

SINGHANIA GOEL BUILDCON

AUDITED FINANCIAL STATEMENTS

F.Y. 2016-17

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FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6C

1. I have examined the balance sheet as at 31st March 2017 and the Profit and loss account for the period beginning from 2016-04-01 to ending on 2017-03-31 attached herewith, of SINGHANIA GOEL BUILDCON 3rd, 4th, MAIN ROAD, HIRAPUR, SHYAM CHAMBER, RAIPUR, CHHATISHGARH, 492001 ABYFS2230F.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 3Rd, 4th, MAIN ROAD, HIRAPUR, SHYAM CHAMBER, RAIPUR, and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2017 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place RAIPUR
Date 29/10/2017

Name NARESH SHARMA
Membership Number 410140
FRN (Firm Registration Number)
Address E-89, DEVENDRA NAGAR, SECTOR-1, RAIPUR, CHHATISHGARH, 492001

For, Singhania Goel Buildcon

Partner

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961.

1	Name of the assessee	SINGHANIA GOEL BUILDCON				
2	Address	3rd, 4th, MAIN ROAD,HIRAPUR, SHYAM CHAMBER, RAIPUR, CHHATISHGARH, 492001				
3	Permanent Account Number (PAN)	ABYFS2230F				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same.	No				
	Sl No.	Type	Registration Number			
5	Status	Firm				
6	Previous year from	2016-04-01 to 2017-03-31				
7	Assessment Year	2017-18				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				
		Name				Profit Sharing Ratio (%)
		Deepak Agrawal				9
		Gopal Agrawal				5
		Kapil Agrawal				3
		Kedar Agrawal				2
		Sharad Agrawal				24
		Shashank Agrawal				2
		Singhania Buildcon Pvt. Ltd				48
		Shri Sandeep Agrawal				7
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
		Sector	Sub Sector			Code
		Nil				
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
		Nil				
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				
		Section				Amount
		Nil				
13	a	Method of accounting employed in the previous year		Mercantile system		
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				
		No				

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13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of No income computation and disclosure standards notified under section 145(2).										
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.										
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)								
	Total		Net effect(Rs.)								
13 f	Disclosure as per ICDS.										
	ICDS	Disclosure									
	ICDS I	As per accounting policies & notes to financial statements									
	ICDS II	As per accounting policies & notes to financial statements									
	ICDS III	NA									
	ICDS IV	As per accounting policies & notes to financial statements									
	ICDS V	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD									
	ICDS VI	NA									
	ICDS IX	As per accounting policies & notes to financial statements									
	ICDS X	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.									
14 a	Method of valuation of closing stock employed in the previous year.		cost								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:										
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade										
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition								
			(d) Amount at which the asset is converted into stock-in trade								
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28										
	Description	Amount									
	Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned										
	Description	Amount									
	Nil										
16 c	Escalation claims, accepted during the previous year										
	Description	Amount									
	Nil										
16 d	Any other item of income										
	Description	Amount									
	Nil										
16 e	Capital receipt, if any										
	Description	Amount									
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
	Furnitures & Fittings @ 10%	10%	190478	10150	0	0	0	10150	0	19555	181073
	Plant & Machinery @ 60%	60%	37632	0	0	0	0	0	0	22579	15053
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											

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19 Amounts admissible under sections :											
S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.								
Nil											
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
Description										Amount	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
Nil											
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
Capital expenditure											
	Particulars									Amount in Rs.	
Personal expenditure											
	Particulars									Amount in Rs.	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
	Particulars									Amount in Rs.	
Expenditure incurred at clubs being entrance fees and subscriptions											
	Particulars									Amount in Rs.	
Expenditure incurred at clubs being cost for club services and facilities used.											
	Particulars									Amount in Rs.	
Expenditure by way of penalty or fine for violation of any law for the time being force											
	Particulars									Amount in Rs.	
Expenditure by way of any other penalty or fine not covered above											
	Particulars									Amount in Rs.	
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
	Particulars									Amount in Rs.	
(b) Amounts inadmissible under section 40(a):-											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		


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(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India to a non resident without TDS etc. under sub-clause (iii).											
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:											
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes	
Date Of Payment	Nature Of Payment	Of Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available							
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes	
Date Of Payment	Nature Of Payment	Of Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
Nature Of Liability				Amount in Rs.							
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
Nature Of Liability				Amount in Rs.							
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)							
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.											
Section	Description	Amount									
Nil											
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											
Name of Person	Amount of income	Section	Description of Transaction	Computation if any							
Nil											
26	(i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which-										
26	(i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-										
26	(i)A(a) Paid during the previous year										
Section	Nature of liability	Amount									
Nil											
26	(i)A(b) Not paid during the previous year										
Section	Nature of liability	Amount									
Nil											
26	(i)B was incurred in the previous year and was										
26	(i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)										

