

TAPOBAN HOUSING DEVELOPMENT
PRIVATE LIMITED

*Regd. Office: Debi Nagar, Mahiskapur Plot,
Benachity, Durgapur - 713213, Dist. - Burdwan (W.B.)*

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2020
ALONGWITH
TAX AUDIT REPORT U/S.44AB OF THE INCOME TAX
ACT, 1961 FOR THE YEAR ENDED ON 31ST MARCH, 2020
(ASSESSMENT YEAR 2020-2021)**



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

A-4, Nandalal Bithi, City Centre, Durgapur -713216

Tel.:(0343) 2543018, Email : vnpdurgapur@gmail.com

Website : www.vnpaudit.com



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
M / s. TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED
N.A. DEBI NAGAR, MAHISKAPUR PLOT, BENACHITY, NEAR AGRANI MORE, DURGAPUR, BARDHAMAN
PAN **AADCT8970A**

was conducted by us V. N. PUROHIT & CO. in pursuance of the provisions of the Companies Act 2013 Act, and we annex hereto a copy of our audit report dated 23-Dec-2020 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2019 to ending on 31-MAR-2020
(b) the audited Balance Sheet as at 31-MAR-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 are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		NIL

Place : DURGAPUR, BURDWAN
Date : 29/12/2020
UDIN : 20065153AAAAJO7496

For V. N. PUROHIT & CO.
Chartered Accountants
(Firm Regn No.: 0304040E)


(SUGATA GANGULY)
PARTNER
Membership No: 065153



FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED		
02	Address	N.A., DEBI NAGAR, MAHISKAPUR PLOT, BENACHITY, NEAR AGRANI MORE, DURGAPUR, BARDHAMAN		
03	Permanent Account Number (PAN)	AADCT8970A		
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes		
	Name of Act	State	Other	Registration No.
	Service Tax			AADCT8970ASD001
	Goods and service tax	WEST BENGAL		19AADCT8970A1Z6
05	Status	Company		
06	Previous year	from 1-APR-2019 to 31-MAR-2020		
07	Assessment year	2020-21		
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted		
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits		
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB ?	NA		

Part B

09	a)	if firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)	
			NA		
09	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	No		
		Name of Partner/Member	Date of change	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
		REAL ESTATE AND RENTING SERVICES		Other real estate/renting services n.e.c	07005
10	b)	if there is any change in the nature of business or profession, the particulars of such change.	No		
		Business	Sector	Sub Sector	Code
					Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Purchases Register, Ledger, Journal		
		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.)	N.A., DEBI NAGAR, MAHISKAPUR PLOT, BENACHITY, NEAR AGRANI MORE, DURGAPUR, WEST BENGAL, 713213		Purchases Register, Ledger, Journal (Computerized)



c) List of books of account and nature of relevant documents examined.		Purchases Register, Ledger, Journal		
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		No		
Section	Amount	Remarks if any:		
13 a) Method of accounting employed in the previous year		Mercantile system (Mercantile system)		
b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No		
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.)	Remarks if any:	
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		
e) If answer to (d) above is in the affirmative, give details of such adjustments				
Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
f) Disclosure as per ICDS				
ICDS		Disclosure		
ICDS I - Accounting Policies		As per accounting policies & notes to financial statements		
ICDS II - Valuation of Inventories		As per accounting policies & notes to financial statements		
ICDS III - Construction Contracts		As per accounting policies & notes to financial statements		
ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements		
ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
ICDS VII - Governments Grants		NA		
ICDS IX - Borrowing Costs		As per accounting policies & notes to financial statements		
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.		
14 a) Method of valuation of closing stock employed in the previous year.		AT COST OR MARKET PRICE WHICHEVER IS LOWER		
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.)	Remarks if any:	
15 Give the following particulars of the capital asset converted into stock-in-trade:-		NA		
Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16 Amounts not credited to the profit and loss account, being -				
a) The items falling within the scope of section 28;		Nil		
Description	Amount	Remarks if any:		
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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		Nil		
Description	Amount	Remarks if any:		
c) escalation claims accepted during the previous year.		Nil		



Description		Amount	Remarks if any:					
d) any other item of income;			Nil					
Description		Amount	Remarks if any:					
e) capital receipt, if any.			Nil					
Description		Amount	Remarks if any:					
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	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode
18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-					As Per Annexure "A"			
a) Description of asset/block of assets.								
b) Rate of depreciation.								
c) Actual cost or written down value, as the case may be.								
ca) Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)								
cb) Adjusted written down value								
d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-								
i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.								
ii) change in rate of exchange of currency, and								
iii) Subsidy or grant or reimbursement, by whatever name called								
e) Depreciation allowable.								
f) Written down value at the end of the year.								
19 Amounts admissible under sections								
Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:					
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)]			Nil					
Description		Amount	Remarks if any:					
20 b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):			Nil					
Name of Fund	Amount	Actual Date	Due Date	The actual amount paid				
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								
1 expenditure of capital nature;			Nil					
Particulars		Amount in Rs.	Remarks if any:					
2 expenditure of personal nature;			Nil					
Particulars		Amount in Rs.	Remarks if any:					
3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;			Nil					



