



Jyoti Agarwal

Chartered Accountants
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FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31 March 2018, and Profit & Loss account for the period beginning from 01 April 2017 to ending on 31 March 2018, attached herewith, of M/S SHIV SHAKTI LIFE SPACE, 101 D, 1ST FLOOR, 4A POLLOCK STREET, KOLKATA-700001, WEST BENGAL, PAN – ADIFS5396J.
2. We certify that the Balance Sheet and the Profit & loss account are in agreement with the books of account maintained at the head office at 101 D, 1ST FLOOR, 4A POLLOCK STREET, KOLKATA-700001, WEST BENGAL, and NIL 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 purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office of the assessee so far as appears from our 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 31 March 2018; and
 - (ii) In the case of the Profit & Loss Account of the Loss 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 are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
	NIL	NIL

Place : SILIGURI
Date : 16/07/2018



For,

JYOTI AGARWAL
Chartered Accountants
Membership No: 308878

JYOTI AGARWAL
(Chartered Accountants)

Membership No. : 308878
PAN : AORPA9771M

FORM NO. 3CD

[See rule 6G (2)]

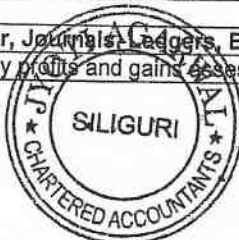
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1	Name of the assessee	SHIV SHAKTI LIFE SPACE
2	Address	101 D, 1 ST FLOOR, 4A POLLOCK STREET, KOLKATA-700001
3	Permanent Account Number (PAN)	ADIFS5396J
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 GST: 19ADIFS5396J1Z9
5	Status	Partnership Firm
6	Previous year from	01 April 2017 to 31 March 2018
7	Assessment Year	2018-19
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(e)

PART-B

9a	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(%)
	1	MANOJ KUMAR AGARWAL				50.00
	2	MANISH KUMAR AGARWAL				33.33
	3	PURAN SHARMA				16.67
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of 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
10a	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	REAL ESTATE AND RENTING SERVICES	REAL ESTATE ACTIVITIES	07004		
10b	If there is any change in the nature of business or profession, the particulars of such change.					
	S.No	Business	Sector	Sub Sector	Code	
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.					Yes
	Books Prescribed					
	Cash Book, Sale Register, Purchase Register, Journals, Ledgers, Bank Books, (In Computer System)					
11b	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.)					
	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State	PinCode
	Cash Book, Sale Register, Purchase Register, Journals, Ledgers, Bank Books	101 D, 1 ST FLOOR	4 A POLLOCK STREET	KOLKATA	WEST BENGAL	700001
11c	List of books of account and nature of relevant documents examined.					
	Books Examined					
	Cash Book, Sale Register, Purchase Register, Journals, Ledgers, Bank Books, (In Computer System)					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes,					No



Chapter XII-G, First Schedule or any other relevant section.)			
	S.No	Section	Amount
13a	Method of accounting employed in the previous year.		Mercantile system
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No
13c	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.)
13d	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).		
	(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.)
	ICDS I	Accounting Policies	/
	ICDS II	Valuation of Inventories	
	ICDS III	Construction Contracts	
	ICDS IV	Revenue Recognition	
	ICDS V	Tangible Fixed Assets	
	ICDS VI	Changes in Foreign Exchange Rates	
	ICDS VII	Governments Grants	
	ICDS VIII	Securities	
	ICDS IX	Borrowing Costs	
	ICDS X	Provisions, Contingent Liabilities and contingent assets	
	Total		
	(f) Disclosure as per ICDS:		
	i) ICDS-I Accounting Policies		
	ii) ICDS-II Valuation of Inventories		
	iii) ICDS-III Construction Contracts		
	iv) ICDS-IV Revenue Recognition		
	v) ICDS-V Tangible Fixed Assets		
	vi) ICDS-VII Governments Grants		
	vii) ICDS-IX Borrowing Costs		
	viii) ICDS-X Provisions, Contingent Liabilities and contingent Assets		
	/		
14a	Method of valuation of closing stock employed in the previous year.		
14b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		NA
	S.No	Particulars	Increase in Profit(Rs.)
			Decrease in Profit(Rs.)
15	Give the following particulars of the capital assets 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
16	Amounts not credited to the profit and loss account, being:-		
16a	The items falling within the scope section 28		
	S.No	Description	Amount
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		
	S.No	Description	Amount



