

# 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: AAECM2171P  
Name: MOHANA COMMERCIAL PRIVATE LIMITED  
Address: 1ST FLOOR, MOHANA MINI MARKET, TOWNSHIP, HALDIA, PURBA MIDNAPORE, WEST BENGAL, 721607  
Status: Pvt Company  
Form Number: ITR-6  
Filed u/s: 139(1)-On or before due date  
e-Filing Acknowledgement Number: 995666881040121

Taxable Income and Tax details			
	Current Year business loss, if any		
	Total Income	1	0
	Book Profit under MAT, where applicable		1671190
	Adjusted Total Income under AMT, where applicable	2	1321334
	Net tax payable	3	0
	Interest and Fee Payable	4	434512
	Total tax, interest and Fee payable	5	0
	Taxes Paid	6	434512
	(+)Tax Payable /(-)Refundable (6-7)	7	1101329
Dividend Distribution Tax details			
	Dividend Tax Payable	8	-666820
	Interest Payable	9	0
	Total Dividend tax and interest payable	10	0
	Taxes Paid	11	0
	(+)Tax Payable /(-)Refundable (11-12)	12	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	13	0
	Additional Tax payable u/s 115TD	14	0
	Interest payable u/s 115TE	15	0
	Additional Tax and interest payable	16	0
	Tax and interest paid	17	0
	(+)Tax Payable /(-)Refundable (17-18)	18	0
		19	0

Income Tax Return submitted electronically on 04-01-2021 11:59:16 from IP address 117.205.165.108 and verified by RAMKRISHNA DASADHIKARY

having PAN ACUPD8251E on 04-01-2021 11:59:16 from IP address 117.205.165.108 using

Digital Signature Certificate (DSC).

DSC details: 16606439CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

For MOHANA COMMERCIAL PVT. LTD.

*R Adhikary*  
Director



# M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

P.A.N. :	Date of Incorporation	Jurisdiction	Area Code	AO	Range Code	AO No.
AAECM2171P	13/12/2004	ITO WD-27(1)/HALDIA	WBG	C	176	01
Bank Account No. :2314002100014897		Type of Account : Current		IFSC Code :		PUNB0231400

## COMPUTATION OF TAXABLE INCOME & TAX LIABILITY

**ASSESSMENT YEAR : 2020-21 (PREVIOUS YEAR : 2019-20)**

PARTICULARS	Amount (₹)	Amount (₹)
<b>INCOME FROM BUSINESS</b>		
Profit before Tax as per the Profit & Loss A/c.		13,21,334
Add : Depreciation charged to P/L. A/c. as per the Companies Act		15,80,286
		29,01,620
Less : Depreciation allowable as per the Income Tax Act		12,30,426
		16,71,194
<b>Net Income From Business</b>		16,71,194
	<i>R/off u/s.288A</i>	16,71,190
<b>TAX LIABILITY</b>		
(a) Tax on above Income of ₹.16,71,190/- @25%	4,17,798	
(b) 15% of Book Profit	1,98,200	
<b>Higher of (a) and (b)</b>		4,17,798
Add : Surcharge @5%		-
Tax & Surcharge Payable		4,17,798
Add : Health & Education Cess @ 4%		16,712
Total Tax & Cess Payable		4,34,510
Less : TDS & TCS for the year		8,51,329
<b>Self Assessed Tax</b>		(4,16,819)
Less : Advance Tax Paid		2,50,000
<b>Net Tax Payable</b>		(6,66,819)
Add : Interest U/S.		
234B	-	-
234C	-	-
<b>Self Assessed Tax &amp; Interest Payable</b>		(6,66,819)
<b>Less : Self Assessment Tax paid U/S. 140A</b>		

### BALANCE TAX REFUNDABLE

### CALCULATION OF BOOK PROFIT U/S. 115JB

	Amount (₹.)	Amount (₹.)
Net Profit After Tax as per the Profit & Loss A/c.		9,38,829
Add :		
Deferred Tax	(90,963)	
Provision for Current Tax for Current Year	4,34,510	
Provision for Current Tax for Previous Year	38,958	3,82,505
<b>Book Profit</b>		13,21,334

*Adhikary*

*Dilipendu Jana*

For MOHANA COMMERCIAL PVT. LTD.

*Adhikary*  
Director



# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

## BALANCE SHEET AS AT 31ST MARCH, 2020

		(Amount in ₹)		
	PARTICULARS	Note	As At 31st March, 2020	As At 31st March, 2019
<b>I.</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
	<b><u>Shareholders' Funds</u></b>			
	Share Capital	1	3,00,00,000	3,00,00,000
	Reserves & Surplus	2	2,13,76,340	2,04,37,511
			5,13,76,340	5,04,37,511
	<b><u>Non-Current Liabilities</u></b>			
	Long-Term Borrowings	3	6,48,69,652	3,85,79,148
			6,48,69,652	3,85,79,148
	<b><u>Current Liabilities</u></b>			
	Short-Term Borrowings	4	2,83,70,187	4,59,84,924
	Trade Payables	5	70,38,934	1,65,52,021
	Other Current Liabilities	6	10,52,26,907	8,37,62,337
	Short-Term Provisions	7	4,34,510	13,37,154
			14,10,70,538	14,76,36,436
	<b>TOTAL</b>		25,73,16,530	23,66,53,095
<b>II.</b>	<b><u>ASSETS</u></b>			
	<b><u>Non-Current Assets</u></b>			
	<b><u>Fixed Assets :</u></b>			
	Tangible Assets	8	56,07,433	70,39,313
	Deferred Tax Assets (Net)	9	4,51,522	3,60,559
			60,58,955	73,99,872
	<b><u>Current Assets</u></b>			
	Inventories	10	22,93,87,345	18,09,43,799
	Trade Receivables	11	20,09,637	26,94,852
	Cash & Cash Equivalents	12	68,92,803	2,38,09,797
	Short-Term Loans & Advances	13	1,29,67,790	2,18,04,775
			25,12,57,575	22,92,53,223
	<b>TOTAL</b>		25,73,16,530	23,66,53,095

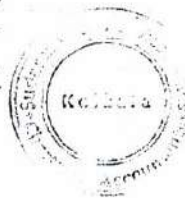
The accompanying notes 1 to 23 are an integral part of the Financial Statements

Per our report of even date attached.

**FOR SUDARSAN JENA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FRN. 324154E

FOR & BEHALF OF THE BOARD OF DIRECTORS

S. JENA  
(Partner)



*B. Adhikary*

**UDIN:20060019AAAADK5709.**

Place : Kolkata,  
Dated : The 9th day of December, 2020.

For MOHANA COMMERCIAL PVT. LTD.

*B. Adhikary*  
Director

*Dilipendu Jana*



# MOHANA COMMERCIAL PRIVATE LIMITED

Mohana Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2020

Particulars		Note	(Amount in ₹)	
			For the year ended 31st March, 2020	For the year ended 31st March, 2019
I	<b>Gross Income</b>			
	Revenue From Operations	14	4,34,20,053	10,66,28,262
	Other Income	15	1,88,344	4,42,964
	<b>Total Revenue</b>		<b>4,36,08,397</b>	<b>10,70,71,226</b>
II	<b>Expenses</b>			
	Cost of Construction	16	7,06,05,570	10,34,72,107
	Changes in Inventories of Finished Goods, Work - in - Progress & Stock - in - trade	17	(4,84,43,546)	(1,56,14,275)
	Employee Benefits Expense	18	20,04,500	16,58,000
	Finance Costs	19	1,14,23,235	66,05,436
	Depreciation & Amortisation Expenses	8	15,80,286	11,24,680
	Other Expenses	20	51,17,018	65,64,216
	<b>Total Expenses</b>			
III	<b>Profit Before Tax (I - II)</b>		<b>4,22,87,063</b>	<b>10,38,10,164</b>
IV	<b>Tax Expense</b>			
	Current Tax Expenses for Current Year		4,34,510	13,37,154
	Current Tax Expenses for Previous Year		38,958	41,111
	Deferred Tax		(90,963)	26,960
V	<b>Profit After Tax (III - IV)</b>		<b>3,82,505</b>	<b>14,05,225</b>
VI	<b>Earning Per Equity Share</b>			
	Basic	21.v	0.31	0.62
	Diluted	21.v	0.31	0.62

The accompanying notes 1 to 23 are an integral part of the Financial Statements

Per our Report of even date attached.

