

FORM NO. 3CD

[See rule 6 G(2)]

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

PART - A

- | | |
|-----------------------------|----------------------|
| 1. Name of the assessee | Arman Singh |
| 2. Address | |
| 3. Permanent Account Number | |
| 4. Status | Individual |
| 5. Previous year ended | 31 March 2013 |
| 6. Assessment year | 2013-2014 |

PART - B

7.(a)	If firm or Association of Persons, indicate names of partners/members and their, profit sharing ratios.	
(b)	If there is any change in the partners / members or their profit sharing ratios, Since the last date of preceding year, the particulars of such change.	
8.(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]	
(b)	If there is any change in the nature of business or profession, the particulars of such change.	
9.(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	
(b)	Books of account maintained. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system.)	
(c)	List of books of account examined.	
10.	Whether the profit and loss account includes any Profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section.)	
11.(a)	Method of accounting employed in the previous year.	
(b)	Whether there has been any change in the method of accounting employed <i>vis-a-vis</i> the method employed in the immediately preceding previous year.	
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	

12. (a)	Method of valuation of closing stock employed in the previous year.	
(b)	Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.	
12.A.	Give the following particulars of the capital assets converted into stock in trade.	
a.	Description of Capital assets	
b.	Date of acquisition	
c.	Cost of acquisition	
d.	Amount at which the asset converted into stock-in-trade.	
13.	Amounts not credited to the profit and loss Account, being, -	
(a).	The items falling within the scope section 28;	
(b).	The performa credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax valued added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	
(c).	Escalation claims accepted during the previous year;	
(d).	Any other item of income;	
(e)	Capital receipt, if any.	
14.	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 :--	
(a).	Description of asset/block of assets.	
(b).	Rate of depreciation.	
(c).	Actual cost of written down value, as the case may be.	
(d).	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of--	
i)	Modified Value Added Tax credit claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994,	
ii)	Change in rate of exchange of currency, and	
iii)	Subsidy or grant or reimbursement, by whatever name called.	
(e)	Depreciation allowable.	
(f)	Written down value at the end of the year.	
15.	Amounts admissible under Section 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35E :-	
a.	33AB	
b.	33ABA	
c.	33AC (Wherever applicable)	
d.	35	
e.	35ABB	
f.	35AC	
g.	35CCA	
h.	35CCB	
i.	35D	
j.	35DD	
k.	35DDA	

I.	35E	
(a)	Debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately);	
(b)	Not debited to the profit and loss account	
16.(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)]	
(b)	Any sum received from employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va).	
17.	Amounts debited to the profit and loss account, being :-	
(a)	Expenditure of capital nature;	
(b)	Expenditure of personal nature;	
(c)	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	
(d)	Expenditure incurred at clubs, --	
(i)	As entrance fees and subscriptions.	
(ii)	As cost for club services and facilities used;	
(e)(i)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	
(ii)	Any other penalty or fine :	
(iii)	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	
(f)	Amounts inadmissible under section 40(a);	
(g)	Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	
(h)a	whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be, [Yes/No]	
(h)b	Amount inadmissible under section 40A(3) read with rule 6DD and computation thereof; [with break-up of inadmissible amounts.	
(i)	Provision for payment of gratuity not allowable under section 40A(7);	
(j)	Any sum paid by the assessee as an employer not allowable under section 40A(9);	
(k)	Particulars of any liability of a contingent nature.	
(l)	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,	
(m)	amount inadmissible under the proviso to section 36(1)(iii).;	
17A	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006	

18.	Particulars of payments made to persons specified under section 40A(2)(b).	
19.	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC.	
20.	Any amount of profit chargeable to tax under section 41 and computation thereof.	
21. *(i)	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:--	
(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	
(a)	Paid during the previous year;	
(b)	Not paid during the previous year;	
(B)	Was incurred in the previous year and was	
(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
(b)	Not paid on or before the aforesaid date.	
	(*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.)	
22. (a)	Amount of Modified Value Added Tax credits availed or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Modified Value Added Tax credits in the accounts.	
(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	
23.	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]	
24.*(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :--	
(i)	Name, address and permanent account number (if available with the assessee) of the lender or depositor;	
(ii)	Amount of loan or deposit taken or accepted;	
(iii)	Whether the loan or deposit was squared up during the previous year;	
(iv)	Maximum amount outstanding in the account at any time during the previous year;	
(v)	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	
	*(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)	
(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: --	
(i)	Name, address and permanent account	

	number (if available with the assessee) of the payee;	
(ii)	Amount of the repayment;	
(iii)	Maximum amounts outstanding in the account at any time during the previous year;	
(iv)	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	
(c)	Whether a certificate has been obtained from the assessee regarding taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft. [Yes/No]	
25(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	

Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks

25(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.;	
26.	Section-wise details of deductions, if any, Admissible under Chapter VIA.	
27.(a)	Whether the assessee has complied with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government. [Yes/No]	
(b)	If the provisions of Chapter XVII-B have not been complied with, please give the following details*, namely:-	
	Amount	
(i)	Tax deductible and not deducted at all	
(ii)	Shortfall on account of lesser deduction than required to be deducted	
(iii)	Tax deducted late	
(vi)	Tax deducted but not paid to the credit of the Central Government	
28.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	
(i)	Opening Stock;	
(ii)	Purchases during the previous year;	
(iii)	Sales during the previous year;	
(iv)	Closing Stock;	
(v)	Shortage/excess, if any.	
(b)	In the case of a manufacturing concern, give	

	quantitative details of the principal items of raw materials, finished products and by-products :	
A.	Raw Materials:	
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Consumption during the previous year	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*Shortage/excess, if any.	
B.	Finished products/By-products :	
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Quantity manufactured during the previous year;	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	Shortage/excess, if any.	
	(*Information may be given to the extent available.)	
29.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: -	
(a)	Total amount of distributed profits;	
(b)	Total tax paid thereon;	
(c)	Dates of payment with amounts.	
30.	Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [See section 139(9)].	
31.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the report of such audit.	
32.	Accounting ratios with calculations as follows: -	
(a)	Gross profit/Turnover;	
(b)	Net profit/Turnover;	
(c)	Stock-in-trade/Turnover;	
(d)	Material consumed/Finished goods produced.	

**FOR :
(Chartered Accountants)**

Place:

Date: