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 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of M/S YASH-SHRI ENGINEERS AND CONSTRACTORS PLOT NO 76, KRUSHANARPAN COLONY,, , AMRAVATI, MAHARASHTRA, 444601 AAAFY0645H.

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 AMRAVATI, 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, 2019 ;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
1	Others.	SUBJECT TO NOTES ON ACCOUNTS IN SHEDULE K

Place NAGPUR
Date 25/10/2019

Name MAKARAND M OAK
Membership Number 042909
FRN (Firm Registration Number) 117373W
Address 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 CONSTRACTORS
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	01/04/2018 to 31/03/2019
7	Assessment Year	2019-20
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.	No

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.c.	06910

10	b	If there is any change in the nature of business or profession, the particulars of such change	No

Business	Sector	SubSector	Code

11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed	No

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
CASH BOOK, BANK BOOK, LEDGER, PURCHASE REGISTER AND JOURNAL, GENERATED BY COMPUTER SYSTEM	PLOT NO 76, KRUSSHANARPAN COLONY,		AMARAVATI	MAHARASHTRA	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

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.		
		Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
ICDS				
Total				
13 f	Disclosure as per ICDS.		
ICDS		Disclosure	
ICDS III - Construction Contracts		REFER NOTES ON ACCOUNT	
ICDS IV - Revenue Recognition		REFER NOTES ON ACCOUNT	
14 a	Method of valuation of closing stock employed in the previous year.		COST OR MARKET VALUE WHICHEVER IS LESS
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 acqulsition	(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		Amount
	Description		
	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		Amount
	Description		
	Nil		
16 d	Any other item of income		Amount
	Description		
	Nil		
16 e	Capital receipt, if any		Amount
	Description		
	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 Percentage)	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%	68718	0	0	0	0	0	0	6872	61846
Plant & Machinery @ 15%	15%	135921	10600	0	0	0	10600	0	21978	124543
Plant & Machinery @ 40%	40%	26870	50975	0	0	0	50975	0	20943	56902

* 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 14provisions 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	Amount in Rs.
Particulars	

Personal expenditure	Amount in Rs.
Particulars	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
Particulars	

Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
Particulars	

Expenditure incurred at clubs being cost for club services and facilities used.	Amount in Rs.
Particulars	

Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
Particulars	20791
Late Fess and Interest	

Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
Particulars	

Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
Particulars	

(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 avaliable	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 section200(3)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ia) 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 avaliable	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 payee	PAN of the payee,if avaliable	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)

(x) 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

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

(xii) Provision for payment of gratuity not allowable under section 40A(7)

(xiii) Any sum paid by the assessee as an employer not allowable under section 40A(9)

(xiv) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.

(xv) 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.

(xvi) 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 trasaction	Payment Made(Amount)
SHRI GOVIND JOG	AAPPJ3012Q	PARTNER	INTEREST AND SALARY	1210898
SMT RUPALI G JOG	AJUPJ8512H	PARTNER	INTEREST AND SALARY	1062022
SHRI RAM MAHAJAN	ABCPM6648R	PARTNER	INTEREST AND SALARY	818461
SMT AMITA R MAHAJAN	AFUPM4067L	PARTNER	INTEREST AND SALARY	1396876

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				

1	VILAS BHOLE	AMRAVATI		1000000	Yes-Cheque	Account payee cheque
2	VIVEK JOSHI	AMRAVATI		1400000	Yes-Cheque	Account payee cheque
3	UDAY KHOT	AMRAVATI		1000000	Yes-Cheque	Account payee cheque
4	NISHANT DANDE	YAWATMAD		500000	Yes-Cheque	Account payee cheque
5	SARANAG WAGHALE	AMRAVATI		100000	Yes-Cheque	Account payee cheque

(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 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt

Nil

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an 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 receipt

Nil

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, 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 Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment

Nil

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, 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 Payment

Nil

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)"

31 c Particulars of each repayment of loan or deposit or any specified advance 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	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

					collected out of (4)	rate out of (5)		specified rate out of (7)		the Central Government out of (6) and (8)
1	NGPY02614D	194A	Interest other than Interest on securities	100000	100000	100000	10000	0	10000	0
2	NGPY02614D	194C	Payments to contractors	175000	175000	175000	17500	0	17500	0
3	NGPY02614D	194H	Commission or brokerage	615000	615000	615000	30750	0	30750	0
4	NGPY02614D	194J	Fees for professional or technical services	175000	175000	175000	17500	0	17500	0

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

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	31/10/2018	31/10/2018	Yes	
2	NGPY02614D	26Q	15/01/2019	15/01/2019	Yes	
3	NGPY02614D	26Q	11/05/2019	11/05/2019	Yes	

34 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				

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

S.No	Item Name	Unit	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 :

S.No	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 :

S.No	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 :

S.No	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

36 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

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) of clause (22) of section 2.If yes, please furnish the following details:- No

Sl No.	Amount received (in Rs.)	Date of receipt

Nil

37 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

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:

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		6839000			37326500	
b	Gross profit / Turnover	2164024	6839000	31.64%	12196822	37326500	32.68%
c	Net profit / Turnover	1095275	6839000	16.02%	2454247	37326500	6.58%
d	Stock-in-Trade / Turnover	10270500	6839000	150.18%	3500000	37326500	9.38%
e	Material consumed/ Finished goods produced			%			%

(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

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish No

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 No

Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report

	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 kept in abeyance till 31st March, 2020)

Sl No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil						

Place	NAGPUR	Name	MAKARAND M OAK
Date	25/10/2019	Membership Number	042909
		FRN (Firm Registration Number)	117373W
		Address	204, J P HOUSE, RAVINAGAR SQUARE ,, NAGPUR, MAHARASHTRA, 440010.