**FOR SUDARSAN JENA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FRN. 324154E

FOR & BEHALF OF THE BOARD OF DIRECTORS

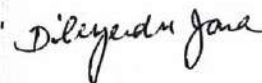
  
S. JENA  
(Partner)





UDIN:20060019AAAADK5709.

Place : Kolkata,  
Dated : The 9th day of December, 2020.



For MOHANA COMMERCIAL PVT. LTD.

  
Director



# M/s. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur - 721 607

## CASH FLOW STATEMENT FOR THE YEAR 2019-20

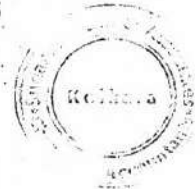
Particulars	2019-20 Amount (₹)		2018-19 Amount (₹)	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax as per Statement of Profit & Loss		13,21,334		32,61,062
Adjusted for :				
Depreciation	15,80,286		11,24,680	
Finance Costs	1,14,23,235	1,30,03,521	66,05,436	77,30,116
<b>Operating Profit before Changes in Working Capital</b>		1,43,24,855		1,09,91,178
Adjusted for :				
Trade Receivables		6,85,215		(26,94,852)
Inventories		(4,84,43,546)		(1,56,14,275)
Short-term Loans & Advances		90,55,574		1,27,01,389
Other Current Liabilities		2,14,64,570		(2,01,12,275)
Trade Payables		(95,13,087)		1,16,60,120
<b>Cash Generated from Operations</b>		(1,24,26,419)		(30,68,715)
Taxes Paid (Net)		(15,94,701)		(20,35,891)
<b>Net Cash From Operating Activities</b>		(1,40,21,120)		(51,04,606)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets		(1,48,406)		(61,02,812)
Movement of Long-term Loans & Advances				-
<b>Net Cash Used In Investing Activities</b>		(1,48,406)		(61,02,812)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from Long-term Borrowings		2,62,90,504		(22,69,530)
Proceeds from Short-term Borrowings		-		-
Repayment of Short-term Borrowings		(1,76,14,737)		2,85,07,607
Finance Costs		(1,14,23,235)		(66,05,436)
<b>Net Cash Used In Financing Activities</b>		(27,47,468)		1,96,32,641
Net Decrease in Cash & Cash Equivalents		(1,69,16,994)		84,25,223
Opening Balance of Cash and Cash Equivalents		2,38,09,797		1,53,84,574
<b>Closing Balance of Cash &amp; Cash Equivalents</b>		68,92,803		2,38,09,797

Notes :

- 1) The above Cash Flow Statement has been prepared under Indirect Method as set out in the Accounting Standards-3.
- 2) Figures in bracket indicate cash outflows.

Per our Report of even date attached  
**FOR SUDARSAN JENA & ASSOCIATES**  
 CHARTERED ACCOUNTANTS

S. JENA  
 Partner



**FOR & BEHALF OF THE BOARD OF DIRECTORS**

*B. Adhikary*

**UDIN:20060019AAAADK5709.**

Place : Kolkata,

Dated : The 9th day of December, 2020.

*Dilipendra Jena*

For MOHANA COMMERCIAL PVT. LTD.

*B. Adhikary*  
 Director



**MOHANA COMMERCIAL PRIVATE LIMITED**

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**NOTE - 'I' : SHARE CAPITAL**

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	Number of shares	Amount (₹)	Number of shares	Amount (₹)
(a) <u>Authorised</u>				
Equity shares of ₹.10/- each with voting rights	30,00,000	3,00,00,000	30,00,000	3,00,00,000
(b) <u>Issued, Subscribed &amp; Paid Up</u>				
Equity shares of ₹.10/- each with voting rights	30,00,000	3,00,00,000	30,00,000	3,00,00,000
(c) <u>Subscribed but not fully Paid Up</u>				
Equity shares of ₹.10/- each with voting rights	-	-	-	-
<b>Total</b>	<b>30,00,000</b>	<b>3,00,00,000</b>	<b>30,00,000</b>	<b>3,00,00,000</b>

(d) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year :

Particulars	Opening Balance	Fresh Issue	Bonus	ESOP	Conversion	Buy Back	Other Changes	Closing Balance
Equity shares								
Year ended 31st March, 2020								
- Number of shares	30,00,000	-	-	-	-	-	-	30,00,000
- Amount (₹)	3,00,00,000	-	-	-	-	-	-	3,00,00,000
Year ended 31st March, 2019								
- Number of shares	30,00,000	-	-	-	-	-	-	30,00,000
- Amount (₹)	3,00,00,000	-	-	-	-	-	-	3,00,00,000

For MOHANA COMMERCIAL PVT. LTD.

*Aditya*  
Director



*Aditya*

*Dilipendu Jana*

# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

### NOTE - '1' : SHARE CAPITAL

(e) Details of shares held by each shareholder holding more than 5% shares:

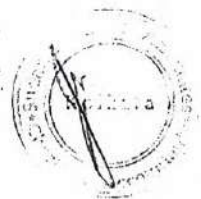
Class of shares / Name of shareholder	As at 31st March, 2020		As at 31st March, 2019	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Keshab Paul	1,75,000	5.83	1,75,000	5.83
Ramkrishna Das Adhikary	2,04,330	6.81	2,04,330	6.81

(f) Rights, Preferences and restrictions attached to the Equity Shares :

The Equity Shares of the Company, having par value of ₹.10/- per share, rank *pari passu* in all respects including voting rights and entitlement to dividend.

(g) Number of Equity Shares of ₹.10/- each Reserved for Issuance under Options : Nil

(h) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years immediately preceding the Balance Sheet date : Nil



*B. Adhikary*

*Debojyoti Jana*

For MOHANA COMMERCIAL PVT. LTD.

*B. Adhikary*  
Director



# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O. : Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

Particulars	(Amount in ₹)	
	As at 31st March, 2020	As at 31st March, 2019
<b>NOTE - '2' : RESERVES &amp; SURPLUS</b>		
<u>Surplus in Statement of Profit and Loss</u>		
Opening Balance	2,04,37,511	1,85,81,674
Add : Profit for the year	9,38,829	18,55,837
Closing Balance	2,13,76,340	2,04,37,511
<b>Total</b>	<b>2,13,76,340</b>	<b>2,04,37,511</b>
<b>NOTE - '3' : LONG-TERM BORROWINGS</b>		
<u>Term Loans</u>		
<u>From Banks :</u>		
<u>Secured</u>		
ODIP from PNB, Durgachak Branch	2,92,86,670	1,60,47,515
Term Loan from UCO Bank, Haldia Branch	3,55,82,982	2,25,31,633
	6,48,69,652	3,85,79,148
<b>Total</b>	<b>6,48,69,652</b>	<b>3,85,79,148</b>

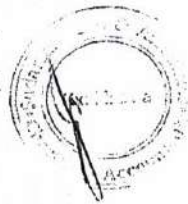
### NOTE - 3.1

(a) Term Loan (ODIP) from Punjab National Bank, Durgachak Branch is secured by Land & Buildings of the Company and it carries interest @ Base Rate+1.40% p.a. with monthly rest. The said loan is repayable in 180 monthly instalments with effect from Dec'19.

(b) Term Loan from UCO Bank, Haldia Branch is secured by Equitable Mortgage of Land Properties of the Company and two of its directors. The loan carries interest @ Base Rate+ 5.90% p.a. with monthly rest and is repayable over 12 months with effect from April, 2018.

