

HARSHIT SINGHANIA BUILDCON

AUDITED FINANCIAL STATEMENTS

F.Y. 2016-17

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 6G

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 HARSHIT SINGHANIA BUILDCON 3RD AND 4TH FLOOR,, SHYAM CHAMBER, HEERAPUR ROAD,, TATIBANDH,, RAIPUR, CHHATISHGARH, 492001 AAGFH3168Q.
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 AND 4TH FLOOR,SHYAM CHAMBER,HEERAPUR ROAD,TATIBANDH,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

Harshit Singhania Buildcon
Singhanian Buildcon Pvt. Ltd.
(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		HARSHIT SINGHANIA BUILDCON				
2	Address		3RD AND 4TH FLOOR,, SHYAM CHAMBER, HEERAPUR ROAD,, TATIBANDH,, RAIPUR, CHHATISHGARH, 492001				
3	Permanent Account Number (PAN)		AAGFH3168Q				
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		Yes				
	Sl No.	Type	Registration Number				
	1	Service Tax	AAGFH3168QSD001				
	2	Sales VAT/Tax CHHATISHGARH	22401508791				
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 (%)				
		SINGHANIA BUILDCON PRIVATE LIMITED	75				
		SHYAM LAL SINGHANIA	25				
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			
		Builders	Builders	0401			
10	b	If there is any change in the nature of business or profession, the particulars of such change				No	
		Business	Sector	SubSector	Code		
		Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes	
		Books prescribed					
		Bank Book					
		Cash Book					
		Journal					
		Purchases Register					
		Sales Register					
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
		Bank Book (Computerized)	3RD AND 4TH FLOOR,, SHYAM CHAMBER	HEERAPUR ROAD,, TATIBANDH,	RAIPUR	CHHATISHGARH	492001
		Cash Book (Computerized)	3RD AND 4TH FLOOR,, SHYAM CHAMBER	HEERAPUR ROAD,, TATIBANDH,	RAIPUR	CHHATISHGARH	492001
		Journal (Computerized)	3RD AND 4TH FLOOR,, SHYAM CHAMBER	HEERAPUR ROAD,, TATIBANDH,	RAIPUR	CHHATISHGARH	492001

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(Partner)

Purchases Register (Computerized)	3RD AND 4TH FLOOR, R., SHYAM CHAMBER	HEERAPUR ROAD, TATIBANDH,	RAIPUR	CHHATIS HGARH	492001
Sales Register (Computerized)	3RD AND 4TH FLOOR, R., SHYAM CHAMBER	HEERAPUR ROAD, TATIBANDH,	RAIPUR	CHHATIS HGARH	492001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	Bank Book				
	Cash Book				
	Journal				
	Purchases Register				
	Sales Register				
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).				No
	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
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 income computation and disclosure standards notified under section 145(2).				No
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				
13 f	Disclosure as per ICDS.				
	ICDS	Disclosure			
	ICDSI	As per accounting policies & notes to financial statements			
	ICDSII	As per accounting policies & notes to financial statements			
	ICDSIII	NA			
	ICDSIV	As per accounting policies & notes to financial statements			
	ICDSV	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
	ICDSVII	NA			
	ICDSIX	As per accounting policies & notes to financial statements			
	ICDSX	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.			AT 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:				No
	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
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

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Singhania Buildcon Pvt. Ltd.
(Partner)

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 of age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Plant & Machinery @ 15%	15%	10133	0	0	0	0	0	0	1520	8613
Furnitures & Fittings @ 10%	10%	119515	0	0	0	0	0	0	11952	107563
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
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 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)									

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	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		
(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	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(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	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(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)											

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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)		
	Vimal devi singhania		partner's wife	Commission	605000		
	Shyam Lal Singhania		Partner	interest	3406642		
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)						
	Section	Nature of liability		Amount			
	Tax, Duty, Cess, Fee etc	Service Tax		471955			
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 any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)					No	
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	Treatment in Profit and Loss/Accounts				
	Opening Balance						
	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)(vii a)					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)(vii b). 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	

