

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. We have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of M/S YASH-SHRI ENGINEERS AND CONTRACTORS PLOT NO 76, KRUSHANARPAN COLONY, AMBAYATI, MAHARASHTRA, 444601 AAIFY0645H.

2. We 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 AMBAYATI and 0 branches.

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

(b) Subject to above,-

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

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

(C) In Our opinion and to the best of Our information and according to the explanations given to Us 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, 2018; 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 Our opinion and to the best of Our information and according to explanations given to Us 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
Date

NAGPUR
07/10/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

MAKARAND M OAK
042909
117373W
204, J P HOUSE, RAVINAGAR SQUARE
NAGPUR, MAHARASHTRA, 440010

INCOME TAX DEPARTMENT

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	M/S YASH-SHRI ENGINEERS AND CONSTRUCTORS				
2	Address	PLOT NO 76, KRUSHANARPAN COLONY,, AMRAVATI, MAHARASHTRA, 444601				
3	Permanent Account Number (PAN)	AAAFY0645H				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes				
	Sl No.	Type	Registration Number			
	1	Sales VAT/Tax MAHARASHTRA	27170275189V			
	2	Service Tax	AAAFY0645HSD001			
	3	Goods and Services Tax MAHARASHTRA	27AAAFY0645H1Z7			
5	Status	Firm				
6	Previous year from	01/04/2017 to 31/03/2018				
7	Assessment Year	2018-19				
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 of business exceeding specified limits				
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 (%)
		SMT AMITA R MAHAJAN				25
		SHRI RAM MAHAJAN				25
		SHRI GOVIND JOG				25
		SMT RUPALI G JOG				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		
		CONSTRUCTION	Building completion	06004		
		CONSTRUCTION	Other construction activity n.e.e.	06010		
10	b.	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector	Code	
11	a.	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		No				
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
		CASH BOOK, BANK BOOK, LEDGER, PURCHASE REGISTER AND JOURNAL, GENERATED BY COMPUTER SYSTEM	PLOT NO 76, KRUSHANARPAN COLONY,		AMARAVATI	MAHARASHTRA
						PinCode
						444601
11	c.	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, BANK BOOK, LEDGER, PURCHASE REGISTER AND JOURNAL, GENERATED BY COMPUTER SYSTEM				
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				

* 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 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				
	Provident Fund	2400	15/05/2017	5800	17/04/2017				
	Provident Fund	2400	15/06/2017	5400	11/08/2017				
	Provident Fund	2400	15/07/2017	5400	11/08/2017				
	Provident Fund	2400	15/08/2017	5400	11/08/2017				
	Provident Fund	2400	15/09/2017	5400	20/09/2017				
	Provident Fund	2400	15/10/2017	5400	27/10/2017				
	Provident Fund	2400	15/11/2017	5400	04/12/2017				
	Provident Fund	2400	15/12/2017	5400	31/12/2017				
	Provident Fund	2400	15/01/2018	5400	13/01/2018				
	Provident Fund	2400	15/02/2017	5400	15/02/2018				
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.							
	INTEREST ON TDS CHALAN								
	60								
	GST LATE FILING CHARGES								
	4650								
	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		
(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)											
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	Amount						
	SHRI GOVIND JOG	AAPPJ3012Q	PARTNER	INTEREST AND SALARY	1494429						
	SMT RUPALI G JOG	AJUPJ8512H	PARTNER	INTEREST AND SALARY	1327124						
	SHRI RAM MAHAJAN	ABCPM6648R	PARTNER	INTEREST AND SALARY	1161800						

SMT AMITA R MAHAJAN	AFUPM4067L	PARTNER	INTEREST AND SALARY	1649990
RUPALI JOG	AJUPJ8512H	PARTNER	RENT	120000
RAM MAHAJAN	ABCPM6648R	PARTNER	RENT	36000
HUF RAM MAHAJAN	AAMHR1380N	HUF OF PARTNER	RENT	84000

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

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),(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
Nil		

26 (i)B(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

(State whether sales tax, goods & service 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/ Input Tax Credit(ITC) 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/ Input Tax Credit(ITC) in accounts

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
Credit Availed		
Credit 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)(viib). 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				

A(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:

No

Sl No.	Nature of Income	Amount
Nil		

							clearing system through a bank account.
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25

Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit of 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
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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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment 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
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Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

Details of brought forward loss or depreciation allowance, in the following manner, to extent available:

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
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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
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Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
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If yes, please furnish the details below:

Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
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If yes, please furnish details of the same

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	No
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If yes, please furnish the details of speculation loss if any incurred during the previous year.

tion-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) / No

Section	Amount
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21

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
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S.No	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	Total amount on which tax was deducted or collected	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited
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				in column (3)	or collected out of (4)	at specified rate out of (5)	at less than specified rate out of (7)		to the credit of the Central Government out of (6) and (8)	
1	NGPY026 14D	194A	Interest of her than I nterest on securities	2400000	2400000	2400000	240000	0	240000	0
2	NGPY026 14D	194C	Payments to contrac- tors	7020800	7020800	7020800	73610	0	73610	0
3	NGPY026 14D	194H	Commis- sion or brok- erage	535000	535000	535000	30500	0	30500	0
4	NGPY026 14D	194J	Fees for pr ofessional or technic al services	178000	178000	178000	17800	0	17800	0

4 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish Yes
the details:

S.No	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 details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.
1	NGPY02614D	26Q	31/07/2017	31/07/2017	Yes	
2	NGPY02614D	26Q	31/01/2017	31/01/2018	Yes	
3	NGPY02614D	26Q	31/05/2017	31/05/2018	Yes	

4 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish No

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil				

5 a In the case of a trading concern, give quantitative details of principal items of goods traded

S.No	Item Name	Unit	Opening stock	Purchas- es during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil							

5 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

Raw materials :										
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumpti- on during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage excess, if any
Nil										

5 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactur- ed during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil								

5 bC By products :

S.No	Item Name	Unit	Opening stock	Purchases during the	Quantity manufactur- ed during	Sales during the previous year	Closing stock	Shortage excess, if any
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				previous year	the previous year		
Nil							
In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-							
S.No	(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	(e) Total tax paid thereon Amount	Dates of payment	
Nil							
41	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-						No
	Sl No.	Amount received (in Rs.)			Date of receipt		
Nil							
42	Whether any cost audit was carried out						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 cost auditor							
Whether any audit was conducted under the Central Excise Act, 1944							
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							
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							
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							
Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
	Particulars	Previous Year		Preceding previous Year			
	Total turnover of the assessee	37326500		36042500			
	Gross profit / Turnover	12196822	37326500	32.68%	9583210	36042500	26.59%
	Net profit / Turnover	2454247	37326500	6.58%	1249358	36042500	3.47%
	Stock-in-Trade Turnover	3500000	37326500	9.38%	3600000	36042500	9.99%
	Material consumed/ Finished goods produced			%			%
The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
43	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							
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If No yes, please furnish						
	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
Nil							
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286.						
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		

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	alternate reporting entity			
	Nil			
A(c) If Not due, please enter expected date of furnishing the report				
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is applicable from 1st April, 2019)			
	Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Expenditure relating to entities not registered under GST
			Relating to entities falling under composition scheme	Total payment to registered entities
	Nil			

Place
Date

NAGPUR
07/10/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

MAKARAND M. OAK
042902
117373W
204, J.P. HOUSE, RAVINAGAR SQUARE
NAGPUR, MAHARASHTRA, 440010.

Document ID

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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%								
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								

Deduction Details (From Point No. 18)

Description of Block of Assets	Sl. No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			0

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**M/S YASH-SHREE ENGINEERS AND CONTRACTORS
BALANCE SHEET AS ON 31st MARCH 2018**

CAPITAL & LIABILITY	SCH	AMOUNT	AMOUNT	ASSETS & PROPERTY	SCH	AMOUNT	AMOUNT
PARTNER'S CAPITAL:-	"A"		22,182,406.04	FIXED ASSETS :-	"E"		231,509.31
SECURED LOAN				INVESTMENTS	"F"		425,000.00
SBI Term Loan				CURRENT ASSETS, LOANS & ADVANCES			
CURRENT LIABILITY:-				1) Closing WIP (Certified by Partner)		3,500,000.00	
1) Sundry Creditors	"B"	15,465,780.27		2) Sundry Debtors		20,000.00	
2) Other Credit Balances	"C"	5,148,334.10		3) Rachana Builders JV Agreement	"G"	14,150,000.00	
3) Statutory Liabilities & Other Provisions	"D"	262,071.90		4) Cash & Bank Balance	"H"	158,653.72	
				5) Land for Development		27,077,930.00	
				6) Loan & Advances	"I"	400,000.00	
				7) Other Debit Balance		326,792.00	45,633,375.72
				NOTES ON ACCOUNT AND SIGNIFICANT ACCOUNTING POLICIES	"J"		
TOTAL RS.			46,289,885.03	TOTAL RS.			46,289,885.03

DATE:- 30/09/2018

PLACE:- NAGPUR



AS PER MY REPORT OF EVEN DATE ATTACHED
FOR MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN 117373W

MAKARAND M. OAK

[PARTNER]

M.NO. 042909

M/S YASH-SHREE ENGINEERS & CONTRACTORS
CONTRACT & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To, Opening Work in Progress	3,600,000.00	By, Gross Contract Receipts	37,326,500.00
To, Expenses on Contract Including Purchases	25,029,677.67		
To, Gross profit c/f	12,196,822.33	By, Closing Work in progress (Certified By Partner)	3,500,000.00
TOTAL	40,826,500.00	TOTAL	40,826,500.00
To, Advertisement Expenses	45,870.00	By, Gross profit b/f	12,196,822.33
To, Audit Fees	40,000.00	By, Commission	7,125.00
To, News Paper & Periodicals	3,230.00	By, Creditors Written off	8,948.00
To, Depreciation	49,534.82		
To, Postage & Telephone	67,749.36		
To, Printing & Stationary	7,589.00		
To, Travelling & Conveyance Expenses	42,450.00		
To, Office Salary	244,000.00		
To, Repairs & maintenance	42,130.00		
To, EPF-Employers Contribution	36,500.00		
To, Labour Insurance	14,846.00		
To, Office & Godown rent	240,000.00		
To, Accounting Charges	36,000.00		
To, Membership and subscription	5,000.00		
To, Bank Commission & Charges	14,942.80		
To, Bank Interest and Other interest	198,490.00		
To, Electricity Expenses	58,409.00		
To, Office & General Expenses	76,023.40		
To, Loss Fines and Interest	4,710.00		
To, Tax Paid and Service Tax Paid	497,831.00		
To, Interest to Partners	1,726,974.71		
To, Salary to Partners	3,906,368.00		
To, Profit and Loss appropriation of JV	2,400,000.00		
To, Profit and Loss appropriation of JV			
To, Profit transferred to partners capital	2,454,247.24		
TOTAL Rs.	12,212,895.33	TOTAL Rs.	12,212,895.33

AS PER MY REPORT OF EVEN DATE ATTACHED
FOR MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 117373W

MAKARAND M. OAK
(PARTNER)
M.NO. 042909

Date: 30/09/2018

Place: Nagpur