(c) The Scheduled Maturity of the above Term Loans from Banks is summarised below :

Term Loans Repayable In The :	As at 31st March, 2020		As at 31st March, 2019	
	Secured			
	PNB ODIP	UCO Bank	PNB ODIP	UCO Bank
First Year (Note No.6)	6,66,667	-	25,71,432	-
<b>Current Maturity of long-term debt</b>	<b>6,66,667</b>	<b>-</b>	<b>25,71,432</b>	<b>-</b>
Second Year	20,00,000	2,00,00,000	25,71,432	-
Third Year	20,00,000	1,55,82,982	25,71,432	1,50,00,000
Fourth Year	20,00,000	-	25,71,432	75,31,633
Fifth Year	20,00,000	-	25,71,432	-
Sixth Year	20,00,000	-	57,61,787	-
Seventh Year	20,00,000	-	-	-
Eighth Year	20,00,000	-	-	-
Ninth Year	20,00,000	-	-	-
Tenth Year	20,00,000	-	-	-
Eleventh Year	20,00,000	-	-	-
Twelfth Year	20,00,000	-	-	-
Thirteenth Year	20,00,000	-	-	-
Fourteenth Year	20,00,000	-	-	-
Fifteenth Year	20,00,000	-	-	-
Sixteenth Year	12,86,670	-	-	-
<b>Long-term borrowings</b>	<b>2,92,86,670</b>	<b>3,55,82,982</b>	<b>1,60,47,515</b>	<b>2,25,31,633</b>
<b>Total</b>	<b>2,99,53,337</b>	<b>3,55,82,982</b>	<b>1,86,18,947</b>	<b>2,25,31,633</b>



*B. Adhikary*

*Dilipendu Jana*

For MOHANA COMMERCIAL PVT. LTD.

*B. Adhikary*  
Director





# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, Wset Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

(Amount in ₹)

Particulars	As at 31st March, 2020	As at 31st March, 2019
<b>NOTE - '4' : SHORT TERM BORROWINGS</b>		
<b>Secured :</b>		
<b>From Banks</b>		
<b>Cash Credit Limit From :</b>		
State Bank of India, Haldia Port Branch	1,19,11,791	2,98,59,161
Punjab National Bank, Durgachak Branch	-	21,59,398
UCO Bank, Durgachak Branch	96,43,390	31,87,359
<b>Unsecured :</b>		
From a Director	68,15,006	1,07,79,006
<b>Total</b>	<b>2,83,70,187</b>	<b>4,59,84,924</b>

### NOTE NO. 4.1

Cash Credit Limit from SBI, Haldia Port Branch is Secured by Equitable Mortgage of Constructed Flats & Building of the Company and hypothecation of Current assets, both present and future.

### NOTE - '5' : TRADE PAYABLES

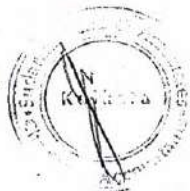
Particulars	As at 31st March, 2020	As at 31st March, 2019
Trade Payables for : Other than Acceptances	70,38,934	1,65,52,021
<b>Total</b>	<b>70,38,934</b>	<b>1,65,52,021</b>

### NOTE - '6' : OTHER CURRENT LIABILITIES

Current Maturity of Long-Term Borrowings (Note -3)	6,66,667	25,71,432
<b>Other Payables</b>		
<b>Statutory Remittances</b>		
T.D.S. Payable	1,24,053	1,25,482
Advances from Customers	10,24,07,064	7,89,30,400
Security Deposit against Rented Flat	20,29,123	18,99,123
<b>GST Payable</b>		
CGST	-	1,17,950
SGST	-	1,17,950
<b>Sub-total</b>	<b>10,45,60,240</b>	<b>8,11,90,905</b>
<b>Total</b>	<b>10,52,26,907</b>	<b>8,37,62,337</b>

### NOTE - '7' : SHORT-TERM PROVISIONS

Provision - Others :		
Provision for Tax (A.Y. 2020-21)	4,34,510	-
Provision for Tax (A.Y. 2019-20)	-	13,37,154
<b>Total</b>	<b>4,34,510</b>	<b>13,37,154</b>



*Badlikey*

*Dilipendu Jana*

For MOHANA COMMERCIAL PVT. LTD.

*Badlikey*  
Director



**MOHANA COMMERCIAL PRIVATE LIMITED**

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020**

**NOTE - '8' : FIXED ASSETS**

Tangible Assets	(Amount in ₹)									
	As at 31st March, 2019	Additions	Disposals and Adjustments	As at 31st March, 2020	Up to 31st March, 2019	For the Year	Withdrawals and Adjustments	Upto 31st March, 2020	As at 31st March, 2020	As at 31st March, 2019
(a) Shop Stall Owned	10,46,971	-	-	10,46,971	5,83,242	45,715	-	6,28,957	4,18,014	4,63,729
(b) Plant and Machinery Owned	55,74,320	-	-	55,74,320	18,02,910	7,38,217	-	25,41,127	30,33,193	37,71,410
(c) Mobile Owned	60,782	8,008	-	68,790	53,467	5,551	-	59,018	9,772	7,315
(d) Furniture & Fixtures Owned	8,59,277	48,571	-	9,07,848	7,60,458	37,069	-	7,97,527	1,10,321	98,819
(e) Vehicles Owned	75,53,829	-	-	75,53,829	51,59,465	6,97,821	-	58,57,286	16,96,543	23,94,364
(f) Cycle Owned	4,100	-	-	4,100	3,612	179	-	3,791	309	488
(g) Computer Owned	1,38,607	91,827	-	2,30,434	1,17,758	35,294	-	1,53,052	77,382	20,849
(g) AC Machine Owned	1,56,000	-	-	1,56,000	50,410	20,440	-	70,850	85,150	1,05,590
(h) Gold Owned	1,76,749	-	-	1,76,749	-	-	-	-	1,76,749	1,76,749
<b>Total</b>	<b>1,55,70,635</b>	<b>1,48,406</b>	<b>-</b>	<b>1,57,19,041</b>	<b>85,31,322</b>	<b>15,80,286</b>	<b>-</b>	<b>1,01,11,608</b>	<b>56,07,433</b>	<b>70,39,313</b>
<b>Previous Year</b>	<b>94,67,823</b>	<b>61,02,812</b>	<b>-</b>	<b>1,55,70,635</b>	<b>74,06,642</b>	<b>11,24,680</b>	<b>-</b>	<b>85,31,322</b>	<b>70,39,313</b>	<b>20,61,181</b>



*R Adhikary*

*Deputy J.M.*

For MOHANA COMMERCIAL PVT. LTD.

*R Adhikary*  
Director

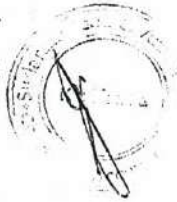


# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, west Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

Particulars	(Amount in ₹)	
	As at 31st March, 2020	As at 31st March, 2019
<b>NOTE - '9' : DEFERRED TAX ASSET</b>		
<b>Deferred Tax Asset</b> Related to Depreciation	4,51,522	3,60,559
<b>Deferred Tax Asset (Net)</b>	4,51,522	3,60,559
<b>NOTE - '10' : INVENTORIES</b> (As taken, valued and certified by the management)		
Finished Stock (Flats)	10,41,08,962	10,87,62,800
Work-in-progress (valued at cost)	12,52,78,383	7,21,80,999
<b>Total</b>	<b>22,93,87,345</b>	<b>18,09,43,799</b>
<b>NOTE - '11' : TRADE RECEIVABLES</b>		
Outstanding for a period exceeding six months from the date they were due for payment Unsecured, considered good	-	-
Others Unsecured, considered good	20,09,637	26,94,852
<b>Total</b>	<b>20,09,637</b>	<b>26,94,852</b>



*Adhikary*

*Debyacharan*

For MOHANA COMMERCIAL PVT. LTD.

