

AGARWAL AMAN & CO.

CHARTERED ACCOUNTANTS

C/O SHREE PAWAN CLOTH CENTRE

BEHIND SAIBAL NURSING HOME

BIDHAN MARKET, SILIGURI-734001

Ph: 9832657571, 0353-2530764

E-mail: ca.amanslg@gmail.com, aman_ag2008@yahoo.com

DARJEELING REAL ESTATE AGENTS & DEVELOPERS

NEELKAMAL PLAZA, HILL CART ROAD

SILIGURI - 734001

Statement of Account for the year ended 31st March 2020



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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

- We have examined the balance sheet as on, 31st March 2020, and the profit & loss account for the period beginning from 01-Apr-2019 to ending on 31-Mar-2020, attached herewith, of
M/s DARJEELING REAL ESTATE AGENTS & DEVELOPERS
Neelkamal Plaza, Opp. Meghdoot Cinema Hall, Hill Cart Road , Siliguri - 734 001
AAJFD 0844 L.
- We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at *Siliguri* and 0 branches.
- (a) We report the following observations/comments/discrepancies/inconsistencies; if any: NIL
(b) Subject to above,-
 - 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.
 - 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 examination of the books.
 - 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:-
 - in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020; and
 - in the case of the profit & loss account of the Profit of the assessee for the year ended on that date.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- 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 are true and correct subject to following observations/qualifications, if any:
 - Proper stock records are not maintained by the assessee.
 - Indirect Tax Returns not available and could not be verified with books of accounts.



For Agarwal Aman & Co

(Signature and stamp/seal of the signatory)

Name of the signatory:

AMAN AGARWAL

Place: **Siliguri**

Date: **15-01-2021**

Proprietor, M. No. 307401

Firm reg. No. 328876E

Full Address: C/o Shree Pawan Cloth Centre, Bidhan Market
Road, Siliguri, Siliguri 734 001
UDIN: 21307401AAAAAY9117

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

1	Name of the assessee	M/s. DARJEELING REAL ESTATE AGENTS & DEVELOPERS
2	Address	Neelkamal Plaza, Opp. Meghdoot Cinema Hall, Hill Cart Road, Siliguri - 734 001, West Bengal
3	Permanent Account Number or Aadhaar Number	: AAJFD 0844 L
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	: -
5	Status	: PARTNERSHIP FIRM
6	Previous year	: 01-Apr-2019 to 31-Mar-2020
7	Assessment year	: 2020-21
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	: 44AB(a)
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB?	: Not applicable

PART - B

9	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	As per sch. 9a		
	(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.	As per sch.9b		
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).	As per sch.10		
	(b) If there is any change in the nature of business or profession, the particulars of such change.			
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.)	As per sch.11b		
	(c) List of books of account and nature of relevant documents examined.	As per sch.11c		
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No		
13	(a) Method of accounting employed in the previous year.	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.	Not Applicable		
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)



<p>(c) Actual cost or written down value, as the case may be.</p> <p>(ca) Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)</p> <p>(cb) Adjusted written down value</p> <p>(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—</p> <p style="padding-left: 20px;">Central Value Added Tax credits claimed and allowed under the Central</p> <p style="padding-left: 40px;">(i) Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,</p> <p style="padding-left: 40px;">(ii) change in rate of exchange of currency, and</p> <p style="padding-left: 40px;">(iii) subsidy or grant or reimbursement, by whatever name called.</p> <p>(e) Depreciation allowable.</p> <p>(f) Written down value at the end of the year.</p>													
<p>19 Amounts admissible under sections-</p> <p>a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(iia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m) 35AD, (n) 35CCA, (o) 35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s) 35DDA, (t) 35E:</p> <p>Amount debited to profit and loss account</p> <p>Amounts admissible as per the provisions of the Income Tax Act, 1961 and also 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.</p>	NIL												
<p>20 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)]</p>	NIL												
<p>(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):</p> <table border="1" data-bbox="113 1055 1173 1182"> <thead> <tr> <th>Serial number</th> <th>Nature of fund</th> <th>Sum received from employees</th> <th>Due date for payment</th> <th>The actual Amount paid</th> <th>The actual date of payment to the concerned authorities</th> </tr> </thead> <tbody> <tr> <td colspan="6" style="height: 40px;"> </td> </tr> </tbody> </table>	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities							NIL
Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities								
<p>21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -</p> <p>Capital expenditure</p> <p>Personal expenditure</p> <p>Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party</p> <p>Expenditure incurred at clubs being entrance fees and subscriptions</p> <p>Expenditure incurred at clubs being cost for club services and facilities used</p> <p>Expenditure by way of penalty or fine for violation of any law for the time being force</p> <p>Expenditure by way of any other penalty or fine not covered above</p> <p>Expenditure incurred for any purpose which is an offence or which is prohibited by law</p>	NIL												
<p>(b) Amounts inadmissible under section 40(a):-</p> <p>(i) as payment to non-resident referred to in sub-clause (i)</p> <p>(A) Details of payment on which tax is not deducted:</p> <p style="padding-left: 20px;">(I) date of payment</p> <p style="padding-left: 20px;">(II) amount of payment</p> <p style="padding-left: 20px;">(III) nature of payment</p> <p style="padding-left: 20px;">(IV) name and address of the payee</p>	NIL												
<p>(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)</p> <p>(I) date of payment</p>	NIL												



