

**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**

<b>PAN</b>	ABBFA3165G		
<b>Name</b>	ADVANCED DEVELOPERS		
<b>Address</b>	1ST FLOOR,, UTTARAPAN MARKET COMPLEX,, HILL CART ROAD, PRADHAN NAGAR, SILIGURI, WEST BENGAL, 734003		
<b>Status</b>	Firm	<b>Form Number</b>	ITR-5
<b>Filed u/s</b>	139(1)-On or before due date	<b>e-Filing Acknowledgement Number</b>	871877691231220
<b>Taxable Income and Tax details</b>	Current Year business loss, if any	1	930502
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	62447
(+)Tax Payable /(-)Refundable (6-7)	8	-62450	
<b>Dividend Tax Distribution Tax details</b>	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
<b>Accreted Income Tax Detail</b>	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 23-12-2020 12:19:27 from IP address 27.125.200.172 and verified by

NARESH AGARWAL

having PAN ACTPA6876H on 23-12-2020 12:19:27 from IP address 27.125.200.172 using

**Digital Signature Certificate (DSC).**

19612670CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DSC details: \_\_\_\_\_

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



# Yogesh Kothari & Associates

Spencer Plaza, Ground Floor, Burdwan Road, Siliguri – 734005

## INDEPENDENT AUDITOR'S REPORT TO THE PARTNERS OF ADVANCED DEVELOPERS

### Report on the Standalone Financial Statements

We have audited the accompanying financial statements of Advanced Developers ("the Firm"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2020, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended and a summary of the significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Firm in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Firm and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these Financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Firm's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Firm has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Firm as at 31<sup>st</sup> March, 2020, and its profit/loss and its cash flows for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Firm so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India

For Yogesh Kothari & Associates  
Chartered Accountants  
FRN : 328834E



CA Yogesh Kothari  
Proprietor  
M No. 307249  
Date : 10-12-2020  
Place : Siliguri  
UDIN : 20307249AAAABR9457



FORM NO. 3CB  
[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of ADVANCED DEVELOPERS 2ND FLOOR, UTTARAPAN MARKET COMPLEX, HILL CART ROAD, PRADHAN NAGAR, SILIGURI, WEST BENGAL, 734003 ABBFA3165G,

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 2ND FLOOR, UTTARAPAN MARKET COMPLEX, HILL CART ROAD, PRADHAN NAGAR, SILIGURI - 734003, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:  
NONE

(b) Subject to above,-

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

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

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

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 ;and  
(ii) in the case of the Profit and loss account of the Loss of the assessee for the year ended on that date.

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

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

Sl No.	Qualification Type	Observations/Qualifications
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Place  
Date

SILIGURI  
10/12/2020

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

YOGESH KOTHARI & ASSOCIATES  
307249  
328834E  
SPENCER PLAZA, GROUND FLOOR, B  
URDWAN ROAD, SILIGURI, WEST BE  
NGAL, 734005



## FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	ADVANCED DEVELOPERS			
2	Address	2ND FLOOR, UTTARAPAN MARKET COMPLEX,, HILL CA RT ROAD, PRADHAN NAGAR, SILIGURI, WEST BENGAL , 734003			
3	Permanent Account Number (PAN)	ABBFA3165G			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Sl No.	Type	Registration Number		
	1	Goods and Services Tax WEST BENGAL	19ABBFA3165G1ZM		
	2	Other Indirect Tax/Duty PROFESSION TAX	192014742517		
5	Status	Firm			
6	Previous year from	01/04/2019 to 31/03/2020			
7	Assessment Year	2020-21			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable			
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB				
	Section under which option exercised				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				
	Name				Profit Sharing Ratio (%)
	NARESH KUMAR AGARWAL				12.50
	RINKU AGARWAL				12.50
	PRITI AGARWAL				12.50
	SAROJ DEVI SARAOGI				12.50
	ASHOK KUMAR AGARWAL				13.25
	ANAND KUMAR AGARWAL				17.75
	UNIQUE ABASAN PRIVATE LIMITED				4.75
	SAMIR BANSAL				4.75
	SUSHIL KUMAR AGARWAL				4.75
	PRAMOD DALMIA				4.75
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
					Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
	Sector	Sub Sector		Code	
	CONSTRUCTION	Building completion		06004	
10 b	If there is any change in the nature of business or profession, the particulars of such change				No
	Business	Sector	SubSector	Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				Yes
	Books prescribed				
	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER				
11 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.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, P	2ND FLOOR, UTTAR APAN MARKET CO MPLEX,	HILL CART ROAD, P RADHAN NAGAR	SILIGURI	WEST BE 734003 NGAL



PURCHASE REGISTER, FIXED ASSET REGISTER			
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above		
	Books Examined <b>CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER</b>		
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).		No
	Section	Amount	
	Nil		
13 a	Method of accounting employed in the previous year	Mercantile system	
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.		
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)
	Total		Net effect(Rs.)
13 f	Disclosure as per ICDS.		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	The assessee has followed fundamental accounting policies of going concern, consistency and accrual system. The assessee has complied with section 145 of the Income tax Act, 1961 in preparing the books of accounts. There was no change in accounting policy during the year	
	ICDS II - Valuation of Inventories	Inventories are valued at 'Cost or Net realisable value' whichever is lower. Total amount of closing stock (work in progress) is Rs. 24,40,37,874/-. No change in valuation during the year	
	ICDS III - Construction Contracts	The assessee is engaged in construction activity but not in contract construction activity. Therefore ICDS III is not applicable.	
	ICDS IV - Revenue Recognition	1. Transaction involving sale of constructed flats and recognise income on registration of deed of conveyance in favour of buyer. Remaining construction cost is taken as work in progress. 2. Total amount recognised as revenue during the previous year is NIL due to lack of reasonable certainty of its ultimate collection along with nature of uncertainty.	
	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.	
	ICDS VII - Governments Grants	NIL	
	ICDS IX - Borrowing Costs	Borrowing cost has been added to the cost of construction and is treated as per accounting standard 16. Total borrowing cost incurred during the year is Rs. 5219201/-	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision has been recognised 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 recognised during the P.Y.	
14 a	Method of valuation of closing stock employed in the previous year.	AT COST OR NRV WHICH EVER IS LOWER	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade		
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition
			(d) Amount at which the asset is converted into stock-in trade
	Nil		
16	Amounts not credited to the profit and loss account, being:-		
16 a	The items falling within the scope of section 28		
	Description	Amount	
	Nil		
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned		
	Description	Amount	



16 c	Escalation claims accepted during the previous year	
	Description	Amount
	Nil	
16 d	Any other item of income	
	Description	Amount
	Nil	
16 e	Capital receipt, if any	
	Description	Amount
	Nil	
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	
	Details of property	Address Line 1
		Address Line 2
		City/Town
		State
		Pincode
		Consideration received or accrued
		Value adopted or assessed or assessable
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-	
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)
	Open- ing WDV (A)	Adjust- ment to WDV u/s 115BA
	Adjust- ment written down value	Purch- ase Value (1)
	Additions	
	MOD- -VAT (2)	Change in Rate of Ex- change (3)
	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)
	Deduct- ions (C)	Depreci- ation Allowable (D)
	Written Down Value at the end of the year (A+B- C-D)	
	Plant & Machinery @ 15%	15%
	128310	128310
	0	0
	0	0
	0	0
	0	0
	0	19246
	109064	
	Plant & Machinery @ 40%	40%
	3277	3277
	0	0
	0	0
	0	0
	0	0
	0	1311
	1966	
	Furnitures & Fittings @ 10%	10%
	11757	11757
	0	0
	0	0
	0	0
	0	0
	0	1176
	10581	
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page	
19	Amounts admissible under sections :	
	S.No	Section
		Amount debited to profit and loss account
		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
	Nil	
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	
	Description	Amount
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	
	Nature of fund	Sum received from employees
		Due date for payment
		The actual amount paid
		The actual date of payment to the concerned authorities
	Provident Fund	2136
		15/05/2019
		2136
		19/05/2019
	Provident Fund	2172
		15/06/2019
		2172
		31/08/2019
	Provident Fund	2190
		15/07/2019
		2190
		31/08/2019
	Provident Fund	2136
		15/08/2019
		2136
		31/08/2019
	Provident Fund	1680
		15/09/2019
		1680
		05/09/2019
	Provident Fund	1680
		15/10/2019
		1680
		06/11/2019
	Provident Fund	1680
		15/11/2019
		1680
		29/01/2020
	Provident Fund	1680
		15/12/2019
		1680
		29/01/2020
	Provident Fund	1680
		15/01/2020
		1680
		29/01/2020
	Provident Fund	1680
		15/02/2020
		1680
		11/03/2020
	Provident Fund	1680
		15/03/2020
		1680
		11/03/2020
	Provident Fund	1680
		15/04/2020
		1680
		07/07/2020
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	Capital expenditure	
	Particulars	Amount in Rs
	Personal expenditure	



	Particulars	Amount in Rs.									
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	Particulars	Amount in Rs.									
	Expenditure incurred at clubs being entrance fees and subscriptions										
	Particulars	Amount in Rs.									
	Expenditure incurred at clubs being cost for club services and facilities used.										
	Particulars	Amount in Rs.									
	Expenditure by way of penalty or fine for violation of any law for the time being force										
	Particulars	Amount in Rs.									
	Expenditure by way of any other penalty or fine not covered above										
	Particulars	Amount in Rs.									
	<b>INTEREST ON TDS</b>	<b>24281</b>									
	<b>GST RETURN LATE FILING FEES</b>	<b>7950</b>									
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										
	Particulars	Amount in Rs.									
(b)	Amounts inadmissible under section 40(a):-										
	(i) as payment to non-resident referred to in sub-clause (i)										
	(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
	(ii) as payment referred to in sub-clause (ia)										
	(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
	(iii) as payment referred to in sub-clause (ib)										
	(A) Details of payment on which levy is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
	(iv) fringe benefit tax under sub-clause (ic)										
	(v) wealth tax under sub-clause (iia)										
	(vi) royalty, license fee, service fee etc. under sub-clause (iib).										
	(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
	(viii) payment to PF /other fund etc. under sub-clause (iv)										
	(ix) tax paid by employer for perquisites under sub-clause (v)										
(c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										

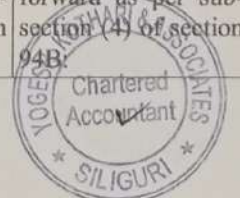




Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks	
(d) Disallowance/deemed income under section 40A(3):						
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:					Yes	
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available		
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)					Yes	
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available		
(e) Provision for payment of gratuity not allowable under section 40A(7)						
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)						
(g) Particulars of any liability of a contingent nature						
Nature Of Liability				Amount in Rs.		
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income						
Nature Of Liability				Amount in Rs.		
(i) Amount inadmissible under the proviso to section 36(1)(iii)						
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					
23 Particulars of any payment made to persons specified under section 40A(2)(b).						
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)		
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.						
Section	Description				Amount	
Nil						
25 Any amount of profit chargeable to tax under section 41 and computation thereof.						
Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
Nil						
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-					
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26 (i)A(a)	Paid during the previous year					
Section	Nature of liability			Amount		
Nil						
26 (i)A(b)	Not paid during the previous year					
Section	Nature of liability			Amount		
Nil						
26 (i)B	was incurred in the previous year and was					
26 (i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
Section	Nature of liability			Amount		
Tax,Duty,Cess,Fee etc				547153		
provident,superannuation,gratuity,other fund				570		
PROVIDENT FUND						
26 (i)B(b)	not paid on or before the aforesaid date					
Section	Nature of liability			Amount		
Nil						
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)		Yes	PROFESSION TAX : RS 1200/-			
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts				No	
CENVAT/ITC	Amount			Treatment in Profit and Loss/Accounts		
Opening Balance						
Credit Availed						



	Credit Utilized		
	Closing/Outstanding Balance		
27	b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-		
	Type	Particulars	Amount
			Prior period to which it relates (Year in yyyy-yy format)
	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) <b>No</b>		
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received
			CIN of the company
			No. of Shares Received
			Amount of consideration paid
			Fair Market value of the shares
	Nil		
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same <b>No</b>		
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares
			Amount of consideration received
			Fair Market value of the shares
	Nil		
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details: <b>No</b>		
	Sl No.	Nature of Income	Amount
	Nil		
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details: <b>No</b>		
	Sl No.	Nature of Income	Amount
	Nil		
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) <b>No</b>		
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1
			Address Line 2
			City or Town or District
			State
			Pincode
			Amount borrowed
			Date of Borrowing
			Amount due including interest
			Amount repaid
			Date of Repayment
	Nil		
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. <b>No</b>		
	(b) If yes, please furnish the following details		
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment
			Whether the excess money available with the associated enterprise is repatriated to India as per the provisions of sub-section (2) of section 92CE.
			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 excess money which has not been repatriated within the prescribed time
			Expected date of repatriation of money
	Nil		
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. <b>No</b>		
	(b) If yes, please furnish the following details		
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during
			Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of
			Details of interest expenditure brought forward as per sub-section (4) of section 94B.
			Details of interest expenditure carried forward as per sub-section (4) of section 94B.



		the previous year (in Rs.)	EBITDA as per (ii) above.	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)		
		Nil							
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)								
	(b) If yes, please furnish the following details								
	Sl No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
	Nil								
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	1	Anita Bhupal	C/O Himalaya Saw Mill, Tinbati More, Siliguri - 734405 West Bengal	ACHPA6197R	500000	No	503994	Yes-Cheque	Account payee cheque
	2	BABULAL BAID	C/O Bapi Sarkar, Hari Mandir Road, South Babupara, Siliguri - 734004 West Bengal	AEIPB5072P	500000	No	505104	Yes-Cheque	Account payee cheque
	3	BALCHAND AGARWAL	2 (New), H D Lama Road, Darjeeling, Darjeeling - 734101 West Bengal	ACZPA9758L	700000	No	720660	RTGS	
	4	BANDANA AGARWAL	Mahabirathan, Siliguri, Darjeeling - 734404 West Bengal	AEEPA7593J	500000	No	502996	Yes-Cheque	Account payee cheque
	5	BHAWNA AGARWAL	45/175, Karma kar Building 4Th Flo, Bidhan Road, Siliguri Darjeeling - 734001 West Bengal	AUZPA0074H	275000	No	279333	RTGS	
	6	DURGA PRASAD	Shivajee Road, Khalpara, Siliguri - 734005 West Bengal	AABPA9694D	500000	No	501664	Yes-Cheque	Account payee cheque
	7	Gajbadan Trading Private Limited	3Rd Floor, Jeevan Deep Building, Sevoke Road, Siliguri, Jalpaiguri - 734001 West Bengal	AAECG6114G	350000	No	3552816	RTGS	
	8	ISHWAR AGARWAL HUF	Seth Srilal Market, Siliguri, Siliguri - 734001 West Bengal	AAAH15869R	700000	No	704504	RTGS	
	9	KANU SAHA	C/O Kalipada Saha, Near Mount Point School, Govt Saw Mill Road, Ward No	EYGPS5924D	500000	No	514869	RTGS	



		04 Siliguri, Darjeeling - 734005 West Bengal						
10	MAMTA AGARWAL	Near Daffodils School, Astha Apartment, Sreema Sarani, Babu Para Siliguri, Darjeeling - 734004 West Bengal	AFUPA7885E	1200000	No	1225387	RTGS	
11	MANJU DEVI SHARMA	2 (New), H D Lama Road, Darjeeling, Darjeeling - 734101 West Bengal	AQBPS4169D	500000	No	501664	Yes-Cheque	Account payee cheque
12	NARAYAN KUMAR AGARWAL	New Hasimara Market, Bharnobari Tea Garden, Hasimara Dist Jalpaiguri - 735215 West Bengal	ACUPA2587J	500000	No	504106	Yes-Cheque	Account payee cheque
13	OM PRAKASH SHARMA	C/O Siliguri public Scho, Mukundo Das Road Milonpol, Siliguri Bazar Ward No 25, Siliguri, Darjeeling - 734001 West Bengal	BVUPS3015F	900000	No	909587	Yes-Cheque	Account payee cheque
14	Pravin Kumar Agarwal	Bidyapith Road, Deshbandhu Park, Siliguri, Darjeeling - 734004 West Bengal	AGHPA4268M	500000	No	504660	RTGS	
15	PREMLATA DEVI	Mahabirathan, Siliguri, Siliguri - 734404 West Bengal	AGQPA9022J	500000	No	501664	Yes-Cheque	Account payee cheque
16	RACHANA AGARWAL	Gupta Building, 8 Sevoke Road, Siliguri - 734401 West Bengal	AFEPM2799F	500000	No	504106	Yes-Cheque	Account payee cheque
17	rajani nakipuria	C/O Brahmand Agarwal, 4Th Floor, Manokamana Residency, Mg Road Khalbpara Siliguri, Darjeeling - 734005 West Bengal	AUZPA0075G	275000	No	279272	RTGS	
18	RAJESH KUMAR AGARWAL	Near Daffodils School, Astha Apartment, Sreema Sarani, Babupara Siliguri, Darjeeling - 734004 West Bengal	ACCPA2046E	800000	No	813847	RTGS	
19	RAJKUMARI BAID	Biplabi Ganesh Sarani, Babupara, Siliguri - 734004 West Bengal	AEVPB6671H	600000	No	605593	Yes-Cheque	Account payee cheque
20	Ram Bilash Agarwal & Sons	3Rd Floor, Mahendra Complex, Sevoke Road, Siliguri - 734401 West Bengal	AAEHR2600F	300000	No	301930	RTGS	



21	RAM LAL A GARWAL	Shyam Kunj, Beside Chowdhury apartment, T Bhagat Singh Sarani, Punjabi Para, Siliguri - 734001 West Bengal	AFJPA227 2C	500000	No	502774	RTGS	
22	RAM LAL A GARWAL HUF	Shyam Brothers, Sevoke Road, Siliguri, Darjeeling - 734401 West Bengal	AAHHR00 59M	500000	No	503661	RTGS	
23	RITESH AGARWAL	295/1 Gopalbhan, Nehru Road, Siliguri, Darjeeling - 734405 West Bengal	AFZPA664 0Q	500000	No	2201169	Yes-Cheque	Account payee cheque
24	SANJAY AGARWAL	Ground Floor, Smriti Dham, Sevoke Road, Siliguri - 734001 West Bengal	ACIPA760 5D	500000	No	503994	RTGS	
25	SHEO SHANKAR PRASAD	S/O Rajendra Praad Gupta, Near Citu Office, Beside Shiv Shankar Sonar, Dr Rajendra Prasad Road - 734005 West Bengal	AGRPP61 78P	300000	No	309121	RTGS	
26	SRIRAM CHOTIA	Santoshi Nagar, Near Khatu Shyam Mandir, Siliguri - 734005 West Bengal	AMJPC05 28Q	600000	No	600799	Yes-Cheque	Account payee cheque
27	SUMAN JAIN	C/O Omprakash Jain, Lopchuomile, Lopchu Khasmahal, Darjeeling - 734213 West Bengal	AMDPA19 80F	300000	No	1361233	Yes-Cheque	Account payee cheque
28	VED PRAKASH AGARWAL	Chowk Bazar, Darjeeling	ACUPA32 17F	100000	No	1006214	RTGS	

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

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Aarti Darnal	Megna Apartment, 2nd Floor, Nivedita Road, P.O - Pradhan Nagar, Pradhan Nagar, Siliguri, Siliguri M.C, Dist - Darjeeling, W.Bengal, Pin-734003.	ACTPD823 8L	892857	Yes-Cheque	Account payee cheque
2	AJANTA CHAKRABORTY	P.O - Pradhan Nagar, Pradhan Nagar, Siliguri M.C. Dist - Darjeeling. Pin - 734003	AKPPC095 3M	535714	Yes-Cheque	Account payee cheque



3	ANAND MOKTA N & SANGITA C HETTRI	Steinthal Tea Estate Below Botanicalgarden, Darjeeling -734101	AGYPM22 59F	234375	RTGS	
4	ANIRBAN GHOSH AND TULTU LI GHOSH	Hill View Apartment Niveda ta Road, Pradhan Nagar , S iliguri	AJPPG309 0G	223214	Yes-Cheque	Account payee cheque
5	ANITA PRADHAN	Saratnagar, Shivmandir, Sil iguri	AKSPP760 0D	500000	RTGS	
6	ANOOP BHATT ACHARYA AND ANIDITA BHAT TACHARYA	Surama Niwas, B.M.S.A Ra ni Mahananda Para, Siligur i-734001	ACVPB300 9M	848214	Yes-Cheque	Account payee cheque
7	Anushree Majum dar	Happy Valley Apartment 1 St Floor,Tara Shankar Road ,Near Siliguri Indoor Stadiu m, Ward No 29, Siliguri(M. Corp), Darjeeling,Siliguri T own, West Bengal	AWYPM54 25H	1785714	Yes-Cheque	Account payee cheque
8	BABITA AND AS HOK KUMAR A GARWAL	4 J.N. Mitra Road, Chandm ari, Darjeeling-734101, West Bengal	ACUPA319 4K	1350686	Yes-Cheque	Account payee cheque
9	Bharat Bhushan Dharnal & Bimla Darnal	Ganga A1 Flat-51,5Th Floor ,Gokuldharm Goregaon (East ,Mumbai-400063 Maharash tra	AEAPD806 1Q	364286	NEFT	
10	Debesh Pradhan	5Th Floor, Hill View Apartm ent, Nivedita Road, Pradhan Nagar, P.S Siliguri, Pin-734 003	BDWPP515 3M	450000	Yes-Cheque	Account payee cheque
11	Deokishan Podda r	8,Ladenla Road, Darjeeling	AFLPP916 6L	1428571	Net Banking	
12	Dr. Dhimen Sen	School Para, Kaliaganj	BUQPS929 9L	378571	Yes-Cheque	Account payee cheque
13	Dr. Manish Singh	9, Forest Road ,Chandmari, Ward No-26, Darjeeling, W est Bengal	AUJPM082 8P	310714	NEFT	
14	Dr. Sankha Subhra Roy & Gouri Ro y banerjee	Angira Apartment, Maszid Lane, Pradhan Nagar, Siligu ri.Darjeeling-734101	AECPR891 3B	1607143	Yes-Cheque	Account payee cheque
15	Gita Patra	Po -Dhakuria, P.S- Lake, Di st- South 24 Parganas, West Bengal,700031	AZEPP068 0N	178571	Yes-Cheque	Account payee cheque
16	Gopal Goel	Kalchini Chabaganer, Fyakt ariroder, Tea Bagan Kalchin i, Jalpaiguri - 735217	AEIPG0458 E	178571	Yes-Cheque	Account payee cheque
17	Gouri Shankar A garwal	P.o - Darjeeling, P.s - Darjeel ing, Dist- Darjeeling, West B engal, India, Pin No- 734101	AEZPM157 4J	446429	Yes-Cheque	Account payee cheque
18	Jaiprakash Gupta	J.N. Mitra Road, Taraget C ottage,Chandmari,Po - Darj eeling,WB, Pin - 734101	AGMPG88 01F	387500	Yes-Cheque	Account payee cheque
19	Kanhaiya Prasad Saha & Asha Dev i Saha	Bibekananda Para, Islampur	DFAPS632 8F	964286	Yes-Cheque	Account payee cheque
20	Murari Lal Agar wal	Chowk Bazar, Darjeeling - 7 34101	ACTPA687 4F	90179	NEFT	
21	Nirjala Anand	Po- Rangpo, P.S - Rangpo, D ist - East Sikim, India, Pin- 737132	BLXPA998 3K	536607	Net Banking	
22	Nitesh Singh & Pr iti Kumari	Kairia, Baghlpur,Bihar	CBYPS154 5R	500000	Yes-Cheque	Account payee cheque
23	Poly Gogai	Po- Sonarpur, P.S- Dispur, Dist - Kamrup, Assam, India , Pin- 782403	AUEPG480 7B	90179	Yes-Cheque	Account payee cheque
24	Prem Shankar Ch oudhary & Rita D evi Choudhary	M G Road, Islampur	AEWPC07 06K	892857	Yes-Cheque	Account payee cheque
25	Priyanjan Saha	Uttar Chirail Para, Po - Kal iaganj, Kaliaganj, Dist- Utta r Dinajpur, West Bengal, In dia, Pin - 733219	CYEPS011 7E	285714	RTGS	



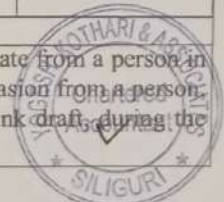
26	Rajesh Kumar Agarwal	Chowk Bazar, Darjeeling - 734101	ACZPA4974E	90179	Net Banking	
27	Rajni Barfungpa & Dichen Barfungpa	2E Govt. Qrtr, Syari, 1st Floor, Deorali, Po - Deorali, Gangtok, Dist - East Sikkim, India, Pin - 737102	AWKPB6391D	187500	Yes-Cheque	Account payee cheque
28	Rakesh Singh	Hotel Raj Darbar, Dalkhola, Daulatpur P.O. Simli, P.S. Karan Dighi Uttar Dinajpur	AZCPS1924M	625000	Net Banking	
29	Ravi Shankar Singh & Archana Kumari	Vill-Pranpur, P.O- Belaganj, Dist- Gaya, Bihar: 804403	CPIPS3486R	1500000	Yes-Cheque	Account payee cheque
30	Ritu Jund	H.No-45/12, Baghatin Colony, Pradhan Nagar, Ward 45, Siliguri	AQDPJ7233P	452679	RTGS	
31	Santosh Kumar Gupta	Hariom Bhawan, Jyoti Nagar Colony, Champasari, Sil, Po - Champasari, Pradhan Nagar, Dist- Darjeeling, West Bengal, India, Pin- 734003		2523080	Yes-Cheque	Account payee cheque
32	saroj rani	Telegraph Road, Sahebganj, Jharkhand	AUSPR7567E	446428	RTGS	
33	Seraj Ahmad Usmani	Sikkim		1785714	Yes-Cheque	Account payee cheque
34	Smeeta Sharma Dudhraj & Dipendra Dudhraj	H C Road, Jorebuglow	DZWPD8571H	758929	Yes-Cheque	Account payee cheque
35	Sreemoyee Bhattacharya & Subhra Prakash Das	Bengal Enamel North Qtr, Palta, North Barack Pore (M) N-24 Pgs, Wb-743122.	AWSPD2415Q	4700000	RTGS	
36	Subhamaoy Chatterjee & Anita Chatterjee	4, Kalika Niwas, Chandmari, Darjeeling	ACLPC0865C	223000	Net Banking	
37	Sunita Pradhan	H.No-127, T.G. Purano Namchi, Sub-Namchi, Dist-South Sikkim, Pin-737126	BGSPP6131J	3325000	Yes-Cheque	Account payee cheque
38	Urgen Sherpa	Gandhi Road, PO Sukhiapokhri, PS Jorebunglow, Dist - Darjeeling, West Bengal - 734102	EONPS9960C	4525342	RTGS	
39	Usha Singh	Janaki Rama Apartment, Nivedita Road, Behind Soudamani Pharmacy, Pradhan Nagar	GNJPS7663K	475000	RTGS	
40	Arup Ratna Dev & Sabitri Roy	Balurghat, Dist - Dakshin Dinajpur, West Bengal - 733101	FFSPD7738Q	2233036	Yes-Cheque	Account payee cheque
41	Vikram Ganju & Prerna Subba	Meghnath Saha Sarani, Pradhan Nagar, Siliguri-734003	ASCPG3910H	357143	Yes-Cheque	Account payee cheque
42	Zahid Alam & Saana Kauser	Dalkhola Bazar, Dalkhola, Uttar Dinajpur, West Bengal	APMPA1482R	2999107	RTGS	

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

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

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

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



S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
Nil							
31	b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
Nil							
31	b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
Nil							
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31	c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-						
S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	ABHIJITRAY	Vidyapithroad Ward No-30, Deshbandhupara Siliguri, Siliguri town, Vidyapithroad, Darjeeling - 734004 West Bengal	BJVPR8129N	140035	834035	NEFT	
2	BAL KISHAN MITTAL	Shanti Niwas, Ambulash Lane, Patna - 800004 Bihar	AFSPM0944A	200000	1130658	NEFT	
3	PRAGYA COMMODITIES PVT LTD	Room No C 1st Floor, 11 Clive Row, Kolkata - 700001 West Bengal	AABCP5764C	500000	4030181	RTGS	
4	PRAVIN KUMAR AGARWAL	Khalpara, Siliguri - 734005	ACKPA0089M	35000	234514	Yes-Cheque	Account payee cheque
5	SHIVA INDUSTRIAL SUPPLIERS	197/B, Gitanjali Eleganey Flat 2, 6Th Cross, Kagadasapura, Bangalore - 560093 Karnataka	ACRPA8389D	500000	650183	Yes-Cheque	Account payee cheque
6	SPEEDFAST COMMODITIES PVT LTD	4Th Floor, 20, Pollock Street, K	AARCS1797E	545000	12467770	RTGS	





		olkata - 700001 West Bengal					
7	SUMAN JAIN	C/O Omprakash Jain, Lopchu iomile, Lopchu Khasmahal, Darjeeling - 734213 West Bengal	AMDPJ19 81E	243635	1083348	Yes-Cheque	Account payee cheque
8	PRATIMA LAMA	Dr Zakir Hussain Road, Hotel Mall Point, Po - Darjeeling, Darjeeling, Darjeeling, Dist - Darjeeling, West Bengal, India, Pin-734101	ACHPL69 05C	900000	961135	NEFT	

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

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

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

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

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

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

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



							assessment year 2020-21 only)				
1	2016-17	UDLOSS		70314			70314	143(1) 12-04-2 017	CPC/1617/A5/17002326 21		
2	2017-18	UDLOSS		46609			46609	143(1) 17-12-2 017	CPC/1718/A5/17485598 020		
3	2017-18	BUSLOSS		280931			280931	143(1) 17-12-2 017	CPC/1718/A5/17485598 020		
4	2018-19	BUSLOSS		331872			331872	143(1) 25-11-2 018	CPC/1819/A5/18620798 20		
5	2018-19	UDLOSS		31733			31733	143(1) 25-11-2 018	CPC/1819/A5/18620798 20		
6	2019-20	UDLOSS		26134			26134	143(1) 10-04-2 020	CPC/1920/A5/19770168 88		
7	2019-20	BUSLOSS		320910			320910	143(1) 10-04-2 020	CPC/1920/A5/19770168 88		
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.									Not Applicable	
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.									No	
	If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year									No	
	If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73										
	If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)									No	
	S.No	Section			Amount						
	Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish									Yes	
	S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	CALA18036E	194C	Payments to contractors	17737363	17737363	17737363	279182	0	0	0
	2	CALA18036E	194H	Commission or brokerage	169920	169920	169920	8496	0	0	0
	3	CALA18036E	194J	Fees for professional or technical services	400000	400000	400000	40000	0	0	0



4	CALA18036E	194A	Interest other than Interest on securities	4783455	4783455	4783455	478350	0	0	0
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34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.
1	CALA18036E	26Q	31/07/2019	15/07/2019	Yes	
2	CALA18036E	26Q	31/10/2019	31/10/2019	Yes	
3	CALA18036E	26Q	31/01/2020	03/02/2020	Yes	
4	CALA18036E	26Q	31/07/2020	26/06/2020	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	CALA18036E	419	419	2019-04-28
2	CALA18036E	3015	3015	2019-04-28
3	CALA18036E	90	90	2019-04-28
4	CALA18036E	2002	2002	2019-04-28
5	CALA18036E	3312	3312	2019-07-14
6	CALA18036E	597	597	2019-07-14
7	CALA18036E	765	765	2019-10-08
8	CALA18036E	698	698	2019-10-08
9	CALA18036E	2250	2250	2019-10-08
10	CALA18036E	450	450	2019-10-08
11	CALA18036E	237	237	2019-10-08
12	CALA18036E	90	90	2019-10-08
13	CALA18036E	2763	2763	2019-10-31
14	CALA18036E	2208	2208	2019-10-31
15	CALA18036E	300	300	2019-10-31
16	CALA18036E	5085	5085	2020-02-01

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

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

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

35 bA Raw materials :

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

35 bB Finished products :

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

35 bC By products :

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



				previous year	the previous year		
	Nil						
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-						
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment
	Nil						
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-						No
	Sl No.	Amount received (in Rs.)			Date of receipt		
	Nil						
37	Whether any cost audit was carried out						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						
38	Whether any audit was conducted under the Central Excise Act, 1944						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor						No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	0			0		
b	Gross profit / Turnover	0	0 %	0	0 %		
c	Net profit / Turnover	-962733	0 %	-391855	0 %		
d	Stock-in-Trade / Turnover		%		%		
e	Material consumed/ Finished goods produced		%		%		
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish						No
	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, 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.
	Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No



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

Place **SILIGURI**  
Date **10/12/2020**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**YOGESH KOTHARI & ASSOCIATES**  
**307249**  
**328834E**  
**SPENCER PLAZA, GROUND FLOOR, B**  
**URDWAN ROAD, SILIGURI, WEST BE**  
**NGAL, 734005.**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	SI.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0

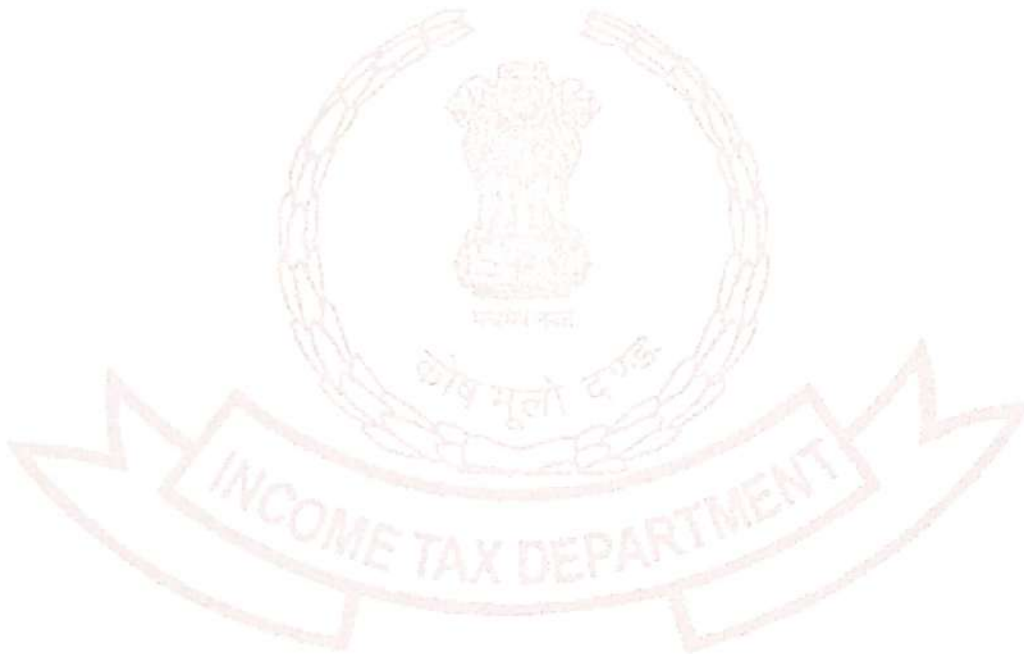
Deduction Details(From Point No. 18)			
Description of Block of Assets	SI.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Furnitures & Fittings @ 10%			



Total of Furnitures & Fittings @ 10%

0

This form has been digitally signed by **YOGESH KOTHARI** having PAN **BKJPK6635H** from IP Address **103.89.169.22** on **2020-12-22 20:00:01.0** .  
Dsc SI No and issuer **16690055CN=eMudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**





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

### ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

<b>Name</b>	ADVANCED DEVELOPERS	<b>PAN</b>	ABBFA3165G
<b>Form No</b>	3CB	<b>Assessment Year</b>	2020-21
<b>e-Filing Acknowledgement Number</b>	868827131221220	<b>Date of e-Filing</b>	22/12/2020

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

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

[Click to Print the Receipt](#)

[Click here to Close the window](#)

Balance Sheet as on 31-03-2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>PARTNERS CAPITAL ACCOUNT</b> <i>[As per Annexed Schedule- 1]</i>		2,92,48,500	<b>FIXED ASSETS</b> <i>[As per Annexed Schedule- 2]</i>		1,21,611
<b>UNSECURED LOANS</b> <i>[As per Annexed Schedule- 3]</i>		6,84,47,064	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
<b>CURRENT LIABILITIES AND PROVISIONS</b>			Closing Work In Progress	24,40,37,874	
Advances from Customers	14,91,52,342		<i>[As taken, Valued &amp; Certified by the Partners]</i>		
Bank O/D	32,66,598		Advance to Suppliers	3,00,000	
Sundry Creditors	1,12,42,794		Security Deposit	2,500	
TDS Payable	5,47,153		Input Tax Credit	48,63,173	
Provident Fund Payable	570		FDR with Central Bank of India	97,29,973	
Salary Payable	14,000		TDS Receivable	1,87,522	
Audit Fees Payable	5,000	16,42,28,457	Cash at Bank	6,663	
			Cash In Hand	2,40,501	25,93,68,206
			<i>[As certified by the Partners]</i>		
			Profit & Loss Account		24,34,203
		<b>26,19,24,021</b>			<b>26,19,24,021</b>

Significant Accounting Policies & Notes to Accounts - Schedule "A"  
As per our report of even date annexed  
For Yogesh Kothari & Associates  
Chartered Accountants  
FRN : 328834E

CA Yogesh Kothari  
Proprietor  
M No. 307249  
Date : 10-12-2020  
Place : Siliguri  
UDIN : 20307249AAAABR9457



For Advanced Developers  
Advanced Developers

Naresh Agarwal  
Partner  
Advanced Developers

Rinku Agarwal  
Partner  
Partner



**Profit & Loss Account for the Period Ended 31st March, 2020**

Particulars	Sch	Amount (Rs.)	Particulars	Sch	Amount (Rs.)
To Opening Work In Progress	4	18,72,29,416	By Sales		-
To Purchase of Project Material	5	3,25,80,031	By Closing Work-in-Progress	6	24,40,37,874
To Direct Expenses	7	1,90,09,226			
To Interest on Unsecured Loan	3	47,83,448			
To Bank Interest		4,35,753			
<b>To Gross Profit C/f</b>		-			
		<b>24,40,37,874</b>			<b>24,40,37,874</b>
To Bank Charges		5,152	By Gross Profit B/f		-
To Printing & Stationery		38,557	By Interest On FDR		6,24,455
To Conveyance Expenses		2,22,725	By PF Subsidy		3,360
To General Expenses		2,02,824	By Loss Trf to Balance Sheet		9,62,733
To Salaries & Wages		1,83,950			
To Contribution to Recognised PF		45,078			
To Professional Fees		3,00,000			
To Staff Welfare Expenses		65,850			
To Bonus & Incentive		1,51,000			
To Lodging Expenses		83,550			
To Membership & Subscription		15,000			
To Telephone Expenses		6,540			
To Repairs & Maintenance		1,39,537			
To Interest on TDS		24,281			
To Profession Tax		1,536			
To Rates & Taxes		17,534			
To Audit Fees		5,000			
To Travelling Expenses		60,700			
To Depreciation	2	21,733			
		<b>15,90,548</b>			<b>15,90,548</b>

Significant Accounting Policies & Notes to Accounts - Schedule "A"

As per our report of even date annexed

For Yogesh Kothari & Associates

Chartered Accountants

FRN : 328834E



CA Yogesh Kothari

Proprietor

M No. 307249

Date : 10-12-2020

Place : Siliguri

UDIN : 20307249AAAABR9457

For Advanced Developers  
Advanced Developers

Partner

Naresh Agarwal

Partner

Advanced Developers

Partner

Rinku Agarwal

Partner

Advanced Developers  
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

Schedules Annexed To & Forming Part Of Balance Sheet As At 31-03-2020

**SCHEDULE- 1 PARTNERS CAPITAL**

Partner Name	Pan No.	Share of Profit	Balance B/F	Addition/ (Withdrawals)	Interest on Capital	Salary to Partners	Share in Profit	Balance C/F
Naresh Kumar Agarwal	ACTPA6876H	12.50%	(10,00,000)	(25,61,500)	-	-	-	(35,61,500)
Rinku Agarwal	ABWPA8084B	12.50%	50,000	-	-	-	-	50,000
Priti Agarwal	AJVPM5662N	12.50%	7,50,000	5,10,000	-	-	-	12,60,000
Saroj Devi Saraogi	AKUPS1970K	12.50%	25,00,000	-	-	-	-	25,00,000
Ashok Kumar Agarwal	ACVPA7580J	13.25%	85,00,000	-	-	-	-	85,00,000
Anand Kumar Agarwal	ACVPA7574Q	17.75%	1,25,00,000	(5,00,000)	-	-	-	1,20,00,000
Unique Abasan Pvt Ltd	AAACU7731M	4.75%	85,00,000	-	-	-	-	85,00,000
Samir Bansal	AOHPB3185J	4.75%	-	-	-	-	-	-
Sushil Kumar Agarwal	ACUPA3219M	4.75%	-	-	-	-	-	-
Pramod Dalmia	AUTPD6074G	4.75%	-	-	-	-	-	-
<b>Total</b>		<b>100.00%</b>	<b>3,18,00,000</b>	<b>(25,51,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,92,48,500</b>

**SCHEDULE- 2 FIXED ASSETS**

Particulars	Rate of Depreciation	Opening Balance	Addition for >=180 Days	Deduction	Total	Depreciation during the year	Closing Balance
Air Conditioner	15%	38,628	-	-	38,628	5,794	32,834
Camera	15%	33,060	-	-	33,060	4,959	28,101
Testing Machine	15%	31,567	-	-	31,567	4,735	26,832
TV	15%	25,056	-	-	25,056	3,758	21,298
Furniture & Fixture	10%	11,757	-	-	11,757	1,176	10,581
Computers	40%	3,277	-	-	3,277	1,311	1,966
<b>Total</b>		<b>1,43,344</b>	<b>-</b>	<b>-</b>	<b>1,43,344</b>	<b>21,733</b>	<b>1,21,611</b>

Advanced Developers

N *[Signature]*  
Partner

R Advanced Developers  
*[Signature]*  
Partner



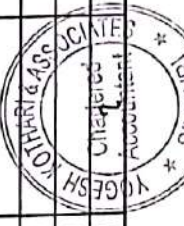
**SCHEDULE- 3 UNSECURED LOANS**

Sr.No.	Name	PAN	Opening	Addition	Interest	TDS	Repaid	Balance
1	Abhijit Ray	BJVPR8129N	8,34,035		65,165	6,517	1,40,035	7,52,648
2	Anita Bhupal	ACHPA6197R	-	5,00,000	4,438	444	-	5,03,994
3	Babulal Baid	AEIPB5072P	-	5,00,000	5,671	567	-	5,05,104
4	Balchand Agarwal	ACZPA9758L	-	7,00,000	22,956	2,296	-	7,20,660
5	Bal Krishan Mittal	AFSPM0944A	11,30,658	-	90,991	9,099	2,00,000	10,12,550
6	Bandana Agarwal	AEEPA7593J		5,00,000	3,329	333		5,02,996
7	Bharat Dadich	AOEPD8896D	9,67,421		87,306	8,731		10,45,996
8	Bhawna Agarwal	AUZPA0074H	-	2,75,000	4,814	481		2,79,333
9	Bimal Kumar Kedia	AFDPK8619R	11,20,869		1,01,155	10,116		12,11,908
10	Binod Kumar Agarwal	AVAPA1852F	3,78,964		34,200	3,420		4,09,744
11	Chaitanyashree Infra Pvt Ltd	AAECC5693A	13,40,094		1,20,939	12,094		14,48,939
12	Chhitarmal Sharma	AIJPS6795B	3,75,469		33,885	3,389		4,05,965
13	Devi Prasad Agarwal	ACUPA4851H	4,32,880		39,066	3,907		4,68,039
14	Dibyajaya Dhalwaiya	AOKPD0716L	14,76,069		1,33,210	13,321		15,95,958
15	Dipendra Kumar Agarwal	AFRPA7799A	1,26,321		11,400	1,140		1,36,581
16	Dipika Sharma	CFMPS7027A	9,79,633		88,409	8,841		10,59,201
17	Durga Prasad	AABPA9694D	-	5,00,000	1,849	185		5,01,664
18	Gajbadaan Trading Pvt Ltd	AAECG6114G	-	35,00,000	58,685	5,869		35,52,816
19	Harshit Agarwal	BMBPA2196K	7,57,929		68,400	6,840		8,19,489
20	Indra Jain	AFMPJ9130R	4,20,205		37,922	3,792		4,54,335
21	Ishwar Agarwal HUF	AAAH15869R		7,00,000	5,005	501		7,04,504
22	Jayalata Agarwal	BTOPA9392R	5,22,857	-	47,186	4,719		5,65,324
23	Kanta Devi Khaitan	ECEPK0212A	5,03,440	-	45,434	4,543		5,44,331
24	Kanta Gupta	AGUPG1644E	9,79,331	-	88,381	8,838		10,58,874
25	Kanu Saha	EYGPS5924D		5,00,000	16,521	1,652		5,14,869
26	Kishan Kumar Sharma	ASJPS2327M	8,76,093		79,064	7,906		9,47,251
27	Krishna Devi Agarwal	BPVPA6970E	4,68,577		42,287	4,229		5,06,635
28	Lakshmi Aagrwal	AWCPA3574F	7,80,334		70,422	7,042		8,43,714
29	Mahendra Kumar Poddar	AFUPP9575Q	2,52,643		22,800	2,280		2,73,163
30	Mamta Agarwal	AFUPA7885E	-	12,00,000	28,208	2,821		12,25,387
31	Manju Devi Sharma	AQBPS4169D		5,00,000	1,849	185		5,01,664
32	Namrata Jain	ALZPJ5956G	2,80,138		25,281	2,528		3,02,891
33	Narayan Kumar Agarwal	ACUPA2587J		5,00,000	4,562	456		5,04,106
34	Niraj Agarwal	AKQPA2883F	7,57,929		68,400	6,840		8,19,489
35	Om Prakash Sharma	BVUPS3015J		9,00,000	10,652	1,065		9,09,587
36	Pawan Kumar Pansari	AKUPP4501D	11,20,550		1,01,126	10,113		12,11,563



SCHEDULE- 3 UNSECURED LOANS

Sr.No.	Name	PAN	Opening	Addition	Interest	TDS	Repaid	Balance
37	Pragya Commodities Pvt Ltd	AABCP5764C	40,30,181	-	3,28,943	32,894	5,00,000	38,26,230
38	Pravin Kumar Agarwal	ACKPA0089M	2,34,514		18,696	1,870	35,000	2,16,340
39	Pravin Kumar Agarwal (A/M UL)	AGHPA4268M		5,00,000	5,178	518		5,04,660
40	Premalata Devi	AGQPA9022J		5,00,000	1,849	185		5,01,664
41	Priya Sharma	BYCPS1658F	8,77,052		79,151	7,915		9,48,288
42	Rachana Agarwal	AFEPM2799F		5,00,000	4,562	456		5,04,106
43	Radha Devi Sharma	ALTPS1083R	10,81,917		97,639	9,764		11,69,792
44	Rajani Nakipuria	AUZPA0075G		2,75,000	4,747	475		2,79,272
45	Rajesh Kumar Agarwal (A/M)	ACCPA2046E		8,00,000	15,386	1,539		8,13,847
46	Rajesh Kumar Agarwal HUF	AAQHR8368L	1,14,408		10,325	1,033		1,23,700
47	Rajkumari Baid	AEVPB6671H		6,00,000	6,214	621		6,05,593
48	Ram Bilash Agarwal & Sons	AAEHR2600F		3,00,000	2,145	215		3,01,930
49	Ram Lal Agarwal	AFJPA2272C		5,00,000	3,082	308		5,02,774
50	Ram Lal Agarwal HUF	AAHR0059M		5,00,000	4,068	407		5,03,661
51	Ravi Kumar Prasad	CHWPP5568D	11,01,417		99,399	9,940		11,90,876
52	Rita Gupta	ADAPG1628D	21,47,349	-	1,93,791	19,379		23,21,761
53	Ritesh Agarwal	AFZPA6640Q	15,72,145	5,00,000	1,43,360	14,336		22,01,169
54	Samridhi Wincom Pvt Ltd	AAMCS1340Q	17,90,671		1,61,602	16,160		19,36,113
55	Sanjay Agarwal	ACIPA7605D		5,00,000	4,438	444		5,03,994
56	Saroj Garg	ADQPG6830R	4,32,880		39,066	3,907		4,68,039
57	Satan roy	AKRPR0491H	5,03,550	-	45,444	4,544		5,44,450
58	Seema Jain	AMCRJ4960A	20,10,709		1,81,460	18,146		21,74,023
59	Shani Sai Property & Developers (P) Ltd	AAQCS1536G	4,65,000					4,65,000
60	Sheo Shankar Prasad	AGRPP6178P		3,00,000	10,134	1,013		3,09,121
61	Shiva Industrial Suppliers	ACRPA8389D	6,50,183		46,718	4,672	5,00,000	1,92,229
62	Sita Devi Agarwal	BKSPA3303D	10,62,391		95,877	9,588		11,48,680
63	Sonal Jain	AHVPJ2162Q	11,20,550		1,01,126	10,113		12,11,563
64	Speedfast Commodities Pvt Ltd	AARCS1797E	1,24,67,770	-	10,38,022	1,03,802	54,50,000	79,51,990
65	Sriram Chotia	AMJPC0528Q		6,00,000	888	89		6,00,799
66	Shubham Mundhra	CFVPM6049J	5,04,907	-	45,566	4,557		5,45,916
67	Suman Jain	AMDPJ1981E	10,83,348		83,891	8,389	2,43,635	9,15,215
68	Surman Jain (W/o kamal Jain)	ADMPP1980F	9,85,084	3,00,000	84,610	8,461		13,61,233
69	Suresh Agarwal	AOWPA6013K	4,42,126		39,900	3,990		4,78,036
70	Suresh Agarwal & Sons	AATHS3729R	3,15,805		28,500	2,850		3,41,455
71	Usha Agarwal	AOWPA6014Q	3,78,964		34,200	3,420		4,09,744
72	Viswajit Saha	DVLPS9620F	5,05,276		45,599	4,560		5,46,315



Advanced Developers  
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

SCHEDULE- 3 UNSECURED LOANS

Sr.No.	Name	PAN	Opening	Addition	Interest	TDS	Repaid	Balance
73	Ved Prakash Agarwal	ACUPA3217F		10,00,000	6,904	690		10,06,214
	<b>Total</b>		<b>5,27,60,636</b>	<b>1,84,50,000</b>	<b>47,83,448</b>	<b>4,78,350</b>	<b>70,68,670</b>	<b>6,84,47,064</b>



Advanced Developers  
*R. Aggarwal*  
Partner

Advanced Developers  
*N. S. Partner*

Advanced Developers  
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

Schedules Annexed To & Forming Part of Profit & Loss Account For The Period Ended 31-03-2020

SCHEDULE 4 - OPENING WORK IN PROGRESS

Land at Pradhan Nagar	3,10,00,000
Construction WIP at Pradhan Nagar Land	15,62,29,416
	<u>18,72,29,416</u>

SCHEDULE 5 - PURCHASES OF PROJECT MATERIAL

Bricks	22,03,129
Cement	48,73,402
Sand	10,44,586
Stone Chips	6,66,602
TMT Rod	27,34,032
Other Project Material	2,10,58,280
	<u>3,25,80,031</u>

SCHEDULE 6 - CLOSING WORK IN PROGRESS

Land at Pradhan Nagar		3,10,00,000
Opening Construction WIP at Pradhan Nagar Land	15,62,29,416	
Add : Purchase of Project Material	3,25,80,031	
Direct Expenses	1,90,09,226	
Borrowing Cost (Interest on Unsecured Loan)	47,83,448	
Borrowing Cost (Interest on Bank O/d)	4,35,753	21,30,37,874
		<u>24,40,37,874</u>

Closing Construction WIP at Pradhan Nagar Land

SCHEDULE 7 - DIRECT EXPENSES

Construction Expenses	1,48,80,124
Project Supervision Expenses	28,42,900
Advertisement & Publicity	11,000
Commission Expense	1,44,000
Electricity Expenses	3,64,887
Generator Expense	22,000
JCB Expense	2,54,800
Site Expense	4,44,869
Carriage Inwards	44,646
	<u>1,90,09,226</u>

Advanced Developers  
Partner


Advanced Developers  
Partner



ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. General :-  
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Revenue Recognition :-  
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. Fixed Assets :-  
Fixed Assets are stated at their written down value. None of the assets have been revalued during the year.
4. Depreciation :-  
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. Inventories :-  
Work in progress includes construction materials in hand and has been valued at cost or Net Realisable Value whichever is lower.
6. Sundry Debtors, Creditors, Unsecured Loan, Loans & Advances, Advance to Suppliers and Advance from Customer are subject to confirmation.
7. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not given.
8. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.

For Yogesh Kothari & Associates  
Chartered Accountants  
FRN : 328834E

  
CA Yogesh Kothari  
Proprietor  
M No. 307249



For Advanced developers  
**Advanced Developers**

  
Partner

Naresh Agarwal  
Partner  
Advanced Developers

  
Partner  
Rinku Agarwal  
Partner

Date : 10-12-2020  
Place : Siliguri  
UDIN : 20307249AAAABR9457

Name of Assessee : **Advanced Developers**

Address : 1st Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003, West Bengal

Status : Partnership Firm

Residential Status : Resident

Nature of Business : Builders

Method of Accounting : Mercantile

Stock Valuation Method : Cost Price or NRV whichever is lower

Filing Status : Original

Bank Name : Central Bank of India, Khalpara Branch, Account No.3187924722, IFSC Code : CBIN 0283531

Bank Name : Central Bank of India, Khalpara Branch, Account No.3463549010, IFSC Code : CBIN 0283531

Assessment Year : 2020-21

Financial Year : 2019-2020

Incorporation Date : 01-04-2014

Ward : 1(1), Siliguri

PAN : ABFFA3165G

### INCOME & TAX COMPUTATION STATEMENT

#### Particulars

#### Income from Business or Profession

Profit as per Profit & Loss Account	(9,62,733.28)	
Add: Depreciation as per Books	21,733.00	
Add : Expenses Disallowed (Interest on TDS)	24,281.00	
Add : Expenses Disallowed (Late Payment)	7,950.00	(9,08,769.28)
Less: Depreciation as per I. T. Act		21,733.00
Less : Brought forward Business Loss / Depreciation		-
<b>Total Income</b>		<b>(9,30,502.28)</b>
<b>S A Y</b>		<b>(9,30,502.00)</b>
Income Tax @ 30%		-
Add: Education Cess @ 4%		-
TAX Thereon		-
A		-
Less: Advance Tax		-
Less: TDS + Advance Tax		62,447.00
Balance Tax Payable		(62,447.00)
Add Interest		-
Final Tax Payable		<b>(62,447.00)</b>

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

#### Statement of business Losses brought / carried forward

Assessment year	Opening Balance	Addition	Set off	Carried forward
2020-21	9,33,713	9,08,769	-	18,42,482
2019-20 (30-10-2019)	6,12,803	3,20,910	-	9,33,713
2018-19 (06-10-2018)	2,80,931	3,31,872	-	6,12,803
2017-18 (23-10-2017)	-	2,80,931	-	2,80,931
2016-17 (30-03-2017)	-	2,95,353	-	-

#### Statement of business depreciation brought / carried forward

Assessment year	Opening Balance	Addition	Set off	Carried forward
2019-20	1,74,790	21,733		1,96,523
2019-20 (30-10-2019)	1,48,656	26,134		1,74,790
2018-19 (06-10-2018)	1,16,923	31,733		1,48,656
2017-18 (23-10-2017)	70,314	46,609	-	1,16,923
2016-17 (30-03-2017)	-	70,314	-	70,314

For Advanced Developers  
**Advanced Developers**

  
Naresh Kumar Agarwal  
Partner