*Adhikary*  
Director

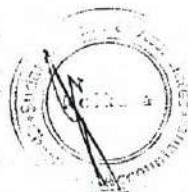


# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

Particulars	(Amount in ₹)	
	As at 31st March, 2020	As at 31st March, 2019
<b>NOTE - '12' : CASH &amp; CASH EQUIVALENTS</b>		
<b>Balances with Banks</b>		
<b>(i) In Current Accounts At</b>		
Axis Bank	7,28,175	77,679
HDFC Bank	59,724	95,118
Punjab National Bank	46,129	25,070
Punjab & Sind Bank	17,999	27,687
State Bank of India	27,39,360	2,41,836
Uco Bank	1,478	15,48,235
Uco Bank	70,025	1,44,10,546
Cash Credit Limit with PNB, Durgachak Branch (Debit Balance)	1,73,336	83,605
	38,36,226	1,65,09,776
(ii) In Recurring Deposit with Punjab & Sind Bank	-	7,10,163
(iii) In Recurring Deposit with Punjab National Bank	-	38,70,288
(iv) In Recurring Deposit with UCO Bank	-	5,17,520
(v) In Fixed Deposit with Punjab National Bank	-	12,14,415
(vi) In Fixed Deposit with Punjab National Bank	6,45,105	-
(vii) In Recurring Deposit with Punjab National Bank	10,24,815	-
(viii) In Recurring Deposit with State Bank of India	-	9,00,000
(ix) In Recurring Deposit with Axis Bank Ltd	3,55,991	-
(x) In Recurring Deposit with Punjab & Sind Bank	4,05,270	-
(xi) In Recurring Deposit with UCO Bank	5,02,521	-
<i>Sub-total</i>	67,69,928	2,37,22,162
Cash in Hand (As certified by Management)	1,22,875	87,635
<b>Total</b>	68,92,803	2,38,09,797
<b>NOTE - '13' : SHORT-TERM LOANS &amp; ADVANCES</b>		
<b>Advances :</b>		
<b>Balances with Govt. Authorities - Unsecured, considered good</b>		
<b>Tax Deducted At Source For the Asst. Year :</b>		
2020-21	8,51,329	-
2019-20	18,835	4,73,212
TCS (A. Y. 2019-20)	-	18,835
Advance Income Tax (A.Y. 2020-21)	2,50,000	-
Advance Income Tax (A.Y. 2019-20)	-	5,50,000
	11,20,164	10,42,047
<b>GST Input Credit:</b>		
IGST	-	3,86,118
CGST	13,32,995	10,80,518
SGST	13,54,631	10,80,518
<b>Advance GST Paid</b>		
CGST	-	-
SGST	-	-
	38,07,790	35,89,201
Advance for purchase of Land	91,60,000	1,82,15,574
<b>Total</b>	1,29,67,790	2,18,04,775



B Adhikary

Dilyard Jana

For MOHANA COMMERCIAL PVT. LTD.

B Adhikary

/Director

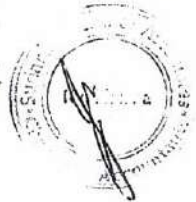


# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

Particulars	(Amount in ₹)	
	For the year ended 31st March, 2020	For the year ended 31st March, 2019
<b>NOTE - '14' : REVENUE FROM OPERATIONS</b>		
Sale of Products (GST)	88,28,600	3,27,40,228
Sale of Products ( Non GST - Ready Flat Sale)	2,52,29,300	6,35,07,970
Rent to Companies (GST)	82,48,653	32,27,759
Rent to Individual for Residential Purpose (Non GST)	11,13,500	21,52,305
Sale of Products (Land)	-	50,00,000
<b>Total</b>	<b>4,34,20,053</b>	<b>10,66,28,262</b>
<b>NOTE - '15' : OTHER INCOME</b>		
Interest on Recurring Deposit	1,43,306	3,52,679
Interest on Fixed Deposit	45,038	70,293
Interest on Income Tax Refund	-	19,992
<b>Total</b>	<b>1,88,344</b>	<b>4,42,964</b>
<b>NOTE - '16.' : COST OF CONSTRUCTION</b>		
<b>Cost of Materials Consumed :</b>		
Opening Stock	-	-
Purchase of Land	1,56,63,805	5,01,81,649
Purchase of Materials	4,17,15,828	4,59,48,010
	5,73,79,633	9,61,29,659
Less : Closing Stock	-	-
<b>Cost of Material Consumed</b>	<b>5,73,79,633</b>	<b>9,61,29,659</b>
Sub-Contract Charges	1,22,95,323	56,64,000
Loading & Unloading Charges	15,750	5,63,742
Oil & Fuel	5,88,712	7,89,269
Transport Charges	2,01,281	1,46,832
Water Charges	1,24,871	1,78,605
<b>Total</b>	<b>7,06,05,570</b>	<b>10,34,72,107</b>



*B. Adhikary* . *Deputy Manager*

For MOHANA COMMERCIAL PVT. LTD.

*B. Adhikary*  
Director

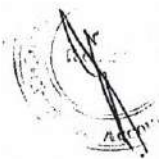


# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

Particulars	(Amount in ₹)	
	For the year ended 31st March, 2020	For the year ended 31st March, 2019
<b>NOTE - '17' : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS &amp; STOCK IN TRADE</b>		
<u>Inventories at the beginning of the Year</u>		
Finished Stock	10,87,62,800	11,92,31,495
Work - in - Progress	7,21,80,999	4,60,98,029
	18,09,43,799	16,53,29,524
<u>Inventories at the end of the Year</u>		
Finished Stock	10,41,08,962	10,87,62,800
Work - in - Progress	12,52,78,383	7,21,80,999
	22,93,87,345	18,09,43,799
Net (Increase)/ Decrease	(4,84,43,546)	(1,56,14,275)
<b>NOTE - '18' : EMPLOYEE BENEFITS EXPENSE</b>		
Salary	18,53,000	15,30,000
Bonus	1,51,500	1,28,000
<b>Total</b>	<b>20,04,500</b>	<b>16,58,000</b>
<b>NOTE - '19' : FINANCE COSTS</b>		
<u>Interest Expense on :</u>		
Term Loan from UCO Bank	43,10,267	5,84,937
ODIP Limit from PNB	21,07,030	18,71,258
Cash Credit Limit from PNB	38,238	1,59,398
Cash Credit Limit from SBI	23,75,369	26,43,436
Cash Credit Limit from UCO Bank	11,37,929	2,93,522
Unsecured Loan	14,54,402	10,52,885
<b>Total</b>	<b>1,14,23,235</b>	<b>66,05,436</b>



*R Adhikary*

*Debjyoti Jais*

For MOHANA COMMERCIAL PVT. LTD.

*R Adhikary*  
Director



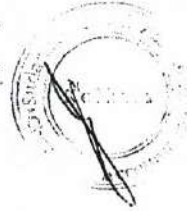
# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O. : Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

### NOTE - '20' : OTHER EXPENSES

Particulars	(Amount in ₹)	
	For the year ended 31st March, 2020	For the year ended 31st March, 2019
Advertisement	84,000	68,742
Bank Charges	4,53,598	10,46,307
Directors' Remuneration	12,60,000	15,25,989
Electricity Charges	15,00,841	11,44,856
General Expenses	1,99,367	5,19,679
Insurance Charges	1,45,296	90,852
Legal & Consultancy Charges	1,53,000	1,53,000
Office Expenses	2,89,676	3,12,876
Payment to Auditors	29,500	29,500
Printing & Stationery	53,823	62,732
Rent	-	1,22,807
Rates & Taxes	4,18,160	2,600
Repairs & Maintenance	1,92,657	3,24,200
ROC Filing Fees	91,300	44,700
Fooding & Lodging	47,692	58,562
Subscription & Donation	98,796	1,47,700
Telephone & Mobile Charges	3,018	12,620
Travelling & Conveyance	68,026	8,59,644
Postage & Stampage	28,268	36,850
<b>Total</b>	<b>51,17,018</b>	<b>65,64,216</b>



*Adhikary*

*Dileepan Jana*

For MOHANA COMMERCIAL PVT. LTD.

*Adhikary*  
Director



# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O. : Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

### NOTE - '21' : ADDITIONAL NOTES TO FINANCIAL STATEMENTS

#### (i) Previous Year's Figures

Previous year's figures have been regrouped and/ or reclassified wherever necessary to correspond with the current year's classification/ disclosures.