	(II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted	
(ii)	as payment referred to in sub-clause (ia) (A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
	(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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any	NIL
(iii)	as payment referred to in sub-clause (ib) Details of payment on which levy is not deducted: (A) (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
	(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. (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payer (V) amount of levy deducted (VI) amount out of (V) deposited, if any	NIL
(iv)	under sub-clause (ic) [Wherever applicable]	NIL
(v)	under sub-clause (ia)	NIL
(vi)	under sub-clause (iib)	NIL
(vii)	under sub-clause (iii) (A) date of payment (B) amount of payment (C) name and address of the payee	NIL
(viii)	under sub-clause (iv)	NIL
(ix)	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;	As per sch.21c
(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



Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar 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
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar 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
23	Particulars of payments made to persons specified under section 40A (2)(b).				As per sch.23
24	Amounts deemed to be profits and gains under section 32AC or 32AD 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 clauses (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 (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, 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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) 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.				Not Applicable
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.				Not Applicable
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?				No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount thereof				

29B	(a)	Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b)	If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	
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
30A	(a)	Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b)	If yes, please furnish the following details: (i) Under which clause of section 92CE(1) primary adjustment is made? (ii) Amount (in Rs.) of primary adjustment Whether the excess money available with the associated enterprise (iii) is required to be repatriated to India as per the provisions of section 92CE(2)? (iv) If yes, whether the excess money has been repatriated within the prescribed time If no, the amount (in Rs.) of imputed interest income on such (v) excess money which has not been repatriated within the prescribed time	NIL
30B	(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 section 94B(1)?	Not Applicable
	(b)	If yes, please furnish the following details:	
	(i)	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	
	(ii)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	
	(iii)	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	
	(iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B	NIL
	(v)	Details of interest expenditure carried forward as per sub-section (4) of section 94B	NIL
30C	(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 31-Mar-2021
	(b)	If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	
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: (i) name, address and Permanent Account Number or Aadhaar 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; whether the loan or deposit was taken or accepted by cheque or (v) 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 (vi) bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	As per sch.31a

<p>Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(b)</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>(ii) amount of specified sum taken or accepted;</p> <p>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(iv) 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.</p> <p>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</p>	NIL
<p>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:</p> <p>(ba)</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of receipt (in Rs.);</p> <p>(iv) Date of receipt;</p>	NIL
<p>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:</p> <p>(bb)</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of receipt (in Rs.);</p>	NIL
<p>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:</p> <p>(bc)</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Nature of transaction;</p> <p>(iii) Amount of payment (in Rs.);</p> <p>(iv) Date of payment;</p>	NIL
<p>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:</p> <p>(bd)</p> <p>(i) Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) Amount of payment (in Rs.);</p> <p>(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)</p>	NIL



	<p>(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</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>(ii) amount of the repayment;</p> <p>(iii) maximum amount outstanding in the account at any time during the previous year;</p> <p>(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(v) 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.</p>	As per sch.31c																
	<p>(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</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) 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.</p>	NIL																
	<p>(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:—</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>(ii) 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.</p> <p>(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 the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).</p>	NIL																
32	<p>(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:</p> <table border="1" data-bbox="119 1265 1173 1635"> <thead> <tr> <th>Sl No</th> <th>Assessment Year</th> <th>Nature of loss/allowance (in rupees)</th> <th>Amount as returned (in rupees)^</th> <th>All losses/allowances not allowed under section 115BAA</th> <th>Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA</th> <th>Amount as assessed (give reference to relevant order)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td colspan="8"><i>^If the assessed depreciation is less and no appeal pending then take assessed.</i></td> </tr> </tbody> </table> <p>(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</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>	Sl No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)^	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	<i>^If the assessed depreciation is less and no appeal pending then take assessed.</i>								NIL
Sl No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)^	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											
<i>^If the assessed depreciation is less and no appeal pending then take assessed.</i>																		