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	Section	Nature of liability	Amount
	Tax, Duty, Cess, Fee etc	SERVICE TAX	203940
26	(i)(B)(b) not paid on or before the aforesaid date		
	Section	Nature of liability	Amount
	Nil		
(State whether sales tax, customs duty, excise duty or No any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)			
27	a	Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts	No
		CENVAT	Amount
		Opening Balance	Treatment in Profit and Loss/Accounts
		CENVAT Availed	
		CENVAT Utilized	
		Closing/Outstanding Balance	
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-	
		Type	Particulars
			Amount
			Prior period to which it relates (Year in yyyy-yy format)
		Nil	
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)	No
		Name of the person from which shares received	PAN of the person, if available
		Name of the company from which shares received	CIN of the company
		No. of Shares Received	Amount of consideration paid
			Fair Market value of the shares
		Nil	
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same	
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available
		No. of Shares	Amount of consideration received
			Fair Market value of the shares
		Nil	
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)	No
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available
		Address Line 1	Address Line 2
		City or Town or District	State
		Pincode	Amount borrowed
		Date of Borrowing	Amount due including interest
		Amount repaid	Date of Repayment
		Nil	
31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	
		S.No	Name of the lender or depositor
		Address of the lender or depositor	Address of the lender or depositor
		Permanent Account Number (if available with the assessee) of the lender or the depositor	City or Town or District
		State	Pincode
		Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year
		Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account
		In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	

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1	HARSHIT SINGHANIA BUILDCON	RAIPUR		1600000	No	4600000	Yes-Cheque	Account payee cheque
(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)								
31	b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-							
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	Nil							
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)								
31	c Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-							
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	1	HARSHIT SINGHANIA BUILDCON	RAIPUR		1600000	4600000	Yes-Electronic clearing system	
31	d Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received during the previous year:-							
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil							
31	e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-							
	S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year			
	Nil							
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)								
32	a Details of brought forward loss or depreciation allowance, in the following manner, to extent available							

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Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks					
Nil										
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				Not Applicable					
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.				No					
If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year				No					
If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73									
If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)				No					
S.No		Section		Amount						
Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish				Yes					
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	JBPS08327E	192	Salary	1075418	445803	445803	12000	0	0	0
	JBPS08327E	194H	Commission or brokerage	20000	20000	20000	1000	0	0	0
	JBPS08327E	194C	Payments to contractors	15931644	13652040	13652040	232904	0	0	0
	JBPS08327E	194-I	Rent	469515	356540	356540	32430	0	0	0
	JBPS08327E	194J	Fees for professional or technical services	521000	521000	521000	52100	0	0	0
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:				Not Applicable					
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported					
Nil										
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish				Yes					
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	JBPS08327E	360	360	2017-10-26						
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded									
	Item Name	Unit	Opening stock	Purchases during	Sales during the	Closing stock	Shortage excess, if any			

For, Singhania Goel Buildcon

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Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

Place RAIPUR
Date 29/10/2017

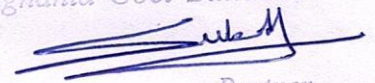
Name NARESH SHARMA
Membership Number 410140
FRN (Firm Registration Number)
Address E-89, DEVENDRA NAGAR, SECTOR-1, RAIPUR, CHHATISHGARH, 492001.

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount	
					MODVAT	Exchange Rate Change	Subsidy Grant		
Furnitures & Fittings @ 10%	1	10/10/2016	10/10/2016	10150	0	0	0	10150	
Total of Furnitures & Fittings @ 10%								10150	
Plant & Machinery @ 60%	1	07/10/2016	07/10/2016	0	0	0	0	0	
Total of Plant & Machinery @ 60%								0	

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0

For, Singhania Goel Buildcon


Partner

M/S. SINGHANIA GOEL BUILDCON
RAIPUR (C.G.)
BALANCE SHEET AS AT 31.03.2017

LIABILITIES	SCH.	AMOUNT 31.03.2017	ASSETS	SCH.	AMOUNT 31.03.2017
Partner's Capital A/c	A	169927450.25	Fixed Assets	E	196126.00
Unsecured Loans	B	3000000.00	Closing Stock		531331457.00
Current Liability & Provisions	C	601335.00	Deposits		782040.00
Sundry Creditors	D	3732182.25	Loans & Advances	F	3413635.00
Provison for Land & Development Cost		360070759.00	Advance to Suppliers		6358257.00
Advance from Customers		6364300.00	Other Current Assets	G	50442.00
			Cash in hand		49411.00
			Cash at Bank	I	1514658.50
		543696026.50			543696026.50