(ii) Figures have been rounded off to the nearest rupee.

#### (iii) Related Party Transactions

Sl. No.	Name of the Related Party	Nature of Relationship	Nature of Transaction	Amount of Transaction (₹)	
				2019-2020	2018-2019
1	Dibyendu Jana	A Key Management Personnel	Remuneration Paid	6,00,000	6,41,585
2	Ramkrishna Das Adhikary	A Key Management Personnel	Remuneration Paid Interest on Unsecured Loan	6,60,000 14,54,402	8,84,404 10,52,885

#### (iv) Payment to Auditors

Particulars	For the Year ended 31st March :	
	2020 (₹)	2019 (₹)
As Auditors - Statutory Audit Fee (Inclusive of GST)	23,600	23,600
For Taxation Matters (Income Tax Audit Fee) (Inclusive of GST)	5,900	5,900
	29,500	29,500

#### (v) Earnings Per Share

(a) Profit after Taxation (₹.)	9,38,829	18,55,837
(b) Weighted average number of Ordinary Shares outstanding	30,00,000	30,00,000
(c) Effect of Potential Ordinary Shares		
(d) Weighted average no. of Ordinary Shares in computing diluted earnings per share [b+c]	30,00,000	30,00,000
(e) Earnings per share on Profit after Taxation (Face value ₹.10/- per share) :-		
- Basic [a/b]	0.31	0.62
- Diluted [a/d]	0.31	0.62

(vi) There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March, 2020. This information which is required to be disclosed under the Micro, Small and Medium Enterprise Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

(vii) The Company does not have any contractual obligation towards any short term or long term employee benefits. In view of this no provision has been made in the accounts as required by Accounting Standard 15 on 'Employee Benefits' issued by the Institute of Chartered Accountants of India.

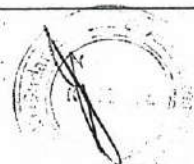
#### (viii) Sale of Products comprise :

Particulars	For the Year ended 31st March :	
	2020 (₹)	2019 (₹)
Sale of Land, Constructed Flats & Buildings	3,40,57,900	10,12,48,198
<b>Total Sale of Products</b>	<b>3,40,57,900</b>	<b>10,12,48,198</b>

#### (ix) Contingent Liabilities : NIL

(x) There is no earnings and outgo in foreign exchange during the year.

(xi) The directors have foregone their sitting fees for the Board Meetings they attended during the year.



*R Adhikary*

*Dibyendu Jana*



For MOHANA COMMERCIAL PVT. LTD.

*R Adhikary*  
Director



# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

### NOTE - '22' : CORPORATE INFORMATION

Mohana Commercial Pvt. Ltd. is a company registered under the Companies Act, 1956 having registered office at Mohan Mini Market, 1st Floor, P.O. & P.S. - Haldia, Purba Medinipur - 721 607. The Company is engaged in the business of Real Estate and Civil Construction.

### NOTE - '23' : SIGNIFICANT ACCOUNTING POLICIES

#### (1) Basis of Accounting and Preparation of Financial Statements

The Financial Statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the basis of accrual, consistency and going concern. GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified and applicable). The Accounting Policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the existing Accounting Policy.

#### (2) Use of Estimates

The preparation of the Financial Statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the Financial Statements are prudent and reasonable. Future results could differ due to these estimates and the difference between the actual results and the estimates are recognised in the periods in which the results are known / materialised.

#### (3) Inventories

Inventories are valued at lower of cost or net realisable value. The cost is calculated on Weighted Average Method. Cost of finished flats comprises direct materials, direct labour and site overhead expenses. Cost of Work-in-Progress comprises Cost of direct materials, direct labour and site overhead expenses.

#### (4) Depreciation

Depreciation on Tangible Fixed Assets has been provided for on Written Down Value Method at the rates and in the manner prescribed under Schedule II to the Companies Act, 2013.

#### (5) Revenue Recognition

Sale of constructed Flats have been shown at Invoice Price exclusive of GST.

#### (6) Tangible Fixed Assets

Fixed Assets are carried at cost less accumulated depreciation and impairment losses, if any.

#### (7) Employee Benefits

a) Short term employee benefit obligations are estimated and provided for.

b) Post-employment benefits and other long term employee benefits :

i) Defined Contribution Plans :

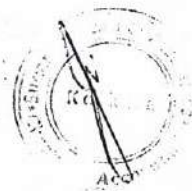
The Company does not have any defined contribution plans.

ii) Defined Benefit Plans :

The Company does not have any defined benefit plans.

#### (8) Earnings Per Share

Basic Earnings Per Share is computed by dividing the Profit / (Loss) after Tax (including the Post Tax effect of Extraordinary items, if any) by the Weighted Average Number of Equity Shares Outstanding during the year. Diluted Earnings per share is computed by dividing the Profit / (Loss) after Tax (including the Post Tax effect of Extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the Dilutive Potential Equity Shares, by the weighted average number of Equity Shares considered for deriving basic earnings per share and the weighted average number of Equity Shares which could have been issued on the conversion of all dilutive potential Equity Shares. Potential Equity Shares are deemed to be dilutive only if their conversion to Equity Shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive Equity Shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential Equity Shares are adjusted for the proceeds receivable had the Shares been actually issued at fair value (i.e. average Market Value of the outstanding Shares). Dilutive potential Equity Shares are determined independently for each period presented. The number of Equity Shares and potentially dilutive Equity Shares are adjusted for Share Splits / Reverse Share Splits and Bonus Shares, as appropriate.



*B. Adhikary*

*Dilipendu Jais*

For MOHANA COMMERCIAL PVT. LTD.

*B. Adhikary*  
Director



# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

### NOTE - '23' : SIGNIFICANT ACCOUNTING POLICIES

#### (9) Taxes on Income

Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the Tax Laws, which gives Future Economic Benefits in the form of adjustment to Future Income Tax Liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred Tax resulting from 'timing difference' between taxable income and accounting income is recognised, subject to consideration of prudence, using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date.

The Deferred Tax Asset is recognised and carried forward only to the extent that there is a reasonable certainty that the asset will be realised in future.

#### (10) Provisions and Contingencies

A Provision is recognised when the Company has a Present Obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Contingent liabilities are disclosed in the Notes.

Signature to Notes '1' to '23'

**FOR SUDARSAN JENA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FRN.:324154E

  
S. JENA  
(Partner)

UDIN:20060019AAAADK5709.

Place : Kolkata,  
Dated : The 9th day of December, 2020.

FOR & ON BEHALF OF THE BOARD OF DIRECTORS





For MOHANA COMMERCIAL PVT. LTD.

  
Director

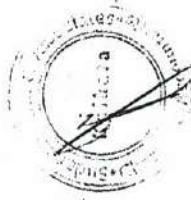


# MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, west Bengal - 721 607

## COMPUTATION OF DEFERRED TAX CREDIT

PARTICULARS	31.03.2020				31.03.2019			
	As per Co's Act	As per I.T Act	Difference	Deferred Tax credit/(Liability)	As per Co's Act	As per I.T Act	Difference	Deferred Tax credit/(Liability)
Accumulated Depreciation	1,01,11,608	83,74,984	17,36,624	4,51,522	85,31,322	71,44,558	13,86,764	3,60,559
Deferred Tax credit/(Liability)				4,51,522				3,60,559
Deferred Tax Credit to be provided for in the P/L. A/c. for the year				90,963				



For MOHANA COMMERCIAL PVT. LTD.

*B. Adlikey*  
Director



*B. Adlikey*

*Dibyajyoti Jena*

# M/S. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

## ANNEXURE - "A"

### PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961 [ Pursuant to Clause 18 of Form No. 3CD for the Assessment Year: 2020-21 ]

Description of Assets/ Block of Assets	Rate of Depreciation (%)	Actual Cost or W.D.V. as the case may be	Additions/(Deductions) During The Year					Depreciation Allowable	W. D. V. at the end of the Year
			Amount	Date of Addition/ (Deduction)	Date When Put to Use	Central Value Added Tax Credit Claimed & Allowed under the C.E. Rules, 1944 i. r. o. assets acquired on or after 1st March, 1994	Change in Rate of Exchange of Currency		
Gold	0.00%								
<b>Sub-Total</b>									
Computer	40.00%	10,555	4,407	16/05/2019	16/05/2019	-	4,222	6,333	
	40.00%		1,907	20/05/2019	20/05/2019	-	1,763	2,644	
	40.00%		3,898	19/09/2019	19/09/2019	-	762	1,145	
	40.00%		28,389	25/09/2019	25/09/2019	-	1,559	2,339	
	20.00%		4,703	03/12/2019	03/12/2019	-	11,356	17,033	
	20.00%		14,407	12/12/2019	12/12/2019	-	941	3,762	
	20.00%		18,390	24/12/2019	24/12/2019	-	2,881	11,526	
	20.00%		1,102	30/12/2019	30/12/2019	-	3,678	14,712	
	20.00%		5,296	23/02/2020	23/02/2020	-	220	882	
	20.00%		9,328	28/02/2020	28/02/2020	-	1,059	4,237	
<b>Sub-Total</b>		10,555	91,827				1,866	7,462	
Plant & Machinery	15.00%	74,19,229					30,307	72,075	
<b>Sub-Total</b>	7.50%		8,008	30/12/2019	30/12/2019		11,12,884	63,06,345	
Furniture & Fixture	10.00%	3,67,868					601	7,407	
<b>Sub-Total</b>	5.00%		45,000	09/09/2019	09/09/2019		11,13,485	63,13,752	
			3,571	06/01/2020	06/01/2020		36,787	3,31,081	
			48,571				4,500	40,500	
Shop Stall	10.00%	4,51,676					179	3,392	
<b>Sub-Total</b>		4,51,676					41,466	3,74,973	
<b>Grand Total</b>		82,19,328	1,48,406				45,168	4,06,508	
							45,168	4,06,508	
							12,30,426	71,67,308	

For M... RIAL PVT. LTD.

For MOHANA COMMERCIAL PVT. LTD.

*B. Adlikany*

Director



*B. Adlikany*

*Dilipendu Jana*

# M/s. MOHANA COMMERCIAL PRIVATE LIMITED

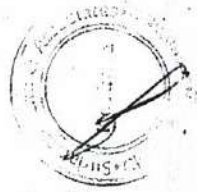
Mohan Mini Market, 1st Floor, P.O.: Township, P.S.: Haldia, Purba Medinipur, West Bengal - 721 607

## ANNEXURE - "B"

### Particulars of payments made to persons specified under section 40A(2)(b).

[Pursuant to Clause 23 of Form No.3CD for the Assessment Year : 2020-21]

Sl. No.	Name & PAN of Related Person	Relation	Nature of Transaction	Payment made Amount (₹)
1.	Ramkrishna Das Adhikary PAN : ACUPD8251E	A key Management Person	Remuneration Paid Interest Paid	6,60,000 14,54,402
2.	Dibyendu Jana PAN : AGDPJ5316M	A key Management Person	Remuneration Paid	6,00,000



*Adhikary*

*Dibyendu Jana*



For MOHANA COMMERCIAL PVT. LTD.

*Adhikary*

Director

**M/S. MOHANA COMMERCIAL PRIVATE LIMITED**

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

**ANNEXURE - "C"**

**Particulars of payments referred to in clause (a), (b), (c), (e), (f) of section 43B**  
[Pursuant to Clause 26, sub-clause (B)(a) of Form No.3CD for the Assessment Year : 2020-21]

Sl. No.	Section	Nature of Liability	Amount
1.	43B(a) - tax, duty, cess, fee, etc	GST Paid	



For MOHANA COMMERCIAL PVT. LTD.

*B Adhikary*  
Director

*B Adhikary*

*Dilip Kumar Jana*



**M/S. MOHANA COMMERCIAL PRIVATE LIMITED**

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur, West Bengal - 721 607

**ANNEXURE - "D"**

**PARTICULARS OF TAX DEDUCTED AT SOURCE**

[Pursuant to Clause 34, sub-clause (a) of Form No. 3CD for the Assessment Year : 2020-21]

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 Govt. out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALM11515A	192	Payment to Employees other than Govt. Employees	32,64,500	12,60,000	12,60,000	1,26,000	-	-	-
CALM11515A	194A	Interest on Un Secured Loan	14,54,402	14,54,402	14,54,402	1,45,441	-	-	-
CALM11515A	194C	Payment to Sub-Contractor	1,22,95,323	1,22,95,323	1,22,95,323	1,56,303	-	-	-
CALM11515A	194J	Professional Services	1,53,000	1,53,000	1,53,000	15,300	-	-	-



*Badlikey*

*Dilipendu Jena*

For MOHANA COMMERCIAL PVT. LTD.

*Badlikey*  
Director



**M/s. MOHANA COMMERCIAL PRIVATE LIMITED**

Mohan Mini Market, 1st Floor, P.O.: Township, P.S. : Haldia, Purba Medinipur - 721 607

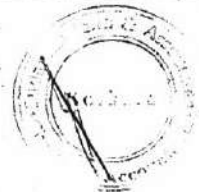
**ANNEXURE - "F"****DETAILS OF TURNOVER, GROSS PROFIT, ETC & CALCULATION THEREOF**

[Pursuant to Clause 40 of Form No. 3CD for the Assessment Year : 2020-21]

Sl. No.	Particulars	Previous Year	Preceding Previous Year
1	<u>Total Turnover of the assessee</u>		
	Sale of Products (GST)	88,28,600	3,27,40,228
	Sale of Products ( Non GST - Ready Flat Sale)	2,52,29,300	6,35,07,970
	Rent to Companies (GST)	82,48,653	32,27,759
	Rent to Individual for Residential Purpose (Non GST)	11,13,500	21,52,305
	Sale of Products (Land)	-	50,00,000
	=	4,34,20,053	10,66,28,262
2	Gross Profit/Total Turnover	$\frac{2,12,58,029 \times 100}{4,34,20,053}$	$\frac{18,770,430 \times 100}{10,66,28,262}$
	=	48.96%	17.60%
3	Net Profit/Turnover	$\frac{13,21,334 \times 100}{4,34,20,053}$	$\frac{32,61,062 \times 100}{10,66,28,262}$
	=	3.04%	3.06%
4	Stock-in-trade/Turnover	$\frac{104,108,962 \times 100}{4,34,20,053}$	$\frac{108,762,800 \times 100}{10,66,28,262}$
	=	239.77%	102.00%
5	Material Consumed/Finished goods Produced	N. A.	N. A.

**NOTES****CALCULATION OF GROSS PROFIT**

Particulars	Amount (₹.)	Amount (₹.)
Total Turnover	4,34,20,053	
Less : Direct Cost of construction	7,06,05,570	(2,71,85,517)
Add : Increase in Inventory		4,84,43,546
<b>Gross Profit</b>		<b>2,12,58,029</b>



R. Adhikary

Deleghandu Jana

For MOHANA COMMERCIAL PVT. LTD.

R. Adhikary

Director



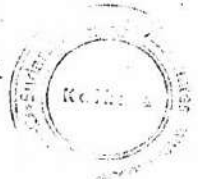


**M/s. MOHANA COMMERCIAL PRIVATE LIMITED**  
**DEPRECIATION CHART FOR F. Y. 2019-20 (WORKINGS)**

R ASSETS EXISTING AS ON 31.03.2019

Date of Purchase / Put to use	Particulars	Original Cost (Rs)	Dep charged upto 31.03.19	WDV as on 01.04.16	Life as per AS-6	Life as per Co. Act, 2013 (Yrs)	Life Used till 31/03/19 (Yrs)	Remaining Life	Salvaged value	Depreciable amount over whole life	Excess Dep. (Already charged)	Rate of Dep.	Dep for the Year 19-20	Adjusted with Retained Earning	WDV as on 31st Mar 2020
<b>Plant &amp; Machinery</b>															
15-Mar-2009		7,42,532	6,34,432	1,08,100	15.00	15.00	15.00	11.05	3.95	37,127	-	23.72%	25,636	-	82,464
1-Apr-2010		6,02,918	4,95,496	1,07,422	15.00	15.00	15.00	10.01	4.99	30,146	-	22.46%	24,131	-	83,291
2-Feb-2012		5,500	4,130	1,370	15.00	15.00	15.00	8.16	6.84	275	-	20.94%	287	-	1,083
27-Nov-2011	AQUA Guard	7,390	5,606	1,784	15.00	15.00	15.00	8.35	6.65	370	-	21.06%	376	-	1,408
2-Feb-2013	AQUA Guard	15,980	11,218	4,762	15.00	15.00	15.00	7.16	7.84	799	-	20.37%	970	-	3,792
11-May-2017	AC Machine	1,56,000	50,410	1,05,590	15.00	15.00	15.00	2.89	12.11	7,800	-	19.36%	20,440	-	85,150
22-May-2018	Machinery	42,00,000	6,52,028	35,47,972	15.00	15.00	15.00	1.86	13.14	2,10,000	-	19.36%	6,86,817	-	28,61,155
	<b>Sub-total</b>	<b>57,30,320</b>	<b>18,53,320</b>	<b>38,77,000</b>						<b>2,86,517</b>	<b>54,43,803</b>		<b>7,58,657</b>		<b>31,18,343</b>
<b>Mobile</b>															
9-May-2012	Mobile Phone	10,000	9,500	500	3.00	3.00	3.00	7.90	(4.90)	500	-	0.00%	-	-	500
1-Dec-2012		13,602	12,922	680	3.00	3.00	3.00	7.33	(4.33)	680	-	0.00%	-	-	680
11-Nov-2017		9,000	7,731	1,269	3.00	3.00	3.00	2.39	0.61	450	-	81.54%	819	-	450
24-Dec-2017		9,000	7,520	1,480	3.00	3.00	3.00	2.27	0.73	450	-	80.36%	1,030	-	450
14-Jan-2018		19,180	15,794	3,386	3.00	3.00	3.00	2.21	0.79	959	-	79.79%	2,427	-	959
	<b>Sub-total</b>	<b>60,782</b>	<b>53,467</b>	<b>7,315</b>						<b>3,039</b>	<b>57,743</b>		<b>4,276</b>		<b>3,039</b>
<b>Building</b>															
1-Apr-2011	Shop Stall	10,26,300	5,72,862	4,53,438	30.00	30.00	30.00	9.01	20.99	51,315	-	9.86%	44,700	-	4,08,738
21-May-2012	Shop Stall	20,671	10,380	10,291	30.00	30.00	30.00	7.87	22.13	1,034	-	9.86%	1,015	-	9,276
	<b>Sub-total</b>	<b>10,46,971</b>	<b>5,83,242</b>	<b>4,63,729</b>						<b>52,349</b>	<b>9,94,622</b>		<b>45,715</b>		<b>4,18,014</b>
<b>Furniture &amp; Fixtures</b>															
14-Sep-2008		2,96,197	2,81,387	14,810	10.00	10.00	10.00	11.55	(1.55)	14,810	-	0.00%	3,111	-	11,699
1-Apr-2010		37,900	36,005	1,895	10.00	10.00	10.00	10.01	(0.01)	1,895	-	0.00%	-	-	1,895
9-Jun-2011	Fan	14,500	13,197	1,303	10.00	10.00	10.00	8.82	1.18	725	-	39.06%	509	-	794
2-Jul-2011	Fan	3,650	3,313	337	10.00	10.00	10.00	8.75	1.25	183	-	38.73%	131	-	206
27-Nov-2011	E. Installation	37,900	33,874	4,026	10.00	10.00	10.00	8.35	1.65	1,895	-	36.63%	1,475	-	2,551
29-Nov-2011		83,970	75,032	8,938	10.00	10.00	10.00	8.34	1.66	4,199	-	36.60%	3,272	-	5,666
24-Feb-2012		1,12,600	99,642	12,958	10.00	10.00	10.00	8.10	1.90	5,630	-	35.58%	4,610	-	8,348
16-Mar-2012		5,000	4,414	586	10.00	10.00	10.00	8.05	1.95	250	-	35.34%	207	-	379
6-Dec-2012		1,82,900	1,56,098	26,802	10.00	10.00	10.00	7.32	2.68	9,145	-	33.06%	8,859	-	17,943
12-Dec-2012		7,000	5,969	1,031	10.00	10.00	10.00	7.30	2.70	350	-	33.02%	340	-	691
15-Dec-2012		24,800	21,140	3,660	10.00	10.00	10.00	7.30	2.70	1,240	-	32.99%	1,207	-	2,453
7-Feb-2013		32,000	27,073	4,927	10.00	10.00	10.00	7.15	2.85	1,600	-	32.59%	1,606	-	3,321
19-Aug-2018		20,860	3,314	17,546	10.00	10.00	10.00	1.62	8.38	1,043	-	28.59%	5,016	-	12,530
	<b>Sub-total</b>	<b>8,59,277</b>	<b>7,60,458</b>	<b>98,819</b>						<b>42,965</b>	<b>8,16,312</b>		<b>30,343</b>		<b>68,476</b>
<b>Vehicle</b>															
5-Jul-2008	Motor Car	12,84,552	12,20,324	64,228	10.00	10.00	10.00	11.75	(1.75)	64,228	-	0.00%	4,835	-	59,393
3-Apr-2011	Motor Car	3,00,000	2,76,459	23,541	10.00	10.00	10.00	9.00	1.00	15,000	-	36.28%	8,541	-	15,000
18-Oct-2011	Motor Car	21,87,988	19,78,821	2,09,167	10.00	10.00	10.00	8.46	1.54	1,09,399	-	34.31%	71,761	-	1,37,406
20-Mar-2012	Motor Cycle	19,16,624	16,83,861	2,32,763	10.00	10.00	10.00	8.04	1.96	95,831	-	36.35%	84,608	-	1,48,155
31-Mar-2019	Vehicle	18,64,665	-	18,64,665	10.00	10.00	10.00	1.00	9.00	93,233	-	28.32%	5,28,076	-	13,36,589
	<b>Sub-total</b>	<b>75,53,829</b>	<b>51,59,465</b>	<b>23,94,364</b>						<b>3,77,691</b>	<b>71,76,138</b>		<b>6,97,821</b>		<b>16,96,543</b>
24-Feb-2012	Cycle	4,100	3,612	488	10.00	10.00	10.00	8.10	1.90	205	-	36.71%	179	-	309
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>						<b>-</b>	<b>-</b>		<b>-</b>		<b>309</b>
<b>Computer &amp; Accessories</b>															
14-Mar-2009		76,375	72,556	3,819	3.00	3.00	3.00	11.05	(8.05)	3,819	-	0.00%	-	-	3,819
1-Apr-2010		27,525	26,149	1,376	3.00	3.00	3.00	10.01	(7.01)	1,376	-	0.00%	-	-	1,376
3-Feb-2012		17,420	16,549	871	3.00	3.00	3.00	8.16	(5.16)	871	-	0.00%	-	-	871
12-Jun-2018		17,287	2,504	14,783	3.00	3.00	3.00	1.80	1.20	864	-	90.67%	13,404	-	1,379
	<b>Sub-total</b>	<b>1,38,607</b>	<b>1,17,758</b>	<b>20,849</b>						<b>6,930</b>	<b>1,31,677</b>		<b>13,404</b>		<b>7,445</b>
<b>Gold</b>															
		1,76,749	-	1,76,749	0.00	0.00	0.00	-	-	-	-	0.00%	-	-	1,76,749
	<b>Total Assets</b>	<b>1,55,70,635</b>	<b>85,31,322</b>	<b>70,39,313</b>						<b>7,69,696</b>	<b>1,46,24,190</b>		<b>15,50,395</b>		<b>54,88,918</b>

31-Mar-2020



**MOHANA COMMERCIAL PVT. LTD.**

*B Adlikany*  
Director

*B Adlikany*

*Dilipade Jara*



FORM NO. 3CA

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

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

1. We report that the statutory audit of MOHANA COMMERCIAL PRIVATE LIMITED MOHANA MINI MARKET, 1ST FLOOR, P.O.-TOWNSHIP, P.S.-HALDIA, PURBA MEDINIPUR, WEST BENGAL, 721607 AAECM2171P was conducted by Us SUDARSAN JENA & ASSOCIATES in pursuance of the provisions of the COMPANIES ACT, 2013 Act, and We annex here to a copy of Our audit report dated 09/12/2020 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
- (b) the audited balance sheet as at, 31/03/2020 ; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

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

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

Sl No.	Qualification Type	Observations/Qualifications
Place	<u>KOLKATA</u>	Name
Date	<u>10/12/2020</u>	Membership Number
		FRN (Firm Registration Number)
		Address

SUDARSAN JENA

060019

324154E

SUDARSAN JENA & ASSOCIATES, EA  
ST INDIA BUILDING, 4TH FLOOR, 8, M  
ADAN STREET, KOLKATA, WEST BE  
NGAL, 700072

For MOHANA COMMERCIAL PVT. LTD.