16c	Escalation claims accepted during the previous year									
	S.No	Description			Amount					
16d	Any other item of income									
	S.No	Description			Amount					
16e	Capital receipt, if any.									
	S.No	Description			Amount					
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/District	State	Pin Code	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 following form :-									
	Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Actual cost of Written Down Value, as the case may be	Additions / Deductions				Deductions	Depreciation Allowable	Written Down Value at the end of the year
				Purchase Value	CENVAT	Change in Rate of Exchange	Subsidy/Grant			
	AS PER ANNEXURE-"B"									
	*For Addition and Deduction Details refer Addition and Deduction Details 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.						
20a	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					
20b	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				
21a	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.

21b	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 Payee	Address Line 1	Address Line 2	City/Town/ 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 Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ 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										
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	

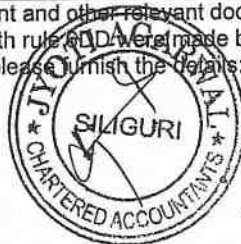
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub section (1) of Section 139.											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payer	PAN of Payer	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount 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											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ 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.											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payer	PAN of Payer	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of levy Deducted	Amount out of (VI) deposited, if any
(iv) Fringe benefit tax under sub-clause (ic)										0	
(v) Wealth tax under sub-clause (iia)										0	
(vi) Royalty, license fee, service fee etc. under sub-clause (iib)										0	
(vii) Salary payable outside India/to a non resident without TDS etc. under sub clause (iii)											
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode			
(viii) Payment to PF/Other fund etc. under sub-clause (iv)										0	
(ix) Tax paid by employer for perquisites under sub-clause (v)										0	

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof,

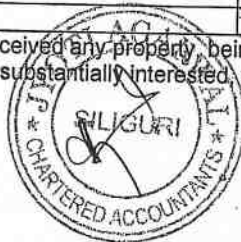
S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks

21d 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 61D were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: YES



S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee
(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)					NA
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee
21e	Provision for payment of gratuity not allowable under section 40A(7)				
21f	Any sum paid by the assessee as an employer not allowable under section 40A(9)				
21g	Particulars of any liability of a contingent nature				
S.No	Nature of Liability			Amount in Rs.	
21h	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.				
S.No	Particulars			Amount in Rs.	
21i	Amounts inadmissible under the proviso to section 36(1)(iii).				
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006				
23	Particulars of payments made to persons specified under section 40A(2)(b)				
S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made
AS PER ANNEXURE-'A'					
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.				
S.No	Section	Description		Amount	
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
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	
26(i)A(b)	Not Paid during the previous year				
S.No	Section	Nature of Liability		Amount	
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	
26(i)B(b)	Not paid on or before the aforesaid date				
S.No	Section	Nature of Liability		Amount	
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)			NO		
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts				No
CENVAT		Amount	Treatment in Profit and Loss/Accounts		
Opening Balance					
CENAVT Availed					
CENVAT Utilized					
Closing/Outstanding Balance					
27b	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
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				NA



consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same							
S.No	Name of the person from which shares received	PAN of the Person	Name of the Company whose are shares received	CIN of the Company	No. of Shares Received	Amount of Consideration Paid	Fair Market Value of Shares
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.						NA
S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares issued	Amount of consideration received	Fair Market Value of Shares		

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	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment	

31a 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	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at anytime 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.
31b 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	PAN 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.
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(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.)

31c 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	PAN 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.

31d 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	PAN 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

31e 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	PAN of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

(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)

32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.

