

# AVIJIT DUTTA & CO.

*Chartered Accountants*

2nd Floor, Maitra Bhawan, Sevoke Road, Siliguri - 734001  
E-mail : ca.avijitdutta@gmail.com, ca.avijitdutta@rediffmail.com

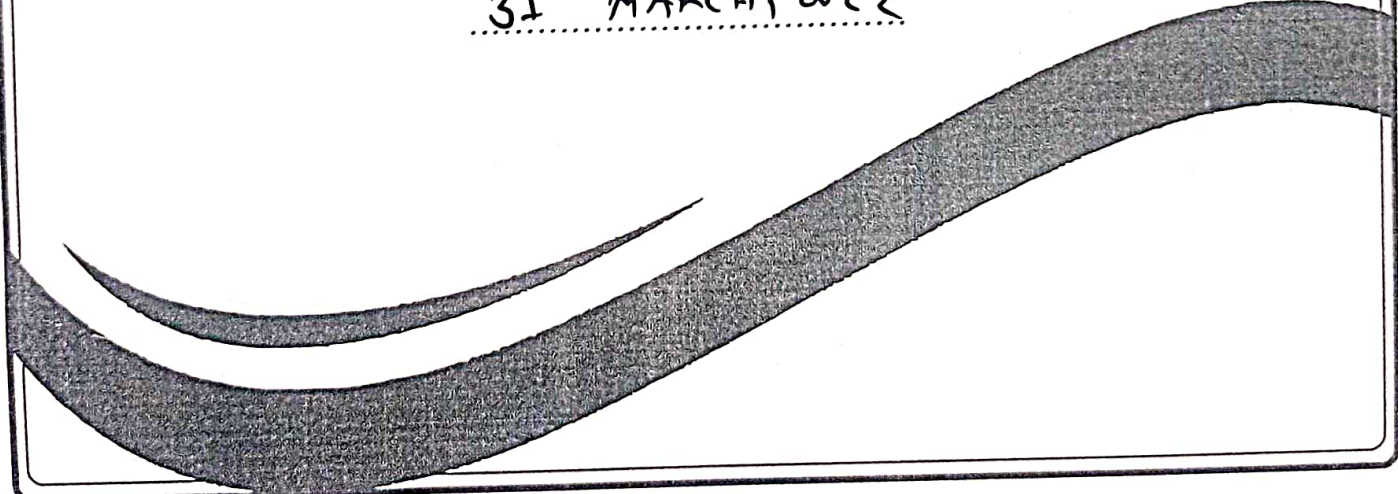


MODERN BUILDERS

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Statement of Accounts For The Year Ended  
31<sup>st</sup> MARCH, 2022



FORM NO. 3CB

[See rule 6G(1)(b)]

Audit Report Under Section 44AB(a) of the Income tax Act, 1961

in the case of a person referred to in clause (b) of sub - rule (1) of rule 6G

1. We have examined the Balance Sheet as on 31<sup>st</sup> March, 2022 and the Profit and Loss account for the period beginning from 1<sup>st</sup> April 2021 to ending on 31<sup>st</sup> March 2022, attached herewith, of **MORDERN BUILDERS:: COOCHBEHAR, [PAN:: AATFM2107K]**
2. We certify that the Balance Sheet and the Profit and Loss are in agreement with the books of account maintained at the head office at, H.N. Road, Coochbehar and zero branches.
3. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
- B. In our opinion, proper books of account have been kept by the head office and branches of the assessee as far as appear from our 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 31<sup>st</sup> March, 2022; 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.3 CD are true and correct.

FOR AVIJIT DUTTA & CO.  
CHARTERED ACCOUNTANTS

PLACE: SILIGURI  
Dated: 29/08/2022  
UDIN:22067054ARDYOU6083



*Avijit Dutta*  
[CA.AVIJIT DUTTA]  
Proprietor  
M. No.067054

M/S. MORDERN BUILDERS  
H.N. ROAD : : COOCHBEHAR

NOTES ON ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES :

- a. All Incomes and Expenditures are accounted for under accrual system of accounting.
- b. There is no change in the accounting policy being followed by the assessee from the previous year.
- c. GST on advances was being deposited on the basis of gross amount received from the buyers. However, from the month of December, 2021, there has been a change in the method of accounting the total amount received from the buyer is considered as including GST and the GST payable in the month is arrived at by reverse calculation of the total amount received.

