

ANNUAL REPORT

FOR THE ASSESSMENT YEAR 2017 - 18
FINANCIAL YEAR 2016 - 17

OF

**GREENFIELD MANNOR PRIVATE LIMITED
N-5/10, IRC VILLAGE, NAYAPALLY
JAYADEV VIHAR, BHUBANESWAR - 751015**

**T.K.AGARWALLA & CO.
CHARTERED ACCOUNTANTS
FLAT NO-202, BLOCK-B-1,
VAISHNO MONARCH APARTMENT,
RASULGARH INDUSTRIAL ESTATE,
BHUBANESWAR-751010**

☎ 0674-2549343

E-mail: tka_andco@yahoo.com

Web site-<http://tka.org.in/>

Name of the Company : GREENFIELD MANOR PVT LTD
Balance Sheet as at 31 March, 2017

Particulars		Note No.	As at 31 March, 2017	As at 31 March, 2016
			₹	₹
A EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share capital		3	200,000.00	200,000.00
(b) Reserves and surplus		4	10,725,486.28	7,254,933.37
(c) Money received against share warrants			-	-
2 Share application money pending allotment				
3 Non-current liabilities				
(a) Long-term borrowings		5	1,872,701.68	1,975,169.88
(b) Deferred tax liabilities (net)		30.10	(141,438.00)	(109,504.00)
(c) Other long-term liabilities		6	-	-
(d) Long-term provisions		7	-	-
4 Current liabilities				
(a) Short-term borrowings		8	440.00	1,827,146.00
(b) Trade payables		9	7,467,253.84	10,575,416.02
(c) Other current liabilities		10	1,173,719.00	16,333,108.00
(d) Short-term provisions		11	1,634,341.00	2,460,352.00
TOTAL			22,932,503.80	40,516,621.07
B ASSETS				
1 Non-current assets				
(a) Fixed assets				
(i) Tangible assets		12	638,470.30	933,458.30
(ii) Intangible assets			-	-
(b) Non-current investments		13	-	-
(c) Deferred tax assets (net)			-	-
(d) Long-term loans and advances		14	5,063,546.00	28,185,439.00
(e) Other non-current assets		15	-	6,700.00
2 Current assets				
(a) Current investments		16	-	-
(b) Inventories / Work in Progress		17	8,105,200.00	1,003,570.00
(c) Trade receivables		18	-	115,000.00
(d) Cash and cash equivalents		19	6,034,521.12	2,880,136.51
(e) Short-term loans and advances		20	1,744,568.28	5,670,454.56
(f) Other current assets		21	1,346,198.10	1,721,862.70
TOTAL			22,932,503.80	40,516,621.07
See accompanying notes forming part of the financial statements				

In terms of our report attached.

For T.K Agarwalla & co
Chartered Accountants
FRN-3252012

CA T.K Agarwalla
Partner
M.no-062006

Place Bhubaneswar
Date : 23/08/2017

For and on behalf of the Board of Directors

Greenfield Manor Pvt. Ltd. Greenfield Manor Pvt. Ltd.

Tandra Nayak
DIRECTOR Director

Managing Director
Director

Name of the Company: GREENFIELD MANNOR PVT LTD
Statement of Profit and Loss for the year ended 31 March, 2017

Particulars		Note No.	For the year ended 31 March, 2017 ₹	For the year ended 31 March, 2016 ₹
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross) Less: Excise duty Revenue from operations (net)	22 22	93,098,717.00 - 93,098,717.00	135,344,409.00 - 135,344,409.00
2	Other income	23	502,261.84	223,376.53
3	Total revenue (1+2)		93,600,978.84	135,567,785.53
4	Expenses			
	(a) Operating Expenses (NET OF INVENTORY)	24.a	72,996,685.00	116,586,898.39
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	24.b	-	-
	(c) Employee benefits expense	25	9,738,850.00	5,812,087.00
	(d) Finance costs	26	66,614.39	86,630.62
	(e) Depreciation and amortisation expense	12.C	303,741.00	428,657.00
	(f) Other expenses	27	5,309,303.54	4,872,668.07
	Total expenses		88,415,193.93	127,786,941.08
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		5,185,784.91	7,780,844.45
6	Exceptional items	28.a	-	-
7	Profit / (Loss) before extraordinary items and tax (5 + 6)		5,185,784.91	7,780,844.45
8	Extraordinary items	28.b	-	-
9	Profit / (Loss) before tax (7 + 8)		5,185,784.91	7,780,844.45
10	Tax expense:			
	(a) Current tax expense for current year		1,634,341.00	2,460,352.00
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		112,825.00	61,796.10
	(d) Net current tax expense		1,747,166.00	2,522,148.10
	(e) Deferred tax		-31,934.00	-56,071.00
			1,715,232.00	2,466,077.10
11	Profit / (Loss) from continuing operations (9 + 10)		3,470,552.91	5,314,767.35
B	DISCONTINUING OPERATIONS			
12	Profit / (Loss) from discontinuing operations (before tax)		-	-
13	Profit / (Loss) for the year (11 + 12)		3,470,552.91	5,314,767.35

Statement of Profit and Loss for the year ended 31 March, 2016 (contd.)