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(Partner)

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	Permanent Account Number (if available with the assessee) of the lender or the depositor	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.
1	Amrika Bai	Raipur		750000	No	773967	Yes-Cheque	
2	Apratim Khe mka	RAIPUR		100000	No	1000000	Yes-Cheque	
3	Beena Gupta	RAIPUR		132000	No	1320000	Yes-Cheque	
4	Bhavna Dhan kani	RAIPUR		500000	No	1327927	Yes-Cheque	
5	Daksha N Jain	RAIPUR		500000	No	500000	Yes-Cheque	
6	Deepa dhank ani	RAIPUR		500000	No	1107238	Yes-Cheque	
7	Himanshu K anouje	RAIPUR		400000	No	1218545	Yes-Cheque	
8	Jaichand Sar af	RAIPUR		490000	No	490000	Yes-Cheque	
9	J G Rice Mill	RAIPUR		100000	No	1000000	Yes-Cheque	
10	Jyoti Sunil M odi	RAIPUR		100000	No	100000	Yes-Cheque	
11	Kalashdhan Commercial Pvt. Ltd.	RAIPUR		200000	No	13215408	Yes-Cheque	
12	Lakhan lal ya dav-ul	RAIPUR		119000	No	1198568	Yes-Cheque	
13	Mamta J Agr awal	RAIPUR		500000	No	500000	Yes-Cheque	
14	mohan Dhan kani	RAIPUR		400000	No	1217452	Yes-Cheque	
15	Narendra ku mar akshay k umar jain	RAIPUR		500000	No	500000	Yes-Cheque	
16	Narendra ku mar jain	RAIPUR		500000	No	500000	Yes-Cheque	
17	pooja gupta	RAIPUR		308000	No	3080000	Yes-Cheque	
18	Pradeep kum ar gupta	RAIPUR		166000	No	1660000	Yes-Cheque	
19	Rakesh Kum ar Dhankani	RAIPUR		400000	No	1218545	Yes-Cheque	
20	Ram bhawan pandey -UL	RAIPUR		450000	No	450296	Yes-Cheque	
21	Ramesh kum ar Dhankani	RAIPUR		100000	No	1239353	Yes-Cheque	

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(Partner)

22	Ravi Kumar dhankani	RAIPUR	500000	No	1329020	Yes-Cheque
23	Santosh Nuna	RAIPUR	500000	No	773381	Yes-Cheque
24	Sarika Singhania	RAIPUR	100000	No	1000000	Yes-Cheque
25	Sarla deepak chand baith	RAIPUR	100000	No	1000000	Yes-Cheque
26	Sawariya Sales	RAIPUR	205000	No	2099133	Yes-Cheque
27	Sharda saraf	RAIPUR	500000	No	500000	Yes-Cheque
28	Sohan kumar Dhankani	RAIPUR	500000	No	1327927	Yes-Cheque
29	Sunil C. Modi Gondiya	RAIPUR	500000	No	500000	Yes-Cheque
30	Surendra Goyal	RAIPUR	100000	No	1000000	Yes-Cheque
31	Swati Jain	RAIPUR	500000	No	500000	Yes-Cheque
32	Varsha Daga	RAIPUR	138000	No	1380000	Yes-Cheque
33	Vashu Enterprises	RAIPUR	300000	No	3000000	Yes-Cheque
34	G.s.resources	RAIPUR	250000	No	2500000	Yes-Cheque
35	Akshay Kumar Jain	RAIPUR	500000	No	500000	Yes-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 by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	BEENA GUPTA	RAIPUR		490600	1320000	Yes-Cheque	
2	Jeewanlal sahu	RAIPUR		560111	592361	Yes-Cheque	
3	Kalashdhan Commercial Pvt. Ltd.	RAIPUR		130000	13215408	Yes-Cheque	
4	pooja gupta	RAIPUR		270000	3080000	Yes-Cheque	
5	Pradeep Kumar gupta	RAIPUR		165000	1660000	Yes-Cheque	
6	Radhika Sahu	RAIPUR		560111	7313693	Yes-Cheque	

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(Partner)

7	Varsha daga	RAIPUR		345000	1380000	Yes-Cheque
8	Akshay Kumar Jain	Raipur		500000	500000	Yes-Cheque
9	J.C. Ricemill	Raipur		100000	1000000	Yes-Cheque
10	Narendra Kumar Akshay Kumar Jain	Raipur		500000	500000	Yes-Cheque

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

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.