Particulars		Amount in Rs.	Remarks if any:								
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil									
Particulars		Amount in Rs.	Remarks if any:								
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil									
Particulars		Amount in Rs.	Remarks if any:								
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil									
Particulars		Amount in Rs.	Remarks if any:								
7	Expenditure by way of any other penalty or fine not covered above	Nil									
Particulars		Amount in Rs.	Remarks if any:								
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil									
Particulars		Amount in Rs.	Remarks if any:								
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:		Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
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)		Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:	
ii) as payment to resident referred to in sub-clause (ia)											
A Details of payment on which tax is not deducted:		Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
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.		Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii) as payment referred to in sub-clause (ib)											
A Details of payment on which levy is not deducted:		Nil									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
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.		Nil									



	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks 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 (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:			
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	Description	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	Name of the payee	PAN of the payee (optional)	Remarks if any:						
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	Name of the payee	PAN of the payee (optional)	Remarks if any:						
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	Remarks if any:								
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:											
	Particulars		Amount	Remarks if any:								
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 payments made to persons specified under section 40A(2)(b):											
	Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)						



24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil				
	Section	Description	Amount	Remarks if any:				
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil				
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:		
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-							
	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			Nil				
	a) paid during the previous year;			Nil				
		Nature of Liability	Amount	Remarks if any:	Section			
	b) not paid during the previous year;			Nil				
		Nature of Liability	Amount	Remarks if any:	Section			
	B was incurred in the previous year and was			Nil				
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);			Nil				
		Nature of Liability	Amount	Remarks if any:	Section			
	b) not paid on or before the aforesaid date.			Nil				
		Nature of Liability	Amount	Remarks if any:	Section			
	ii State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.			No				
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No				
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			NA				
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:			
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)(viii), if yes, please furnish the details of the same.			No				
	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
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)(viii), if yes, please furnish the details of the same.			No				
	Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	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			NA				
	Nature of Income		Amount	Remarks if any:				
29	B 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			NA				



Nature of Income				Amount				Remarks if any:					
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 whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
30 A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?													NA
Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE		Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date	Remarks if any:				
30 B 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													NA
Amount(in Rs) of interest or 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 of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:						
30 C 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)													NA
Nature of the impermissible avoidance arrangement				Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement				Remarks if any:					
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													Nil



Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/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
b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil			
Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	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		
3) 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.				Nil			
Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt		
3) 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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.				Nil			
Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt				
3) 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 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.				Nil			
Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment		
3) 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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year.				Nil			
Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment				



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: Nil						
Name of the payee	Address of the payee	PAN of the payee (optional)	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
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: Nil						
Name of the payer	Address of the payer		PAN of the payer (optional)	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		
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: Nil						
Name of the payer	Address of the payer		PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year		



32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :											Nil
Serial No	Assessment Year	Nature of loss / Depreciation 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	Amount as assessed (give reference to relevant order)		Remarks			
						Amount	Order U/S and date				
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.											No
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.											No
d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.											No
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.											No
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).											Nil
Section		Amount				Remarks if any:					
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
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)	Remarks if any:	
1	2	3	4	5	6	7	8	9	10	11	
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details.											NA
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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported		Remarks if any:				



c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:		NA							
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:					
35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
NA									
35 b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
A Raw Materials :									
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.
NA									
B Finished products :									
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		
NA									
C By products :									
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		
NA									

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-		Nil			
(a) Total amount of distributed profits	amount of reduction as referred to in section	(b) Total tax paid thereon	(c) Date of Payments with Amount		Remarks if any:
	115-O(1A) i)	115-O(1A) ii)	Dates of payment	Amount	
37 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2		NA			
Amount Received(in Rs)	Date of receipt		Remarks if any:		
37 Whether any cost audit was carried out, 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.		No			
38 Whether any audit was conducted under the Central Excise Act, 1944, 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.		No			
39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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		No			



40) Details regarding turnover, gross profit, etc., for the previous year and preceding previous year						
Particulars	Previous Year			Preceding previous Year		
			%			%
Total turnover of the assessee		185527705		155937249		
Gross profit/turnover	0	185527705	0.00	0	155937249	0.00
Net profit/turnover	7478986	185527705	4.03	7325389	155937249	4.70
Stock-in-trade/turnover	0	0	0.00	0	0	0.00
Material consumed/finished goods produced	0	0	0.00	0	0	0.00

41) Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.							Nil	
Financial year to which demand/ refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	

42) a) Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B							NA	
Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:		

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						NA	
Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:		

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)						NA	
Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST		
	Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities			

For V. N. PUROHIT & CO.
Chartered Accountants
(Firm Regn No.: 0304040E)

S. Ganguly

(SUGATA GANGULY)

PARTNER

Membership No: 065153

Place :DURGAPUR, BURDWAN

Date : 28/12/2020

UDIN : 20065153AAAAJO7496



TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	Change in rate of exchange of currency	Subsidy or grant or reimbursement by whatever name called	Depreciation allowable	Written down value at the end of the year
Building	10%	1,78,418	0	1,78,418	0	0	0	0	17,842	1,60,576
Furniture and fitting	10%	2,49,602	0	2,49,602	15,017	0	0	0	25,911	2,38,708
Plant and Machinery	15%	1,44,49,731	0	1,44,49,731	6,67,269	0	0	0	22,48,609	1,28,68,391
Computer	40%	26,570	0	26,570	2,966	0	0	0	11,814	17,722
Total		1,49,04,321	0	1,49,04,321	6,85,252	0	0	0	23,04,176	1,32,85,397