Particulars		Note No.	For the year ended 31 March, 2016 ₹	For the year ended 31 March, 2015 ₹
14	Earnings per share :			
	(a) Basic			
	(i) Continuing operations	30.9.	1,735.28	2,657.38
	(ii) Total operations			

In terms of our report dated 23/08/2017
For T.K. Agarwala & Co
Chartered Accountants
FRN-325207E
Bhubaneswar
(CA T.K. Agarwala)
Partner
M/N-062006

For and on behalf of the Board of Directors
Greenfield Manor Pvt. Ltd.

Tandra Nayak
DIRECTOR

Manoj Kumar
DIRECTOR

Place : Bhubaneswar
Date : 23/08/2017

CASH FLOW STATEMENT FOR COMPANIES OTHER THAN FINANCE COMPANIES

Name of the Company : GREENFIELD MANOR PVT LTD
Cash Flow Statement for the year ended 31 March, 2017.

Particulars	For the year ended 31 March, 2017		For the year ended 31 March, 2016	
	₹	₹	₹	₹
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		3,438,618.91		5,258,698.35
<i>Adjustments for:</i>				
Depreciation and amortisation	303,741.00		428,657.00	
Provision for impairment of fixed assets and intangibles			-	
Amortisation of share issue expenses and discount on shares			-	
(Profit) / loss on sale / write off of assets			-	
Expense on employee stock option scheme			-	
Finance costs	66,614.39		88,630.62	
Interest income			-	
Net unrealised exchange (gain) / loss		370,355.99	-	515,287.62
Operating profit / (loss) before working capital changes		3,808,974.30		5,773,983.97
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	-7,101,630.00		1,452,767.00	
Trade receivables	115,000.00		103,290.00	
Short-term loans and advances	3,925,888.28		-3,574,361.14	
Long-term loans and advances	23,121,893.00		-2,165,537.00	
Other current assets	375,664.60		-1,220,767.60	
Other non-current assets	6,700.00	20,443,513.88	6,700.00	-5,397,908.74
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	-3,108,162.18		9,213,681.22	
Other current liabilities	-15,159,389.00		-9,169,529.00	
Other long-term liabilities			-	
Short-term provisions	-826,011.00		1,580,050.00	
Long-term provisions		-19,093,562.18	-	1,624,202.22
		5,158,926.00		2,000,277.45
Cash flow from extraordinary items				
Cash generated from operations		5,158,926.00		2,000,277.45
Net income tax (paid) / refunds				
Net cash flow from operating activities (A)		5,158,926.00		2,000,277.45
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	-8,753.00		-183,712.00	
Proceeds from sale of fixed assets	-		-	
Inter-corporate deposits (net)	-	-8,753.00	-	-183,712.00
Amounts received from LLPs	-		-	
Cash flow from extraordinary items				
		-8,753.00		-183,712.00
Net income tax (paid) / refunds				
Net cash flow used in investing activities (B)		-8,753.00		-183,712.00



Particulars	For the year ended 31 March, 2017		For the year ended 31 March, 2016	
	₹	₹	₹	₹
C. Cash flow from financing activities				
Proceeds from issue of equity shares			-	
Proceeds from issue of preference shares			-	
Redemption / buy back of preference / equity shares			-	
Proceeds from issue of share warrants			-	
Share application money received / (refunded)			-	
Proceeds from long-term borrowings			-	
Repayment of long-term borrowings			-	
Net increase / (decrease) in working capital borrowings	-102,468.00		-1,382,426.32	
Proceeds from other short-term borrowings			-	
Repayment of other short-term borrowings	-1,826,706.00		1,827,146.00	
Finance cost			-	
Dividends paid	-86,614.39		-86,630.62	
Tax on dividend			-	
		-1,995,788.39		358,090.06
Cash flow from extraordinary items				
Net cash flow used in financing activities (C)		-1,995,788.39		358,090.06
Net decrease in Cash and cash equivalents (A+B+C)				
Cash and cash equivalents at the beginning of the year		3,154,384.61		2,174,655.51
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents at the end of the year		2,880,136.51		705,481.00
Cash and cash equivalents at the end of the year		6,034,521.12		2,880,136.51
Reconciliation of Cash and cash equivalents with the Balance Sheet				
Cash and cash equivalents as per Balance Sheet (Refer Note 19)		6,034,521.12		2,880,136.51
Less: Bank balances not considered as Cash and cash equivalents as per AS 3 Cash Flow				
Add: Current investments considered as part of Cash and cash equivalents		6,034,521.12		2,880,136.51
Cash and cash equivalents at the end of the year *		6,034,521.12		2,880,136.51
* Comprises:				
(a) Cash on hand				
(b) Cheques, drafts on hand		71,168.00		86,511.00
(c) Balances with banks				
(i) In current accounts				
(ii) In EEFC accounts		1,830,906.12		748,094.51
(iii) In deposit accounts with original maturity of less than 3 months				
(iv) In earmarked accounts (give details) (Refer Note (ii) below)		4,132,447.00		2,045,531.00
(d) Others (specify nature)				
(e) Current investments considered as part of Cash and cash equivalents				
		6,034,521.12		2,880,136.51

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

See accompanying notes forming part of the financial statements

In terms of our report attached.