2. VALUATION OF WORK-IN PROGRESS:

The closing work-in-progress is valued at cost.

3. REVENUE RECOGNITION:

- a. Revenue from sale of flats is recognized on completed contract basis, i.e. after the registration of the flat in the name of the buyer.
- b. Revenue from interest has been recognized on accrual basis.

4. INVESTMENTS:

Investment in Fixed Deposit has been recognized at cost plus accrued interest minus TDS by the bank. This investment is held as security against the working capital loan availed.

5. RELATED PARTY:

The related party transactions in terms of the AS-18 issued by the Institute of Chartered Accountants of India are as follows:

Name of the Related Party	SmtPranatiGhosh
Nature of Relationship	Mother of Sri Amit Kumar Ghosh one of the Partners
Description of the transaction	Advance received against sale of flat- Rs. 9,00,000/- is being brought forward and no transaction has been made during the year.  Loan of Rs. 14,50,000/- given during the year. No interest has been charged on such loan.



Amount Outstanding as on 31.03.2022	Advance against Flat- Rs. 9,00,000/- Loan – Rs. 14,50,000/-
Provisions or write off made during the year	None

**FOR AVIJIT DUTTA & CO.  
CHARTERED ACCOUNTANTS**

*Avijit Dutta*

[CA. AVIJIT DUTTA]  
PROPRIETOR  
M. No.067054



\_\_\_\_\_  
Partner

# MORDERN BUILDERS

## COOCHBEHAR

### BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 2022

<u>LIABILITIES</u>	<u>AMOUNT</u> ₹	<u>ASSETS</u>	<u>AMOUNT</u> ₹
<u>PARTNER'S CAPITAL ACCOUNT :</u> (per Annexure - "A")	2,03,79,996.07	<u>CURRENT ASSETS LOANS</u> <u>&amp; ADVANCES :</u>	
<u>CURED LOAN</u>	14,89,003.10	<u>CURRENT ASSETS :</u>	
<u>CURRENT LIABILITIES &amp;</u> <u>PROVISIONS :</u>		Closing Work-in-progress	2,53,63,318.00
Advance against Flat Sale	1,04,50,000.00	Sundry Debtors	1,71,000.00
ST Payable	3,000.00	Cash at Bank	33,96,279.27
Sundry Creditors	2,02,840.50	Cash in hand	86,583.20
Other Liabilities	10,000.00		<u>2,90,17,180.47</u>
	1,06,65,840.50	<u>LOANS &amp; ADVANCES :</u>	
		Fixed Deposits	12,24,951.00
		Advance Income Tax	4,75,000.00
		GST Paid on Advances	3,08,043.00
		TDS Receivable	6,408.00
		TCS Receivable	1,256.00
		Advance to Suppliers	4,255.20
		Loan to Pranati Ghosh	14,50,000.00
		Security Deposit	47,746.00
			<u>35,17,659.20</u>
	<u>3,25,34,839.67</u>		<u>3,25,34,839.67</u>

### AUDITORS' REPORT

In term of our Report of even date annexed.

FOR AVIJIT DUTTA & CO.  
CHARTERED ACCOUNTANTS

PARTNER

OFFICE :: SILIGURI  
DATE :: 29-08-2022

REGISTRATION NO :: 22067054ARDYOU6083



*Avijit Dutta*  
(CA AVIJIT DUTTA)  
PROPRIETOR  
(M. No. 067054)

# MORDERN BUILDERS

COOCHBEHAR

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2022

PARTICULARS	AMOUNT ₹	PARTICULARS	AMOUNT ₹
To Opening Work-in-progress	2,61,06,142.60	By Sale of Flats	3,27,71,000.00
" <u>Construction Cost</u>		" <u>Closing Work-in-Progress</u>	2,53,63,318.00
Materials	2,21,87,876.00		
Labour Charges	51,25,200.00		
" <u>Indirect Expenses</u>		" <u>Indirect Incomes</u>	
" Accounting Charges	18,000.00	" Interest on FD	54,205.00
" Audit Fees	10,000.00	" Roundoff	55.40
" Bank Charges	19,694.20		
" G.S.T. Paid	9,48,187.00		
" G.S.T.Late Fee	500.00		
" Interest on CC	2,58,420.00		
" Interest on Covid Loan	1,30,096.00		
" Rates & Taxes	9,911.00		
" TDS Return Filing Fee	500.00		
" Repairs and Maintainance	59,642.00		
" Balance c/d	33,14,409.60		
	5,81,88,578.40		5,81,88,578.40
" Interest on Partners'capital	9,61,240.00	" Balance b/d	33,14,409.60
" Remuneration to Partners	1,20,000.00		
" Net Profit (Transferred to Partners' Capital A/c)	22,33,169.60		
	33,14,409.60		33,14,409.60

### AUDITORS' REPORT

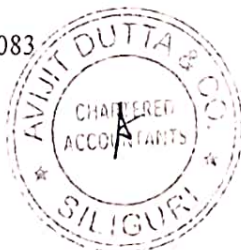
In term of our Report of even date annexed.

**FOR AVIJIT DUTTA & CO.  
CHARTERED ACCOUNTANTS**

\_\_\_\_\_  
PARTNER

PLACE :: SILIGURI  
DATED :: 29-08-2022

JDIN: 22067054ARDYOU6083



*Avijit Dutta*  
**(CA AVIJIT DUTTA)**  
PROPRIETOR  
(M. No. 067054)

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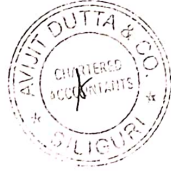
ANNEXURE-"A"

(To and forming part of Balance Sheet and Profit & Loss Account)

PARTNER'S CAPITAL ACCOUNT AS ON 31ST MARCH,2022

NAME OF PARTNERS	BALANCE AS ON 31/03/2021	Addition	INTEREST ON CAPITAL	SHARE OF PROFIT	REMUNERATION	DRAWINGS	BALANCE AS ON 31/03/2022
Amit Kumar Ghosh	61,74,726.16	9,00,000.00	3,70,483.00	7,44,389.86	40,000.00	1,18,360.00	81,11,239.02
Sekhar Guha Roy	42,36,679.15	5,00,000.00	2,54,201.00	7,44,389.86	40,000.00	1,18,359.00	56,56,911.01
Subhajit Dutta	56,09,260.16	-	3,36,556.00	7,44,389.88	40,000.00	1,18,360.00	66,11,846.04
<b>TOTAL</b>	<b>1,60,20,665.47</b>	<b>14,00,000.00</b>	<b>9,61,240.00</b>	<b>22,33,169.60</b>	<b>1,20,000.00</b>	<b>3,55,079.00</b>	<b>2,03,79,996.07</b>

FOR AVIJIT DUTTA & CO.  
CHARTERED ACCOUNTANTS



*Avijit Dutta*  
CA AVIJIT DUTTA)  
PROPRIETOR  
(M. No. 067054)

\_\_\_\_\_  
PARTNER

**MORDERN BUILDERS**  
COOCHBEHAR

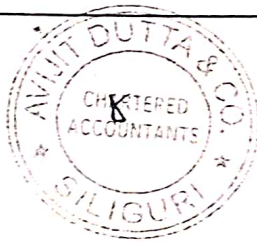
DETAILS FORMING PART OF BALANCE SHEET AS ON 31st MARCH, 2022

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b><u>SECURED LOAN</u></b>		
SBI C/C Account no.375603342657	2,201.10	
SBI COVID Loan Account no. 39531249579	14,86,802.00	14,89,003.10
<b><u>ADVANCE AGAINST FLAT SALE :</u></b>		
Barnali Dutta Kundu	10,00,000.00	
Chandan Kumar Barman	3,00,000.00	
Debasish Roy	3,00,000.00	
Kanika Saha	30,50,000.00	
Krishna Panda Chanda	2,00,000.00	
Pranati Ghosh	9,00,000.00	
Sanjay Bhowal	23,00,000.00	
Shipra Dutta Paul	3,00,000.00	
Sudip Kumar Dutta	10,00,000.00	
Swapan Debnath & Latika Debnath	11,00,000.00	1,04,50,000.00
<b><u>SUNDRY CREDITORS :</u></b>		
Swarupananda Hardware Store	1,200.00	
Tapan Sarkar	2,01,640.50	2,02,840.50
<b><u>OTHER LIABILITIES :</u></b>		
Audit Fees Payable	10,000.00	10,000.00
<b><u>SUNDRY DEBTORS :</u></b>		
Parimal Panda	71,000.00	
Sanjib Mandal & Saheli Chatterjee	1,00,000.00	1,71,000.00
<b><u>CASH AT BANK :</u></b>		
State Bank of India, Coochbehar (A/c no. 3699272972)	33,76,688.00	
Central Bank of India, Coochbehar	19,591.27	33,96,279.27
<b><u>FIXED DEPOSITS :</u></b>		
With State Bank of India, Coochbehar (FD no.37539016947)	11,77,154.00	
Opening Balance	54,205.00	
Add:Interest on FD	6,408.00	
Less: TDS on FD		12,24,951.00





PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b>ADVANCE TO SUPPLIERS :</b> Gourishankar Bihani		4,255.20
<b>SECURITY DEPOSIT :</b> Security Deposit with WBSEDCL		47,746.00

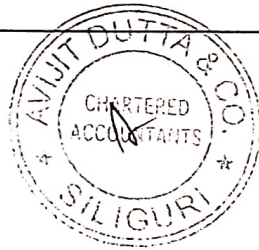


## MORDERN BUILDERS

COOCHBEHAR

DETAILS FORMING PART OF PROFIT & LOSS ACCOUNT AS ON 31st MARCH, 2022

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b><u>RATES &amp; TAXES :</u></b>		
Trade License Fee	3,500.00	
Land Khajna	312.00	
Municipal Tax	3,599.00	
Profession Tax	2,500.00	9,911.00



FORM NO. 3CD

[See Rule 6 G(2)]

STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED  
UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961

PART - A

1. NAME OF THE ASSESSEE : MODERN BUILDERS  
2. ADDRESS : Sulekha Apartment, H.N. Road,  
Coochbehar-736101  
3. PERMANENT ACCOUNT NUMBER : AATFM2107K  
4. WHETHER THE ASSESSEE IS LIABLE TO PAY INDIRECT TAX  
LIKE EXCISE DUTY, SERVICE TAX, SALES TAX, GOODS AND  
SERVICE TAX, CUSTOMS DUTY, ETC. IF YES, PLEASE  
FURNISH THE REGISTRATION NUMBER OR GST NUMBER OR  
ANY OTHER IDENTIFICATION NUMBER ALLOTTED FOR THE  
SAME : GST No:19AATFM2107K1ZX  
5. STATUS : PARTNERSHIP  
6. PREVIOUS YEAR : 2021-22  
7. ASSESSMENT YEAR : 2022-23  
8. INDICATE THE RELEVANT CLAUSE OF SECTION 44AB  
UNDER WHICH THE AUDIT HAS BEEN CONDUCTED : 44AB(a)

PART - B

9. (a) If firm or Association of Persons, indicate names of  
partners/members and their profit sharing ratios. : AMIT KUMAR GHOSH - 33.33%  
SHEKHAR GUHA ROY-33.33%  
SUBHAJIT DUTTA-33.33%  
(b) If there is any change in the partners/members or their profit-sharing  
ratios since the last date of preceding year, the particulars of such : N/A  
change.  
10. (a) Nature of business or profession (if more than one business or  
profession is carried on during the previous year, nature of every : CONSTRUCTION (Other Construction  
business or profession) : Activity-06010)  
(b) If there is any change in the nature of business or profession, the  
particulars of such change. : No  
11. (a) Whether books of account are prescribed under section 44AA, if  
yes, list of books so prescribed. : No  
(b) 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  
location.) of accounts maintained at each : Books of accounts-Cash Book, Ledger,  
Bank - Statement, Voucher, Etc.  
Address:Coochbehar  
(c) List of books of account examined. : As stated In 11(b)  
12. Whether the Profit and Loss Account includes any Profits & Gains  
assessable on presumptive basis, if yes, indicate the amount and the  
relevant section { 44AD, 44AE, 44AF, 44B,44BB, 44BBA, : No  
44BBB, Chapter XII-G, First Schedule or any other relevant Section}.  
13. (a) Method of accounting employed in the previous year. : Mercantile Basis  
(b) Whether there has been any change in the method of accounting  
employed vis-à-vis the method employed in the immediately  
preceding previous year. : As stated by the assessee there is no change  
in the method of accounting.  
(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  
(d) Details of deviation, if any, in the method of accounting employed  
in the previous year from accounting standards prescribed under  
Section 145 and the effect thereof on the Profit or Loss. : None  
(e) If answer to (d) above is in the affirmative, give details of such  
adjustments: : Not Applicable  
(f) Disclosure as per ICDS: : As per 'Annexure-1'



14. (a) Method of valuation of closing stock employed in the previous year. : At Cost  
 (b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit/Loss. Please furnish:- : None

15. Give the following particulars of the capital asset converted into stock in trade:-  
 (a) Description of Capital Assets; : None  
 (b) Date of acquisition  
 (c) Cost of acquisition  
 (d) Amount at which the asset is converted into stock in trade;

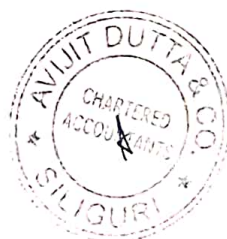
16. Amounts not credited to the Profit and Loss Account, being the items falling within the scope of section 28,  
 (a) the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds of sales tax or value added tax or goods and service tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned. : None  
 (b) escalation claims accepted during the previous years; : None  
 (c) any other item of income; : None  
 (d) capital receipt, if any. : None

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:- : None

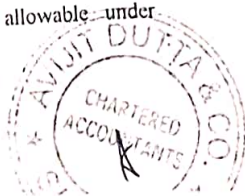
18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-  
 (a) Description of asset / block of assets.  
 (b) Rate of depreciation.  
 (c) Actual cost or written down value, as the case may be  
 (d) Additions/deductions during the year with dates, in the case of any addition of an asset, date put to use, including adjustments on account of - : Not Applicable  
 (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994  
 (ii) Change in rate of exchange of Currency, and  
 (iii) Subsidy or grant or reimbursement, by whatever name called  
 (e) Depreciation allowable.  
 (f) Written down value at the end of the year.

19. Amounts admissible under sections:-

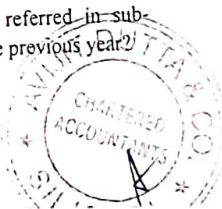
Sr No.	Section	Amount debited to P&L A/c	Amount admissible
(i)	32AC	N/A	N/A
(ii)	32AD	N/A	N/A
(iii)	33AB	N/A	N/A
	33ABA	N/A	N/A
(iv)		N/A	N/A
(v)	35(1)(i)	N/A	N/A
	35(1)(ii)	N/A	N/A
(vi)			
(vii)	35(1)(ia)	N/A	N/A
(viii)	35(1)(iii)	N/A	N/A
		N/A	N/A
(ix)	35(1)(iv)	N/A	N/A
(x)	35(2AA)	N/A	N/A
(xi)	35(2AB)	N/A	N/A
(xii)	35ABB	N/A	N/A
(xiii)	35AC	N/A	N/A
(xiv)	35AD	N/A	N/A



{xv 35CCA }	N/A	N/A
{xvi 35CCB }	N/A	N/A
{xvi 35CCC i)	N/A	N/A
{xvi 35CCD ii)	N/A	N/A
{xix 35D }		
{xx 35DD }	N/A	N/A
{xxi 35DDA }	N/A	N/A
{xxi 35E i)	N/A	N/A
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)}		None
{b} Details of Contributions received from employees for various funds as referred to in section 36(1)(va):		None
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		None
{b} amounts inadmissible under section 40(a):		None
(i) as payment to non resident referred to in sub clause (i)		None
(A) Details of Payment on which tax is not deducted:		None
(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):-		None
(ii) as payment referred to in sub-clause (ia)		None
(A) Details of Payment on which tax is not deducted:		None
(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.		None
(iii) as payment referred to in sub-clause (ib)		None
(A) Details of Payment on which levy is not deducted:		None
(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.		None
(iv) under sub-clause (ic)		None
(v) under sub-clause (iia)		None
(vi) under sub-clause (iib)		None
(vii) under sub-clause (iii)		None
(viii) under sub-clause (iv)		None
(ix) under sub-clause (v)		None
{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:-		None
{d} Disallowance/deemed income under section 40A(3)		
(A) On the basis of examination of books of accounts 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
(B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section 40A(3A):-		Yes
{e} provision for payment of gratuity not allowable under sec 40A(7).		Yes
{f} any sum paid by the assessee as an employer not allowable under section 40A(9);		None
{g} particulars of any liability of a contingent nature.		None



	(h) amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	None
	(i) amount inadmissible under the proviso to sec. 36(1)(iii)	None
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	None
23	Particulars of payments made to persons specified under Section 40A(2)(b).	As per 'Annexure-2'
24	Amounts deemed to be Profits and Gains under Section 32AC or 32AD or 33AB or 33AC or 33ABA	None
25	Any amount of Profit chargeable to tax under Section 41 & computation thereof.	None
26	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of Section 43B, the liability for which, {A} pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was  {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. * State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc is passed through the profit	None
27	{a} Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts.	No
	{b} Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.	None
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)(viia). If yes, please furnish the details for the same.	No
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 head 'income chargeable from other sources' as referred to in clause (ix) of sub-section 56? {b} If yes, furnish the following details i) Nature of income: ii) Amount thereof:	None
29B	{a} Whether any amount is to be included as income chargeable under head 'income chargeable from other sources' as referred to in clause (x) of sub-section 56? {b} If yes, furnish the following details i) Nature of income: ii) Amount thereof:	None as certified
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. {Sec 69D}	None
30A	{a} Whether primary adjustment to transfer price, as referred in sub-section (1) of section 92 CE has been made during the previous year? {b} If yes, furnish the following details:-	Not Applicable



- i) Under which clause of sub-section(1) of section 92CE, primary adjustment is made Not Applicable
- ii) Amount (in Rs.) of primary adjustment Not Applicable
- iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of 92CE Not Applicable
- iv) If yes, whether the excess money has been repatriated within the prescribed time limit Not Applicable
- v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time. Not Applicable
- 30B (a) Whether the assessee has incurred expenditure during the previous year by way of interest of similar nature, exceeding one crore rupees as referred to in sub-section(1) of section 94B No
- (b) If yes, furnish the following details
- i) Amount (in Rs) of expenditure by way of interest of similar nature incurred Not Applicable
- ii) Earning before interest, tax, depreciation, amortization (EBITDA) during the previous year (in Rs) Not Applicable
- iii) Amount of expenditure by way of interest, similar nature, as per (i) above which exceeds 30% of EBITDA as per (ii) above Not Applicable
- iv) Details of interest expenditure brought forward as per sub-section 4 of section 94B: Not Applicable
- v) Details of interest expenditure brought forward as per sub-section(4) of section 94B: Not Applicable
- 30C (a) Whether the assessee has entered into an impermissible avoidance arrangement as referred in section 96 during the previous year? None
- (b) If yes, please specify:-
- i) Nature of impermissible avoidance arrangement: Not Applicable
- ii) Amount (in Rs) of tax benefit in the previous year arising in aggregate, to all parties to an arrangement. Not Applicable
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 (if available with the assessee) of the lender or depositor;
- (ii) amount of loan or deposit taken or accepted;
- (iii) whether the loan or deposit was squared up during the previous year;
- (iv) maximum amount outstanding in the account at any time during the previous year;
- (v) whether the loan or deposit was taken or accepted cheque or bank draft or use of electronic clearing system through a bank account
- (vi) 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
- None
- (b)\* Particulars of each specified sum in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year :-
- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor;
- (ii) amount of specified sum taken or accepted;
- (v) whether the specified sum was taken or accepted cheque or bank draft or use of electronic clearing system through a bank account
- (vi) 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
- \* (These particulars 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 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 an event or occasion from a person, during a previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.

Not Applicable

(i) Name, address and permanent account no (if available with the assessee) of the payer,  
(ii) Nature of transaction  
(iii) Amount of receipt (in Rs),  
(iv) Date of receipt.

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 transactions relating to one event or occasions 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 -

None

(i) Name, address and permanent account no (if available with the assessee) of the payer,  
(ii) Amount of receipt (in Rs);

b(c) Particulars of each payment in an amount exceeding the limit specified in 269ST, in aggregate to a person in a day or in respect to a single transaction or 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 -

None

(i) Name, address and Permanent Account No. (if available with the assessee) of the payee,  
(ii) Nature of transaction  
(iii) Amount of payment (In Rs);  
(iv) Date of payment;

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

None

(i) Name, address and Permanent Account No. (if available with the assessee) of the payee,  
(ii) Amount of payment (in Rs);

(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 :-

(i) Name, address and permanent account number (if available with the assessee) of the payee ;

(ii) amount of the repayment;

(iii) maximum amount outstanding in the account at any time during the previous year;

(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.

(v) in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or account payee bank draft.

None

(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 :-

(i) Name, address and permanent account number (if available with the assessee) of the payee ;

(ii) amount 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.

None





- (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 -
- None
- (i) Name, address and permanent account number (if available with the assessee) of the payee ;  
(ii) amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or an account payee bank draft during the previous year.  
\*\*(These particulars need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act )
32. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : None
- (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 can not be allowed to be carried forward in terms of sec. 79. Not Applicable
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. No
- (d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. No
- (e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. Not Applicable
33. Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA). None
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 : Yes. As per 'Annexure-3'
- (b) Whether the assessee is required to furnish the statement of tax deducted and collected . If yes, Please furnish the details:- Yes. As per 'Annexure-3A'
- (c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:- No
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) Sample recieved;  
(iv) Sales during the previous year;  
(v) Closing stock;  
(vi) shortage/excess, if any. Not Applicable
- (b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :
- {A} Raw materials :
- (i) Opening Stock; Not Applicable  
(ii) purchases during the previous years  
(iii) consumption during the previous years;  
(vii) \* percentage of yield;  
(viii) shortage / excess, if any.
- {B} Finished products / By-products :
- (i) Opening Stock; Not Applicable  
(ii) purchases during the previous years;  
(iii) quantity manufactured during the previous year;



- (iv) sales during the previous year;  
(v) closing stock;  
(vi) shortage / excess, if any.

Not Applicable

\*Information may be given to the extent available.

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 nature of dividend as referred to in sub-clause (e) of clause(22) of section (2)?

No

- (b) If yes, please furnish the following details:-  
(i) Amount received (in Rs)  
(ii) Date of receipt:

37. Whether any cost audit was carried out. If yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the cost auditor.

No

38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.

No

39. Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the 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:

S No	Particulars	Previous Year	Preceding Previous Year
1	Total Turnover	3,27,71,000.00	1,38,18,400.00
2	Gross Profit/Turnover	NA	NA
3	Net Profit/Turnover	6.81%	6.66%
4	Stock in Trade/Turnover	NA	NA
5	Material Consumed/Finished Goods Produced	NA	NA

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.

None

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, furnish the following details  
(i) Income Tax Department Reporting Entity Identification No.  
(ii) Type of form  
(iii) Due date for furnishing  
(iv) Date of furnishing if furnished  
(v) Whether the form contains information about all details/transactions which are required to be operated. 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 sub-section (2) of section 286?

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 the parent entity  
(iii) Name of the alternate reporting entity (if applicable)  
(iv) Date of furnishing of report



Break-up of total expenditure of entities registered or not registered under GST

As per Annexure-'4'

**FOR AVIJIT DUTTA & CO.  
CHARTERED ACCOUNTANTS**

PLACE : SILIGURI.  
DATED :: 29-08-2022  
UDIN: 22067054ARDYOU6083



*Avijit Dutta*  
**(CA AVIJIT DUTTA)  
PROPRIETOR**

# MORDERN BUILDERS

## ANNEXURE - "I"

[To And Forming Part of Form 3CD, Clause-13f]

	Particulars	Disclosures
(i)	ICDS I-Accounting Policies	1. Books of Accounts are maintained under the accrual system of Accounting. 2. Work-in-progress is valued at cost
(ii)	ICDS II-Valuation of Inventories	N/A
(iii)	ICDS III-Construction Contracts	N/A
(iv)	ICDS IV-Revenue Recognition	During the relevant year, there was transfer of flat in the residential project undertaken by the firm and total revenue of Rs. 3,27,71,000 /- was recognized. The work-in-progress as on 31.03.2022 is Rs. 2,53,63,318 /-
(v)	ICDS V-Tangible Fixed Assets	N/A
(vi)	ICDS VII-Governments Grants	N/A
(vii)	ICDS IX Borrowing Costs	NA
(viii)	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	None

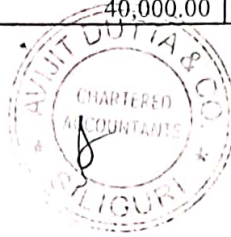


# MORDERN BUILDERS

## ANNEXURE-2

[ To and Forming part of Form 3C'd, caluse 23]

Name	Relation	Amount Paid	Debited to
Amit Kumar Ghosh	Partner	3,70,483.00	Interest on Partners'Capital
		40,000.00	Remuneration
Sekhar Guha Roy	Partner	2,54,201.00	Interest on Partners'Capital
		40,000.00	Remuneration
Subhajit Dutta	Partner	3,36,556.00	Interest on Partners'Capital
		40,000.00	Remuneration



## MORDERN BUILDERS

### ANNEXURE-3

[ To and Forming part of Form 3Cd, caluse 34(a)]

Sl no.	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 collected or deducted out of (4)	Total amount on which tax was deducted at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Amount on which tax was deducted or collected at less than the specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the Central Government out of (6) or (8)
1	CALM22011D	194C	Contractors	59,642.00	50,544.00	50,544.00	1,012.00	-	-	-

### ANNEXURE-3A

[ To and Forming part of Form 3Cd, caluse 34(b)]

Sl no.	TAN	Type of Form	Due Date of Furnishing	Date of Furnishing, if furnished	Whether 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	CALM22011D	26Q	31-05-2022	04-05-2022	Yes	NA



**ANNEXURE-4**  
**[To and Forming part of Form 3CD, clause 44]**

Break up of Total Expenditure of entities registered or not registered under GST						
Sl no.	Total Amount of Expenditure incurred during the year	Expenditure of Entities registered under the GST				Expenditure relating to entities not registered under GST
		Relating to Goods of Services Exempt from GST	Relating to Entities Fallig under composition	Relating to other registered entities	Total Payment to registered entities	
1	2,26,84,228.20	3,88,516.00	-	2,22,67,212.20	2,26,55,728.20	28,500.00