S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	Amount as assessed	Amount as assessed (give reference to relevant order)		Remarks
					Amount	Order U/S & Date	

32b 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. NA

32c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. No

32d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same No

32e 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	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

34a 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	TAN	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in	Total amount on which tax was required to be deducted or collected out of	Total amount on which tax was deducted or collected out of (6)	Amount of tax deducted or collected out of (7)	Total amount on which tax was deducted or collected out of (8)	Amount of tax deducted or collected out of (9)	Amount of tax deducted or collected out of (10)



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:						
	No	Particulars	Previous Year			Preceding Previous Year	
A	Total turnover of the assessee	0.00			0.00		
B	Gross Profit/Turnover	0.00	0.00	0.0%	0.00	0.00	0.0 %
C	Net Profit/Turnover	0.00	0.00	0.0%	0.00	0.00	0.0 %
D	Stock In Trade/Turnover	0.00	0.00	0.0%	0.00	0.00	0.0 %
E	Material Consumed/Finished Goods Produced						
(The details required to be furnished for principal items of goods traded of 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 along with 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

Date : 16/07/2018
Place : SILIGURI



For *Jyoti Agarwal*
JYOTI AGARWAL
Chartered Accountants
Membership No.: 308878
JYOTI AGARWAL
(Chartered Accountants)
Membership No : 308878
PAN :AORPA9771M

M / S SHIV SHAKTI LIFE SPACE
101 D, 1ST FLOOR, 4A POLLOCK STREET, KOLKATA-700001,
WEST BENGAL

BALANCE SHEET AS AT 31.03.2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Account (As per Annexure- A)	8,95,964.33	Fixed Assets	9,61,528.89
Loans (Liability)	1,25,35,786.60		
Secured Loans	4,81,140.60		
Unsecured Loans	1,20,54,646.00		
Current Liabilities & Provisions	1,97,71,873.60	Current Assets	3,22,42,095.64
Sundry Creditors	96,01,597.00	Closing Stock (Work-In-Progress)	3,00,00,333.76
Club Membership Fees	15,892.00	Input GST	32,27,553.70
Advance from Debtors	1,00,81,507.60	Cash-at-Bank	(13,40,950.82)
Outstanding Liabilities	72,877.00	Cash-in-Hand	3,55,159.00
TOTAL	3,32,03,624.53	TOTAL	3,32,03,624.53

In terms of our report of even date annexed

Shiv Shakti Lifespace

Manish Kumar Agarwal
Partner

Shiv Shakti Lifespace

Manish Kumar Agarwal
Partner

Shiv Shakti Lifespace
Partner

Manish Kumar Agarwal
Partner

Jyoti Agarwal
JYOTI AGARWAL
Chartered Accountants
Membership No.: 308878

CA. Jyoti Agarwal
Mem. No. 308878

Date: 16th July' 2018
Place: Siliguri



M / S SHIV SHAKTI LIFE SPACE

101 D, 1ST FLOOR, 4A POLLOCK STREET, KOLKATA-700001,
WEST BENGAL

ANNEXURE - 'A'

PARTNERS' CAPITAL ACCOUNT AS ON 31.03.2018

Name	Opening Balance as on 01/04/2017	Introduction	Interest on Capital	Share of Profit	Partner's Remuneration	TDS Payable	Withdrawals	Closing Balance as on 31/03/2018
Manish Kumar Agarwal	-	3,25,000.00	32,967.00	(15,564.83)	-	3,297.00	-	3,39,105.17
Manoj Kumar Agarwal	-	5,25,000.00	52,693.00	(10,376.56)	-	5,269.00	-	5,62,047.44
Puran Sharma	-	-	-	(5,188.28)	-	-	-	(5,188.28)
	-	8,50,000.00	85,660.00	(31,129.67)	-	8,566.00	-	8,95,964.33