Significant Accounting Policies & Notes to Accounts 'Schedule J'

AS PER OUR REPORT OF EVEN DATE
 For NARESH SHARMA
 CHARTERED ACCOUNTANT

NARESH SHARMA
 PROPRIETOR
 M.NO. 410410

PLACE : RAIPUR
 DATE : 30.09.2017



For, SINGHANIA GOEL BUILDCON

For, Singhania Goel Buildcon
sharad.
 Partner

SINGHANIA BUILDCON PVT LTD
 PARTNER

For, Singhania Goel Buildcon

[Signature]
 Partner

M/S. SINGHANIA GOEL BUILDCON

RAIPUR (C.G.)

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2017

PARTICULARS	SCH.	AMOUNT 31.03.2017	PARTICULARS	SCH.	AMOUNT 31.03.2017
To Opening Stock		182159908.00	By Sale		
To Land and Development Expenses		381131826.00	- Sale of Plot		40839702.00
To Gross Profit c/f		8879425.00	By Closing Stock		531331457.00
		572171159.00			572171159.00
To Advertisement Expenses		2505641.00	By Gross Profit b/f		8879425.00
To Bank Charges		14018.50	By EDC Charges Received		1359600.00
To Commission Expenses		20000.00	By Interest on FDR		12281.00
To Audit Fees		30000.00			
To Telephone & Mobile Expenses		27733.00			
To Depreciation		42134.00			
To Miscellaneous Expenses		15247.00			
To Interest on Duties & Taxes		14529.00			
To Legal Expenses		319620.00			
To Electricity Expenses		408200.00			
To Printing and Stationery		17730.00			
To Consultancy Charges		130000.00			
To Office Rent		288000.00			
To Salary, Bonus & Allowances		1075418.00			
To Sales Promotion		876722.00			
To Service Tax		988.00			
To Computer Expenses		3000.00			
To Office Expenses		18651.00			
To Petrol and Diesel Expenses		44460.00			
To Legal & Professional Fees		13088.00			
To Registry Expenses		148150.00			
To Vehicle running and maintainance		23640.00			
To Security Charges		471308.00			
To Net Profit c/f		3743028.50			
		10251306.00			10251306.00
To Provision for Income Tax		1193723.00	To Net Profit b/f		3743028.50
To Net Profit tra. To partner's capital A/C		2549305.50			
		3743028.50			3743028.50

Significant Accounting Policies & Notes to Accounts

AS PER OUR REPORT OF EVEN DATE

For NARESH SHARMA
CHARTERED ACCOUNTANT

Naresh Sharma

NARESH SHARMA
PROPRIETOR
M.NO. 410410



PLACE : RAIPUR
DATE : 30.09.2017

For, SINGHANIA GOEL BUILDCON

For, Singhania Goel Buildcon

Sharanad.

Partner

SINGHANIA BUILDCON PVT LTD
PARTNER

For, Singhania Goel Buildcon

[Signature]
Partner

M/S. SINGHANIA GOEL BUILDCON

RAIPUR (C.G.)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2017

SCHEDULE - 'A'
PARTNERS CAPITAL ACCOUNT

NAME OF THE PARTNER	SHARE	OPENING BAL. AS ON 01.04.2016	ADDITION	REM. TO PARTNERS	INTEREST	WITHDRAWLS	PROFIT/LOSS	CLOSING BAL. AS ON 31.03.2017
Deepak Agrawal	0.09	4413276.00	2500000.00	0.00	0.00	5500000.00	229437.50	1642713.50
Gopal Agrawal	0.05	12772478.00	0.00	0.00	0.00	0.00	127465.28	12899943.28
Kapil Agrawal	0.03	6943094.00	0.00	0.00	0.00	0.00	76479.17	7019573.17
Kedar Agrawal	0.02	6012092.00	0.00	0.00	0.00	0.00	50986.11	6063078.11
Sandeep Agrawal	0.07	424.00	0.00	0.00	0.00	0.00	178451.39	178875.39
Sharad Agrawal	0.24	15269341.00	0.00	0.00	0.00	14500000.00	611833.32	1381174.32
Shashank Agrawal	0.02	6238302.00	0.00	0.00	0.00	0.00	50986.11	6289288.11
Singhania Buildcon Pvt Ltd	0.48	125637207.00	22137025.75	0.00	0.00	14545095.00	1223666.64	134452804.39
		177286214.00	24637025.75	0.00	0.00	34545095.00	2549305.50	169927450.25