For T.K Agarwalla & Co

Chartered Accountants

FRN-32520

Bhubaneswar

Partner

M.N-062

Chartered Accountants

Place: Bhubaneswar

Date: 23/08/2017

For and on behalf of the Board of Directors

Greenfield Manor Pvt. Ltd.

Greenfield Manor Pvt. Ltd.

Tandra Nayak
DIRECTOR

Managing Director

Name of the Company : GREENFIELD MANNOR PRIVATE LIMITED
Notes forming part of the financial statements

Note 3 Share capital @

Particulars	As at 31 March, 2017		As at 31 March, 2016	
	Number of shares	AMOUNT(Rs)	Number of shares	AMOUNT(Rs)
(a) Authorised Equity shares of 100 each with voting rights 10,000 Equity shares of 100 each with differential voting rights	10,000	1,000,000.00	10,000	1,000,000.00
(b) Issued Equity shares of 100 each with voting rights 2000 Equity shares of 100 each with differential voting rights	2,000	200,000.00	2000	200,000.00
(c) Subscribed and fully paid up Equity shares of 100 each with voting rights 2000 Equity shares of 100 each with differential voting rights	2,000	200,000.00	2000	200,000.00
(d) Subscribed but not fully paid up Equity shares of ₹ ___ each with voting rights, ₹ x not paid up Equity shares of ₹ ___ each with voting rights, ₹ y not paid up Equity shares of ₹ ___ each with differential voting rights, ₹ a not paid up Equity shares of ₹ ___ each with differential voting rights, ₹ b not paid up	-	-	-	-
Total	2,000.00	200,000.00	2,000.00	200,000.00

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:				
Particulars	Opening	Fresh Issue	Bonus	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2015				
- Number of shares				
- Amount (₹)				
Year ended 31 March, 2016				
- Number of shares				
- Amount (₹)				
Equity shares with differential voting rights				
Year ended 31 March, 2015				
- Number of shares	2000			2000
- Amount (₹)	200,000.00			200,000.00
Year ended 31 March, 2016				
- Number of shares	2000			2000
- Amount (₹)	200,000.00			200,000.00

(iv) Details of shares held by each shareholder holding more than 5% shares:				
Class of shares / Name of shareholder	As at 31 March, 2017		As at 31 March, 2016	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Shareholder 1				
Shareholder 2				
Equity shares with differential voting rights				
HIMANSU BHUSAN NAYAK	667	33.35	500	25
Shasanka Sekhar Pradhan	666	33.30	500	25
Prafulla kumar Dutta	-	-	500	25
Tandra Nayak	667	33.35	500	25
Total	2000	100.00	2000	100



Name of the Company: GREENFIELD MANNOR PVT LTD
Notes forming part of the financial statements

Note 4 Reserves and surplus

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Capital reserve		
Opening balance	-	-
Add: Additions during the year (give details)	-	-
Less: Utilised / transferred during the year (give details)	-	-
Closing balance		
(b) General reserve		
Opening balance	7,254,933.37	1,940,166.02
Add: Transferred from surplus in Statement of Profit and Loss	3,470,552.91	5,314,767.35
Less: Utilised / transferred during the year for:		
Issuing bonus shares	-	-
Others (give details)	-	-
Closing balance	10,725,486.28	7,254,933.37

Note 4 Reserves and surplus (contd.)

Particulars	As at 31 March, 2016	As at 31 March, 2015
	₹	₹
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance		-
Add: Profit / (Loss) for the year	3,470,552.91	1,844,708.97
Amounts transferred from:		
General reserve		-
Other reserves (give details)		-
Less: Interim dividend		
Dividends proposed to be distributed to equity shareholders (₹___ per share)		-
Dividends proposed to be distributed to preference shareholders (₹___ per share)		-
Tax on dividend		-
Transferred to:		
General reserve	3,470,552.91	1,844,708.97
Capital redemption reserve		-
Debenture redemption reserve		-
Other reserves (give details)		-
Closing balance		
Total	10,725,486.28	7,254,933.37



Name of the Company: **GREENFIELD MANNOR PVT LTD**
Notes forming part of the financial statements