33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Section under which deduction is claimed	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: 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Yes, As per sch. 34a					
	(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: <table border="1" data-bbox="119 896 1173 1142"> <tr> <th data-bbox="119 896 327 1142">Tax deduction and collection Account Number (TAN)</th> <th data-bbox="327 896 438 1142">Type of Form</th> <th data-bbox="438 896 566 1142">Due date for furnishing</th> <th data-bbox="566 896 726 1142">Date of furnishing, if furnished</th> <th data-bbox="726 896 1173 1142">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.</th> </tr> </table>	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.	Yes, As per sch. 34b
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.			
	(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: <table border="1" data-bbox="119 1209 1173 1321"> <tr> <th data-bbox="119 1209 470 1321">Tax deduction and collection Account Number (TAN)</th> <th data-bbox="470 1209 774 1321">Amount of interest under section 201(1A)/206C(7) is payable</th> <th data-bbox="774 1209 1173 1321">Amount paid out of column (2) along with date of payment.</th> </tr> </table>	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Yes, As per sch. 34c		
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.					
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded: (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any.	Not Applicable					
	(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: 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.	Not Applicable					
	B Finished products/By-products : (i) opening stock;	Not Applicable					



	(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.											
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: - (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.	Not Applicable										
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?	No										
	(b) If yes, please furnish the following details: (i) Amount received (in Rs.) (ii) 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.	NA										
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.	NA										
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.	NA										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	As per sch.40										
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										
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	No										
	(b) If yes, please furnish:	NIL										
	<table border="1"> <thead> <tr> <th>Income-tax Department Reporting Entity Identification Number</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>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.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.						
Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.								
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)	No										
	(b) if yes, please furnish the following details:											
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity											
	(ii) Name of parent entity											
	(iii) Name of alternate reporting entity (if applicable)											
	(iv) Date of furnishing of report											

(c) if not due, Expected date of filing						
44	Break-up of total expenditure of entities registered or not registered under the GST:					This clause is kept in abeyance till 31-Mar-2021
	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	



For Agarwal Aman & Co

(Handwritten signature)

(Signature and stamp/seal of the signatory)

Name of the signatory:

AMAN AGARWAL

Proprietor, M. No. 307401

Firm reg. No. 328876E

Full Address : Bidhan Market Road, Siliguri 734001 West Bengal

Place: SILIGURI

Date: 15-01-2021

9a: Details of profit sharing ratio

Name	Profit share %
1 NISHITH KUMAR AGARWAL	75
2 Sarvesh Agarwal	12.5
3 Mamta Agarwal	12.5
Total	100

9b: Change in profit sharing ratio

Date of Change	Name	Type of Change	Old %	New %	Remarks
1 01-Apr-2019	Sarvesh Agarwal	Addition	0	12.5	ADDITION
2 01-Apr-2019	Mamta Agarwal	Addition	0	12.5	ADDITION
3 01-Apr-2019	Mohammad Zahur	Deletion	25	0	DELETION

10: Details of business \ profession

Sector	Sub-Sector	Code	Particulars of change
1 Real Estate & Renting	Others	07005	No Change

11b: Books maintained

	Address
1 Bank book	Neelkamal Plaza, Opp. Meghdoot Cinema Hall, Hill Cart Road, Siliguri-734 001, West Bengal
2 Cash book	. -do-
3 Journal	. -do-
4 Ledger	. -do-
5 Purchase register	. -do-
6 Sales register	. -do-

11c: Books / documents examined

1 Bank book
2 Cash book
3 Journal
4 Ledger
5 Purchase register
6 Sales register

13f: Disclosure as per ICDS

ICDS	Disclosure
1 ICDS I - Accounting Policies	The fundamental accounting assumptions of Going concern, Consistency and Accrual Concept are followed. There is no change in accounting policies during the previous year having any material effect.
2 ICDS II - Valuation of Inventories	Inventories have been valued at cost or net realizable value whichever is lower.
3 ICDS III - Construction Contracts	NA
4 ICDS IV - Revenue Recognition	The revenue from sale of goods has been recognized as and when the sale has occurred with reasonable certainty of its collection. There was no amount which has not been recognized as revenue during the previous year due to lack of reasonable certainty of its ultimate collection.