Addition/Deduction in Fixed Assets During the Financial Year

Block 10% Furniture and fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Majesty Chair	0	11,017	11,017	05/01/2020	05/01/2020
2	Office Table	4,000	0	4,000	27/08/2019	27/08/2019
	Total	4,000	11,017	15,017		

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Battery	0	8,906	8,906	14/11/2019	14/11/2019
2	Pump Set	34,720	0	34,720	31/05/2019	31/05/2019
3	Pump Set	3,80,000	0	3,80,000	11/09/2019	11/09/2019
4	Pump Set	0	19,643	19,643	15/01/2020	15/01/2020
5	Voltage Stabilizer	0	2,24,000	2,24,000	20/01/2020	20/01/2020
	Total	4,14,720	2,52,549	6,67,269		



Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Monitor	2,966	0	2,966	13/07/2019	13/07/2019
	Total	2,966	0	2,966		





e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED	PAN	AADCT8970A
Form No	3CA	Assessment Year	2020-21
e-Filing Acknowledgement Number	939415961291220	Date of e-Filing	29/12/2020

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED

Regd. Office: Debi Nagar, Mahiskapur Plot, Benachity, Near Agrani More, Durgapur-713213

CIN: U70109WB2011PTC163348

Balance Sheet as at 31st March, 2020

Particulars	Note No	31st March, 2020 (in Rs.)	31st March, 2019 (in Rs.)
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2	600,000.00	600,000.00
Reserves and Surplus	3	5,714,946.94	105,707.31
Share application money pending allotment		-	-
Non-Current Liabilities			
Long-term Borrowings	4	-	-
Deferred Tax Liabilities		-	-
Other Long Term Liabilities		-	-
Long Term Provisions		-	-
Current Liabilities			
Short-Term Borrowings	5	305,666,509.14	335,785,939.62
Trade Payables	6	2,734,171.00	2,855,192.05
Other Current Liabilities	7	2,949,625.74	2,076,419.20
Short Term Provisions		-	-
		317,665,252.82	341,423,258.18
ASSETS			
Non-current assets			
Fixed assets			
(i) Tangible assets	8	21,306,148.15	16,621,559.11
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
Non-current Investments	4	259,599.00	259,599.00
Deferred tax assets		11,000,000.00	-
Long-term loans and advances		-	-
Other non Current Assets		-	-
Current assets			
Current Investments		-	-
Inventories	9	247,679,581.16	280,513,517.00
Trade Receivables		-	-
Cash and cash equivalents	10	22,172,660.15	32,041,217.73
Short-term loans and advances	11	7,955,568.10	5,471,651.10
Other current assets	12	7,291,696.26	6,515,714.24
Significant Accounting Policies & Notes on Accounts			
Total		317,665,252.82	341,423,258.18

The accompanying notes are an integral part of the financial statements.

As per our Report of even date annexed

For, V.N. Purohit & Co.

Chartered Accountants

Mem Regd. 304040E

S. Ganguly

Ch. Supata Ganguly

Partner

Membership No: 065153

UDIN : 20065153AAAAJO7496

Place: Durgapur

Date: 28.12.2020



TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED
 Debi Nagar, Mahiskapur Plot, Benachity, Near Agrani More, Durgapur-713213
 CIN: U70109WB2011PTC163348

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

Particulars	Note No	31st March, 2020 (In Rs.)	31st March, 2019 (In Rs.)
I. Revenue from Operation	13	185,527,704.58	155,937,249.00
II. Other Income	14	3,607,230.00	1,921,022.22
III. Total Revenue (I +II)		189,134,934.58	157,858,271.22
IV. Expenses:			
Purchase of Materials related to construction		71,730,987.66	57,916,952.36
Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	15	32,833,935.84	4,850,100.00
Expenses Incurred For Construction		52,407,420.50	67,435,723.48
Employee Benefit Expenses	16	1,336,905.00	1,373,232.00
Administrative Expenses	17	16,161,582.00	14,239,067.23
Auditor's Remuneration	18	32,000.00	32,000.00
Depreciation and Amortization Expense	8	3,989,208.00	2,335,145.01
Other Expenses	19	3,163,909.41	2,350,661.85
IV. Total Expenses		181,655,948.41	150,532,881.93
V. Profit before exceptional and extraordinary items and tax	(III - IV)	7,478,986.17	7,325,389.29
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		7,478,986.17	7,325,389.29
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		7,478,986.17	7,325,389.29
X. Tax expense			
(1) Current tax	7	1,869,746.54	1,409,405.00
(2) Deferred tax	4	-	(208,830.00)
XI. Profit(Loss) from the period from continuing operations (It is better to calculate in this fashion IX - X - XIV)	(VII-VIII)	5,609,239.63	6,124,814.29
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		5,609,239.63	6,124,814.29
XVI. Earning per equity share:			
(1) Basic	20	93.49	102.08
(2) Diluted	20	93.49	102.08
Significant Accounting Policies & Notes on Accounts			

The accompanying notes are an integral part of the financial statements.

