

Sujoy Ranjan Bhowmik
At.: Ghoradhora, P.O. Jhargram, P.S.: Jhargram
Dist. Jhargram (West Bengal - 721507)
Balance Sheet as at 31.03.2020

Liabilities	Amounts Rs.	Assets	Amounts Rs.
Proprietors' Capital A/c.		Fixed Assets	
As per Last A/c.	60,46,736.00	<u>Land & Building</u>	
Add : Net Profit	8,76,704.00	As per Last A/c.	46,31,813.00
Add: Interest on KVP	20,450.00	Add: This Year	0.00
Add: FD Interest	1,04,198.00		
Add: SB Interest	4,515.00	<u>Tools & Machinery</u>	
Add: Int. on I Tax Refund	2,092.00	As per Last A/c.	8,15,997.00
	70,54,695.00	Less: Dep. @ 15%	1,22,400.00
Less: Drawings	1,70,000.00		
LIP	1,50,000.00	<u>Factory</u>	
Income Tax (AY19-20)	99,948.00	As per Last A/c	20,00,000.00
	4,19,948.00	Add: this year	15,00,000.00
	66,34,747.00		35,00,000.00
Secured Loan		Investments	
CBI, Bandhgora Branch	7,06,999.00	FD with CBI	6,00,000.00
OD A/c No. - 3125135719			
		<u>KVP</u>	
		As per last Account	2,04,884.00
		Add: Interest	20,450.00
			2,25,334.00
Current Liabilities & Provisions		<u>Investment In Equity Shares</u>	
Current Liabilities:-		Add: This Year	12,00,000.00
<u>Sundry Creditors</u>			
For Bills Payable	42,45,705.00		
For Expenses	32,98,400.00		
Provisions :-		Current Assets and Loan & Advances	
- For Audit Fees	8,000.00	(A) Current Assets	
- Accounting Charges	18,000.00		
		Stock In Hand	4,98,658.00
		<u>Cash at Bank</u>	
		SBI, Jhargram Branch	25,869.54
		CD A/c No. - 34925012549	
		SBI, Jhargram Branch	50,872.70
		SB A/c No. - 11282502279	
		UBI, Jhargram Branch	51,936.56
		SB A/c No. - 0183010108676	
		Axis Bank Ltd., Jhargram Br.	10,596.88
		CD A/c No. - 913010030998151	
		Axis Bank Ltd., Jhargram Br.	4,79,712.74
		SB A/c No. - 915020053920390	
		CBI, Bandhgora Branch	63,688.31
		SB A/c No. - 3513551273	
		CBI, Bandhgora Branch	14,49,959.00
		CD A/c No. - 3198316585	
		Cash in Hand	2,22,201.27
		(As certified by the Prop.)	
		(B) Loans & Advances	
		TDS(A.Y - 2020-21)	1,60,203.00
		Loan to Ganesh Das	5,00,000.00
		(PAN- AORPD1931J)	
		<u>Security Deposit</u>	
		As per last year	1,47,409.00
		Add: This year	5,00,000.00
		Less: Realised	1,00,000.00
			5,47,409.00

1,49,11,851.00

1,49,11,851.00

UDIN : 21306483AAAAAPT7103

Date : 15-01-2021

Place : Kolkata



For, Sanjay Mukherjee & Co.
Sanjay Mukherjee

(Signature)
(Proprietor)

(Membership No : 306483
FRN : 0329151E)

Sujoy Ranjan Bhowmik

At.: Ghoradhora, P.O. Jhargram, P.S.: Jhargram
Dist. Jhargram (West Bengal - 721507)

Profit & Loss Account for the year ended 31st March, 2020

Dr.	Particulars	Amount Rs.	Cr.	Particulars	Amount Rs.
To	Purchase of Materials	55,87,050.00	By	Bill Received	1,51,41,050.00
"	Carriage Inward	2,27,120.00			
"	Labour Charges	67,37,770.00			
"	Power & Fuel Charges	1,88,510.00			
"	Salary Paid to Staff	3,36,000.00			
"	Bonus to Staff	28,000.00			
"	Electric Charges	45,402.00			
"	Travelling & Conveyance	58,650.00			
"	Staff Welfare	65,980.00			
"	Printing & Stationery	44,900.00			
"	Mobile & Postage	16,980.00			
"	Repair & Maintenance Exp.	1,14,980.00			
"	Bank Interest	50,615.00			
"	Audit Fees	8,000.00			
"	Site Expenses	1,18,468.00			
"	Festival Celebration Exp.	90,000.00			
"	Accounting Charges	18,000.00			
"	Bank Charges	15,470.00			
"	Professional Tax	2,500.00			
"	Misc. Expenses	3,40,540.00			
"	Depreciation	1,69,411.00			
"	Net Profit (T/s. to Capital A/c.)	8,76,704.00			
		1,51,41,050.00			1,51,41,050.00