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	Total amount on which tax was required to be deducted or	Total amount on which tax was deducted or collected at	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of
Nil									

Harshit Singhania Buildcon

Singhania Buildcon Pvt. Ltd.
(Partner)

			in column (3)	collected out of (4)	specified rate out of (5)	specified rate out of (7)		the Central Government out of (6) and (8)		
JBPH0078 8E	192	Salary	1224541	917398	917398	28704	0	0		
JBPH0078 8E	194H	Commission or brokerage	4626000	4626000	4626000	236563	0	0		
JBPH0078 8E	194C	Payments to contractors	8460606	8460606	8460606	60644	0	0		
JBPH0078 8E	194A	Interest other than Interest on securities	8906418	5365270	5365270	536527	0	0		
JBPH0078 8E	194J	Fees for professional or technical services	71450	70000	70000	7000	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						
	JBPH00788E	2100	2100	2017-09-08						
	JBPH00788E	2700	2700	2017-08-31						
	JBPH00788E	35389	35389	2017-08-31						
	JBPH00788E	360	360	2017-10-12						
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 the previous year	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any	
	Nil									
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35 bA	Raw materials :									
	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
	Nil									
35 bB	Finished products :									
	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil									
35 bC	By products :									
	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		

Harshit Singhania Buildcon
Singhania Buildcon Pvt. Ltd.
(Partner)

Nil							
36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-							
	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment	
Nil							
37 Whether any cost audit was carried out							Not Applicable
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor							
38 Whether any audit was conducted under the Central Excise Act, 1944							No
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor							No
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	49398108			86850786		
b	Gross profit / Turnover	19653019	49398108	39.78%	31530482	86850786	36.3%
c	Net profit / Turnover	6125892	49398108	12.4%	11431217	86850786	13.16%
d	Stock-in-Trade Turnover	139628765	49398108	282.66%	69310914	86850786	79.8%
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
	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	

Harshit Singhania Buildcon
Singhania Buildcon Pvt. Ltd.
(Partner)

Plant & Machinery @ 15%		
Total of Plant & Machinery @ 15%		0
Furnitures & Fittings @ 10%		
Total of Furnitures & Fittings @ 10%		0

Deduction Details (From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0

Harshit Singhania Buildcon

Singhania Buildcon Pvt. Ltd.
(Partner)



M/S. HARSHIT SINGHANIA BUILDCON

RAIPUR (C.G.)

BALANCE SHEET AS AT 31.03.2017

LIABILITIES	SCH.	AMOUNT 31.03.2017	AMOUNT 31.03.2016	ASSETS	SCH.	AMOUNT 31.03.2017	AMOUNT 31.03.2016
PARTNERS CAPITAL A/C.	A	(73,320,530.75)	(38,903,488.39)	FIXED ASSETS	E	116,176.00	129,648.00
UNSECURED LOANS	B	69,650,451.00	49,653,033.00	CLOSING STOCK		139,628,765.00	69,310,914.00
CURRENT LIABILITY & PROVISION	C	36,799,684.00	29,519,610.00	DEPOSITS			
SUNDRY CREDITORS	D	24,881,970.76	27,537,802.37	Security Deposit on Electricity		83,958.00	83,958.00
PROVISION FOR LAND & DEVELOPMENT EXPENSES		82,801,000.00	-	FDR For Bank Guarantee		73,638.00	73,638.00
				LOANS & ADVANCES	F	3,153,766.50	3,172,955.00
				OTHER CURRENT ASSETS	G	1,584,782.69	834,857.45
				CASH IN HAND		139,886.00	24,322.00
				CASH AT BANK	H	(3,968,397.18)	(5,823,333.47)
		140,812,575.01	67,806,956.98			140,812,575.01	67,806,956.98