Note 5 Long-term borrowings #

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Term loans		
From banks		
Secured	-	-
Unsecured	251,025.88	353,493.88
From other parties		
Secured	-	-
Unsecured	-	-
	251,025.88	353,493.88
(b) Other loans and advances (specify nature)		
Secured	-	-
Unsecured	1,621,676.00	1,621,676.00
	1,621,676.00	1,621,676.00
Total	1,872,701.88	1,975,169.88

Note: Other loans & Advance incurred by the company from different parties for operation of the business

Note 6 Other long-term liabilities

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Trade Payables: *		
(i) Acceptances	-	-
(ii) Other than Acceptances	-	-
(b) Others:		
(i) Payables on purchase of fixed assets	-	-
(ii) Contractually reimbursable expenses	-	-
(iii) Interest accrued but not due on borrowings	-	-
(iv) Interest accrued on trade payables	-	-
(v) Interest accrued on others	-	-
(vi) Trade / security deposits received	-	-
(vii) Advances from customers	-	-
(viii) Income received in advance (Unearned revenue)	-	-
(ix) Others (specify nature)	-	-
Total	-	-

Note 7 Long-term provisions

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Provision for employee benefits:		
(i) Provision for compensated absences	-	-
(ii) Provision for gratuity (net) (Refer Note 30.4.b)	-	-
(iii) Provision for post-employment medical benefits (Refer Note 30.4.b)	-	-
(iv) Provision for other defined benefit plans (net) (give details) (Refer Note 30.4.b)	-	-
(v) Provision for other employee benefits (give details)	-	-
(b) Provision - Others:		
(i) Provision for premium payable on redemption of bonds (Refer Note 5 Long-term borrowings)	-	-
(ii) Provision for estimated loss on derivatives	-	-
(iii) Provision for warranty (Refer Note 30.14)	-	-
(iv) Provision for estimated losses on onerous contracts (Refer Note 30.14)	-	-
(v) Provision for other contingencies (Refer Note 30.14)	-	-
(vi) Provision - others (give details)	-	-
Total	-	-



Note 8 Short-term borrowings

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Loans repayable on demand		
From banks		
Secured	440.00	1,827,146.00
Unsecured	-	-
From other parties		
Secured	-	-
Unsecured	-	-
(b) Other loans and advances (specify nature)		
Secured	-	-
Unsecured	-	-
Total	440.00	1,827,146.00

Note 9 Trade payables *

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
Trade payables:		
Acceptances		
Other than Acceptances	7,467,253.84	10,575,416.02
Total	7,467,253.84	10,575,416.02

* Trade payables are dues in respect of goods purchased or services received (including from employees, professionals and others under contract) in the normal course of business.

Note 10 Other current liabilities @

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Current maturities of long-term debt (Refer Note (I) below)	-	-
(b) Current maturities of finance lease obligations (Refer Note 30.8.c)	-	-
(c) Interest accrued but not due on borrowings	-	-
(d) Interest accrued and due on borrowings	-	-
(e) Income received in advance (Unearned revenue)	-	-
(f) Unpaid dividends	-	-
(g) Application money received for allotment of securities and due for refund	-	-
and interest accrued thereon #	-	-
(h) Unpaid matured deposits and interest accrued thereon	-	-
(i) Unpaid matured debentures and interest accrued thereon	-	-
(j) Other payables		
(i) Statutory remittances (TDS)	780,566.00	513,074.00
(ii) Payables on purchase of fixed assets	-	-
(iii) Contractually reimbursable expenses	-	-
(iv) Interest accrued on trade payables	-	-
(v) Interest accrued on others	-	-
(vi) Trade / security deposits received	15,000.00	-
(vii) Advances from customers	100,000.00	15,212,691.00
(viii) Others exp payable including audit fees	278,133.00	607,343.00
Total	1,173,719.00	16,333,108.00



Note 11 Short-term provisions

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Provision for employee benefits: @		
(i) Provision for bonus		
(ii) Provision for compensated absences		
(iii) Provision for gratuity (net) (Refer Note 30.4.b)		
(iv) Provision for post-employment medical benefits (Refer Note 30.4.b)		
(v) Provision for other defined benefit plans (net) (give details) (Refer Note 30.4.b)		
(vi) Provision for other employee benefits (give details)		
(b) Provision - Others:		
(i) Provision for tax		
(ii) Provision - others (give details)	1,634,341.00	2,460,352.00
	1,634,341.00	2,460,352.00
Total	1,634,341.00	2,460,352.00

Note 13 Non-current investments

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Note 14 Long-term loans and advances

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Capital advances *		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful advances		
(b) Security deposits		
Secured, considered good		
Unsecured, considered good	481,285.00	397,785.00
Doubtful		
Less: Provision for doubtful deposits	481,285.00	397,785.00
(c) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)		
(d) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable		
(ii) VAT credit receivable		
(iii) Service Tax credit receivable		
(e) Other loans and advances (specify nature)		
Secured, considered good		
Unsecured, considered good	4,582,261.00	27,787,654.00
Doubtful		
Less: Provision for other doubtful loans and advances.	4,582,261.00	27,787,654.00
	4,582,261.00	27,787,654.00
Total	5,063,548.00	28,185,439.00