UDIN : 21306483AAAAPT7103

Date : 15-01-2021

Place : Kolkata



For, Sanjay Mukherjee & Co.
Sanjay Mukherjee

(Proprietor)
(Membership No : 306483)
FRN : 0329151E

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. I 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 **SUJOY RANJAN BHOWMIK AT.GHORADHARA , JHARGRAM, JHARGRAM, WEST BENGAL, 721507 ADEPB8841P,**

2. I 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 **GHORADHARA , JHARGRAM , DIST - PASCHIM MEDINIPUR , PIN - 721507,** and **0** branches.

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

THE VALUE OF CLOSING STOCKS AND CLOSING CASH BALANCE ARE SUBJECT TO CERTIFIED BY THE ASSESSEE AT THE TIME OF AUDIT.

(b) Subject to above,-

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

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

(C) In **My** opinion and to the best of **My** information and according to the explanations given to **Me** 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 **My** opinion and to the best of **My** information and according to explanations given to **Me** 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
1	Others.	ALL THE EXPENSES ARE VERIFIED SUBJECT TO SAMPLING OF ALL VOUCHERS PRODUCED BEFORE US AT THE TIME OF AUDIT.
2	Others.	THE BOOKS OF ACCOUNTS ARE AUDITED SUBJECT TO ALL DOCUMENTS PRODUCED BEFORE US AT THE TIME OF AUDIT.
3	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	WE UNABLE TO VERIFY THE DEMAND RAISED OR REFUND ISSUED DURING THE PREVIOUS YEAR UNDER ANY OTHER TAX LAWS.

Place **KOLKATA**

Name

SANJAY MUKHERJEE & CO. SANJAY MUKHERJEE

Date **15/01/2021**

Membership Number

306483

FRN (Firm Registration Number)

0329151E

Address

249, KEORA PUKUR MISSION PARA, PURBA PUTIARY, REGENT PARK., KOLKATA, WEST BENGAL, 700093

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		SUJOY RANJAN BHOWMIK			
2	Address		AT.GHORADHARA , JHARGRAM, , JHARGRAM, WEST BE NGAL, 721507			
3	Permanent Account Number (PAN)		ADEPB8841P			
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	19ADEPB8841P1Z1			
5	Status		Individual			
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(e)- When provisions of section 44AD(4) are applicable				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					
	Section under which option exercised					
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 (%)	
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					No
	Business	Sector	SubSector		Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					Yes
	Books prescribed					
	Cash Book, Ledger (Computerised), Journal etc					
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 Book, Ledger (Computerised), Journal etc	Maheshpur	Shyamraipur	Paschim Medinipur	WEST BE NGAL	721301
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	Cash Book, Ledger (Computerised), Journal etc					
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					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.								
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)						
	Total		Net effect(Rs.)						
13 f	Disclosure as per ICDS.								
	ICDS	Disclosure							
	ICDS I - Accounting Policies	THE ASSESSEE FOLLOWS MERCANTILE BASIS OF ACCOUNTING, EXCEPT INCOME FROM INVESTMENT, SUCH AS INCOME FROM FD AND OTHER TERM DEPOSITES							
	ICDS II - Valuation of Inventories	INVENTORIES ARE STATED AT LOWER COST OR NET REALISABLE VALUE. COST COMPRISES EXPENDITURE INCURRED DURING NORMAL COURSE OF BUSINESS IN BRINGING SUCH INVENTORIES IN PRESENT CONDITION AND ALSO INCLUDE APPLICABLE OVERHEADS, EXPENSES. WHERE NET REALISABLE VALUE IS THE ESTIMATED SELLING PRICE IN THE NORMAL CONDITION							
	ICDS III - Construction Contracts	NA							
	ICDS IV - Revenue Recognition	THE REVENUE ARE RECOGNISED ON THE BASIS OF ACCRUAL CONCEPT.							
	ICDS V - Tangible Fixed Assets	THE VALUATION OF FIXED ASSETS ARE DONE ON WDV METHOD							
	ICDS VII - Governments Grants	NA							
	ICDS IX - Borrowing Costs	NA							
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	THE CONTINGENT LIABILITIES INCLUDES THE AUDIT FEES.							
14 a	Method of valuation of closing stock employed in the previous year.								
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:								
	Particulars		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								
	Description	Amount							
	Nil								
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned								
	Description	Amount							
16 c	Escalation claims accepted during the previous year								
	Description	Amount							
	Nil								
16 d	Any other item of income								
	Description	Amount							
	BANK INTEREST	4515							
	INTEREST ON KVP	20450							
	FD INTEREST	104198							
	IT REFUND INTEREST	2092							
16 e	Capital receipt, if any								
	Description	Amount							
	Nil								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable	
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-								
	Block of	Rate of depreciation (In	Open- ing	Adjust- ment to WDV	Adjust- ment written	Additions	Deduct- ions(C)	Depreciat- ion	Written Down Value at

Assets/ Class of Assets	Percent- age)	WDV (A)	u/s 115BA	down value	Purch- ase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Allowable (D)	the end of the year (A+B- C-D)	
Plant & Machinery @ 15%	15%	815997		815997	0	0	0	0	0	0	122400	693597

*** 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
Nil				

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

Capital expenditure

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

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
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(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:											Yes
	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
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee			Permanent Account Number of the payee, if available				
(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											
	Nature Of Liability						Amount in Rs.				
(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											
	Nature Of Liability						Amount in Rs.				
(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 Payment Made(Amount) transaction				
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)												
	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:												No
	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)												No
	Name of the person from	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	

	whom amount borrowed or repaid on hundi													
	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
	(b) If yes, please furnish the following details													
	Sl 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 required to be 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 income 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.													No
	(b) If yes, please furnish the following details													
	Sl 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.)	Assessment Year	Amount (in Rs.)	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, 2021)													No
	(b) If yes, please furnish the following details													
	Sl 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.					
	Nil													
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-													
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.							

		Nil							
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31	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 receipt	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 Payment	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	Address of the lender, or depositor or person from	Permanent Account Number (if available with the assessee)of the lender, or depositor or person	Amount of repayment of loan or deposit or any specified advance			

		from whom specified advance is received	whom specified advance is received	from whom specified advance is received	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	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	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	
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								
		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)									Yes
	S.No	Section	Amount							
	1	80C	150000							

2	80TTA										4515	
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(1A) or section 206C(7).If yes, please furnish										Not Applicable	
	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											
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	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 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	*Yield of finished products		*Percentage of yield	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	*Yield of finished products		*Percentage of yield	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) Total tax paid thereon		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:-							No
	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	15141050			16397526			
b	Gross profit / Turnover	0	0 %	0	0	0 %		
c	Net profit / Turnover	876704	15141050 5.79%	948988	16397526	5.79%		
d	Stock-in-Trade Turnover	0	0 %	0	0	0 %		
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.	If not, please furnish list of the details/ transactions which are not 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	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			

	alternate reporting entity			
	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, 2021)			
	Sl No.	Total amount Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Expenditure relating to entities falling under composition scheme
			Relating to other registered entities	Total payment to registered entities
	Nil			
	Expenditure relating to entities not registered under GST			

Place **KOLKATA** Name **SANJAY MUKHERJEE & CO. SANJAY MUKHERJEE**
Date **15/01/2021** Membership Number **306483**
FRN (Firm Registration Number) **0329151E**
Address **249, KEORA PUKUR MISSION PARA, PURBA PUTIARY, REGENT PARK., KOLKATA, WEST BENGAL, 700093,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%									
Total of Plant & Machinery @ 15%									0

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

This form has been digitally signed by **SANJAY MUKHERJEE** having PAN **CNEPM7675N** from IP Address **112.133.225.235** on **2021-01-15 16:29:46.0** .
Dsc Sl No and issuer **19255737CN=eMudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**