Significant Accounting Policies & Notes on Accounts "I"

AS PER OUR REPORT OF EVEN DATE
FOR, NARESH SHARMA
CHARTERED ACCOUNTANTS

(NARESH SHARMA)
M.NO. 410410

PLACE : RAIPUR
DATE : 30.09.2017



For and on behalf of the Board of
FOR, HARSHIT SINGHANIA BUILDCON

SINGHANIA BUILDCON PVT LTD
PARTNER

Harshit Singhania Buildcon
Singhania Buildcon Pvt. Ltd.
(Partner)

M/S. HARSHIT SINGHANIA BUILDCON
RAIPUR (C.G.)
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2017

PARTICULARS	SCH.	AMOUNT 31.03.2017	AMOUNT 31.03.2016	PARTICULARS	SCH.	AMOUNT 31.03.2017	AMOUNT 31.03.2016
To Opening Stock		69,310,914.00	85,153,721.00	By Sale			
To Purchases		10,453,665.80	29,051,765.55	- Sale of Plot, Row House & Construction Receipts		31,456,345.00	86,850,786.00
To Construction Expenses		275,936.00	5,179,311.00	By Closing Stock		17,941,763.00	
To Electricity Expenses		440,192.00	1,568,236.00			139,628,765.00	69,310,914.00
To Freight Charges		478,651.00	708,983.00				
To Labour Charges		5,188,278.00	2,451,301.00				
To Fabrication Charges		109,109.00	-				
To Entry Tax		114,884.00	-				
To Legal & Professional Charges		41,415.00	325,542.00				
To Land & Development Cost		82,801,000.00	-				
To Site & Development Expenses		159,809.00	192,359.00				
To Gross Profit (C/F)		19,653,019.20	31,530,481.45				
		189,026,873.00	71,007,979.00			189,026,873.00	156,161,700.00
To Advertisement Exp.		2,040,306.00	8,432,684.00	By Gross Profit		19,653,019.20	31,530,481.45
To Bank Charges		11,194.59	25,152.96	By Booking Cancellation Charges		119,000.00	399,298.00
To Commission Expenses		4,021,000.00	8,935,000.00	By Interest on FDR		-	5,940.00
To Audit Fees		30,000.00	32,275.00	By W/off.		9,561.15	-
To Donation Exp.		-	3,100.00	By Other Income		260,000.00	332,400.00
To Depreciation		13,472.00	15,068.00				
To Interest on Duties and Taxes		323,460.00	402.00				
To Misc. Exp.		5,962.00	87,241.00				
To Interest on Unsecured Loan		5,154,375.00	71,090.00				
To Interest on TDS Delay Payment		21,941.00	24,225.00				
To Printing and Stationery		1,300.00	70,865.00				
To Professional Charges		1,544.00	20,000.00				
To Repair & Maint. Charges		-	32,300.00				
To Rent Expenses		-	16,000.00				
To Salary, Bonus & Allowances		1,913,403.00	2,375,750.00				
To Sales Promotion		122,720.00	174,056.00				
To Service Tax		37,716.00	99,016.00				
To Security Charges		208,517.00	323,698.00				
To Staff Petrol and Mobile Allowance		8,778.00	97,765.00				
To Balance written off		-	1,215.00				
To Net Profit (C/F)		6,125,891.76	11,431,216.49				
		20,041,580.35	32,268,119.45			20,041,580.35	32,268,119.45
To Remuneration to Partners		-	2,500,000.00	By Net Profit (B/D)		6,125,891.76	11,431,216.49
To Interest to Partners		3,406,642.00	-				
To Income Tax		876,994.00	2,947,373.00				
To Net Profit (trf. to Partners)		1,842,255.76	5,983,843.49				
		6,125,891.76	11,431,216.49			6,125,891.76	11,431,216.49

Significant Accounting Policies & Notes on Accounts "I"

AS PER OUR REPORT OF EVEN DATE
 FOR, NARESH SHARMA
 CHARTERED ACCOUNTANTS

NARESH SHARMA
 M.NO. 410410

PLACE: RAIPUR
 DATE : 30.09.2017



For and on behalf of the Board of
 HARSHIT SINGHANIA BUILDCON

SINGHANIA BUILDCON PVT LTD
 PARTNER

Harshit Singhania Buildcon

Singhania Buildcon Pvt. Ltd.
 (Partner)

HARSHIT SINGHANIA 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	OTHER	PROFIT/LOSS	CLOSING BAL. AS ON 31.03.2017
Singhania Buildcon Pvt. Ltd.	75%	(67,975,011.33)	64,053,130.00	-	-	105,897,828.62	11,784.75	1,381,691.82	(108,449,802.88)
Shyam Lal Singhania	25%	29,071,522.94	7,040,000.00	-	3,406,642.00	4,845,528.50	3,928.25	460,563.94	35,129,272.13
	100%	(38,903,488.39)	71,093,130.00	-	3,406,642.00	110,743,357.12	15,713.00	1,842,255.76	(73,320,530.75)

Harshit Singhania Buildcon

Singhania Buildcon Pvt. Ltd.
(Partner)



HARSHIT SINGHANIA BUILCON
RAIPUR (C.G.)
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2017

SCHEDULE 'B' : UNSECURED LOANS

PARTICULARS	AMOUNT
Ajit Dhankani	775,600.00
Amrika Bai	773,967.00
Apratim Khenka	1,000,000.00
Beena Gupta	990,000.00
Bhavna Dhankani	1,327,927.00
Daksha N Jain	500,000.00
Deepan Dhankani	1,107,238.00
Ganesh Enterprises	3,243,000.00
Girdhar Sahu	4,174,230.00
G.S. Resources	2,500,000.00
Hemraj Kanouje	777,238.00
Himanshu Kanouje	1,218,545.00
Jaichand Saraf	490,000.00
Jeewanlal Sahu	32,250.00
Jyoti Sunil Modi	100,000.00
Kalashdhan Commercial Pvt Ltd	2,822,073.00
Kedar Kannouje	221,600.00
Kirti Nunani	221,600.00
Lakhan Lal Yadu- UL	1,198,568.00
Madhu Chhattani	777,238.00
Mamta J Agrawal	500,000.00
Manoj Kumar Agrawal	946,961.00
Manoj Kumar Agrawal (HUF)	450,062.00
Mohan Dhankani	1,217,452.00
Namrata Kannouje	777,127.00
Narayan Sahu	592,361.00
Narendra Kumar Jain	500,000.00
Naveen Kannouje	777,057.00
Pooja Gupta	2,810,000.00
Pradeep Kumar Gupta	1,495,000.00
Prahalad Sahu	32,250.00
Prakash Wati Kannouje	554,546.00
Preeti Sahu	300,000.00
Radhika Sahu	6,753,582.00
Rakesh Kumar Dhankani	1,218,545.00
Ram Bhavan Pandey -UL	450,296.00
Ramesh Kumar Dhankani	1,239,353.00
Ravi Kumar Dhankani	1,329,020.00
Reluchand Dhankani	775,600.00
Rupesh Kumar Chattani	777,238.00
Sana Trader Pvt Ltd	5,543,643.00
Santosh Nunani	773,381.00
Serika Singhania	1,000,000.00
Sarita Parmar	775,600.00
Sarla Deepak Chand Baidh	1,000,000.00
Sawariya Sales	2,099,133.00
Sharda Sarraf	500,000.00
Shashi Agrawal	450,062.00
Sehan Kumar Dhankani	1,327,927.00
Suman Dhankani	777,057.00
Sunil C. Modi Gondiya	500,000.00
Sunil Singhore	845,524.00
Surendra Goyal	1,000,000.00
Swati Jain	500,000.00
Umit Parmar	775,600.00
Varsha Daga	1,035,000.00
Vashu Enterprises	3,000,000.00
TOTAL	69,650,451.00



Harshit Singhania Buildcon

*Singhania Buildcon Pvt. Ltd.
(Partner)*

HARSHIT SINGHANIA 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. AS ON 01.04.2017	ADDITION		SALE	TOTAL	DEP. DURING THE YEAR	W.D.V. AS ON 31.03.2017
			BEFORE 30.09.2016	AFTER 30.09.2016				
Furniture & Fixtures	10%	119515.00	0.00	0.00	-	119515.00	11952.00	107563.00
Invntor	15%	10133.00	0.00	0.00	-	10133.00	1520.00	8613.00
TOTAL		144716.00	0.00	0.00	0.00	129648.00	13472.00	116176.00

Harshit Singhania Buildcon

Singhania Buildcon Pvt. Ltd.
(Partner)



HARSHIT SINGHANIA BUILCON
RAIPUR (C.G.)
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2017

SCHEDULE 'C' : CURRENT LIABILITIES & PROVISION

PARTICULARS	AMOUNT
Provisions	
TDS Payable	633,547.00
Audit Fees Payable	27,000.00
Entry Tax Payable	9,267.00
Service Tax Payable	470,550.00
Salary Payable	180,080.00
Income Tax Payable	
Security deposits	21,852.00
Sinking Fund	110,000.00
Advance from Customer	35,347,388.00
TOTAL	36,799,684.00

SCHEDULE D : SUNDRY CREDITORS

PARTICULARS	AMOUNT
Sundry Creditors	24881970.76
	24,881,970.76

SCHEDULE F : LOANS AND ADVANCES

PARTICULARS	AMOUNT
Chudaman Baliram Thakre SITE ADV.	1,500.00
Dilip Agrawal Kh. No. 42/1 Rakba 0.440 H	51,000.00
Nogendra Kumar SITE ADV.	31,303.00
Satish Verma Site Adv.	17,150.00
Shailesh Agrawal Site Adv.	2,400.00
Singhanian Goel Buildcon	3,000,000.00
Singhanian Sarovar Portico	50,413.50
TOTAL	3,153,766.50

ANNEXURE G : OTHER CURRENT ASSETS

PARTICULARS	AMOUNT
Staff Salary & Bonus	119,641.00
VAT Receivable	831,954.69
Advance Tax	23,006.00
TDS Refund (A.Y. 2015-16)	10,980.00
Prepaid Interest	599,201.00
TOTAL	1,584,782.69

SCHEDULE H : CASH AT BANK

PARTICULARS	AMOUNT
Axis Bank Ltd. A/c. No. 913020045384908	(14,797.78)
DCB Bank A/c No. 12721900000161	27,649.58
Dena Bank A/c No 107911023962	20,892.86
Bank of Baroda A/c (A/c No: 17380200000718)	(3,796,266.50)
Federal Bank A/c. No. 14450200006022	80,437.00
HDFC Bank A/c. No. 50200003219062	(377,264.07)
State Bank of India A/c. No. 33293505808	90,951.73
TOTAL	(3,968,397.18)



Harshit Singhanian Buildcon

Singhanian Buildcon Pvt. Ltd.
(Partner)

SCHEDULE-I : 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

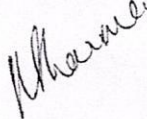
5. Balance in Unsecured Loans, Sundry Debtors, Sundry Creditors and

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

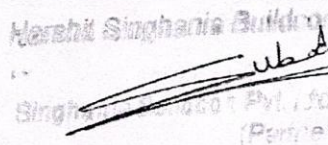


NARESH SHARMA
MEMBERSHIP NO. 410140



Place: RAIPUR
Date : 24.08.2017

FOR, HARSHIT SINGHANIA BUILDCON



Harshit Singhania Buildcon
Singhanian Buildcon Pvt. Ltd.
(Partner)

SINGHANIA BUILDCON PVT LTD

PARTNER
Harshit Singhania Buildcon



Singhanian Buildcon Pvt. Ltd.
(Partner)