*B. Adhikary*  
Director



S.No.	Section	Amount
	Nil	
13 a	Method of accounting employed in the previous year	Mercantile system
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.	
	S.No. ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)
	Total	
13 f	Disclosure as per ICDS.	
	S.No. ICDS	Disclosure
	1 ICDS I - Accounting Policies	The Financial Statements have been prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the basis of accrual, consistency and going concern. GAAP comprises mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified and applicable). The Accounting Policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the existing Accounting Policy.
	2 ICDS II - Valuation of Inventories	Inventories are valued at lower of cost or net realisable value. The cost is calculated on Weighted Average Method. Cost of finished flats comprises direct materials, direct labour and site overhead expenses. Cost of Work-in-Progress comprises Cost of direct materials, direct labour and site overhead expenses.
	3 ICDS IV - Revenue Recognition	Sales have been shown at Invoice Price less GST.
	4 ICDS V - Tangible Fixed Assets	Fixed Assets are carried at cost less accumulated depreciation and impairment losses, if any. Depreciation on tangible fixed assets has been provided for on written down value method at the rates and in the manner prescribed under Schedule II to the Companies Act, 2013. However, for the purpose of computation of Income Tax Liability depreciation on tangible fixed assets has been provided for at the rates and in the manner laid down under Rule 5 of the Income Tax Rules, 1962.
14 a	Method of valuation of closing stock employed in the previous year.	AT LOWER OF COST OR NET REALISABLE VALUE FOLLOWING WEIGHTED AVERAGE METHOD
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade	
	S.No. (a) Description of capital asset	(b) Date of acquisition (c) Cost of acquisition (d) Amount at which the asset is converted into stock-in trade
	Nil	
16	Amounts not credited to the profit and loss account, being:-	
16 a	The items falling within the scope of section 28	Amount
	S.No. Description	
	Nil	
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Amount
	S.No. Description	
16 c	Escalation claims accepted during the previous year	Amount
	S.No. Description	
	Nil	
16 d	Any other item of income	Amount
	S.No. Description	
	Nil	
16 e	Capital receipt, if any	

For MOHANA COMMERCIAL PVT. LTD.

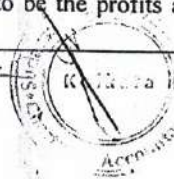
*Adwikay*  
Director



Expenditure incurred for any purpose which is an offence or which is prohibited by law											
S.No. Particulars											Amount in Rs.
(b) Amounts inadmissible under section 40(a):-											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, 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:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid 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 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:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which 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 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 (ia)											
(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).											
S.No.	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;											
S.No.	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:											Yes
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes

For MOHANA COMMERCIAL PVT. LTD.

*R. Adikary*  
Director



Closing/Outstanding Balance		2687626		Outstanding Balance has been carried forward in the Balance Sheet.										
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
		S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)								
Nil														
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii a)					No							
		S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
Nil														
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii b). If yes, please furnish the details of the same					No							
		S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
Nil														
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?					No							
A(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:	Amount (in Rs.)										
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					No							
B(b)		If yes, please furnish the following details:												
		S.No.	Nature of income:	Amount (in Rs.)										
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)					No							
		S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil														
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.					No							
A(b)		If yes, please furnish the following details:												
		S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess of 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						
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					No							
B(b)		If yes, please furnish the following details:												
		S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per	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.							

For MOHANA COMMERCIAL PVT. LTD

*B. Adhikary*  
Director



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

(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.
1	RAMKRISHNA DAS ADHIKARY	HALDIA TOWNSHIP, PURBA MEDINIPUR, WEST BENGAL -721607	ACUPD8251E	3964000	10779006	Yes-Cheque	Account payee cheque

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of 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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

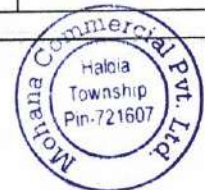
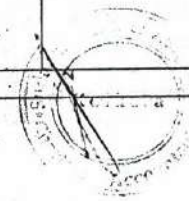
32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available							
S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowance not allowed	Amount as adjusted by withdrawal	Amount as assessed (give reference to relevant order)	Remarks
<p style="text-align: center;">For MOHANA COMMERCIAL PVT. LTD.</p> <p style="text-align: center;"><i>B. J. Dasgupta</i> Director</p>							



34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:							Yes			
		S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported				
		1	CALM11515A	26Q	31/07/2019	24/07/2019	Yes					
		2	CALM11515A	24Q	31/07/2019	24/07/2019	Yes					
		3	CALM11515A	26Q	31/10/2019	25/10/2019	Yes					
		4	CALM11515A	24Q	31/10/2019	25/10/2019	Yes					
		5	CALM11515A	26Q	31/01/2020	14/01/2020	Yes					
		6	CALM11515A	24Q	31/01/2020	14/01/2020	Yes					
		7	CALM11515A	26Q	31/07/2020	18/06/2020	Yes					
		8	CALM11515A	24Q	31/07/2020	18/06/2020	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) 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(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.							
				Amount	Dates of payment							
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts					
				Amount	Dates of payment							
		Nil										

For MOHANA COMMERCIAL PVT. LTD.

*Adlikay*  
Director



Place **KOLKATA**  
Date **10/12/2020**

Name **SUDARSAN JENA**  
Membership Number **060019**  
FRN (Firm Registration Number) **324154E**  
Address **SUDARSAN JENA & ASSOCIATES., E.  
ST INDIA BUILDING, 4TH FLOOR, 8, A  
ADAN STREET., KOLKATA, WEST B  
NGAL., 700072.**

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	
Plant & Machinery @ 40%	1	16/05/2019	16/05/2019	4407	0	0	0	4407
	2	20/05/2019	20/05/2019	1907	0	0	0	1907
	3	19/09/2019	19/09/2019	3898	0	0	0	3898
	4	25/09/2019	25/09/2019	28389	0	0	0	28389
	5	03/12/2019	03/12/2019	4703	0	0	0	4703
	6	12/12/2019	12/12/2019	14407	0	0	0	14407
	7	24/12/2019	24/12/2019	18390	0	0	0	18390
	8	30/12/2019	30/12/2019	1102	0	0	0	1102
	9	23/02/2020	23/02/2020	5296	0	0	0	5296
	10	28/02/2020	28/02/2020	9328	0	0	0	9328
Total of Plant & Machinery @ 40%								91827
Plant & Machinery @ 15%	1	30/12/2019	30/12/2019	8008	0	0	0	8008
	Total of Plant & Machinery @ 15%							
Furnitures & Fittings @ 10%	1	09/09/2019	09/09/2019	45000	0	0	0	45000
	2	06/01/2020	06/01/2020	3571	0	0	0	3571
Total of Furnitures & Fittings @ 10%								48571
Building @ 10%								
Total of Building @ 10%								0

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

For MOHANA COMMERCIAL PVT. LTD.

*R Adhikary*  
Director