Schedules to Form 3CD - M/s. DARJEELING REAL ESTATE AGENTS & DEVELOPERS - A.Y. 2020-21

5	ICDS V - Tangible Fixed Assets	Tangible Fixed Assets have been shown with actual cost plus other incidental cost but minus depreciation as per IT Act 1961. The fixed assets have not been revalued during the year.
6	ICDS VII - Governments Grants	NA
7	ICDS IX - Borrowing Costs	NA
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision has been recognized on the basis of reasonable certainty and has been made with proper degree of estimation to be payable at future date as a result of past events. No contingent Liability or Asset has been recognized during the P.Y.

17: Section 43CA or 50C applicable cases

Details of property		Address	Consideration received or accrued	Value adopted or assessed or assessable	Section
1	PANCHANAI SUNDAR PROJECT, FLAT NO A-1	CHAMPASARI, SILIGURI-734003, West Bengal	32,32,500	37,95,500	43CA
2	PANCHANAI SUNDAR PROJECT, FLAT NO C-4	CHAMPASARI, SILIGURI-734003, West Bengal	32,21,000	33,84,192	43CA
3	PANCHANAI SUNDAR PROJECT	CHAMPASARI, SILIGURI-734003, West Bengal	32,44,000	34,91,136	43CA
4	PANCHANAI SUNDAR PROJECT	CHAMPASARI, SILIGURI-734003, West Bengal	34,46,150	37,76,196	43CA
5	PANCHANAI SUNDAR PROJECT, FLAT NO A-4	CHAMPASARI, SILIGURI-734003, West Bengal	34,23,750	36,05,586	43CA
Total			1,65,67,400	1,80,52,610	



18 (i): Depreciation allowable under the Act

Block of Assets	Rate	W.D.V. as on 01.04.19	Adjustment made to the W.D.V. under section 115BAA	Adjusted W.D.V.	Additions up to 4.10.19	Additions after 4.10.19	Additions not put to use during the year	Deletion	Total	Depreciation	W.D.V. as on 31.03.2020
5- Cars(up to 22-8-19), Plant, machinery	15%	NIL	NIL	NIL	95,135	NIL	NIL	NIL	95,135	14,270	80,865
9- Computer, Energy saving devices, etc.	40%	24,301	NIL	24,301	NIL	NIL	NIL	NIL	24,301	9,720	14,581
Total		24,301	0	24,301	95,135		0		1,19,436	23,990	95,446



18 (ii): Details of Additions to Fixed Assets

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
5- Cars(up to 22-8-19), Plant, machinery	43,035	22-Aug-2019	22-Aug-2019	
5- Cars(up to 22-8-19), Plant, machinery	52,100	22-Aug-2019	22-Aug-2019	
Total of block 5	95,135			
Grand Total	95,135			

21c: Inadmissible expenses u/s 40(b)/40(ba)

Particulars	Section	Amount Debited to P/L A/C	Admissible Amount	Inadmissible Amount	Remarks
Interest	40(b)	1,52,517	1,52,517	NIL	152517 (Interest debited in P & L A/c) less 152517 (Interest allowable u/s 40b)
Remuneration	40(b)	4,80,000	4,80,000	NIL	480000 (Remuneration debited in P & L A/c) less 480000 (Remuneration allowable u/s 40b)

23: Payments to specified persons u/s 40A(2)(b)

Name	Amount	Relation	PAN	Nature of Transaction
1 NISHITH KUMAR AGARWAL	94,916	PARTNER	ACCPA 8183 G	INTEREST ON CAPITAL
2 NISHITH KUMAR AGARWAL	2,40,000	PARTNER	ACCPA 8183 G	REMUNERATION
3 MAMTA AGARWAL	4,350	PARTNER	ADCPA 3958 Q	INTEREST ON CAPITAL
4 SARVESH AGARWAL	53,251	PARTNER	CODPA 4691 G	INTEREST ON CAPITAL
5 SARVESH AGARWAL	2,40,000	PARTNER	CODPA 4691 G	REMUNERATION
Total	6,32,517			

