



TRACES

Processing Cell

TDS Reconciliation Analysis and Correction Enabling System

Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	AAPFM4757R	Current Status of PAN	Active	Financial Year	2019-20	Assessment Year	2020-21
Name of Assessee	M S CONSTRUCTION						
Address of Assessee	M. S. CONSTRUCTION, 19, SATYAJIT RAY SARANI, BEHALA, KOLKATA, WEST BENGAL, 700060						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections. Refer www.tin-nsdl.com / www.utitil.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer.
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above.

(All amount values are in INR)

PART A - Details of Tax Deducted at Source

Sr.No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
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No Transactions Present

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr.No.	Section ¹	Transaction Date	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
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No Transactions Present

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA / TDS on Rent of Property u/s 194IB / TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payee of resident contractors and professionals)

Sr.No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Tax Deducted	TDS Deposited
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Sr.No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
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Gross Total Across Deductors (5)

No Transactions Present

PART B - Details of Tax Collected at Source

Sr.No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Debited	Tax Collected **	TCS Deposited
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No Transactions Present

PART C - Details of Tax Paid (other than TDS or TCS)

Sr.No.	Major Head	Minor Head	Tax	Purchase	Education	Charity	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks
1	0021	300	135834.00	0.00	0.00	0.00	135834.00	6360218	20-Oct-2020	02038	-
2	0021	100	25000.00	0.00	0.00	0.00	25000.00	6930002	16-Mar-2020	08224	-

Part D - Details of Paid Refund

Sr.No.	Assessment Year	Mode of Refund	Refund Amount	Value of Refund	Amount of Refund	Date of Payment	Remarks
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No Transactions Present

Part E - Details of SFT Transaction

Sr.No.	Type of Transaction	Name of SFT	Transaction Date	Amount (INR)	Remarks
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No Transactions Present

Notes for SFT:-

- Amount shown for SFT-005 and SFT-010 is as per below formula:-
Aggregate gross amount received from the Person (-) Aggregate gross amount paid to the Person

M.S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

TAX AUDIT REPORT FOR THE FINANCIAL YEAR 2019 - 20
(ASSESSMENT YEAR - 2020 - 21)

AUDITOR

VICKY VIKAS & CO.

Kabi Chandidas Road, Railpar
Rampurhat, Dist. Birbhum -731224

M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

STATEMENT OF TOTAL TAXABLE INCOME FOR THE ASST. YEAR - 2020 - 2021

AMOUNT (₹)

AMOUNT (₹)

SOURCES OF INCOME

Income From Business

Net Profit as per Profit & Loss Appropriation Account 390,084.60

Add: Addition u/s 43CA: -

Sale Consideration of Flats & Garrage 19,460,000.00
Valuation of Flats & Garrage as per Section 43CA of the Act 19,535,000.00 75,000.00

Add: Partners' Remuneration 400,000.00

Book Profit 865,084.60

Less: Partners' Remuneration allowable u/s 40 (b) 564,051.00
Maximum allowed upto paid 400,000.00

TOTAL TAXABLE INCOME 465,084.60

R/Off U/s 288A 465,080.00

Tax on Above Income @ 30% 139,524.00

Add: Health & Education Cess @ 4% 5,581.00

145,105.00

Less: Advance Tax 25,000.00

120,105.00

Add: Interest

U/s 234B 8,407.00

U/s 234C 7,322.00 15,729.00

135,834.00

135,834.00

Less: Tax Paid U/s 140A

NIL

Tax to pay

For M. S. CONSTRUCTION

Andru...

Partner

FORM NO. 3CB
[SEE RULE 6G(1)(b)]

AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961
IN THE CASE OF A PERSON REFERRED TO IN CLAUSE (b) OF SUB RULE 1 OF RULE 6G

1. We have examined the Balance Sheet as on 31st March, 2020, and the Profit and Loss Account for the for the year beginning from 01/04/2019 to ending on 31/03/2020, attached herewith, of **M. S. CONSTRUCTION of 19, Satyajit Roy Sarani, Kolkata - 700 060, Permanent Account Number : AAPFM 4757 R**

2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at its office as given above.

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

(b) Subject to above -

A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

B. In our opinion, proper books of account have been kept by the assessee so far as appears from our knowledge and belief, were necessary for the examination of the books.

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

- (i) In the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2020, and
(ii) In the case of the Profit and Loss Account, of the Profit of the assessee for the year ended on that date.

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct.

Place : Rampurhat
Date : 10.10.2020



For: **VICKY VIKAS & CO.**
Chartered Accountants
(Firm Regn No. - 329164E)

Vicky Vikas
(CA. Vicky Vikas)
Proprietor

Membership No. 064892
UDIN: 20064892AAAAEG6525

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

Particulars required to be furnished under Section 44AB of the Income – tax Act, 1961

PART - A

1	Name of the assessee	:	M. S. CONSTRUCTION
2	Address	:	19, Satyajit Roy Sarani, Kolkata - 700 060
3	Permanent Account Number (PAN)	:	AAPFM 4757 R
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	:	No
5	Status	:	Partnership
6	Previous Year from	:	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	:	Clause 44AB (a) - Total Sales / Turnover / Gross Receipts in Business exceeding Rs. 1 Crore.

PART - B

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 ?	:	AKHILESH KUMAR SINGH - 50% ARUP MITRA - 50%						
(b)	If there is any change in the partners/members or their profit sharing ratios since the last date of preceding year, the particulars of such change.	:	No						
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)	:	<table border="1"> <thead> <tr> <th>SECTOR</th> <th>SUB SECTOR</th> <th>CODE</th> </tr> </thead> <tbody> <tr> <td>TRADING</td> <td>RETAIL SALE OF OTHER PRODUCTS</td> <td>09028</td> </tr> </tbody> </table>	SECTOR	SUB SECTOR	CODE	TRADING	RETAIL SALE OF OTHER PRODUCTS	09028
SECTOR	SUB SECTOR	CODE							
TRADING	RETAIL SALE OF OTHER PRODUCTS	09028							
(b)	If there is any change in the nature of Business or profession, the particulars of such change.	:	As reported to us there is no change in the nature of business as compared to last year.						
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	:	No						
(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)	:	Sale and Purchase Register, Cash and Bank book, and General Ledger, etc.						
(c)	List of books of account and nature of relevant documents examined.	:	Same as above						
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						

For M. S. CONSTRUCTION
Arup Mitra
Partner



... employed in the previous year. : Mercantile basis of accounting.

... has been any change in the method of ... employed vis-à-vis the method employed in the ... preceding previous year. : As reported to us there is no change as compared to last year.

... If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. : Not Applicable

Sl. No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
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Nil

(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). : Nil

(e) If answer to (d) above is in the affirmative, give details of such adjustment. : Not Applicable.

(f) Disclosure as per ICDS. : Nil.

14.(a) Method of valuation of closing stock employed in the previous year. : At Cost

(b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : Nil

Sl. No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
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Nil

15 Give the following particulars of the capital asset converted into stock-in-trade:- : Nil

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., : []

16 Amounts not credited to the profit and loss account, being - : []

(a) the items falling within the scope of section 28; : Nil

(b) The Proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods and Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned. : Nil

(c) escalation claims accepted during the previous year; : Nil

(d) any other item of income; : Nil

(e) capital receipt, if any. : 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: : Yes



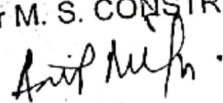
For M. S. CONSTRUCTION
[Signature]
Partner

(a)	Details of property	:	As per Annexure - "A".
(b)	Consideration received or accrued	:	19,460,000.00
(c)	Value adopted or assessed or assessable	:	19,535,000.00
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 "B"
(a)	Description of block of assets / class of asset.	:	
(b)	Rate of depreciation.	:	
(c)	Actual cost or written down value, as the case may be.	:	
(d)	Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	:	
(i)	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.	:	Nil
(ii)	Change in rate of exchange of currency, and	:	Nil
(iii)	Subsidy or grant or reimbursement, by whatever name called.	:	Nil
(e)	Depreciation allowable.	:	
(f)	Written down value at the end of the year.	:	
19	Amount admissible under sections:- 32AC, 33AB, 3ABA, 35(1) (i), 35(1) (ii), 35(1) (iia), 35(1) (iii), 35(1) (iv), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E.	:	Nil
(a)	debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately):	:	Nil
(b)	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)]	:	Nil
(b)	Details of contribution received from employees for various funds as referred to in section 36(1)(va).	:	Nil
(i)	nature of fund;	:	
(ii)	sum received from employees;	:	
(iii)	due date for payment;	:	
(iv)	the actual amount paid	:	
(v)	the actual date of payment to the concerned authorities;	:	
21(a)	Please furnish the details of amounts debited to the profit and loss account, being :-	:	
(i)	in the nature of capital;	:	Nil
(ii)	in the nature of personal;	:	Nil
(iii)	advertisement expenditure; etc.	:	Nil
(iv)	expenditure incurred at clubs being entrance fees and	:	Nil



For M. S. CONSTRUCTION
Arup M. S.
 Partner

(v)	expenditure incurred at clubs being cost for club services and facilities used	:	Nil
(vi)	expenditure by way of penalty or fine for violation of any law for the time being force;	:	Nil
(vii)	expenditure by way of any other penalty or fine not covered above	:	Nil
(viii)	expenditure incurred for any purpose which is an offence or which is prohibited by law;	:	Nil
(b)	amounts inadmissible under section 40(a);	:	Nil
(i)	as payment to non-resident referred to in sub-clause (i)	:	
(A)	Details of payment on which tax is not deducted	:	Nil
(I)	date of payment	:	
(II)	amount of payment	:	
(III)	nature of payment	:	
(IV)	name and address of the payee	:	
(V)	PAN of payee	:	
(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
(I)	date of payment	:	
(II)	amount of payment	:	
(III)	nature of payment	:	
(IV)	name and address of the payee	:	
(V)	PAN of payee	:	
(VI)	amount of tax deducted	:	
(ii)	as payment referred to in sub-clause (ia)	:	
(A)	Details of payment on which tax is not deducted	:	Nil
(I)	date of payment	:	
(II)	amount of payment	:	
(III)	nature of payment	:	
(IV)	name and address of the payee	:	
(V)	PAN of payee	:	
(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
(I)	date of payment	:	
(II)	amount of payment	:	
(III)	nature of payment	:	
(IV)	name and address of the payer	:	
(V)	PAN of payee	:	
(VI)	amount of tax deducted	:	
(VII)	amount out of (VI) deposited, if any	:	
(iii)	as payment under sub-clause (ib) [wherever applicable]	:	Nil

For M. S. CONSTRUCTION

 Partner

(iv) as payment under sub-clause (ic)	:	Nil
(v) as payment under sub-clause (iia)	:	Nil
(vi) as payment under sub-clause (iib)	:	Nil
(vii) as payment under sub-clause (iii)	:	Nil
(A) date of payment	:	
(B) amount of payment	:	
(C) name and address of the payee	:	
(vii) as payment under sub-clause (iv)	:	Nil
(viii) as payment under sub-clause (v)	:	Nil
(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;	:	Nil
(d) Disallowance/deemed income under section 40A(3)	:	Nil
(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. However wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/ DD.
(i) date of payment	:	
(ii) nature of payment	:	
(iii) amount	:	
(iv) name and 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. However wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/ DD.
(i) date of payment	:	
(ii) nature of payment	:	
(iii) amount	:	
(iv) name and Permanent Account Number of the payee, if available	:	
(e) provision for payment of gratuity not allowable under section 40A(7);	:	Nil
(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	:	Nil
(g) particulars of any liability of a contingent nature;	:	Nil
(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;	:	Nil
(i) amount inadmissible under the proviso to section 36(1)(iii)	:	Nil
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	:	Nil



For M. S. CONSTRUCTION

Ant Mehta

Partner

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

Partner's Remuneration :
Akhilesh Kumar Singh - Rs. 2,00,000/-
Arup Mitra - Rs. 2,00,000/-

24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

Nil

25 Any Amount of profit chargeable to tax under section 41 and computation thereof.

Nil

26 *In respect of any sum referred to in clause (a), (b),(c),(d), (e) or (f) of section 43B, the liability for which:-

(A) Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

Nil

(a) paid during the previous year ;

(b) not paid during the previous year

(B) Was incurred in the previous year and was

(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

(b) Not paid on or before the aforesaid date.

Nil

(State whether sales tax, goods and service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)

Note: The information given under 26(B) is only upto the date of signing this report.

27.(a) Amount of Central Value Added Tax credits / Input Tax Credits (ITC) 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

Nil

(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account

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), if yes, please furnish the details of the same

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)(viib), if yes, please furnish the details of the same

Nil

A(a) Whether the amount is to be included as income chargeable under the head 'Income from Other Sources' as referred to in clause (xi) of sub-section (2) of section 56?

No

B(a) Whether the amount is to be included as income chargeable under the head 'Income from Other Sources' as referred to in clause (x) of sub-section (2) of section 56?

No

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]

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 day.

No



For M. S. CONSTRUCTION

Arup Mitra

Partner

- (b) If yes, Please furnish following details :
- (i) Under which clause of sub-section (1) of section 92CE primary adjustment is made? :
- (ii) Amount of Primary Adjustment :
- (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of 92CE (2) :
- (iv) If yes, whether the excess money has been repatriated within the prescribed time :
- (v) If no, the amount of imputed interest income on such excess money which has not been repatriated within the prescribed time :
- (vi) Expected date of repatriation of money :
- B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding 1cr. As referred to in section 94B(1) :
- (b) If yes, Please furnish the following details :
- (i) Amount of Expenditure incurred by way of interest or of similar nature incurred :
- (ii) Earning before interest, tax, depreciation and amortization during the previous year :
- (iii) Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above :
- (iv) Details of interest expenditure brought forward as per section 94B (4) :

Assessment Year	Amount
- (v) Details of interest expenditure Carried forward as per section 94B (4) :

Assessment Year	Amount
- C(a) Whether the assessee has entered into an impermissible avoidable arrangement, as referred to in section 96, during the previous year. (This clause is applicable from 1st April, 2019) :
- (b) If yes, Please furnish following details :
- (i) Nature of Impermissible avoidable arrangement :
- (ii) Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement :
- * Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-
- 31.(a) :
- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor; :
- (ii) amount of loan or deposit taken or accepted. :
- (iii) whether the loan or deposit was squared up during the previous year; :
- (iv) maximum amount outstanding in the account at any time during the previous year :
- (v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft :
- (b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year; :
- (The particulars (a) and (b) need not be given in the case of a Government company, banking company or a corporation established by a Central, State or Provincial Act)*
- (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 :

For M. S. CONSTRUCTION

Partner

- (i) Name, address and permanent account number (if available with the assessee.) of the payee; :
- (ii) Amount of repayment; :
- (iii) Maximum amount outstanding in the account at any time during the previous year; :
- (iv) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account. :
- (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
- (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
(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)
- 32 (a) Details of brought forward loss or depreciation allowance in the following manner, to the extent available; : Nil

Sl. No.	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
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Nil

- (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 :
- 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA); : Nil
- (i) Section under which deduction is claimed :
- (ii) Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf :
- 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



For M. S. CONSTRUCTION
Asst. Mgr.
Partner

(i) Tax deduction and collection Account Number (TAN) : _____

(ii) Section : _____

(iii) Nature of payment : _____

(iv) Total amount of payment or receipt of the nature specified in (iii) : _____

(v) Total amount on which tax was required to be deducted or collected out of (iv) : _____

(vi) Total amount on which tax was deducted or collected at specified rate out of (v) : _____

(vii) Amount of tax deducted or collected out of (vi) : _____

(viii) Total amount on which tax was deducted or collected at less than specified rate out of (vii) : _____

(ix) Amount of tax deducted or collected on (viii) : _____

(x) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (vi) and (viii) : _____

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected within the prescribed time. If yes, please furnish the details : Not Applicable

(i) Tax deduction and collection Account Number (TAN) : _____

(ii) Type of Form : _____

(iii) Due date for furnishing : _____

(iv) Date of furnishing, if furnished : _____

(v) Whether the statement of tax deducted or collected contains information about all details / transactions which are required to be reported : _____

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish : Nil

(i) Tax deduction and collection Account Number (TAN) : _____

(ii) Amount of interest under section 201(1A)/206C(7) is payable : _____

(iii) Amount paid out of above (ii) along with date of payment. : _____

35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded : Not Applicable

(i) Opening Stock : _____

(ii) Purchases during the previous year : _____

(iii) Sales during the previous year : _____

(iv) Closing Stock : _____

(v) Shortage / excess, if any : NIL

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products. : Not Applicable

A. Raw Materials

(i) Opening Stock : _____

(ii) Purchases during the previous year : _____

(iii) Consumption during the previous year : _____

(iv) Sales during the previous year : _____

(v) Closing Stock : _____

(vi) *yield of finished products : _____

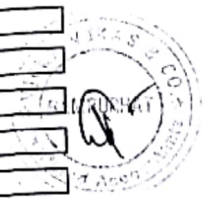
(vii) * percentage of yield : _____

(viii) *shortage / excess, if any : _____

B. Finished products / By-products

(i) Opening Stock : _____

For M. S. CONSTRUCTION
Anand Mehta
Partner



- (ii) Purchases during the previous year :
- (iii) Quantity manufactured during the previous year :
- (iv) Sales during the previous year :
- (v) Closing Stock :
- (vi) Shortage / excess, if any :

* Information may be given to the extent available

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

- (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) dates of payment with amounts :

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 :

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 :

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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 :

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year :

	Previous year	Preceding previous year
(i) Total turnover of the assessee	19,853,000.00	10,090,925.00
(ii) Gross profit/turnover	Not Applicable	
(iii) Net profit/turnover	1.96%	2.96%
(iv) Stock-in-trade/turnover	2.82%	36.18%
(v) Material consumed/finished goods produced	Not Applicable	

(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. :

42 (a) Whether assessee is required to furnish statement in Form No. 61 or Form 61A or Form 61B? :

(b) If Yes, Please Furnish :

(i) Income Tax department reporting entity Identification Number :

(ii) Type of Form :

(iii) Due Date of furnishing :

(iv) Date of Furnishing, if furnished :

(v) Whether the form contains Information about aa details/ transactions which are required to be reported. :

(vi) If not, please furnish list of the details/ transactions not reported. :



[Signature]
Partner

43 (a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish as referred to in sub-section 2 of section 286	:	No
(b)	If yes, Please furnish the following details	:	
(i)	Whether report has been filed by the assessee or by its parent entity or an alternate reporting entity	:	
(ii)	Name of Parent Entity	:	
(ii)	Name of alternate reporting entity (If Applicable)	:	
(iii)	Date of furnishing of Report	:	
(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 GST	:	This clause is applicable from 1st April, 2021.
(i)	Total amount of expenditure incurred during the year	:	
(ii)	Expenditure in respect of entities registered under GST	:	
(a)	Related to goods or services exempt from GST	:	
(b)	Relating to entities registered under composition scheme	:	
(c)	Relating to other registered entities	:	
(d)	Total payment to registered entities	:	
(iii)	Expenditure relating to entities not registered under GST	:	

Place : Rampurhat
Date : 10.10.2020

For. VICKY VIKAS & CO.
Chartered Accountants
(Firm Regn No. - 329164E)

Vicky Vikas
(CA. Vicky Vikas)
Proprietor

Membership No. 064892
UDIN: 20064892AAAAEG6525
Address : Kabi Chandidas Road, Railpar,
Rampurhat, Dist : Birbhum - 731224



For M. S. CONSTRUCTION
M. S. Construction
Partner

M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

Annexure - A

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:

Sl. No.	Details of property	Consideration received or accrued	Value adopted or assessed or assessable
1	Behala, Kolkata - 700 060	2,100,000.00	2,175,000.00
2	Behala, Kolkata - 700 060	2,220,000.00	2,220,000.00
3	Behala, Kolkata - 700 060	2,200,000.00	2,200,000.00
4	Behala, Kolkata - 700 060	2,400,000.00	2,400,000.00
5	Behala, Kolkata - 700 060	3,600,000.00	3,600,000.00
6	Behala, Kolkata - 700 060	2,740,000.00	2,740,000.00
7	Behala, Kolkata - 700 060	2,200,000.00	2,200,000.00
8	Behala, Kolkata - 700 060	2,000,000.00	2,000,000.00
Total		19,460,000.00	19,535,000.00

For M. S. CONSTRUCTION

Amal Mukherjee

Partner



M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

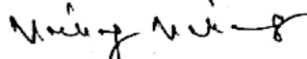
BALANCE SHEET AS ON 31ST MARCH, 2020

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
Partners' Capital Account (Details enclosed)	17,043,667.45	<u>Fixed Assets</u> (Details Enclosed)	22,753,257.50
Advance received from Customers (Details Enclosed)	3,670,000.00	<u>Current Assets</u> Work-in-Progress	548,346.00
Sundry Creditors	3,231,685.00	Electricity Security Deposit	12,000.00
M.S. Enterprise	3,050,000.00		
Audit Fees Payable	17,700.00	<u>Cash at Bank:</u>	
Accounting Charges Payable	12,000.00	Oriental Bank of Commerce, Behala Br. (A/c No. - 11211010029860) (IFSC - ORBCO101121)	76,122.60
		S.B.I., Rabindranagar Behala (Sakshi Bhawan) (A/c No. 37552578309) (IFSC - SBIN00012348)	449,522.00
		S.B.I., Rabindranagar Behala (A/c No. 32053458723) (IFSC - SBIN00012348)	3,130,776.70
		Cash in Hand	55,027.65
	<u>27,025,052.45</u>		<u>27,025,052.45</u>

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HEREWITH

For, VICKY VIKAS & CO.

Chartered Accountants



(CA. Vicky Vikas)

Proprietor

Membership No. 064892

UDIN: 20064892AAAAEG6525



For M. S. CONSTRUCTION



Partner

Place : Rampurhat

Date : 10.10.2020

M. S. CONSTRUCTION

19, Satyajit Roy Sarani
Kolkata - 700 060

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

PARTICULARS	AMOUNT (₹)	AMOUNT (₹)	PARTICULARS	AMOUNT (₹)
<u>Opening Stock:</u>			Sales	19,460,000.00
Work-in-Progress A/c		3,560,518.00	Rental Income	393,000.00
<u>Purchase :-</u>			<u>Closing Stock:</u>	
Bricks	1,118,750.00		Work-in-Progress A/c	548,346.00
Cement	2,115,750.00			
Grill & Steel Window	863,345.00			
Iron Rod	1,545,325.00			
Marble & Tiles	1,727,255.00			
Sand	533,680.00			
Sanitary & Plumbing	911,215.00			
Land	2,244,000.00			
Glass	378,245.00			
Stone Chips	1,788,365.00			
Wood	392,385.00	13,618,315.00		
<u>Direct Expenses :-</u>				
Electrical Installation	215,378.00			
Labour Charges	176,900.00			
Paints & Painter	348,745.00			
Rates & Taxes	483,516.00			
Water Line Expenses	176,744.00	1,401,283.00		
<u>Indirect Expenses :-</u>				
Accounting Charges	24,000.00			
Audit Fees	17,700.00			
Bank Charges	3,696.90			
Car Parking Charges	61,246.00			
Car Insurance	12,419.00			
Cleaning Charges	61,473.00			
Depreciation	106,095.50			
Electricity Charges	68,421.00			
General Expenses	25,615.00			
Generator Charges	72,000.00			
Legal Expenses	20,000.00			
Maintenance Charges	47,513.00			
Motor Car Running Expenses	34,716.00			
Printing & Stationery	13,485.00			
Professional Fees	4,320.00			
Salary & Allowances	420,000.00			
Trade Licence	650.00			
Telephone Charges	11,378.00			
Traveling & Conveyance	26,417.00	1,031,145.40		
Net Profit		790,084.60		
(Transferred to Profit & Loss Appropriation A/c)				
		<u>20,401,346.00</u>		<u>20,401,346.00</u>

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HERewith

For, VICKY VIKAS & CO.
Chartered Accountants

Vicky Vikas

(CA. Vicky Vikas)

Proprietor

Membership No. 064892

UDIN: 20064892AAAAEG6525



For M. S. CONSTRUCTION

Asst. Mgr.

Partner

Place : Rampurhat
Date : 10.10.2020

M. S. CONSTRUCTION

19, Satyajit Roy Sarani

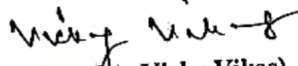
Kolkata - 700 060

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

PARTICULARS	AMOUNT(₹)	AMOUNT(₹)	PARTICULARS	AMOUNT(₹)
Partners' Remuneration:			Net Profit	790,084.60
Akhilesh Kumar Singh	200,000.00		(Transferred from Profit & Loss A/c)	
Arup Mitra	<u>200,000.00</u>	400,000.00		
Profit Transferred to Partner's Capital Account:				
Share of Profit:				
Akhilesh Kumar Singh	195,042.30			
Arup Mitra	<u>195,042.30</u>	390,084.60		
		<u>790,084.60</u>		<u>790,084.60</u>

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HEREWITH

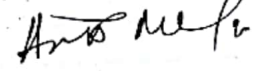
For, VICKY VIKAS & CO.
Chartered Accountants


(CA. Vicky Vikas)
Proprietor

Membership No. 064892
UDIN: 20064892AAAAEG6525



For M. S. CONSTRUCTION


Partner

Place : Rampurhat
Date : 10.10.2020

M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

DETAILS OF PARTNERS' CAPITAL ACCOUNT AS ON 31ST MARCH, 2020:-

PARTICULARS	AKHILESH KUMAR SINGH	ARUP MITRA
Opening Balance as on 01-04-2019	5,653,918.92	5,876,918.93
Add: Partner's Remuneration	200,000.00	200,000.00
Add: Introduction during the year	3,200,000.00	3,200,000.00
Add: Share of Profit (50 : 50)	195,042.30	195,042.30
	9,248,961.22	9,471,961.23
Less: Drawings		
Withdrawal	767,500.00	767,500.00
Advance Tax (M/20)	12,500.00	12,500.00
Self Asst. Tax (M/19)	58,627.50	58,627.50
Closing Balance as on 31-03-2020	8,410,333.72	8,633,333.73

WORK-IN-PROGRESS ACCOUNT AS ON 31ST MARCH, 2020

PARTICULARS	AMOUNT (₹)	PARTICULARS	AMOUNT (₹)
Opening Balance	3,560,518.00	Possession Transferred	18,031,770.00
Addition during the year	15,019,598.00	Closing Balance	548,346.00
	18,580,116.00		18,580,116.00

ADMISSIBLE PARTNERS' REMUNERATION U/s 40(b):

Profit as per Profit & Loss Appropriation Account		390,084.60
Add: Partners' Remuneration		400,000.00
Book Profit		790,084.60
1) On First ` 3,00,000 @ 90% or ` 1,50,000 (whichever is more)	270,000.00	
On Balance @ 60%	294,051.00	564,051.00
2) Partner's Remuneration Debited.		400,000.00
(Allowable Least of above two)		400,000.00

For M. S. CONSTRUCTION

Arup Mitra
Partner

M. S. CONSTRUCTION

19, Satyajit Roy Sarani

Kolkata - 700 060

DETAILS OF ADVANCE RECEIVED FROM CUSTOMERS AS ON 31ST MARCH, 2020

SL. NO.	PARTY NAME	AMOUNT (₹)
1	Ashok Kumar Bera	1,270,000.00
2	Karmakar	1,200,000.00
3	Lili Kundu	1,200,000.00
TOTAL		3,670,000.00



For M. S. CONSTRUCTION
[Signature]
Partner