Shiv Shakti Lifespace

Manish Kumar Agarwal
Partner

Shiv Shakti Lifespace
Partner

Manish Kumar Agarwal
Partner

Partner

Shiv Shakti Lifespace

Manish Kumar Agarwal
Partner

M / S SHIV SHAKTI LIFE SPACE
101 D, 1ST FLOOR, 4A POLLOCK STREET, KOLKATA-700001,
WEST BENGAL

ANNEXURE - 'B'

FIXED ASSETS ACCOUNT AS ON 31.03.2018

Description of Assets	Rate of Depn.	Opening WDV	Additions	Deductions	Depreciation Allowable	Closing WDV
AIR CONDITIONER OFFICE (16.08.17)	10.00	-	1,03,125.00	-	10,313.00	92,812.00
AUTO LEVEL & ACCESSORIES (12.01.18)	15.00	-	17,150.00	-	1,286.00	15,864.00
CCTV & CC CAMERA (29.11.17)	15.00	-	19,446.00	-	1,459.00	17,987.00
CCTV & CC CAMERA (07.12.17)	15.00	-	2,485.00	-	186.00	2,299.00
CCTV & CC CAMERA (12.02.18)	15.00	-	1,645.00	-	123.00	1,522.00
COFFEE MACHINE (02.09.17)	15.00	-	12,492.18	-	1,874.00	10,618.18
COMPUTER (18.08.17)	60.00	-	13,551.01	-	8,131.00	5,420.01
COMPUTER (13.10.17)	60.00	-	25,097.00	-	7,529.00	17,568.00
COMPUTER (27.01.18)	60.00	-	44,915.25	-	13,475.00	31,440.25
COMPUTER (31.01.18)	60.00	-	27,750.00	-	8,325.00	19,425.00
COMPUTER (23.02.18)	60.00	-	28,870.00	-	8,661.00	20,209.00
COMPUTER (09.03.18)	60.00	-	48,240.01	-	14,472.00	33,768.01
CYCLE (04.10.17)	15.00	-	4,150.00	-	311.00	3,839.00
LABORATORY EQUIPMENT (10.10.17)	15.00	-	55,450.00	-	4,159.00	51,291.00
LABORATORY EQUIPMENT (18.10.17)	15.00	-	10,000.00	-	750.00	9,250.00
MOBILE HANDSET (17.10.17)	15.00	-	9,100.00	-	683.00	8,417.00
FURNITURE & FIXTURE (13.05.17)	10.00	-	460.00	-	46.00	414.00
FURNITURE & FIXTURE (01.09.17)	10.00	-	90,600.00	-	9,060.00	81,540.00
FURNITURE & FIXTURE (04.09.17)	10.00	-	68,500.00	-	6,850.00	61,650.00
FURNITURE & FIXTURE (03.02.18)	10.00	-	12,660.00	-	633.00	12,027.00
INVERTER (04.11.17)	15.00	-	15,406.00	-	1,155.00	14,251.00
OFFICE TELEVISION (28.12.17)	15.00	-	39,844.00	-	2,988.00	36,856.00
TELEPHONE & EPABX SYSTEM (24.08.17)	15.00	-	9,007.60	-	1,351.00	7,656.60
WAGON R 1497 (12.01.18)	15.00	-	4,38,275.84	-	32,871.00	4,05,404.84
		-	10,98,219.89	-	1,36,691.00	9,61,528.89



Shiv Shakti Lifespace

Manish Kumar Agarwal
Partner

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Partner

M / S SHIV SHAKTI LIFE SPACE
101 D, 1ST FLOOR, 4A POLLOCK STREET, KOLKATA-700001,
WEST BENGAL

ANNEXED TO AND FORMING PART OF BALANCE SHEET

SECURED LOANS :

HDFC Car Loan

4,81,140.60

4,81,140.60

UNSECURED LOANS :

Binda Kumari Sharma

43,84,547.00

Hari Kishan Agarwal & Son

10,47,490.00

Manoj Kumar Agarwal and Others

50,31,068.00

Naresh Agarwal

4,24,411.00

Rohit Goyal

6,36,616.00

Shanti Devi Agarwal

5,30,514.00

1,20,54,646.00

SUNDRY CREDITORS :

Ashok Hardware Agencies

10,543.00

Gaurav Enterprises

4,44,000.00

Gurunanak Crushers

1,49,125.00

Maa Bhagwati Stone

2,13,763.00

PCM Cement Concrete Pvt. Ltd.

39,150.00

Poddar & Sons

1,13,612.00

P.S. Enterprise

5,00,000.00

Rattan Ispat Private Limited

59,10,151.00

Shiv Builder Centre

20,69,592.00

Sinhal Brothers & Co.

89,661.00

Trendy Bake Pvt. Ltd.

62,000.00

96,01,597.00

CLUB MEMBERSHIP FEES :

Ankur Gupta & Reshmi Karki- Club A/c

1,000.00

Durga Prasad Sharma- Club A/c

1,000.00

Kailash Singh Gaira & Puja Bisht- Club A/c

1,000.00

Kapil Chhetri- Club A/c

1,000.00

Kritika Gupta- Club A/c

1,000.00

Kul Chandra Baral- Club A/c

1,000.00

Monali Das- Club A/c

892.00

Pappu Prashad Singh- Club A/c

1,000.00

Rajesh Agarwal- Club A/c B-2/H-4

1,000.00

Robin Sharma- Club A/c

1,000.00

Samir Sharma- Club A/c

1,000.00

Shailesh Kumar- Club A/c

1,000.00

Shekhar Chhetri- Club A/c

1,000.00



Sudip Ghosh & Rabeena Lepcha- Club A/c
Surjay Prakash Chettri- Club A/c
Swati Sinha (Prasad)- Club A/c

1,000.00
1,000.00
1,000.00

15,892.00

ADVANCE FROM DEBTORS :

BLOCK-1 (Dawn)

Karan Joshi / Parsu Ram Ghimiray (B-1/H-3)-987 Sq. ft	4,15,099.00
Kul Chandra Baral (B-1/D-3)-987 Sq. ft	4,15,100.00
Nakul Chettri (B-1/H-1)-987 Sq. ft	1,78,572.00
Robin Sharma (B-1/C-3)-1000 Sq. ft	3,15,100.00
Samir Sharma (B-1/E-1)-990 Sq ft	2,65,100.00
Sarada Sharma (B-1/I-3)-1005 Sq. ft	1,78,572.00
Saroj Deep Sapkota(B-1/G-1)-990 Sq. ft	4,15,100.00

21,82,643.00

BLOCK-2 (Dusk)

Anup Lama (B-2/D-1)-1016 Sq. ft	2,00,000.00
Kalpana Pradhan (B-2/I-2)-765 Sq ft	1,50,000.00
Kapil Chettri (B-2/J-4)-982 Sq. ft	4,15,100.00
Kaushalya Sharma (B-2/E-2)-982 Sq.ft	1,78,572.00
Kritika Gupta(B-2/J-3)-982 Sq. ft	6,17,140.60
Pappu Prashad Singh (B-2/D-2)-1016 Sq. ft	4,15,100.00
Pratap Ghosh (B-2/E-1)-982 Sq.ft.	4,16,153.00
Rajesh Agarwal (B-2/H-4)-765 Sq. ft	1,11,608.00
Rashmi Karki & Dr. Ankur Gupta (B-2/A-1)-1016 Sq ft	4,15,102.00
Samirul Hassan (B-2/F-1)-985 Sq. ft	2,00,000.00
Sudip Ghosh & Rabeena Lapcha (B-2/J-1)-982 Sq. ft.	4,15,100.00
Too Too Lepcha (B-2/E-3)-982 Sq ft	4,15,100.00

39,48,975.60

BLOCK-3 (Twilight)

Bibek Sharma (B-3/B-1)-1003 Sq. ft	3,58,928.00
Binesh Agarwal (B-3/B-3)-1003 Sq. ft	50,000.00
Kailash Singh Gaira & Puja Bisht (B-3/D-1)-1025 Sq. ft	4,15,100.00
Monali Das (B-3/B-5)-1003 Sq. ft	4,50,100.00
Shailesh Kumar (B-3/C-3)-786 Sq. ft	3,20,100.00
Swati Sinha (Prasad) (B-3/B-4)-1003 Sq. ft.	1,78,572.00

17,72,800.00

BLOCK-4 (Sunshine)

Badri Prasad Sharma (B-4/D-2)-1002 Sq. ft	45,536.00
Durga Prasad Sharma (B-4/A-1)-1006 Sq. ft	3,95,101.00
Manoj Prasad (B-4/D-4)-1002 Sq. ft	45,536.00
Naresh Agarwal & Puja Agarwal (B-4/D-5)-1002 Sq. ft	50,000.00
Rani Prasad- Hindustan Plywood (B-4/D-3)-1002 Sq. ft	4,68,751.00
Saroda Acharya (B-3/D2)-1025 Sa. ft	1,78,572.00
Shekhar Chettri (B-4/B-1)-1025 Sq. ft	4,15,100.00
Surjay Prakash Chettri (B-4/D-1)-1002 Sq. ft	2,65,100.00

18,63,696.00



OTHERS

Dhan Bdr Bista (B-3/ E-1)-1003 Sq.ft	1,78,571.00
Naresh Sultania (B-2/J-5)-982 Sq. ft	89,286.00
Sangeeta Prakash (B-1/D-2)-987 Sq. ft	45,536.00

3,13,393.00

1,00,81,507.60

OUTSTANDING LIABILITIES :

Audit Fees Payable	8,000.00
GST Reverse Charges	3,000.00
Professional Tax (Salary)	890.00
TDS Payable	60,987.00

72,877.00

BANK ACCOUNTS :

HDFC Bank A/c Main	(13,70,540.82)
HDFC Bank A/c	19,239.00
State Bank of India	10,351.00

(13,40,950.82)

INPUT GST :

Input IGST	2,16,525.25
Input CGST	15,05,514.22
Input SGST	15,05,514.23

32,27,553.70



Shiv Shakti Life Space
101D, 1st Floor,
4A Pollock Street,
Kolkata-700001

HDFC BANK A/C (MAIN)
Reconciliation Statement
1-Mar-2018 to 31-Mar-2018

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
30-3-2018	Logic Fusion Pvt. Ltd	Payment	Cheque	000281	30-3-2018	3-4-2018		90,990.00
30-3-2018	Radha Trading Co.	Payment	Cheque	000282	30-3-2018	3-4-2018		18,714.00
30-3-2018	Shree S D Traders	Payment	Cheque	000283	30-3-2018	3-4-2018		50,911.00
30-3-2018	Bansal Graphics & Advertisers	Payment	Cheque	000286	30-3-2018	3-4-2018		1,20,565.00
31-3-2018	Saptrishi Infra Trade Pvt. Ltd.	Payment	Cheque	000287	31-3-2018	3-4-2018		2,33,000.00
30-3-2018	Tika Prasad Sharma	Payment	Cheque	000284	30-3-2018	4-4-2018		47,512.00
30-3-2018	Vodafone Mobile Services Ltd.	Payment	Cheque	000285	30-3-2018	4-4-2018		4,686.39
31-3-2018	Pralay Bhowmik	Payment	Cheque	000290	31-3-2018	4-4-2018		28,882.00
28-3-2018	PIR Baba Stone Works	Payment	Cheque	000277	28-3-2018	5-4-2018		2,01,665.00
30-3-2018	Balaji Distributors	Payment	Cheque	000279	30-3-2018	5-4-2018		14,800.00
31-3-2018	Ratan Biswas	Payment	Cheque	000292	31-3-2018	5-4-2018		11,390.00
31-3-2018	Manik Chandra Paul	Payment	Cheque	000293	31-3-2018	5-4-2018		15,370.00
31-3-2018	Ganesh Khandu Kalapure	Payment	Cheque	000294	31-3-2018	5-4-2018		21,370.00
31-3-2018	Puja Biswakarma	Payment	Cheque	000295	31-3-2018	5-4-2018		8,500.00
31-3-2018	Heena Naz	Payment	Cheque	000296	31-3-2018	5-4-2018		12,890.00
31-3-2018	Sekhar Ghosh	Payment	Cheque	000298	31-3-2018	5-4-2018		24,870.00
30-3-2018	Jai Builders	Payment	Cheque	000280	30-3-2018	6-4-2018		1,47,525.00
31-3-2018	Durlov Chakraborty	Payment	Cheque	000297	31-3-2018	6-4-2018		10,000.00
31-3-2018	Debabrata Paul	Payment	Cheque	000291	31-3-2018	7-4-2018		15,870.00
31-3-2018	Trendy Bake Pvt.Ltd	Payment	Cheque	000301	31-3-2018	17-4-2018		5,70,000.00
31-3-2018	Gaurav Enterprises	Payment	Cheque	000303	31-3-2018	17-4-2018		4,14,000.00
31-3-2018	PIR Baba Stone Works	Payment	Cheque	000304	31-3-2018	19-4-2018		1,01,893.00
31-3-2018	Das Construction Co	Payment	Cheque	000312	31-3-2018	20-4-2018		36,000.00
31-3-2018	Rahul Hardware Stores	Payment	Cheque	000320	31-3-2018	4-5-2018		71,483.00
31-3-2018	PIR Baba Stone Works	Payment	Cheque	000325	31-3-2018	9-5-2018		1,12,325.00
31-3-2018	MASS & VOID ARCHITECTS	Payment	NEFT	000339	31-3-2018	15-5-2018		1,56,938.00
31-3-2018	North East Trade Center	Payment	Cheque	000350	31-3-2018	25-5-2018		66,000.00
Balance as per company books:								13,70,540.82
Amounts not reflected in bank:								26,08,149.39
Balance as per bank:								12,37,608.57



M / S SHIV SHAKTI LIFE SPACE
101 D, 1ST FLOOR, 4A POLLOCK STREET, KOLKATA-700001,
WEST BENGAL

TRADING & PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31.03.2018

PARTICULARS	AMOUNT Rs. P	PARTICULARS	AMOUNT Rs. P
To, Purchases	1,67,78,842.61	By, Closing Stock (Work-In-Progress)	3,00,00,333.76
To, Direct Expenses	1,32,21,491.15		
To, Gross Profit	-		
	3,00,00,333.76		3,00,00,333.76
To, Audit Fees	8,000.00	By, Gross Profit	-
To, Bank Charges	9,112.00		
To, Interest on Profession Tax	116.00		
To, Interest on TDS	9,019.00		
To, Postage Courier	2,016.00		
To, Profession Tax	300.00		
To, Reverse Charge	300.00		
To, Round Off	2.67		
To, Travelling & Conveyance Expenses	2,264.00	By, Net Loss	31,129.67
TOTAL	31,129.67	TOTAL	31,129.67

Shiv Shakti Lifespace

Partner

Shiv Shakti Lifespace

In terms of our report of even date annexed

Jyoti Agarwal
JYOTI AGARWAL
Chartered Accountants
Membership No.: 308878

Hemish Kumar Agarwal
Partner
Shiv Shakti Lifespace

Hemish Kumar Agarwal
Partner
Partner

CA. Jyoti Agarwal

Mem. No. 308878



Date: 16th July' 2018

Place: Siliguri

Professional Fee for CREST	4,00,000.00
Salary Expenses	8,29,131.00
Sanctioned Plan Fees	1,95,382.00
Security Services	1,63,355.00
Site Expenses	1,300.00
Software Renewal Charges	8,548.00
Staff Welfare	8,928.00
Structural Drawing Vetting Expenses	1,18,000.00
Trade Mark Expenses	14,012.00
Vehicle Maintenance	2,219.00
Wages	4,800.00
Website Creation	19,750.00
	<hr/>
	1,32,21,491.15

