

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN	AANFB0091K		
Name	BASUNDHARA		
Address	NIRANJAN NAGAR COLONY, , NEAR GHOGOMALI HIGH SCHOOL, P.O. SILIGURI, P.O. RABINDRA SARANI, DIST. DARJEELING, WEST BENGAL, 734006		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	258244471140221

Taxable Income Tax details			
	Current Year business loss, if any	1	0
	Total Income		173090
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	173090
	Net tax payable	4	54004
	Interest and Fee Payable	5	8667
	Total tax, interest and Fee payable	6	62671
	Taxes Paid	7	62671
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax De.			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 14-02-2021 14:25:53 from IP address 43.252.140.182 and verified by
DIPANKAR SAHA

having PAN BCKPS8030H on 14-02-2021 14:25:53 from IP address 43.252.140.182 using

Digital Signature Certificate (DSC).

20544836CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DSC details: _____

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PRASANTA BANERJEE (Adv)

Siliguri

Assessee Name: **M/S BASUNDHARA**
 Address: **NIRANJAN NAGAR COLONY**
NEAR GHOGOMALI HIGH SCHOOL
P.O. SILIGURI
P.O. RABINDRA SARANI, DIST. DARJEELING - 734006
 Telephone Number: **9434066720**
 Email: **advsougataslg@gmail.com**
 PAN: **AANFB0091K**
 Inception Date: **01/04/2013**
 Assessment Year: **2020-21** Residential Status: **Resident**
 Previous Year: **01-04-2019 To 31-03-2020** Due Date of Return: **31/10/2020** Ext.to **15/02/2021**
 Return Filed u/s: **139(1) Before Due Date** Interest Calc.Upto: **12/02/2021**
 Ward/Circle/Range: **WARD 1(1) JALPAIGURI**
 Status: **05 » Firms**
 Business Nature: **(06002) Building of complete constructions or parts- civil**
contractors - BASUNDHARA - DEVELOPER/ PROMOTER
 Accounting Method: **Mercantile**
 Stock Valuation: **Raw Materials : At Cost or Market rates**
Finished Goods: At Cost or Market rates
 Director Info: **PRASANTA KUMAR ROY BARMAN**
PAN: ADEPRO074J Mem.No: 013905
ROYBARMAN PRASANTA & ASSOCIATES
 Audit Report Furnish Date: **15/01/2021**
 Bank A/c Details: Current A/c# **33235992107** Bank: **STATE BANK OF INDIA** IFSC: **SBIN0012408**
 Current A/c# **919020083879820** Bank: **AXIS BANK** IFSC: **UTIB0003470**

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010] Rs. Rs. Rs.

COMPUTATION OF INCOME

<u>PROFIT & GAINS OF BUSINESS or PROFESSION</u>		
Profit before tax as per P&L account (item 53, 64 & 65 of P&L a/c)		119361
Add: Disallowables/Additions	9378	
Depreciation treated separately	53730	
GST LATE FEE	321256	
Interest paid to partners	325000	
Remuneration paid to partners	-----	709364
Less: Deductions/Expenses claimed	9378	
Depreciation as per Statement	325000	
Remuneration allowed to partners	321256	
Interest allowed to partners	-----	(-) 655634
		173091

SUMMARY OF TOTAL INCOME

Profits & Gains of Business or Profession	173091
Own Business or Profession	173091
GROSS TOTAL INCOME	173090
ROUNDED OFF	=====

NDHARA

Rs.

Rs.

Rs.

CALCULATION OF TAX

[if Tax payable on Original Due Date is more than Rs.1 Lakh, then interest u/s 234A will be charged from Original Due Date]

on Total Income

Health & Education Cess.... @ 4.00%

51927

2077

54004

Interest u/s 234-B

5940

On 54004 For 11 mnths @1.00%

Interest u/s 234-C

For Shortfall in 1st Inst. 243

For Shortfall in 2nd Inst. 729

For Shortfall in 3rd Inst. 1215

For Shortfall in 4th Inst. 540

2727

8667

(-) 62671

Self-Assessment Tax Paid on 13/02/2021

BSR: 0013283 CIN: 04113

Net Tax Payable

NIL

ALLOCATION BETWEEN PARTNERS

Names of Partners	Share %	Interest	Remuneration	Amount of Profit	Total Amount
PANKAR SAHA	20.00	23368	65000	34618	122986
ASENJIT PAUL	20.00	139049	65000	34618	238667
ASENJIT SAHA	20.00	1354	65000	34618	100972
BHAS GHORAI	20.00	70654	65000	34618	170272
TAM SAHA	20.00	86831	65000	34618	186449
O T A L ---->>>	100.00	321256	325000	173090	819346

LIST OF DOCUMENTS ATTACHED

(a) Computation of Income & Tax	1	(b) Self Assessment challan receipt	1
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ATA BANERJEE (Adv)

Siliguri

Lessee Name: M/S BASUNDHARA

Assessment Year : 2020-21

Previous Year : 01-04-2019 To 31-03-2020

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DEPRECIATION CHART

Under Head Profit & Gains of Business or Profession (1)

BLOCK OF ASSETS	Depreciation Rate (%)	Written Down Value As on 01-04-2019	Additions Before Sept	Total Depreciation Value	Written Down Amount Value As On 31-03-2020	
CC TV CAMERA	15.00	3131	NIL	3131	470	2661
COMPUTER	40.00	15986	NIL	15986	6394	9592
COUNTING MACHINE	15.00	7400	NIL	7400	1110	6290
FURNITURE	10.00	6840	NIL	6840	684	6156
UPS	40.00	NIL	1800	1800	720	1080
T O T A L		33357	1800	35157	9378	25779

Tax Payer Counterfoil

PAN

Received from : BASXXXXARA

Rs :

(in words) : Sixty Two Thousand And Six Hundred
And Seventy One Rupees Only

Drawn On :

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : OTHER THAN
COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX
[300]

For the assessment year : 2020-21

Payment Status :

SBI Ref No. : CKP5194567

	BSR Code	Tender date	Challan No
CIN	0013283	130221	04113
Date of challan :	13-02-2021		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

FORM NO. 3CB

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

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

1. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of M/S BASUNDHARA RABINDRA SARANI, NIRANJAN NAGA COLONY, SILIGURI, WEST BENGAL, 734006 AANFB0091K.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at RABINDRA SARANI, NIRANJAN NAGA COLONY, SILIGURI-734006. and 0 branches.

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

(b) Subject to above,-

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

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

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 ;and
- (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place
Date

KOLKATA
10/01/2021

Name
Membership Number
FRN (Firm Registration Number)
Address

Prasanta Kumar Roy Barman
013905
330634E
140A/4 NSC Bose Road, , KOLKATA, WE
ST BENGAL, 700026

INCOME TAX DEPARTMENT

FORM NO. 3CD
[See rule 6G(2)]

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

1	Name of the assessee		M/S BASUNDHARA			
2	Address		RABINDRA SARANI, NIRANJAN NAGA COLONY, SILIGURI, WEST BENGAL, 734006			
3	Permanent Account Number (PAN)		AANFB0091K			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax WEST BENGAL	19AANFB091K1Z7			
5	Status		Firm			
6	Previous year from		01/04/2019 to 31/03/2020			
7	Assessment Year		2020-21			
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(d) - Profits and gains lower than deemed profit u/s 44ADA				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	Name				Profit Sharing Ratio (%)	
	DIPANKAR SAHA				20	
	PRASANJIT PAUL				20	
	SUBHASH GHOROI				20	
	UTTAM SAHA				20	
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	Sector	Sub Sector			Code	
	CONSTRUCTION	Other construction activity n.e.c.			06010	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	SubSector	Code		
				No		
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	No					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH & BANK BOOK, JOURNAL, LEDGER, BILLS ETC	RABINDRA SARANI	NIRANJAN NAGAR COLONY	SILIGURI	WEST BENGAL	734006
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	No					
	Section					
	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.		Increase in profit(Rs.)	Decrease in profit(Rs.)
	Particulars			
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.		Increase in profit(Rs.)	Decrease in profit(Rs.)
	ICDS			
	Total			

13 f	Disclosure as per ICDS.		Disclosure	
	ICDS I - Accounting Policies		The Fundamental Accounting assumptions of Going Concern, Consistency and Accrual are followed. There is no change in Accounting Policies during the Previous Year	
	ICDS II - Valuation of Inventories		Inventories have been valued at Cost or Market Price, Whichever is Less	
	ICDS III - Construction Contracts		The Revenue from sale of Goods/Services have been Recognised as and when sale/service occurred with reasonable certainty of its collection. There was no amount which has not been recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection	
	ICDS IV - Revenue Recognition		The Revenue from sale of Goods/Services have been Recognised as and when sale/service occurred with reasonable certainty of its collection. There was no amount which has not been recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection	
	ICDS V - Tangible Fixed Assets		Tangible Fixed Assets have been shown with actual cost plus other incidental costs relating to its acquisition including taxes, etc. The Fixed Assets have not been revalued during the previous year.	
	ICDS VII - Governments Grants		Not Applicable	
	ICDS IX - Borrowing Costs		Not Applicable	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		The Provisions have been made with proper degree of estimation to be payable at future date as a result of past events. No Contingent liability or Assets have been recognised during the previous year	

14 a	Method of valuation of closing stock employed in the previous year.	AT COST OR MARKET VALUE WHICHEVER IS LESS
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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
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	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade			
	(a) Description of capital asset	(b) Date of 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
	Description	
	Nil	
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	Amount
	Description	
16 c	Escalation claims accepted during the previous year	Amount
	Description	
	Nil	
16 d	Any other item of income	Amount
	Description	
	Nil	
16 e	Capital receipt, if any	Amount
	Description	
	Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
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18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	6840	0	0	0	0	0	684	6156	
Plant & Machinery @ 40%	40%	15986	1800	0	0	0	1800	7114	10672	
Plant & Machinery @ 15%	15%	10531	0	0	0	0	0	1580	8951	

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		Nil	

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure	Amount in Rs.
Particulars	
Personal expenditure	Amount in Rs.
Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
Particulars	
Expenditure incurred at clubs being cost for club services and facilities used.	Amount in Rs.
Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
Particulars	
Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
Particulars	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

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

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)										
(A) Details of payment on which levy is not deducted:										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)										
(v) wealth tax under sub-clause (iia)										
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)										
(ix) tax paid by employer for perquisites under sub-clause (v)										
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):										
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available	Yes				
(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)										
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available	Yes				
(e) Provision for payment of gratuity not allowable under section 40A(7)										
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)										
(g) Particulars of any liability of a contingent nature								Amount in Rs.		
Nature Of Liability										
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income								Amount in Rs.		
Nature Of Liability										
(i) Amount inadmissible under the proviso to section 36(1)(iii)										
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23 Particulars of any payment made to persons specified under section 40A(2)(b).										
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						

DIPANKAR SAHA	BCKPS8030H	PARTNER	REMUNERATI ON	65000
PRASENJIT PAUL	BDVPP0608L	PARTNER	REMUNERATI ON	65000
SUBHASH GHOROI	AJBPG5985E	PARTNER	REMUNERATI ON	130000
UTTAM SAHA	AYSPS2898G	PARTNER	REMUNERATI ON	65000

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

25 Any amount of profit chargeable to tax under section 41 and computation thereof.
 Name of Person Amount of income Section Description of Transaction Computation if any
 Nil

26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-
 26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

26 (i)(A)(a) Paid during the previous year
 Section Nature of liability Amount
 Nil

26 (i)(A)(b) Not paid during the previous year
 Section Nature of liability Amount
 Nil

26 (i)B was incurred in the previous year and was

26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)
 Section Nature of liability Amount
 Nil

26 (i)(B)(b) not paid on or before the aforesaid date
 Section Nature of liability Amount
 Nil

(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts No

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing/Outstanding Balance		

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-
 Type Particulars Amount Prior period to which it relates (Year in yyyy-yy format)
 Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia) No
 Name of the person from which shares received PAN of the person, if available Name of the company from which shares received CIN of the company No. of Shares Received Amount of consideration paid Fair Market value of the shares
 Nil

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same
 Name of the person from whom consideration received for issue of shares PAN of the person, if available No. of Shares Amount of consideration received Fair Market value of the shares
 Nil

A(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details: No

SI No.	Nature of Income	Amount
	Nil	

B(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:

SI No.	Nature of Income	Amount
	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)

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	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.

(b) If yes, please furnish the following details

SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil						

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.

(b) If yes, please furnish the following details

SI No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020).

(b) If yes, please furnish the following details

SI No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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 squared up 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.
1	ALO ROY	ATUL PRASAD SARANI, RA		500000	No	3500000		

		BINDRA SAR ANI, HAKIMP ARA, SILIGURI-734006						
2	SARKAR BUI LDERS	SILIGURI-734001	AWBPS8105R	171500	No	171500	No	

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

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

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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

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

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

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

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

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

31 c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-							
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
	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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil							

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance 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.							Not Applicable
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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 **No**

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)
Nil										

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **No**

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.
Nil						

34 c Whether the assessee is liable to pay interest under section 201(IA) or section 206C(7). If yes, please furnish **Not Applicable**

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

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

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

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

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
Nil										

35 bB Finished products :

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

35 bC By products :

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

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon	
					Amount	Dates of payment
	Nil					
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-					
	SI No.	Amount received (in Rs.)		Date of receipt		
	Nil					
37	Whether any cost audit was carried out					Not Applicable
	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					Not Applicable
	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					Not Applicable
	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:					
SI No	Particulars	Previous Year		Preceding previous Year		
a	Total turnover of the assessee	9624000		0		
b	Gross profit / Turnover	1613386	9624000	16.76%		%
c	Net profit / Turnover	119362	9624000	1.24%		%
d	Stock-in-Trade / Turnover	20954174	9624000	217.73%		%
e	Material consumed/ Finished goods produced			%		%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings					
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish					No
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.
	Nil					
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No
	SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	

	Nil						
A(c)	If Not due, please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
	Nil						

Place
Date

KOLKATA
10/01/2021

Name
Membership Number
FRN (Firm Registration Number)
Address

Prasanta Kumar Roy Barman
013905
330634E
140A/4 NSC Bose Road., KOLKATA, WE
ST BENGAL, 700026.

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								1800
Plant & Machinery @ 40%	1	25/07/2019	25/07/2019	1800	0	0	0	1800
Total of Plant & Machinery @ 40%								1800
Plant & Machinery @ 15%								0
Total of Plant & Machinery @ 15%								0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 40%			0
Total of Plant & Machinery @ 40%			0
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0

This form has been digitally signed by **DIPANKAR SAHA** having PAN **BCKPS8030H** from IP Address **43.252.140.203** on **2021-01-15 23:36:27.0**.

Dsc SI No and issuer 20544836CN=e-Mudhra Sub CA for Class 3 Individual 2014.OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN



BASUNDHARA

SILIGURI

BALANCE SHEET AS ON 31ST MARCH, 2020

LIABILITIES	AMOUNT ₹	ASSETS	AMOUNT ₹
<u>PARTNERS' CAPITAL ACCOUNT :</u> (Annexure-A)	4,334,142.93	<u>CURRENT ASSETS, LOANS & ADVANCES</u>	25,779.00
		Fixed Assets	
		<u>A. CURRENT ASSETS</u>	
<u>UNSECURED LOANS :</u>		Closing Stock	20,954,174.17
Alo Roy	3,500,000.00	Deposits	39,094.00
Bikash Kunda	5,173,000.00		
Pioneer Builders	1,500,000.00	Sundry Debtors	2,181,459.00
Sarkar Builders	171,500.00	Cash at Bank	755,088.45
	10,344,500.00	Cat in hand	149,494.62
		(As certified by proprietor)	24,079,310.24
<u>CURRENT LIABILITIES & PROVISIONS</u>		<u>A. LOANS & ADVANCES</u>	
Audit Fees Payable	5,000.00	Advance to Party	1,754,634.95
Sundry Creditors	874,764.00	ITC Available	492,067.00
Advance from Customer	10,793,384.26		2,246,701.95
	11,673,148.26		
	26,351,791.19		26,351,791.19

AUDITORS' REPORT

In term of our Report of even date annexed.

FOR Kumar Roybarman Prasanta & Associates
CHARTERED ACCOUNTANTS

PLACE :: Kolkata
DATED :: 10/01/2021

PARTNER

(CA Prasanta Kumar Roybarman)
PROPRIETOR
(M. No. 013905)

BASUNDHARA

SILIGURI

TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

<u>PARTICULARS</u>	<u>AMOUNT</u> ₹	<u>PARTICULARS</u>	<u>AMOUNT</u> ₹
To Opening Stock	14,743,358.55	By Sale	9,624,000.00
" Building Material Purchase	7,390,196.50	" Closing Stock	20,954,174.17
" Cost Of Land	1,890,000.00		
" Labour Charges	4,941,233.00		
" Gross Profit c/d	1,613,386.12		
	30,578,174.17		30,578,174.17
" Audit Fees	5,000.00	By Gross Profit b/d	1,613,386.12
" Bank Charges	5,180.84		
" Depreciation	9,378.00		
" GST Late Fee	53,730.00		
" Legal Charges	42,042.00		
" Donation & Subscription	9,000.00		
" Electricity Expenses	206,349.80		
" LUCC Charges	2,536.95		
" Rent For Landlord	266,000.00		
" Survey Charges	34,000.00		
" Salary	210,000.00		
" Telephone & Internet Charges	4,551.00		
" Balance c/d	765,617.53		
	1,613,386.12		1,613,386.12
" Interest on Partners' Capital	321,256.00	By Balance b/d	765,617.53
" Partners Remuneration	325,000.00		
" Net Profit (Transferred to Partner's Capital A/c)	119,361.53		
	765,617.53		765,617.53

AUDITORS' REPORT

In term of our Report of even date annexed.