Note : Other Loans Advances relates to Advance to Land owner & others



Note 15 Other non-current assets

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Long-term trade receivables # (including trade receivables on deferred credit terms) (Refer Note below)		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
(b) Unamortised expenses		
(i) Ancillary borrowing costs	-	-
(ii) Share issue expenses (where applicable)	-	-
(iii) Discount on shares (where applicable)	-	-
(c) Others @		
(i) Insurance claims	-	-
(ii) Receivables on sale of fixed assets	-	-
(iii) Contractually reimbursable expenses	-	-
(iv) Others (Preliminary exp)	-	6,700.00
Total	-	6,700.00

Note 16 Current investments

-	-
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Note 17 Inventories

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Raw materials		
Goods-in-transit	-	-
(b) Work-in-progress		
Construction work in progress	8,105,200.00	1,003,570.00
(c) Finished goods (other than those acquired for trading)		
Goods-in-transit	-	-
Total	8,105,200.00	1,003,570.00

Note 18 Trade receivables @

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
Trade receivables outstanding for a period exceeding six months from the date they were due for payment #		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
Other Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	-	115,000.00
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
Total	-	115,000.00



Note 19 Cash and cash equivalents @

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Cash on hand		86,511.00
(b) Cheques, drafts on hand	71,168.00	
(c) Balances with banks		
(i) In current accounts		
(ii) In EEFC accounts	1,830,906.12	748,094.51
(iii) In deposit accounts (Refer Note (i) below)		
Total	4,132,447.00	2,045,531.00
Of the above, the balances that meet the definition of Cash and cash equivalents as per AS 3 Cash Flow Statements is	6,034,621.12	2,880,136.61

Note 20 Short-term loans and advances

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(a) Loans and advances to related parties (give details @) (Refer Note 30.7)		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful loans and advances	-	-
(b) Security deposits		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful deposits	-	-
(c) Loans and advances to employees		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	64,300.00
Less: Provision for doubtful loans and advances	-	64,300.00
(d) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)	-	-
(e) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable	671,457.00	5,606,154.56
(ii) VAT credit receivable	873,111.28	-
(iii) Service Tax credit receivable	-	-
Less: Provision for doubtful inter-corporate deposits	1,544,568.28	5,606,154.56
(f) Others Advance (specify nature)		
Secured, considered good	-	-
Unsecured, considered good (Supplier & other)	200,000.00	-
Doubtful	-	-
Less: Provision for other doubtful loans and advances	-	-
Total	200,000.00	-
	1,744,668.28	5,670,454.56

Note 21 Other current assets

Particulars	As at 31 March, 2017	As at 31 March, 2016
	₹	₹
(Others		
(i) Insurance claims	-	-
(ii) Receivables on sale of fixed assets	-	-
(iii) Contractually reimbursable expenses	-	-
(iv) Advance tax	1,300,000.00	1,700,000.00
(iv) Others (TDS Receivable)	46,198.10	21,862.70
Total	1,346,198.10	1,721,862.70



Fixed Assets Chart as at 31st March 2017

Assets	Useful Life (in Years)	Gross Block			Accumulated Depreciation/ Amortisation			Net Block	
		Balance as at 1st April 2016	Additions during the year	Deletion during the year	Balance as at 1st April 2016	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2017	Balance as at 31st March 2016
A Tangible assets									
Own Assets									
Furniture and fixture	10.00	3,47,945.00			1,61,225.01	48,622.00		1,38,097.99	1,86,719.99
Computer	3.00	1,33,200.00			77,127.78	34,347.00		21,725.22	56,072.22
Motor vehicle	8.00	7,08,874.00			3,60,234.91	1,08,687.00		2,39,952.09	3,48,639.09
Machine and equipment	12.00	2,90,750.00			1,04,868.00	41,062.00		1,44,820.00	1,85,882.00
Office equipment	5.00	3,23,298.00	8,753.00		1,67,153.00	71,023.00		93,875.00	1,56,145.00
Total (A)		18,04,067.00	8,753.00		6,70,608.70	3,03,741.00		11,74,349.70	9,33,458.30
P.Y Total		16,20,355.00	1,83,712.00		4,41,951.70	4,28,657.00		8,70,608.70	11,78,403.30

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2016 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Name of the Company : GREENFIELD MANNOR PRIVATE LIMITED

Notes forming part of the financial statements

Note 22 Revenue from operations

	Particulars	For the year ended	For the year ended
		31 March, 2017	31 March, 2016
		₹	₹
(a)	Sale of Residential complex	93,098,717.00	135,344,409.00
(b)	Other operating revenues	-	-
		93,098,717.00	135,344,409.00
(c)	Less: Excise duty	-	-
	Total	93,098,717.00	135,344,409.00

Note 23 Other income

	Particulars	For the year ended	For the year ended
		31 March, 2017	31 March, 2016
		₹	₹
(a)	Interest Income from bank FD	435,088.84	218,627.00
(b)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	67,193.00	4,749.53
	Total	502,281.84	223,376.53

Note 24a. Operational Expenses (Net of Expenses)

Particulars	For the year ended	For the year ended
	31 March, 2017	31 March, 2016
	₹	₹
Opening WIP	1,003,570.00	2,456,337.00
Land & Construction Expenses	53,617,612.33	70,092,255.34
Labour charges	17,530,969.95	38,624,615.00
Site & Other exp	2,009,563.72	4,738,243.60
Electrical installation	919,800.00	356,331.69
Registration & conversion exp	-	1,145,659.00
Rate & Taxes	6,020,369.00	170,782.15
Transport Charges	-	6,244.61
	81,101,885.00	117,590,488.39
Less: Closing WIP	8,105,200.00	1,003,570.00
Total	72,996,685.00	116,586,898.39

Note 24.b Changes in inventories of finished goods, work-in-progress and stock-in-trade @ Net Effect to Operational Expenses)

Particulars	For the year ended	For the year ended
	31 March, 2017	31 March, 2016
	₹	₹
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	8,105,200.00	1,003,570.00
Stock-in-trade	-	-
Less : Transferred to Operational exp	8,105,200.00	1,003,570.00
	-	-
<u>Inventories at the beginning of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
Stock-in-trade	-	-
	-	-
Net (increase) / decrease	-	-



Note 25 Employee benefits expense

Particulars	For the year ended	For the year ended
	31 March, 2017	31 March, 2016
	₹	₹
Salaries and wages	4,058,850.00	3,007,487.00
Director Remuneration	5,680,000.00	2,700,000.00
Bonus	-	104,600.00
Total	9,738,850.00	5,812,087.00

Note 26 Finance costs

Particulars	For the year ended	For the year ended
	31 March, 2017	31 March, 2016
	₹	₹
Interest expense on:		
(i) Borrowings	61,304.00	84,012.68
(ii) Trade payables		
(iii) Others		
- Interest on delayed / deferred payment of income tax		
- Others (Bank charges)	5,310.39	2617.94
Total	66,614.39	86,630.62

Note 27 Other expenses

Particulars	For the year ended	For the year ended
	31 March, 2017	31 March, 2016
	₹	₹
Power and fuel	527,387.00	632,899.00
Rent including lease rentals	426,180.00	405,900.00
Repairs and maintenance	54,300.00	39,884.00
Communication *	65,137.74	48,788.85
Advertisement	32,000.00	988,722.00
Travelling and conveyance *	91,300.00	179,594.00
Printing and stationery*	35,813.00	317,812.00
Business promotion *	202,200.00	364,813.00
Payments to auditors (Refer Note (I) below)	75,000.00	75,750.00
Filing fees & charges	59,974.00	35,862.00
News paper & periodical	4,544.00	3,947.00
Postage & courier	815.00	5,670.00
Brokerage & commission	2,884,762.00	1,120,892.00
Office & other general exp	251,695.72	223,802.13
Association & other fees	-	45,688.00
Security charges	439,093.42	246,071.81
Software & web development charges	-	26,204.00
Insurance	-	15,265.00
Trade license	-	15,000.00
Swacha bharaat cess	95,821.66	73,403.28
Interest on statutory dues	56,580.00	-
Preliminary exp written off	6,700.00	6,700.00
Total	8,309,303.54	4,872,688.07

Note 27 Other expenses (contd.)

Notes:

Particulars	For the year ended	For the year ended
	31 March, 2017	31 March, 2016
	₹	₹
(i) Payments to the auditors comprises (excluding service tax):		
As auditors - statutory audit	75,000.00	75,750.00
For taxation matters		
For company law matters		
For management services		
For other services		
Reimbursement of expenses		
Total	75,000.00	75,750.00



GREEN FIELD MANOR PRIVATE LIMITED
Depreciation Schedule as per Income Tax Act 1961 as on 31.03.2017

NAME OF THE ASSETS	Rate of Dep	Written Down Value on 01.04.2016	Addition before Six month	Addition After Six month	Total	Depreciation During the year	Written Down Value as on 31.03.2017
Furniture & Fixture	10.00%	268,676.60	-	-	268,676.60	26,867.66	241,808.94
Computer	60.00%	44,436.05	-	-	44,436.05	26,661.63	17,774.42
vechicle	15.00%	509,588.75	-	-	509,588.75	76,438.31	433,150.44
Machine & equipment	15.00%	213,891.88	-	-	213,891.88	32,083.78	181,808.09
Office Equipment	15.00%	251,245.00	-	8,753.00	259,998.00	38,343.22	221,654.77
TOTAL		1,287,838.27	-	8,753.00	1,296,591.27	200,394.61	1,096,196.66

Computation of Deffered tax

Depreciation as per companies Act

303,741.00

Depreciation as per Income tax Act

200,394.61

Timing Difference

103,346.39

Deffered tax Assets

31,934.00

WIP Reconciliation statement for income tax

Particulars	wip as on 31.03.2016	Trasaction on 2016-17	TOTAL	transferred to wip 31-3.2017	closing exp summery for Income tax retrun
construction Matterial	702,499.00	53,617,612.33	54,320,111.33	5,673,640.00	48,646,471.33
Labour charges	250,892.00	17,530,969.95	17,781,861.95	2,026,300.00	15,755,561.95
Site & other exp	50,179.00	2,009,563.72	2,059,742.72	405,260.00	1,654,482.72
	1,003,570.00	73,158,146.00	74,161,716.00	8,105,200.00	66,056,516.00

Zero





e-Filing *Anywhere Anytime*

Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	GREENFIELD MANOR PRIVATE LIMITED	PAN	AAFCG2026C
Form No	3CA	Assessment Year	2017
e-Filing Acknowledgement Number	258257881261017	Date of e- Filing	26/10/2017

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

FORM NO. 3CA

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

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of GREEN FIELD MANOR PRIVATE LIMITED N-5/10, NAYAPALLI, IRC VILLA GE. JAYDEV VIHAR, BHUBANESWAR, ORISSA, 751015 AAFCG2026C was conducted by Us T.K. AGARWALLA & CO in pursuance of the provisions of the COMPANIES ACT Act, and We annex here to a copy of Our audit report dated 23/08/2017 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017
- (b) the audited balance sheet as at, 31/03/2017; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

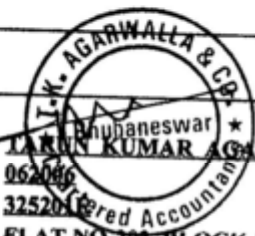
3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place **BHUBANESWAR**
Date **22/10/2017**

Name
Membership Number
FRN (Firm Registration Number)
Address



T.K. AGARWALLA & CO.
 Chartered Accountants
Bhubaneswar
TARUN KUMAR AGARWALLA
 062086
FLAT NO-202, BLOCK-B1, VAISHNO M
ONARCH APARTMENT, RASULGARH
INDUSTRIAL ESTATE, BHUBANESWA
R, ORISSA, 751010

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		GREEN FIELD MANOR PRIVATE LIMITED			
2	Address		N-5/10, NAYAPALLI, IRC VILLAGE, JAYDEV VIHAR, BHUBANESWAR, ORISSA, 751015			
3	Permanent Account Number (PAN)		AAFCG2026C			
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	AAFCG2026CSD001			
	2	Sales VAT/Tax ORISSA	21855503893			
5	Status		Company			
6	Previous year from		01/04/201631/03/2017			
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?					
	S.No.	Name				Profit Sharing Ratio (%)
	Nil					
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.					
	S.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).					
	S.No.	Sector			Sub Sector	Code
	1	Builders			Builders	0401
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector	No	
	Nil					Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books 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					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	1	Bank Book (Computerized)	N-5/10	IRC VILLAGE, NAY APALLI	BHUBANESWAR	ORISSA 751015
	2	Cash Book (Computerized)	N-5/10	IRC VILLAGE, NAY APALLI	BHUBANESWAR	ORISSA 751015
	3	Journal (Computerized)	N-5/10	IRC VILLAGE, NAY APALLI	BHUBANESWAR	ORISSA 751015
	4	Statutory Register (Computerized)	N-5/10	IRC VILLAGE, NAY APALLI	BHUBANESWAR	ORISSA 751015
	5	Ledger (Computerized)	N-5/10	IRC VILLAGE, NAY APALLI	BHUBANESWAR	ORISSA 751015
	6	works ledger (Computerized)	N-5/10	IRC VILLAGE, NAY APALLI	BHUBANESWAR	ORISSA 751015
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	S.No.	Books Examined				
	1	Bank Book				
	2	Cash Book				

3	Journal								
4	Statutory Register								
5	Ledger								
6	works ledger								
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).								No
	S.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:								
	S.No.	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.								
	S.No.	ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)		Net effect(Rs.)		
	Total								
13 f	Disclosure as per ICDS.								
	S.No.	ICDS			Disclosure				
	1	ICDSI			As per accounting policies & notes to financial statements				
	2	ICDSII			As per accounting policies & notes to financial statements				
	3	ICDSIII			As per accounting policies attached with Audit Report				
	4	ICDSIV			As per accounting policies & notes to financial statements				
	5	ICDSV			As per Fixed Assets and Depreciation Chart annexed in FORM 3CD				
	6	ICDSVII			NA				
	7	ICDSIX			As per accounting policies & notes to financial statements				
	8	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.								cost of wip on percentage of completion method
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
	S.No.	Particulars			Increase in profit(Rs.)	Decrease in profit(Rs.)			
15	Give the following particulars of the capital asset converted into stock-in-trade								
	S.No.	(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								Amount
	S.No.	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								
	S.No.	Description						Amount	
16 c	Escalation claims accepted during the previous year								Amount
	S.No.	Description						Amount	
	Nil								
16 d	Any other item of income								Amount
	S.No.	Description						Amount	
	Nil								
16 e	Capital receipt, if any								Amount
	S.No.	Description						Amount	
	Nil								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
	S.No.	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:-											
S.No.	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Furniture & Fittings @ 10%	10%	268677	0	0	0	0	0	0	26868	241809
2	Plant & Machinery @ 60%	60%	44436	0	0	0	0	0	0	26662	17774
3	Plant & Machinery @ 15%	15%	974726	8753	0	0	0	8753	0	146865	836613
* 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)]										
S.No.	Description	Amount									
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
S.No.	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											
S.No.	Particulars	Amount in Rs.									
Personal expenditure											
S.No.	Particulars	Amount in Rs.									
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
S.No.	Particulars	Amount in Rs.									
Expenditure incurred at clubs being entrance fees and subscriptions											
S.No.	Particulars	Amount in Rs.									
Expenditure incurred at clubs being cost for club services and facilities used.											
S.No.	Particulars	Amount in Rs.									
Expenditure by way of penalty or fine for violation of any law for the time being force											
S.No.	Particulars	Amount in Rs.									
Expenditure by way of any other penalty or fine not covered above											
S.No.	Particulars	Amount in Rs.									
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
S.No.	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:											
S.No.	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)											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	

23	Particulars of any payment made to persons specified under section 40A(2)(b).							
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	of Payment Made(Amount)		
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.							
	S.No.	Section	Description			Amount		
	Nil							
25	Any amount of profit chargeable to tax under section 41 and computation thereof.							
	S.No.	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							
	S.No.	Section	Nature of liability			Amount		
	Nil							
26 (i)(A)(b)	Not paid during the previous year							
	S.No.	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)							
	S.No.	Section	Nature of liability			Amount		
	Nil							
26 (i)(B)(b)	not paid on or before the aforesaid date							
	S.No.	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.)								
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							
	CENVAT	Amount				Treatment in Profit and Loss/Accounts		
	Opening Balance	858576				NO TREATMENT IN Profit and LOSS		
	CENVAT Availed	2931886				NO TREATMENT IN Profit and LOSS		
	CENVAT Utilized	2917351				NO TREATMENT IN Profit and LOSS		
	Closing/Outstanding Balance	873111				NO TREATMENT IN Profit and LOSS		
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-							
	S.No.	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)(viii)							
	S.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							
	S.No.	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							

S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	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 during the previous year	Whether the loan or deposit was taken or accepted 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.
Nil								

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 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 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.
Nil							

31 d 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 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
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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 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

S.No.	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. **No**

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 **No**

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**

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	BBNG013 93A	194C	Payments to contractors	20746985	20746985	20746985	217060	0	0	0
2	BBNG013 93A	194H	Commission or brokerage	2884762	2884762	2884762	177477	0	0	0
3	BBNG013 93A	194-I	Rent	426180	426180	426180	42618	0	0	0
4	BBNG013 93A	194J	Fees for professional	492392	492392	492392	49239	0	0	0

			or technical services								
5	BBNG01393A	192	Salary	7504000	7504000	7504000	1225266	0	0	0	
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:										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 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
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	1	BBNG01393A		77403	77403	20/10/2017					
	2	BBNG01393A		1295	1295	31/03/2017					
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	Amount	Dates of payment				
	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										No
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										No

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	93098717				135344409		
b	Gross profit / Turnover	20476214	93098717	21.99%	19744969	135344409	14.59%	
c	Net profit / Turnover	3470553	93098717	3.73%	5314767	135344409	3.93%	
d	Stock-in-Trade / Turnover	0	93098717	0%	0	135344409	0%	
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							
	S.No.	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							

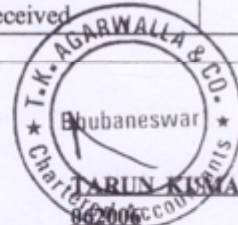
Place
Date

BHUBANESWAR
22/10/2017

Name
Membership Number
FRN (Firm Registration Number)
Address

TARUN KISHOR AGARWALLA
862006

**FLAT NO-202, BLOCK-B1, VAISHNO M
ONARCH APARTMENT, BASULGARH
INDUSTRIAL ESTATE, BHUBANESWA
R, ORISSA, 751010.**



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%								0
Plant & Machinery @ 60%								
Total of Plant & Machinery @ 60%								0
Plant & Machinery @ 15%	1	30/03/2017	30/03/2017	8753	0	0	0	8753
Total of Plant & Machinery @ 15%								8753

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0