31a: Loans/ Deposits/ sums accepted u/s 269SS

Name	Address	PAN	Amount of deposit/ loan	squared up	Maximum Amount o/s	Accepted by Cheque/D D/ECS	Accepted by A/c payee Cheque/DD
1 Aditya Agarwal	Siliguri		1,00,000	No	1,00,675	NEFT	N A
2 Bishwakarma Real Build	Siliguri		15,00,000	No	16,06,312	RTGS	N A
3 Chandra Rekha Sharma	Siliguri		15,41,884	No	15,41,884	Cheque	Yes
4 Gigia Devi Kishanlal	Siliguri		10,00,000	No	10,06,750	Cheque	Yes
5 Padmakala Sharma	Siliguri		5,00,000	Yes	5,00,000	Cheque	Yes
6 Puran Chettri	Siliguri		1,00,000	Yes	1,00,000	IMPS	N A
7 Riverview Vanijya P Ltd	Siliguri		22,00,000	No	22,00,000	RTGS	N A
8 Shivshankar Enclave	Siliguri		1,00,000	No	70,000	NEFT	N A
Total			70,41,884				



31c: Loans/ Deposits/ sums repaid u/s 269T

Name	Address	PAN	Amount of repayment	Maximum Amount o/s	Repaid by Cheque/DD/ ECS	Repaid by A/c payee Cheque/DD
1 Padmakala Sharma	Siliguri		5,00,000	5,00,000	Cheque	Yes
2 Puran Chettri	Siliguri		1,00,000	1,00,000	NEFT	N A
3 Riverview Vanijya P Ltd	Siliguri		2,50,000	22,00,000	Cheque	Yes
4 B R Real Estate Pvt Ltd	Siliguri		3,30,000	3,30,000	Cheque	Yes
Total			11,80,000			



Schedules to Form 3CD - M/s. DARJEELING REAL ESTATE AGENTS & DEVELOPERS - A.Y. 2020-21

34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

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 (5)	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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1 CALD108 67D	194A	Interest other than Interest on securities	3,62,250	3,62,250	3,62,250	36,226	NIL	NIL	NIL
2 CALD108 67D	194-IC	Payment under Joint Development agreement	10,00,000	10,00,000	10,00,000	1,00,000	NIL	NIL	NIL
3 CALD108 67D	194C	Payments to contractors	3,17,501	3,17,501	3,17,501	3,176	NIL	NIL	NIL
4 CALD108 67D	194J	Fees for professional or technical services	1,33,000	1,33,000	1,33,000	13,300	NIL	NIL	NIL
5 CALD108 67D	192	Salary	3,78,000	3,78,000	3,78,000	18,000	NIL	NIL	NIL
Total			21,90,751	21,90,751	21,90,751	1,70,702	0	0	0



34b: TDS/TCS returns

Tax deduction and collection Account Number (TAN)	Type of Form	Due date	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.
CALD10867D	24Q	31-Jul-2019	12-Aug-2019	
CALD10867D	24Q	31-Oct-2019	04-Nov-2019	
CALD10867D	24Q	31-Jan-2020	24-Jan-2020	
CALD10867D	24Q	31-Jul-2020	10-Aug-2020	
CALD10867D	26Q	31-Oct-2019	04-Nov-2019	
CALD10867D	26Q	31-Jul-2020	10-Aug-2020	

34c: interest under section 201(1A) or section 206C(7).

Tax deduction and collection Account Number (TAN)	Amount of interest	Amount paid out of column (2)	Date of payment
1 CALD 10867 D	203	203	05-Aug-2019
2 CALD 10867 D	68	68	05-Sep-2019
3 CALD 10867 D	45	45	15-Jan-2020
4 CALD 10867 D	135	NIL	NIL
5 CALD 10867 D	2,712	NIL	NIL
Total	3,163	316	

40: Accounting Ratios

	Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1 Total turnover of the assessee	2,33,78,900		3,47,35,631	
2 Gross profit/turnover	23,64,893	10.12	21,76,835	6.27
3 Net profit/turnover	4,32,857	1.85	3,80,425	1.1
4 Stock-in-trade/turnover	NIL	NIL	NIL	NIL
5 Material consumed to Finished goods		NIL		NIL
Material consumed	NIL		NIL	
Finished goods produced	NIL		NIL	

Place: SILIGURI
Date: 15-01-2021



For Agarwal Aman & Co

Aa Ag

AMAN AGARWAL

Proprietor, M. No. 307401

Firm reg. No. 328876E

**DARJEELING REAL ESTATE AGENTS & DEVELOPER
NEELKAMAL PLAZA, OPP. MEGHDOOT CINEMA HALL
HILL CART ROAD, SILIGURI**

BALANCE SHEET AS AT 31ST MARCH 2020

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
<u>PARTNERS CAPITAL A/C</u> As per schedule "A"		21,67,642.05	<u>FIXED ASSETS</u> As per schedule "B"		95,446.27
<u>UNSECURED LOANS</u> As per details		84,47,908.00	<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>CURRENT LIABILITIES</u>			<u>CURRENT ASSETS</u>		
Sundry Creditors	77,40,144.06		Closing Stock(as taken valued and certified by a partner)		78,83,764.00
Advance For Flat	18,00,000.00		Sundry Debtors		8,67,042.00
Other Liabilities	1,12,726.00	96,52,870.06	Cash at Bank A/c		1,24,432.70
			Cash in hand (As certified by partner)		3,28,073.00
			<u>LOANS, ADVANCES & DEPOSITS</u>		
			Loan & Advance(Assets)	88,97,177.00	
			Security Deposit	5,00,000.00	
			GST Input	5,02,567.14	
			Excess TDS paid	1,099.00	
			Advance to Suppliers	10,68,819.00	1,09,69,662.14
		2,02,68,420.11			2,02,68,420.11

In terms of our report of even date

PLACE : Siliguri.

DATED : 15th day of January, 2021



For Agarwal Aman & Co.
Chartered Accountants

(Signature)

(Aman Agarwal)

Proprietor

Membership No. 307401

Darjeeling Real Estate Agents & Developers

(Signature)
Partner

**DARJEELING REAL ESTATE AGENTS & DEVELOPER
NEELKAMAL PLAZA, OPP. MEGHDOOT CINEMA HALL
HILL CART ROAD, SILIGURI**

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

Particulars	Amount	Particulars	Amount
To Opening Stock	1,71,22,583.00	By Sale	2,33,78,900.00
„ Purchase	61,65,559.66	„ Closing Stock	78,83,764.00
„ Direct Expenses	56,09,628.00		
„ Gross Profit C/F	23,64,893.34		
	3,12,62,664.00		3,12,62,664.00
To Accounting Charges	60,000.00	By Gross Profit	23,64,893.34
„ Audit Fees	12,000.00	„ Discount Received	3.00
„ Bank Charges	2,234.30	„ Round Off	2.36
„ Conveyance & Travelling	80,000.00		
„ Driver Salary	1,14,000.00		
„ Fuel & Power Expenses	15,180.00		
„ GST Late Fees	1,05,840.00		
„ HIRA Registration Expenses	52,760.00		
„ Interest on TDS	547.00		
„ Interest on Unsecured Loans	3,62,250.00		
„ Miscellaneous Expenses	39,783.00		
„ Mobile & Internet Expenses	11,000.00		
„ Printing & Stationery	23,940.00		
„ Salary to Staff	3,96,000.00		
„ Depreciation	23,990.00		
„ Net Profit C/D	10,65,374.40		
	23,64,898.70		23,64,898.70
To Interest to Partners	1,52,517.00	By Net Profit B/D	10,65,374.40
„ Salary to Partners	4,80,000.00		
„ Net Profit (transferred to Partners capital a/c)	4,32,857.40		
	10,65,374.40		10,65,374.40
	-		-

In terms of our report of even date

PLACE : Siliguri.

DATED : 15th day of January, 2021



For Agarwal Aman & Co.
Chartered Accountants

(Aman Agarwal)

Proprietor

Membership No. 307401

Darjeeling Real Estate Agents & Developers

Aliseth Pinar Agarwal
Partner

**DARJEELING REAL ESTATE AGENTS & DEVELOPER
NEELKAMAL PLAZA, OPP. MEGHDOOT CINEMA HALL
HILL CART ROAD, SILIGURI**

SCHEDULE "A"

Details of Partners Capital Account as on 31st March 2020

Name of Partner	Opening Balance	Addition	Interest	Salary	Share of Profit	Withdrawals	Closing Balance
Mohammed Zahur	3,42,262.16	-	-	-	-	3,42,262.16	-
Nishith Kumar Agarwal	17,48,787.65	735.00	94,916.00	2,40,000.00	3,24,643.00	8,12,500.00	15,96,581.65
Mamta Agarwal	-	1,50,123.00	4,350.00	-	54,107.00	1,35,000.00	73,580.00
Sarvesh Agarwal	-	6,10,122.00	53,251.00	2,40,000.00	54,107.40	4,60,000.00	4,97,480.40
TOTAL	20,91,049.81	7,60,980.00	1,52,517.00	4,80,000.00	4,32,857.40	17,49,762.16	21,67,642.05

SCHEDULE "B"

Details of Fixed Assets as on 31st March 2020

Name of Item	Rate	Opening Balance as on 01.04.2019	Addition up to 30.09.2019	Addition after 30.09.2019	Sale during the year	Total	depreciation during the year	Closing Balance on 31.03.2020
Air Conditioner	15%	-	95,135.00	-	-	95,135.00	14,270.00	80,865.00
Computer	40%	24,301.27	-	-	-	24,301.27	9,720.00	14,581.27
TOTAL		24,301.27	95,135.00	-	-	1,19,436.27	23,990.00	95,446.27

Details of Unsecured Loans 31.03.2020

SCHEDULE "C"

NAME OF PARTY	OP. BALANCE	ADDITION	INTEREST	T.D.S.	REPAYMENT	CL. BALANCE
Aditya Agarwal	-	1,00,000.00	750.00	75.00	-	1,00,675.00
Bishwakarma Real Build	-	15,00,000.00	1,18,125.00	11,813.00	-	16,06,312.00
B R Real Estate Pvt Ltd	3,30,000.00	-	-	-	3,30,000.00	-
Chandra Rekha Sharma	-	15,41,884.00	-	-	-	15,41,884.00
Gigia Devi Kishanlal	-	10,00,000.00	7,500.00	750.00	-	10,06,750.00
Padmakala Sharma	-	5,00,000.00	-	-	5,00,000.00	-
Puran Chettri	-	1,00,000.00	-	-	1,00,000.00	-
Radial Tie Up Pvt Ltd	20,00,000.00	-	1,80,000.00	18,000.00	-	21,62,000.00
Riverview Vanijya P Ltd	-	22,00,000.00	55,875.00	5,588.00	2,50,000.00	20,00,287.00
Shivshankar Enclave	(70,000.00)	1,00,000.00	-	-	-	30,000.00
Total	22,60,000.00	70,41,884.00	3,62,250.00	36,226.00	11,80,000.00	84,47,908.00



Darjeeling Real Estate Agents & Developers

Nishith Kumar Agarwal
Partner

DARJEELING REAL ESTATE AGENTS & DEVELOPER
NEELKAMAL PLAZA, OPP. MEGHDOOT CINEMA HALL
HILL CART ROAD, SILIGURI

Details of Balance Sheet and P & L Account as on 31st March 2020

Particulars	Amount	Amount
DIRECT EXPENSES		
Development Agreement Expenses	1,30,991.00	
Engineer & Consultancy Expenses	80,000.00	
JCB Works	2,25,150.00	
Labour Charges	8,86,480.00	
Land Development Consideration	10,00,000.00	
Land Development Expenses	48,000.00	
Land Mutation Expenses	460.00	
Land Registration Expenses	1,01,600.00	
Legal & Consultancy Fee	53,000.00	
Plan Sanction Fees	27,65,659.00	
Site Expenses	33,170.00	
Site Guard Salary	96,000.00	
Site Manager Salary	1,56,000.00	
WSEDCL	33,118.00	56,09,628.00
SUNDRY DEBTORS :		
Arindam Dutta	2,35,000.00	
Bhupendra Pokhrel	2,30,042.00	
Tanuj Kumar	2,02,000.00	
Vivek Subba	2,00,000.00	8,67,042.00
ADVANCE TO SUPPLIERS :		
Ashok Hardware Agencies	6,72,679.00	
Shrawan Enterprises	3,96,140.00	10,68,819.00
ADVANCE FOR FLAT		
Padmakala Sharma	10,00,000.00	
Sangita Gautam	8,00,000.00	18,00,000.00
OTHER LIABILITIES :		
Audit Fees Payable	12,000.00	
TDS Payable	37,726.00	
Salary Payable	63,000.00	1,12,726.00



Darjeeling Real Estate Agents & Developers

Neelkamal
 Partner

SUNDRY CREDITORS :

Anish Jasiwal	7,65,000.00	
Bablu Das	9,69,600.00	
Beekay Associates	2,92,242.00	
Chowdhury Enterprise	4,11,512.00	
DIGI Max	7,840.00	
Durga Iron Stores	1,67,816.00	
Fire Protection	31,484.00	
Kushal Barman	13,39,700.00	
LAUHA PRATHISTAN	8,800.00	
Maa Tara Traders	2,00,000.00	
Malin Roy	8,05,500.00	
Mangalam Agencies	4,930.00	
Naresh Kumar Das	8,14,550.00	
P.M. Mercantiles	71,683.00	
Priyanshu Jaiswal	7,65,000.00	
Rahaman & Hussain Enterprise	1,95,163.06	
Rahul Hardware Stores	11,283.00	
Ranjit Saha	5,30,000.00	
Ratan Supplier	46,822.00	
Sanitary Stores	9,209.00	
Tejpal & Sons	59,478.00	
Ujhania Trading Co	2,32,532.00	77,40,144.06

LOANS & ADVANCES :

Greentop Vinimay Pvt.Ltd (Asset)	10,30,000.00	
Mamta Agarwal (C/o Sanjiv Ag)	15,00,000.00	
Mukesh Nemani	5,07,177.00	
Panchnai Associates	5,20,000.00	
Rajesh Khadiya	9,00,000.00	
Sangay Tashi Dukpa	45,000.00	
Sarvambh Vanijya Pvt Ltd	24,90,000.00	
Shree Shyam Impex	3,50,000.00	
Sunil Kumar Agarwal	2,55,000.00	
Sunil Singh	5,00,000.00	
Topwell Developers Consultants Pvt Ltd	8,00,000.00	88,97,177.00

FLAT SALE :

Jai Narayan Sapkota	33,24,000.00	
Binod Yonzon	34,87,500.00	
Arindam Dutta	32,32,500.00	
Hammond Tamba & Priti Tamba	32,21,000.00	
Yogesh Prasad	32,44,000.00	
Malati Sharma	34,46,150.00	
Garjbir Thapa	34,23,750.00	2,33,78,900.00



Darjeeling Real Estate Agents & Developers

Shishir Kumar Agmal
Partner

M/s DARJEELING REAL ESTATE AGENTS & DEVELOPERS
NEELKAMAL PLAZA, HILL CART ROAD
SILIGURI - 734001

NOTES ON ACCOUNTS

1. SYSTEM OF ACCOUNTING:

The Firm maintains its accounts on mercantile basis. All incomes and expenses are being accounted for on accrual basis except for those items the amounts whereof cannot be determined or are negligible.

2. DEPRECIATION:

Depreciation on fixed assets has been provided in accordance with the Income Tax Act, 1961 at the rate as specified in the said Act.

3. FIXED ASSETS:

Fixed Assets has not been revalued during the year.

4. RECOGNITION OF INCOME & EXPENDITURE:

All known Incomes & Expenditures having a material bearing on the financial Statement have have been recognized on accrual basis.

Place : Siliguri

Date : 15th day of January, 2021



For, Agarwal Aman & Co.
Chartered Accountants

A handwritten signature in blue ink, appearing to read "Aman Agarwal".

(Aman Agarwal)
Proprietor

Membership No. 307401

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	AAJFD0844L		
Name	DARJEELING REAL ESTATE AGENTS & DEVELOPERS		
Address	, NEEL KAMAL PLAZA, HILL CART ROAD, OPP. MEGHDOOT CINEMA HALL, siliguri, WEST BENGAL, 734001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	264925651150221
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		432860
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	432860
	Net tax payable	4	135052
	Interest and Fee Payable	5	21663
	Total tax, interest and Fee payable	6	156715
	Taxes Paid	7	156720
	(+)Tax Payable /(-)Refundable (6-7)	8	-10
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 15-02-2021 23:24:36 from IP address 117.201.123.198 and verified by
NISITH KUMAR AGARWAL

having PAN ACCPA8183G on 15-02-2021 23:24:36 from IP address 117.201.123.198 using

Digital Signature Certificate (DSC).

DSC details: 18471098CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU