

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

**Assessment Year  
2020-21**

PAN	AAWFA9689B		
Name	APEX REALTY		
Address	ROOM NO-1, BIMALA APARTMENT, 46A (28) PATUATOLA LANE, SUKCHAR, NORTH 24 PARGANAS, WEST BENGAL, 700115		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	237130831020221
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		956620
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	956620
	Net tax payable	4	298465
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	298465
	Taxes Paid	7	350000
(+)Tax Payable /(-)Refundable (6-7)	8	-51540	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	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 02-02-2021 16:08:34 from IP address 45.250.245.170 and verified by MIHIR GUIN

having PAN AJHPG3277D on 02-02-2021 16:08:34 from IP address 45.250.245.170 using

Digital Signature Certificate (DSC).

DSC details: 50959923CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT 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**

M/s APEX REALTY

*Mihir Guin*

Partner

**APEX REALTY**  
**28 PATUATOLA LANE, KHARDAH, KOLKATA - 700115**  
**TAX COMPUTATION STATEMENT FOR THE ASSESSMENT YEAR 2020-21**

PARTICULARS	RUPEES	RUPEES	RUPEES
<b><u>BUSINESS INCOME</u></b>			
Net Profit as per Profit & Loss A/C			955890.00
Add : Partners' Salary Debited			1440000.00
			<u>2395890.00</u>
Less : Interest on FD included			0.00
			<u>2395890.00</u>
<b><u>Less : Admissible Partners' Salary</u></b>			
First Rs. 300000/- @ 90%	270000.00		
Balance Rs.2095891/- @ 60%	<u>1257535.00</u>	1527535.00	
<b><u>Partners' Salary Debited</u></b>		<u>1440000.00</u>	1440000.00
			955890.00
<b><u>INCOME FROM OTHER SOURCES</u></b>			
<b><u>Interest on Income Tax Refund</u></b>			731.00
			<u>956620.00</u>
<b><u>TAXABLE INCOME</u></b>			
Tax on Above Income			286986.00
Education Cess @4%			11479.00
			<u>298465.00</u>
<b><u>TAX PAYABLE</u></b>			
Add : Interest U/S 234A		0.00	
Add : Interest U/S 234B		0.00	
Add : Interest U/S 234C		0.00	
Add : Interest U/S 234F		0.00	0.00
			<u>298465.00</u>
Less : Advance Tax		350000.00	
TDS		0.00	350000.00
<b><u>TAX REFUNDABLE</u></b>			<u>-51540.00</u>

**M/s APEX REALTY**

*Heena Singh*

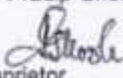
**Partner**

APEX REALTY  
28 PATUATOLA LANE, KHARDAH, KOLKATA - 700115  
TRADING AND PROFIT & LOSS FOR THE YEAR ENDED 31.03.2020

PARTICULARS	RUPEES	PARTICULARS	RUPEES
To Opening Stock & WIP	44552000.00	By Contract Price	39947850.00
.. Purchases	21721863.69	.. Closing Stock & WIP	40428000.00
.. Carriage In-ward	350089.00	.. Cancellation Charges	22100.00
.. Labour Charges	9335390.00		
.. Electrical Infrastructure Cost	791810.00		
.. Pump Hire Charges	33150.00		
.. Fire Extinguisher	70740.00		
.. Coolie & Cartage	9220.00		
.. Purchase of Land	1005640.00		
.. Payment of Land Lords	3928499.00		
.. Gross Profit C/D	7599548.31		
	<u>89397950.00</u>		<u>89397950.00</u>
.. Accounting Charges	161000.00	By Gross Profit B/D	7599548.31
.. Advertisement	471200.00	.. Discount	2643.00
.. Audit Fees	25000.00	.. Rounded off	16.90
.. Bank Charges	7952.90	.. Discount Recd before GST	137501.69
.. Brokerage	30105.00		
.. Ex-Gratia	142000.00		
.. Consultancy Charges	302700.00		
.. Conveyance	15508.00		
.. Depreciation	14137.00		
.. General Expenses	363230.00		
.. Medical Expenses	10920.00		
.. Electricity Charges	99680.00		
.. BLRO Tax	7500.00		
.. Hira Registration Fees	50600.00		
.. Interest on Loan	1536138.00		
.. Staff & Labour Welfare	80625.00		
.. Land Owner Rent Reimbursement	556200.00		
.. Assessed Service Tax	29392.00		
.. Legal Charges	35151.00		
.. Municipal Tax	3502.00		
.. Printing & Stationery	28867.00		
.. Profession Tax	2500.00		
.. Tally Renewal Expenses	4550.00		
.. Round Off	0.00		
.. Repair & Maintenance	53762.00		
.. Salary	1303955.00		
.. Telephone Charges	7645.00		
.. Net Profit C/D	2395890.00		
	<u>7739709.90</u>		<u>7739709.90</u>
.. Partners Salary		By Net Profit B/D	2395890.00
Biswanath Das	360000.00		
Mihir Guin	360000.00		
Subhankar Biswas	360000.00		
Swapan Das	360000.00	1440000.00	
.. Share of Profit			
Biswa Nath Das @ 42.85%	409598.86		
Mihir Guin @ 28.57%	273097.76		
Subhankar Biswas @ 14.29%	136596.69		
Swapan Das @ 14.29%	136596.69	955890.00	
	<u>2395890.00</u>		<u>2395890.00</u>

Signed in terms of our annexed report of even date

For Pradip Ghosh & Associates

  
Proprietor

Chartered Accountant

M.No. 053404

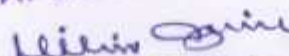
UDIN : 21053404AAAAAM1414

Date : 15/01/2021

Place : Kolkata



M/s APEX REALTY

  
Partner

**APEX REALTY**  
**28 PATUATOLA LANE, KHARDAH, KOLKATA - 700115**  
**BALANCE SHEET AS ON 31.03.2020**

LIABILITIES	RUPEES	RUPEES	ASSETS	RUPEES	RUPEES
<b><u>PARTNERS CAPITAL</u></b>			<b><u>FIXED ASSETS</u></b>		
Biswanath Das	1973741.80		Furniture	47785.00	
Salary	360000.00		Less: Depreciation	4778.00	43007.00
Share of Profit	409598.86		Cycle	13690.00	
	<u>2743340.66</u>		Less: Depreciation	2054.00	11636.00
Less : Drawing	514573.95	2228766.71	Aquaguard	20427.00	
Mihir Guin	2280258.54		Less: Depreciation	3064.00	17363.00
Salary	360000.00		Electrical Installation	5103.00	
Share of Profit	273097.76		Less: Depreciation	765.00	4338.00
	<u>2913356.30</u>		Softwaire	10010.00	
Less : Drawing	413051.98	2500304.32	Less: Depreciation	2502.00	7508.00
Swapn Das	1921631.31		CC TV	12980.00	
Salary	360000.00		Less: Depreciation	974.00	12006.00
Share of Profit	136596.69				
	<u>2418228.00</u>		<b><u>DEPOSIT &amp; ADVANCES</u></b>		
Less : Drawing	11530.04	2406697.96	Advance to Land Lord	5796536.00	
			Advance Income Tax	350000.00	
Subhankar Biswas	1051199.31		GST Receivable	4424776.33	
Salary	360000.00		Duties & Taxes	1546619.95	12117932.28
Share of Profit	136596.69				
	<u>1547796.00</u>		<b><u>CURRENT ASSETS</u></b>		
Less : Drawing	389530.03	1158265.97	Cash-In-Hand	276792.76	
			Bank of Baroda	2129425.10	
<b><u>UNSECURED LOAN</u></b>		5914805.00	State bank of India	373538.00	
			Closing Working Progress	49428000.00	52207755.86
<b><u>CURRENT LIABILITIES</u></b>					
Sundry Creditors	7705530.18				
Advance from Customer	42457840.00				
Tds Payable (94A)	43096.00				
Tds Payable (94C)	5240.00				
Tds Payable (941C)	1000.00				
Tds Payable (94J)	0.00	50212706.18			
<b>TOTAL</b>		<u>64421546.14</u>	<b>TOTAL</b>		<u>64421546.14</u>

Signed in terms of our annexed report of even date

For Pradip Ghosh & Associates

  
Proprietor

Chartered Accountant

M.No. 053404

UDIN : 21053404AAAAAM1414

Date: 15/01/2021

Place : Kolkata



**M/s APEX REALTY**  
*Mihir Guin*  
**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 at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of APEX REALTY BIMALA APARTMENT, 28 PATUATOLA LANE, KHARDAH, KOLKATA, WEST BENGAL, 700115 AAWFA9689B.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 28 PATUATOLA LANE, KHARDAH, KOLKATA, WEST BENGAL-700115. and 0 branches.

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

(b) Subject to above,-

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

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

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

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	THE ASSESSEE MAINTAINS STOCK RECORDS OF BUILDING MATERIALS FOR VARIOUS PROJECTS BUT NOT PROPERLY. IT IS EXPLAINED TO US THAT BUILDING MATERIALS PURCHASED ARE CONSUMED FOR CONSTRUCTION OF FLATS AND SHPOS IMMEDIATELY AND THEREFORE STOCK MAINLY LIES IN WORK-IN-PROGRESS MODE. THEREFOUR IT IS NOT POSSIBLE FOR US TO GIVE QUANTITATIVE DETAILS OF BUILDING MATERIALS PURCHASED AND CONSUMED.
2	Others.	THE ASSESSEE IS A PROPERTY DEVELOPER ON JOINT VENTURE BASIS WITH THE LAND LORDS. WHETHER ANY FLATS TRANSFERRED DURING THE PREVIOUS YEAR FOR A CONSIDERATION LESS THAN THE VALUE ADOPTED OR ASSESSED OR ASSESSABLE BY ANY AUTHORITY OF A STATE GOVERNMENT REFERRED TO IN SECTION 43CA OR -50C, COULD NOT BE VERIFIED BY US FOR WANT OF DOCUMENTS FOR THE PURPOSE.

Place KOLKATA  
Date 15/01/2021

Name PRADIP GHOSH  
Membership Number 053404  
FRN (Firm Registration Number) 317175E  
Address 40/3, MATRI MANDIR LANE, KOLKATA, WEST BENGAL, 700035

M/s APEX REALTY  
*Hein Ghosh*  
Partner



FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	APEX REALTY			
2	Address	BIMALA APARTMENT, 28 PATUATOLA LANE, KHARDA ,, KOLKATA, WEST BENGAL, 700115			
3	Permanent Account Number (PAN)	AAWFA9689B			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Sl No.	Type	Registration Number		
	1	Goods and Services Tax WEST BENGAL	19AAWFA9689B1ZO		
5	Status	Firm			
6	Previous year from	01/04/2019 to 31/03/2020			
7	Assessment Year	2020-21			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(b)-Gross receipts of profession exceeding specified limits			
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB				No
	Section under which option exercised				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				
	Name				Profit Sharing Ratio (%)
	BISWANATH DAS				42.85
	MIHIR GUIN				28.57
	SUBHANKAR BISWAS				14.29
	SWAPAN DAS				14.29
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
	Remarks				
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
	Sector	Sub Sector			Code
	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				
	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	Books prescribed				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of accounts are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	CASH BOOK, BANK BOOK, DEBTORS AND CREDITORS LEDGER, STOCK REGISTER	BIMALA APARTMENT 28 PATUATOLA LANE, KHARDAH		KOLKATA	WEST BENGAL 700115
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	CASH BOOK, BANK BOOK, DEBTORS AND CREDITORS LEDGER, STOCK REGISTER				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				
	No				

Section		Amount											
Nil													
13 a	Method of accounting employed in the previous year	Mercantile system											
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No											
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.												
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)											
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No											
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.												
	ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)											
	Total												
13 f	Disclosure as per ICDS.												
	ICDS	Disclosure											
14 a	Method of valuation of closing stock employed in the previous year.	COST											
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No											
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)											
15	Give the following particulars of the capital asset converted into stock-in-trade												
	(a) Description of capital asset	(b) Date of acquisition (c) Cost of acquisition (d) Amount at which the asset is converted into stock-in trade											
	Nil												
16	Amounts not credited to the profit and loss account, being:-												
16 a	The items falling within the scope of section 28												
	Description	Amount											
	Nil												
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned												
	Description	Amount											
16 c	Escalation claims accepted during the previous year												
	Description	Amount											
	Nil												
16 d	Any other item of income												
	Description	Amount											
	Nil												
16 e	Capital receipt, if any												
	Description	Amount											
	Nil												
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:												
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable					
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-												
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Open- ing WDV (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Purch- ase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deduct- ions(C)	Depreciat- ion Allowable (D)	Written Down Value at the end of the year (A+B- C-D)
	Furnitures & Fittings @ 10%	10%	47785		47785	0	0	0	0	0	0	4778	43007
	Plant & Machinery @ 15%	15%	39220		39220	12980	0	0	0	12980	0	6857	45343
	Intangible Assets @ 25%	25%	10010		10010	0	0	0	0	0	0	2502	7508

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

Partner

19 Amounts admissible under sections :											
S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines circular, etc., issued in this behalf.								
Nil											
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
Description											
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):								Amount		
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment the concerned authorities						
Nil											
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal advertisement expenditure etc										
Capital expenditure											
	Particulars									Amount in Rs.	
	Personal expenditure									Amount in Rs.	
	Particulars									Amount in Rs.	
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party									Amount in Rs.	
	Particulars									Amount in Rs.	
	Expenditure incurred at clubs being entrance fees and subscriptions									Amount in Rs.	
	Particulars									Amount in Rs.	
	Expenditure incurred at clubs being cost for club services and facilities used.									Amount in Rs.	
	Particulars									Amount in Rs.	
	Expenditure by way of penalty or fine for violation of any law for the time being force									Amount in Rs.	
	Particulars									Amount in Rs.	
	Expenditure by way of any other penalty or fine not covered above									Amount in Rs.	
	Particulars									Amount in Rs.	
	Expenditure incurred for any purpose which is an offence or which is prohibited by law									Amount in Rs.	
	Particulars									Amount in Rs.	
(b) Amounts inadmissible under section 40(a):-											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		





(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes	
Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available							
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes	
Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
Nature Of Liability	Amount in Rs.										
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
Nature Of Liability	Amount in Rs.										
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23 Particulars of any payment made to persons specified under section 40A(2)(b).											
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Amount							
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.											
Section	Description	Amount									
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											
Name of Person	Amount of income	Section	Description of Transaction	Computation if any							
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-											
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-											
26 (i)(A)(a) Paid during the previous year											
Section	Nature of liability	Amount									
26 (i)(A)(b) Not paid during the previous year											
Section	Nature of liability	Amount									
26 (i)B was incurred in the previous year and was											
26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											

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Section		Nature of liability		Amount	
Nil					
26 (i)(B)(b) not paid on or before the aforesaid date					
Section		Nature of liability		Amount	
Nil					
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)					
No					
27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts					
CENVAT/ITC		Amount		Treatment in Profit and Loss/Accounts	
Opening Balance					
Credit Availed					
Credit Utilized					
Closing/Outstanding Balance					
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-					
Type		Particulars		Amount	
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)(viii)					
Name of the person from whom shares received		PAN of the person, if available		Name of the company from which shares received	
Nil					
CIN of the company		No. of Shares Received		Amount of Fair Market consideration paid	
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same					
Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares	
Nil					
Amount of consideration received		Fair Market value of the shares			
A(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:					
SI No.		Nature of Income		Amount	
Nil					
B(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:					
SI No.		Nature of Income		Amount	
Nil					
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)					
Name of the person from whom amount borrowed or repaid on hundi		PAN of the person, if available		Address Line 1	
Nil					
Address Line 2		City or Town or District		State	
Pincode		Amount borrowed		Date of Borrowing	
Amount due including interest		Amount repaid		Date of Repayment	
A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.					
(b) If yes, please furnish the following details					
SI No.		Under which clause of sub-section (1) of		Amount (in Rs.)	
Whether the excess of money available with the associated		If yes, whether the excess money		If no, the amount (in Rs.) of imputed interest on such excess	
		has		income on such excess	
Expected date of repatriation of money					



section 92CE primary adjustment is made ?	primary adjustment	enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	is within the prescribed time.	been repatriated within the prescribed time	money which has not been repatriated within the prescribed time
Nil					

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

(b) If yes, please furnish the following details

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

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil								

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the	Nature of transaction receipt	Amount of receipt	Date Of receipt
		Kolkata		M/s APEX REALTY		



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		assessee) of the Payer	
Nil			

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

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

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

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

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

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

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

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
Nil							

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

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or an account payee bank draft during the previous year:—

S.No.	Name of the lender, or depositor or person	Address of the lender, or depositor or person from	Permanent Account Number (if available with the assessee) of the	Amount of repayment of loan or deposit or
Nil				



	from whom specified advance is received	whom specified advance is received	lender, or depositor or person from whom specified advance is received	any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
	Nil			

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

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks
								Nil

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**  
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**  
If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73  
If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

S.No	Section	Amount
		Nil

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment or receipt of the nature specified in column (3)	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	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central

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						rate out of (5)	rate out of (7)	Gov out of and (8)	
1	CALA158 41A	194A	Interest of her than I nterest on securities	1536138	1530960	1530960	153096	0	0
2	CALA158 41A	194C	Payments to contrac tors	12798718	12798718	12798718	136715	0	0
3	CALA158 41A	194H	Commissi on or brok erage	30105	30105	30105	1505	0	0
4	CALA158 41A	194-IC	Payment u nder speci fied agree ment	460000	460000	460000	46000	0	0
5	CALA158 41A	194J	Fees for pr ofessional or technic al services	520520	520520	520520	52052	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.
1	CALA15841A	26Q	31/07/2019	20/07/2019	Yes	
2	CALA15841A	26Q	31/10/2019	21/10/2019	Yes	
3	CALA15841A	26Q	31/01/2020	16/01/2020	Yes	
4	CALA15841A	26Q	31/12/2020	10/06/2020	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **No**

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount under section 201(1A)/206C(7) is payable	Dates of payment
Nil				

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

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

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

35 bA Raw materials :

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

35 bB Finished products :

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

35 bC By products :



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

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

S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment
Nil						

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) of clause (22) of section 2. If yes, please furnish the following details:-

Sl No.	Amount received (in Rs.)	Date of receipt
Nil		

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
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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 as may be reported/identified by the auditor

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:

Sl No	Particulars	Previous Year	Preceding previous Year
a	Total turnover of the assessee	39969950	17180800
b	Gross profit / Turnover	7599548 / 39969950 19.01%	4104483 / 17180800 23.89%
c	Net profit / Turnover	2395890 / 39969950 5.99%	1030543 / 17180800 6.00%
d	Stock-in-Trade / Turnover	49428000 / 39969950 123.66%	44552000 / 17180800 259.31%
e	Material consumed/ Finished goods produced	%	%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If No yes, please furnish

Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing	Whether the Form contains information about all details/transactions which are required to be reported.	If not, please furnish list of the details/transactions which are not reported.
Nil						

43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286

	No
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SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
	Nil				
A(c)	If Not due, please enter expected date of furnishing the report				
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2021)				
SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities
	Nil				

Place **KOLKATA**  
Date **15/01/2021**

Name **PRADIP GHOSH**  
Membership Number **953404**  
FRN (Firm Registration Number) **317175E**  
Address **40/3, MATRI MANDIR LANE, KOLKATA, WEST BENGAL, 700035.**

Form Filing Details	
Revision/Original	Original

Addition Details (From Point No. 18)							
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of		Total Amount
					MODVAT	Exchange Rate Change	
Furnitures & Fittings @ 10%							
Total of Furnitures & Fittings @ 10%							
Plant & Machinery @ 15%	1	29/02/2020	29/02/2020	12980	0	0	12980
Total of Plant & Machinery @ 15%							
Intangible Assets @ 25%							12980
Total of Intangible Assets @ 25%							

Deduction Details (From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Intangible Assets @ 25%			
Total of Intangible Assets @ 25%			0



This form has been digitally signed by PRADIP GHOSH having PAN ADAPG9243J from IP Address 45.250.245.170 on 2021-01-30 16:17:16.0 .

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*Heena Sinha*

Partner