As per our Report of even date annexed

For, V.N. Purohit & Co.

Chartered Accountants

Regd. No. 304040E

(Signature)
 CA. Sugata Ganguly

Partner

Membership No: 065153

UDIN : 20065153AAAAJO7496

Place: Durgapur

Date: 28.12.2020



NOTES ON ACCOUNTS

2. Share Capital

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
Authorised Share Capital		
500000 Equity Shares of Rs. 10/- each	5,000,000.00	5,000,000.00
	<u>5,000,000.00</u>	<u>5,000,000.00</u>
Issued, Subscribed and Fully Paid-up Capital		
60000 Equity Shares of Rs. 10/- each fully paid	600,000.00	600,000.00
	<u>600,000.00</u>	<u>600,000.00</u>

b. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	(In Rs.)			
	31st March 2020		31st March 2019	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	60,000.00	600,000.00	60,000.00	600,000.00
Issued during the year	-	-	-	-
Outstanding at the end of the period	<u>60,000.00</u>	<u>600,000.00</u>	<u>60,000.00</u>	<u>600,000.00</u>

c. Terms / Rights attached to equity shares.

The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends, if any in Indian Rupees.

In the event of liquidation of the Company the holders of Equity Shares will be entitled to receive remaining assets of the Company after distribution of all Preferential amounts, if any. The distribution will be in proportion to the number of Equity Shares held by the shareholders.

d. Details of shareholders holding more than 5% shares in the Company

Name of the Persons holding such shares	31st March 2020		31st March 2019	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Pankaj Mukherjee	20,000.00	33.33%	30,000.00	50.00%
Anup Purakayastha	20,000.00	33.33%	15,000.00	25.00%
Madhusudan Saha	20,000.00	33.34%	15,000.00	25.00%
	<u>60,000.00</u>	<u>100.00%</u>	<u>60,000.00</u>	<u>100.00%</u>

3. Reserves and Surplus

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
Surplus / (Deficit) in the Statement of Profit and Loss		
Balance as per last financial statements	105,707.31	(6,019,106.98)
Add: Profit for the year	5,609,239.63	6,124,814.29
Less: Appropriations	-	-
Net surplus in the Statement of Profit and Loss	<u>5,714,946.94</u>	<u>105,707.31</u>
Total Reserves and Surplus	<u>5,714,946.94</u>	<u>105,707.31</u>

4. Deferred Taxes (Net):

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
Deferred Tax Liability (b/f)	(259,599.00)	(50,769.00)
Deferred Tax Asset (During the yr.)		
Fixed Assets: Impact of difference between Tax depreciation and and depreciation or amortisation charged for the Financial Reporting.	-	(208,830.00)
Deferred Tax Liability / Asset (NET)(B-A)	<u>(259,599.00)</u>	<u>(259,599.00)</u>



5. Short Term Borrowings

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
<u>Loans Repayable on Demand</u>		
From Director	2,693,047.00	2,693,047.00
Advances against Flat Booking	270,704,208.53	293,779,535.97
Loan from Axis Bank- JCB	199,115.00	990,897.00
Vehicle Loan	8,214,171.59	10,934,092.59
<u>Secured Loan (Mortgaged against Flat / FD)</u>		
DSP Co-Op. Bank O/D	23,855,967.02	27,388,367.06
	<u>305,666,509.14</u>	<u>335,785,939.62</u>

6. Trade Payables

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
Trade Payables	2,734,171.00	2,855,192.05
	<u>2,734,171.00</u>	<u>2,855,192.05</u>

7. Other Current Liabilities

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
Other Paybles	555,422.20	555,422.20
ESIC & EPF Payble	19,221.00	18,844.00
Audit Fees Payable	71,140.00	39,140.00
Salary Payable	60,385.00	53,608.00
Provision for Income Tax	1,869,746.54	1,409,405.00
GST Payable	61,302.00	
RCM Payable	11,905.00	
Security Deposit	300,504.00	
	<u>2,949,625.74</u>	<u>2,076,419.20</u>

8. Fixed Assets - (As per Separate Sheet Attached)

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
Tangible Assets	28,985,677.04	20,311,880.00
Less: Accumulated Depreciation	7,679,528.89	3,690,320.89
	<u>21,306,148.15</u>	<u>16,621,559.11</u>

9. Inventories

	(In Rs.)	
	31st March, 2020	31st March, 2019
Flat (under construction) Work-in-Progress with Material at Site	247,679,581.16	280,513,517.00
	<u>247,679,581.16</u>	<u>280,513,517.00</u>

10. Cash & Cash Equivalents

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
<u>Deposits with Banks</u>		
Fixed Deposit with Bank (DSP Co-Op. Bank)	5,834,375.00	1,500,000.00
R/D with (DSP Co-Op. Bank)	700,000.00	3,100,000.00
Accrued interest on F/D & R/D	219,125.00	573,305.00
<u>Balances with Scheduled Banks</u>		
On Current Accounts	12,336,301.23	26,636,286.79
<u>Cash in Hand</u>		
(As per Cash Book & Certified by the Management)	3,082,858.92	231,625.94
	<u>22,172,660.15</u>	<u>32,041,217.73</u>