FOR Kumar Roybarman Prasanta & Associates
CHARTERED ACCOUNTANTS

PLACE :: Kolkata
DATED :: 10/01/2021

PARTNER

(CA Prasanta Kumar Roybarman)
PROPRIETOR
(M. No. 013905)

BASUNDHARASILIGURI**DETAILS FORMING PART OF BALANCE SHEET AS ON 31st MARCH, 2020**

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<u>SUNDRY CREDITORS :</u>		
Home Solution	57,200.00	
Jayguru Ply House	33,691.00	
Prakash Electricals	69,633.00	
Sarada Builders & Co	117,733.00	
Shyam Marbles & Granites	427,783.00	
Ujjal Trading Co	168,724.00	874,764.00
<u>SUNDRY DEBTORS :</u>		
Achinta Banerjee & Arpita Chakraborty	942,880.00	
Chiradeep Gupta	197,358.00	
Krishna Das	360,000.00	
Nikhil Ch Paul & RitaShree Paul	185,971.00	
Pabitra Kumar Sarkar	495,250.00	2,181,459.00
<u>CASH AT BANK :</u>		
Axis Bank Ltd	180,973.00	
State Bank of India	574,115.45	755,088.45

BASUNDHARA

SILIGURI

ANNEXURE-"A"

(To and forming part of Balance Sheet and Profit & Loss Account)

PARTNER'S CAPITAL ACCOUNT AS ON 31ST MARCH,2020

NAME OF PARTNERS	BALANCE AS ON 31/03/2019	ADDITION	DRAWINGS	INTEREST ON CAPITAL	SHARE OF PROFIT	REMUNERATION	BALANCE AS ON 31/03/2020
Dipankar Saha	305,248.62	-	45,937.33	23,368.00	23,872.00	65,000.00	371,551.29
Prasenjit Paul	1,259,934.94	300,000.00	15,275.33	139,049.00	23,872.00	65,000.00	1,772,580.61
Prasenjit Saha	15,249.61	-	200.00	1,354.00	23,872.00	65,000.00	40,275.61
Subhash Ghorai	785,249.62	-	533.34	70,654.00	23,872.00	65,000.00 130,000.00	1,009,242.28
Uttam Saha	964,988.61	-	200.00	86,831.00	23,873.53	65,000.00	1,140,493.14
TOTAL	3,330,671.40	300,000.00	62,146.00	321,256.00	119,361.53	325,000.00	4,334,142.93

FOR Kumar Roybarman Prasanta & Associates
CHARTERED ACCOUNTANTS

PARTNER

Prasanta Kumar Roybarman)
PROPRIETOR
(M. No. 013905)

BASUNDHARA

ANNEXURE - "2"

[To And Forming Part of Form 3CD, Clause-13 (f)]

	Particulars	Disclosures
(i)	ICDS I-Accounting Policies	1. Books of Accounts are maintained under the accrual system of Accounting.
(ii)	ICDS II-Valuation of Inventories	Work in progress is valued at cost
(iii)	ICDS III-Construction Contracts	N/A
(iv)	ICDS IV-Revenue Recognition	Revenue is recognized on sale of the goods on accrual basis
(v)	ICDS V-Tangible Fixed Assets	N/A
(vi)	ICDS VII-Governments Grants	N/A
(vii)	ICDS IX Borrowing Costs	N/A
(viii)	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	None

BASUNDHARA

ANNEXURE-3

[To and Forming part of Form 3Cd, caluse 23]

Name	Relation	Amount Paid	Remuneration	Debited to
Dipankar Saha	Partner	23,368.00	65,000.00	Interest on Partners' Capital
Prasenjit Paul	Partner	139,049.00	65,000.00	Interest on Partners' Capital
Prasenjit Saha	Partner	1,354.00	-	Interest on Partners' Capital
Subhash Ghorai	Partner	70,654.00	130,000.00	Interest on Partners' Capital
Uttam Saha	Partner	86,831.00	65,000.00	Interest on Partners' Capital

BASUNDHARA

ANNEXURE-1

[To and Forming part of Form 3Cd, caluse 9 (a)]

Name of Partner	Profit Sharing Ratio (%)
Dipankar Saha	20
Prasenjit Paul	20
Prasenjit Saha	20
Subhash Ghorai	20
Uttam Saha	20