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%								0
Total of **Furnitures & Fittings @ 10%**								
Plant & Machinery @ 15%	1	30/05/2018	30/05/2018	9500	0	0	0	9500
	2	05/05/2018	05/05/2018	1100	0	0	0	1100
Total of **Plant & Machinery @ 15%**								10600
Plant & Machinery @ 40%	1	11/01/2019	11/01/2019	50975	0	0	0	50975
Total of **Plant & Machinery @ 40%**								50975

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%**			
Plant & Machinery @ 15%			0
Total of **Plant & Machinery @ 15%**			
Plant & Machinery @ 40%			0
Total of **Plant & Machinery @ 40%**			

MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANTS

204, J. P. HOUSE , RAVINAGAR
SQUARE, NAGPUR-440010

M/S YASH-SHREE ENGINEERS AND CONTRACTORS

BALANCE SHEET AS ON 31st MARCH 2019

CAPITAL & LIABILITY	SCH	AMOUNT	AMOUNT	ASSETS & PROPERTY	SCH	AMOUNT	AMOUNT
PARTNER'S CAPITAL :-	"A"		29,658,678.17	FIXED ASSETS :-	"E"		243,290.95
				INVESTMENTS	"F"		425,000.00
SECURED LOAN							
SBI Term Loan			12,948,702.00	CURRENT ASSETS, LOANS & ADVANCES			
CURRENT LIABILITY:-				1) Closing WIP (Certified by Partner)		10,270,500.00	
1) Sundry Creditors	"B"	7,990,360.10		2) Sundry Debtors	"G"	6,068,630.00	
2) Other Credit Balances	"C"	22,876,381.10		3) Rachana Builders JV Agreement		14,150,000.00	
3) Statutory Liabilities & Other Provisions	"D"	117,850.00	30,984,591.20	4) Cash & Bank Balance	"H"	1,616,959.62	
				5) Land for Development	"I"	38,789,826.00	
				6) Loan & Advances			
				7) Other Debit Balance	"J"	2,027,764.80	72,923,680.42
				NOTES ON ACCOUNT AND SIGNIFICANT ACCOUNTING POLICIES	"K"		
TOTAL RS.			73,591,971.37	TOTAL RS.			73,591,971.37

DATE:- 30/10/2019

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

MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANT

204,J.P.HOUSE RAVI NAGAR SQR.
AMRAVATI ROAD NAGPUR.440010

M/S YASH-SHREE ENGINEERS & CONTRACTORS

CONTRACT & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To, Opening Work in Progress	3,500,000.00	By, Gross Contract Receipts	6,839,000.00
To, Expenses on Contract Including Purchases	11,445,475.72		
To, Gross profit c/f	2,164,024.28	By,Closing Work in progress (Certified By Partner)	10,270,500.00
TOTAL	17,109,500.00	TOTAL	17,109,500.00
To, Advertisement Expenses	52,239.94	By, Gross profit b/f	2,164,024.28
To, Audit Fees	70,000.00	By,Appropriation agnst JV participation from Rachana Builders and Developers	6,048,630.00
To, News Paper & Periodicls	8,915.00		
To, Depreciation	49,792.94	By, Creditors Written Back	27,400.17
To, Postage & Telephone	31,595.96	By, Discount	967.00
To, Printing & Stationary	31,584.00		
To, Travelling & Conveyance Expenses	2,500.00		
To, Repairs & maintenance	13,860.00		
To, EPF-Employers Contribution	51,095.00		
To, Accounting Charges	30,000.00		
To, Advocate & Legal Fees	44,410.00		
To, Association Fees CREDAI	11,800.00		
To, Consultancy Fees & Registration Fees	172,146.80		
To, Donation	5,000.00		
To, Bank Commission & Charges	215,957.44		
To, Bank Interest and Other interest	639,699.28		
To, Electricity Expenses	48,420.00		
To, Office & General Expenses	55,216.86		
To, AMC TAX	1,185.00		
To, Late Fees and Interest	20,791.10		
To, Vat Paid and Service Tax Paid	101,279.00		
To, Interest to Partners	2,624,190.67		
To, Salary to Partners	1,864,066.82		
To Profit and Loss appropriation of JV trf to Ajit Ganu & HUF Ajit	1,000,000.00		
Net Profit transferred to partners capital Account	1,095,275.64		
TOTAL Rs.	8,241,021.45	TOTAL Rs.	8,241,021.45

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:- 30/10/2019

Place:- Nagpur