Singhania Goel Buildcon

[Signature]
Partner

M/S. SINGHANIA GOEL BUILDCON

RAIPUR (C.G.)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2017

SCHEDULE 'B' : UNSECURED LOANS

PARTICULARS	AMOUNT
Harshit Singhania Buildcon	3000000.00
TOTAL	3000000.00

SCHEDULE 'C' : CURRENT LIABILITIES & PROVISION

PARTICULARS	AMOUNT
Provisions	
TDS Payable	15296.00
Service Tax Payable	203940.00
Security Deposit payable	109640.00
Jitendra Withheld	12048.00
Naresh Sharma CA	27000.00
Income Tax Payable	91911.00
Sinking Fund Payable	141500.00
	601335.00

SCHEDULE D : SUNDRY CREDITORS

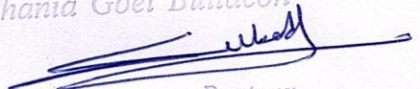
PARTICULARS	AMOUNT
Sundry Creditors for Services	3732182.25
	3732182.25

SCHEDULE F : DEPOSITS

PARTICULARS	AMOUNT
FDR for Bank Guarantee	399312.00
Security deposit for Rent (Mahendra Singh Khanuja)	90000.00
Security deposit with CSPDCL	292728.00
	782040.00



For, Singhania Goel Buildcon


Partner

M/S. SINGHANIA GOEL BUILDCON
RAIPUR (C.G.)
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2017

SCHEDULE E : FIXED ASSETS & DEPRECIATION AS PER W.D.V. METHOD

PARTICULARS	RATE	W.D.V. ON 01.04.2016	AS ON 01.04.2016	ADDITION		SALE	TOTAL	DEP. DURING THE YEAR	W.D.V. AS ON 31.03.2017
				BEFORE 30.09.2016	AFTER 30.09.2016				
Computer & printer	0.60		37632.00	0.00	0.00	37632.00	22579.00	15053.00	
Furniture	0.10		190478.00	0.00	0.00	200628.00	19555.00	181073.00	
TOTAL			144716.00	0.00	0.00	238260.00	42134.00	196126.00	



For, Singhania Goel Buildcon

[Signature]
Partner

M/S. SINGHANIA GOEL BUILDCON

RAIPUR (C.G.)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2017

SCHEDULE G : LOANS AND ADVANCES

PARTICULARS	AMOUNT
Advance For Land Purchase	3201000.00
Staff Salary and Bonus	212635.00
	3413635.00

ANNEXURE H : OTHER CURRENT ASSETS

PARTICULARS	AMOUNT
Service Tax	48168.00
Tds Receiveble 2014-15	2274.00
	50442.00

SCHEDULE I : CASH AT BANK

PARTICULARS	AMOUNT
Bank of Baroda A/c (A/c No: 17380200000714)	1514658.50
	1514658.50



For, Singhania Goel Buildcon

Partner

SCHEDULE- J: SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO

1. Basis of Preparation

- i) The financial statements have been prepared using historical cost convention and on the basis of going concern and fundamental accounting assumptions, in accordance with generally accepted accounting principles as adopted consistently by the assessee.
- ii) The assessee follows mercantile method of accounting and recognizes income and expenditure on accrual basis.

2. Fixed Assets

Fixed assets are stated at cost including expenses related to acquisition and installation thereof less depreciation charged.

3. Depreciation

The assessee has provided depreciation for the current year on Written Down Value Method at the rates prescribed under the Income Tax Act, 1961.

4. Inventory

Raw Materials	:	At Cost
Finished Goods	:	Lower of Cost or Net Realisable
By-product & Waste	:	At Estimated Market Price

5. Balance in Unsecured Loans, Sundry Debtors, Sundry Creditors and

6. In the opinion of the partners

- a. All known liabilities has been provided for.
- b. All material items has been disclosed in the financial statements.
- c. There are no material changes in accounting policies/estimates as
- d. There is no prior period items and extra ordinary items which

As per our report u/s 44AB of the Income Tax Act 1961 of even date

For NARESH SHARMA
CHARTERED ACCOUNTANT

Naresh

NARESH SHARMA
MEMBERSHIP NO. 410140



PLACE : RAIPUR
DATE : 30.09.2017

FOR, SINGHANIA GOEL BUILDCON

For, Singhania Goel Buildcon

Shanad

Partner

SINGHANIA BUILDCON PVT LTD
PARTNER

For, Singhania Goel Buildcon

Partner