11. Short Term Loans and Advances

Particulars	(In Rs.)	
	31st March, 2020	31st March, 2019
Security Deposit	368,461.00	2,373,461.00
Advance to Creditors & Suppliers	7,587,107.10	3,098,190.10
	<u>7,955,568.10</u>	<u>5,471,651.10</u>



12. Other Current Assets

	(In Rs.)	
<u>Particulars</u>	31st March, 2020	31st March, 2019
Balance with Revenue Authorities	7,255,012.24	6,515,714.24
Other Assests	36,684.00	
	<u>7,291,696.24</u>	<u>6,515,714.24</u>

13. Revenue from Operation

	(In Rs.)	
<u>Particulars</u>	31st March, 2020	31st March, 2019
Revenue Recognised (as per Cost of Completion Method)	185,527,704.58	155,937,249.00
	<u>185,527,704.58</u>	<u>155,937,249.00</u>

14. Other Income

	(In Rs.)	
<u>Particulars</u>	31st March, 2020	31st March, 2019
Misc. Income	32,450.00	1,532,974.46
Discount Received	17,323.00	55,791.76
Interest on F/D	422,398.00	332,256.00
Other Income	3,135,059.00	
	<u>3,607,230.00</u>	<u>1,921,022.22</u>

15. Changes in inventories of finished goods, work-in-progress and stock-in-trade

	(In Rs.)	
<u>Particulars</u>	31st March, 2020	31st March, 2019
<u>Opening</u>		
Work in progress (Flat) with Material at Site	280,513,517.00	285,363,617.00
<u>Closing</u>		
Work in progress (Flat) with Material at Site	247,679,581.16	280,513,517.00
	<u>32,833,935.84</u>	<u>4,850,100.00</u>

16. Employee Benefit Expenses

	(In Rs.)	
<u>Particulars</u>	31st March, 2020	31st March, 2019
Salaries and Wages	1,221,308.00	1,245,709.00
Employer's Cont. E S I C	26,899.00	36,378.00
Employer's Cont. E P F	88,698.00	91,145.00
	<u>1,336,905.00</u>	<u>1,373,232.00</u>

17. Administrative & Establishment Expenses

	(In Rs.)	
<u>Particulars</u>	31st March, 2020	31st March, 2019
Directors Remuneration	12,500,000.00	11,700,000.00
Advertisement, Business Promotion & Marketing Expenses	819,988.00	1,330,506.68
Printing & Stationary	22,384.00	75,862.00
Postage & Courier	15,721.00	18,692.00
Insurance Charges	234,223.00	270,218.00
ROC Filing Fees	9,000.00	2,000.00
Electricity Expenses	2,304,020.00	658,423.10
Repair & Maintenance	256,246.00	183,365.45
	<u>16,161,582.00</u>	<u>14,239,067.23</u>



TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED

		(in Rs.)	
		31st March, 2020	31st March, 2019
18. Auditor's Remuneration			
<u>Particulars</u>			
Statutory Audit Fees		20,000.00	20,000.00
Tax Audit Fees		12,000.00	12,000.00
		<u>32,000.00</u>	<u>32,000.00</u>
		(in Rs.)	
		31st March, 2020	31st March, 2019
19. Other Expenses			
<u>Particulars</u>			
Donation		57,000.00	26,000.00
Security Expenses		1,092,189.00	847,141.00
Freight			58,962.00
Legal Expenses/Professional & Consultancy Fees		56,500.00	188,400.00
Travelling & Conveyance			60,250.00
Interest on Loan		1,258,372.00	682,474.59
Rates & Taxes		185,384.00	377,219.00
Misc. & General Expenses		13,502.75	110,215.26
Bank Charges & Commission		13,699.66	
Labour Charges		487,262.00	
		<u>3,163,909.41</u>	<u>2,350,661.85</u>
		31st March, 2020	31st March, 2019
20. Earnings Per Share (EPS)			
<u>Particulars</u>			
Net Profit as per Profit and Loss Statement		5,609,239.63	6,124,814.29
No. of Equity Shares outstanding		60,000.00	60,000.00
Face Value Per Share		10.00	10.00
Earnings Per Share (Basic and Diluted)		93.49	102.08



Description of Assets	Rate %	Cost as at 01.04.2019		Additions during the year		Deductions during the year		Cost as at 31.03.2020		Depreciation on date		Total as at 31.03.2020		As on 31.03.2020		As on 31.03.2019		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Block-A																		
Land	0%	2,764,987.00	2,764,987.00	7,988,544.00	-	-	-	10,753,531.00	-	-	-	-	10,753,531.00	10,753,531.00	10,753,531.00	2,764,987.00	2,764,987.00	
Block-B																		
Plant & Machinery	18.10%	3,997,863.00	3,997,863.00	2,24,000.00	-	-	-	4,221,863.00	1,306,174.15	495,172.00	1,801,346.15	2,420,516.85	2,420,516.85	2,420,516.85	2,691,488.85	2,691,488.85	2,691,488.85	
Pump Set	18.10%	376,381.00	376,381.00	434,363.00	-	-	-	810,744.00	132,685.88	88,249.00	220,934.88	589,809.12	589,809.12	589,809.12	589,809.12	589,809.12	589,809.12	
Boat	18.10%	63,000.00	63,000.00	-	-	-	-	63,000.00	27,364.17	6,450.00	33,814.17	29,185.83	29,185.83	29,185.83	35,635.83	35,635.83	35,635.83	
		4,437,244.00	4,437,244.00	658,363.00	-	-	-	5,095,607.00	1,466,224.20	589,871.00	2,056,095.20	3,039,511.80	3,039,511.80	3,039,511.80	2,971,019.80	2,971,019.80	2,971,019.80	
Block-C																		
Furniture & Fixture	25.89%	305,295.00	305,295.00	23,924.04	-	-	-	329,219.04	139,511.32	45,092.00	184,603.32	144,615.72	144,615.72	165,783.68	165,783.68	165,783.68	165,783.68	
Mobile	25.89%	3,700.00	3,700.00	-	-	-	-	3,700.00	2,172.26	396.00	2,568.26	1,131.74	1,131.74	1,527.74	1,527.74	1,527.74	1,527.74	
Refrigerator	25.89%	10,000.00	10,000.00	-	-	-	-	10,000.00	7,714.09	592.00	8,306.09	1,693.91	1,693.91	2,285.91	2,285.91	2,285.91	2,285.91	
Photo Copier Machine / Printers	25.89%	76,672.00	76,672.00	-	-	-	-	76,672.00	46,734.19	7,751.00	54,485.19	22,186.81	22,186.81	29,937.81	29,937.81	29,937.81	29,937.81	
		395,667.00	395,667.00	23,924.04	-	-	-	419,591.04	196,131.86	53,831.00	249,962.86	169,628.18	169,628.18	199,535.14	199,535.14	199,535.14	199,535.14	
Block-D																		
LCD TV	31.23%	12,500.00	12,500.00	-	-	-	-	12,500.00	10,792.50	533.00	11,325.50	1,174.50	1,174.50	1,707.50	1,707.50	1,707.50	1,707.50	
Motor Car	31.23%	12,280,832.00	12,280,832.00	-	-	-	-	12,280,832.00	1,618,183.01	3,329,946.00	4,948,129.01	7,332,702.99	7,332,702.99	10,662,648.99	10,662,648.99	10,662,648.99	10,662,648.99	
		12,293,332.00	12,293,332.00	-	-	-	-	12,293,332.00	1,628,975.51	3,330,479.00	4,959,454.51	7,333,877.49	7,333,877.49	10,664,356.49	10,664,356.49	10,664,356.49	10,664,356.49	
Block-E																		
Computer	63.16%	134,400.00	134,400.00	2,966.00	-	-	-	137,366.00	117,139.71	12,248.00	129,387.71	7,978.29	7,978.29	17,260.29	17,260.29	17,260.29	17,260.29	
Temporary Shed	63.16%	286,250.00	286,250.00	2,966.00	-	-	-	286,250.00	281,849.61	2,779.00	284,628.61	1,621.39	1,621.39	4,400.39	4,400.39	4,400.39	4,400.39	
		420,650.00	420,650.00	2,966.00	-	-	-	423,616.00	398,989.32	15,027.00	414,016.32	9,599.68	9,599.68	21,660.68	21,660.68	21,660.68	21,660.68	
Total (A+B+C+D+E)		20,311,880.00	20,311,880.00	8,673,797.04	-	-	-	28,985,677.04	3,690,320.89	3,989,208.00	7,679,528.89	21,306,148.15	21,306,148.15	16,621,559.11	16,621,559.11	16,621,559.11	16,621,559.11	
Previous Year		7,766,171.00	7,766,171.00	12,545,709.00	-	-	-	20,311,880.00	1,355,175.88	2,335,145.01	3,690,320.89	16,621,559.11	16,621,559.11	6,410,995.12	6,410,995.12	6,410,995.12	6,410,995.12	



Schedule of Fixed Assets as at 31.03.2020 as per Income Tax Act, 1961

Particulars	As on 01.04.2019	Addition (before 30.09.2019)	Addition (After 30.09.2019)	Sales Adjustment	Total	Rate of Depreciation	Depreciation for the year	As on 31.03.2020
Block-A @ 0%								
Land	2,764,987.00	-	7,988,544.00	-	10,753,531.00	0%	-	10,753,531.00
	2,764,987.00	-	7,988,544.00	-	10,753,531.00			
Block-B @ 10%								
Building Shed	178,418.00	-	-	-	178,418.00	10%	17,842.00	160,576.00
	178,418.00	-	-	-	178,418.00		17,842.00	160,576.00
Block-C @ 10%								
Furniture & Fixtures	234,726.58	4,000.00	11,018.04	-	249,744.62	10%	24,424.00	225,320.62
LCD TV	6,273.00	-	-	-	6,273.00	10%	627.00	5,646.00
Mobile	2,697.00	-	-	-	2,697.00	10%	270.00	2,427.00
Refrigerator	5,905.00	-	-	-	5,905.00	10%	591.00	5,314.00
	249,601.58	4,000.00	11,018.04	-	264,619.62		25,912.00	238,707.62
Block-D @ 15%								
Plant & Machinery	2,807,022.00		224,000.00	-	3,031,022.00	15%	437,853.00	2,593,169.00
Pump Set	201,232.00	414,720.00	19,643.00	-	635,595.00	15%	93,866.00	541,729.00
Boat	38,689.00	-	-	-	38,689.00	15%	5,803.00	32,886.00
Motor Car	11,359,770.00	-	8,906.00	-	11,368,676.00	15%	1,704,633.00	9,664,043.00
Photo Copier Machine / Printers	43,019.00	-	-	-	43,019.00	15%	6,453.00	36,566.00
	14,449,732.00	414,720.00	252,549.00	-	15,117,001.00		2,248,608.00	12,868,393.00
Block-E @ 40%								
Computer & Peripherals	26,569.51	2,966.00	-	-	29,535.51	40%	11,814.00	17,721.51
	26,569.51	2,966.00	-	-	29,535.51		11,814.00	17,721.51
Total (A+B+C+D+E)	17,669,308.09	421,686.00	8,252,111.04	-	26,343,105.13	-	2,304,176.00	13,285,398.13
Previous Year	6,636,576.09	53,577.00	12,492,132.00	-	19,182,285.09		1,512,977.00	14,904,321.09

Place: Durgapur

Date: 28.12.2020

As per our report of even date
For V. N. Purohit & Co.
Chartered Accountants
Firm Registration Number: 304040E



(S. J. Ganguly)
C.A. Sugata Ganguly
Partner

Membership Number: 065153

Name of Assessee	TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED		
Address	N.A. DESI NAGAR, BAHISAPUR PLOT, BENACHITY, NEAR AGRANI MORE, DURGAPUR, BARDHAMAN, WEST BENGAL, 713213		
E-Mail	sugatacal@gmail.com		
Status	Company/Domestic	Assessment Year	2020-2021
Ward	WARD 1(2), DURGAPUR	Year Ended	31.3.2020
PAN	AADCT8970A	Incorporation Date	04/06/2011
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005)		
Method of Accounting	Mercantile		
A.O. Code	WBG-W-190-2		
GSTIN No.	19AADCT8970A1Z6		
Filing Status	Original		
Return Filed On	11/02/2021	Acknowledgement No.:	249995901110221
Last Year Return Filed On	31/10/2019	Serial No.:	241057031311019
Bank Name	Axis Bank, CITY CENTRE, DURGAPUR, A/C NO:311320062475490 ,Type: Current ,IFSC: UTIB0000213		
Tele:	Mob:9903979180		
Tele(Office):	Mob:9832200882		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)	9163350
Profit as per Profit and Loss a/c	7478986
<u>Add:</u>	
Depreciation Debited in P&L A/c	3989208
Total	11468194
<u>Less:</u>	
Depreciation as per Chart u/s 32	2304844
	2304844
	<u>9163350</u>
Income from Other Sources (Chapter IV F)	422397
Interest on F.D.R.	422397
Gross Total Income	9585747
Total Income	9585747
Round off u/s 288 A	<u>9585750</u>
Calculation for Mat	7478986
Profit as per part II and III of Schedule VI	7478986
Tax calculated @ 15.0% on Book Profit is Rs. 1121848	
Tax Due @ 25% (Turnover for Fin. Year 2017-18 is less than 400 Crore)	2396438
Health & Education Cess (HEC) @ 4.00%	95858
	<u>2492296</u>

Mat Credit u/s 115JAA	1325574
	1166722
T.D.S./T.C.S	42240
	1124482
Advance Tax	1400000
	-275518
Interest u/s 234 A/B/C	45537
	-229981
Refundable (Round off u/s 288B)	229980

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234C	45537	Non-Salary(as per Annexure)	42240

(5058+15180+25299+0)

Interest calculated upto February,2021, Due Date for filing of Return October 31, 2020

Due date extended to 15/02/2021

As per notification,In case tax payable exceeds Rs. 1.00 Lac, due date for the purpose of interest u/s 234A has not been extended.

Comparison of Income if Company Opts for Section 115BAA (Tax @22%)

1. Total income as per Normal provisions	9585747
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions	0
Gross Total Income as per Normal provisions	9585747
(ii) Disallowed Deductions under section 115BAA / 115BAB	
No Deduction exists	
(iii) Disallowed Brought Forward Loss related to Above Deductions	
NA	0
3. Gross Total Income (1+2)	9585747
Deduction under Chapter VIA under heading C other than 80JJAA	0
Total Income after Adjustments under section 115BAA/115BAB	9585747

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:23 Dec 2020

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6360218	12/03/2020	37294	AXIS BANK GARIA	1400000
Total					1400000

Statement of Tax credit of MAT

1a. Tax Payable on deemed total income under section 115JB	1121848	
b. Surcharge on (a) above	0	
c. Education cess on (a+b) above	44874	
d. Total Tax Payable u/s 115JB (1a+1b+1c)		1166722
2a. Tax Payable on Total Income	2396438	
b. Surcharge on 2a	0	
c. Education cess on (2a+2b)	95858	
d. Gross tax liability (2a + 2b + 2c)		2492296
3. Amount of tax against which credit is available u/s 115JAA(2d-1d)		1325574

Assessment Year	Brought Forward	Set off	Carried Forward
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2015-2016	1366524	1325574	40950
2016-2017	1085402	0	1085402
2017-2018	624831	0	624831
Total	3076757	1325574	1751183

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
PLANT AND MACHINERY	15%	14449732	423625	243643	15117001	0	0	15117001	2249277	12867724
Furniture and Fitting including electric Fitting	10%	249601	4000	11018	264619	0	0	264619	25911	238708
Building	10%	178418	0	0	178418	0	0	178418	17842	160576
Computer	40%	29535	2966	0	29535	0	0	29535	11814	17721
Total		14904320	430592	254661	15589573	0	0	15589573	2304844	13284729

Details of T.D.S. on Non-Salary(26 AS Import Date:23 Dec 2020)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	DURGAPUR STEEL PEOPLE CO-OPERATIVE BANK LIMITED	CALD03372F	42240	42240
	TOTAL		42240	42240

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources	194A	422397	422397	Interest Income:422397	42240
Total		422397	422397		42240

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	19AADCT8970A1Z6	185527704
	TOTAL	185527704

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	19AADCT8970A1Z6	AA1908199956472	05-Dec-2019	June,2019	8989366.67	8989366.67
2	19AADCT8970A1Z6	AA1904197091806	05-Dec-2019	April,2019	6112333	6112333
3	19AADCT8970A1Z6	AA1909199214630	05-Dec-2019	September,2019	11288433.33	11288433.33
4	19AADCT8970A1Z6	AA1910196192371	05-Dec-2019	October,2019	13840977.78	13840977.78
5	19AADCT8970A1Z6	AA1908196823779	05-Dec-2019	August,2019	15658600	15658600
6	19AADCT8970A1Z6	AA190719696049A	05-Dec-2019	July,2019	14001044.44	14001044.44
7	19AADCT8970A1Z6	AA1905196839077	05-Dec-2019	May,2019	24856911	24856911
8	19AADCT8970A1Z6	AA1911194175685	19-Dec-2019	November,2019	12386277.78	12386277.78
9	19AADCT8970A1Z6	AA1912193523327	14-Jan-2020	December,2019	11905078	11905078
10	19AADCT8970A1Z6	AA190120282813G	14-Feb-2020	January,2020	9158089	9158089
11	19AADCT8970A1Z6	AA190220423564I	19-Mar-2020	February,2020	18083511	18083511
12	19AADCT8970A1Z6	AA190320151419C	05-May-2020	March,2020	5818911.11	5818911.11
	Total				152099533.11	152099533.11

Details of SFT Transaction (Imported From Form 26AS)

S.NO.	Type of Transaction	Name of SFT Filer	Transaction Date	Amount(₹.)
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1	SFT-005 Time deposit	DURGAPUR STEEL PEOPLES, COOPERATIVE BANK LTD, BENACHITY HOUSE NIL DURGAPUR-04 BENACHITY, DURGAPUR, WEST BENGAL, INDIA, 713204	5200800
Total			5200800.00

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	1124482	15.00	168672	0	168600	3	5058
2.	Second (Up to Sep)	1124482	45.00	506017	0	506000	3	15180
3.	Third (Up to Dec)	1124482	75.00	843362	0	843300	3	25298
4.	Fourth (Up to March)	1124482	100.00	1124482	1400000	-275500	1	0
Total								45537

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Axis Bank	CITY CENTRE, DURGAPUR	911020062475490		UTIB0000213	Current(Primary)
2	AXIS BANK	AXIS BANK,NACHAN ROAD, BENACHITY, BESIDE BHIRINGI KALIBARI OPPOSITE INDIAN BANK AND PUNJAB NATIONAL BANK DURGAPUR 713 213. DIST: BURDWAN, WEST BENGAL	911020062475490		UTIB0001179	Current

Signature
 (ANUP PURAKAYASTHA)
 For TAPOBAN HOUSING DEVELOPMENT
 PRIVATE LIMITED
 Date-02.03.2021

CompuTax : TAPOBAN [TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED]

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

AADCT8970A

TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED

N.A., DEBI NAGAR,, MAHISKAPUR PLOT, BENACHITY, NEAR AGRANI MORE,, DURGAPUR, BARDHAMAN, WEST BENGAL, 713213

Pvt Company

Form Number

ITR-6

139(1)-On or before due date

e-Filing Acknowledgement Number

249995901110221

Current Year business loss, if any	1	0
Total Income		9585750
Book Profit under MAT, where applicable	2	7478986
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	1166722
Interest and Fee Payable	5	45537
Total tax, interest and Fee payable	6	1212259
Taxes Paid	7	1442240
(+)Tax Payable /(-)Refundable (6-7)	8	-229980
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 11-02-2021 10:35:28 from IP address 103.102.121.229 and verified by

P PURAKAYASTHA

Using PAN AHOPP4591L on 11-02-2021 10:35:28 from IP address 103.102.121.229 using

Digital Signature Certificate (DSC).

1927099CN=Capricorn CA 2014,2.5.4.51=#131647352e56494b41532044454580204255494c44494e47, STREET-18, LAXMI NAGAR DISTRICT
Details: CENTER, ST=DELHI, 2.5.4.17=#1306313130303932, OU=Certifying Authority, O=Capricorn Identity Services Pvt Ltd, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU