

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
2021-22

PAN	ABBFA3165G		
Name	ADVANCED DEVELOPERS		
Address	UTTARAPAN MARKET COMPLEX , 2ND FLOOR , HILL CART ROAD , PRADHAN NAGAR , SILIGURI , 32-West Bengal , 91-India , 734003		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	141028030080222

	1	35,290
Current Year business loss, if any		0
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	44,996
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 45,000
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income 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

This return has been digitally signed by NARESH AGARWAL in the capacity of Partner having PAN ACTPA6876H from IP address 10.1.82.121 on 08-02-2022 13:32:32
DSC SI. No. & Issuer 2884140 & 19612670CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code



ABBFA3165G05141028030080222C7FAC7C76C18481514700A159A0889880A2F830D

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
140983960080222

Date of e-Filing
08-Feb-2022

Name	:	ADVANCED DEVELOPERS
PAN/TAN	:	ABBFA3165G
Address	:	2ND FLOOR, UTTARAPAN MARKET COMPLEX, , HILL CART ROAD, PRADHAN NAGAR, SILIGURI, , SILIGURI, DARJILING, Pradhan Nagar S.O, West Bengal, 734003
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	307249

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

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

1. We have examined the **balance sheet** as on 31st March **2021**, and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	ADVANCED DEVELOPERS
Address	2ND FLOOR, UTTARAPAN MARKET COMPLEX, . HILL CART ROAD, PRADHAN NAGAR, SILIGURI, Pradhan Nagar S.O . SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734003
PAN	ABBFA3165G
Aadhaar Number of the assessee, if available	

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, WEST BENGAL

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 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 **2021**; 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 the explanations given to us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	YOGESH KOTHARI AND ASSOCIATES
Membership Number	307249
FRN (Firm Registration Number)	328834E



Address

SPENCER PLAZA, GROUND FLOOR , BURDWAN ROAD, SILIGURI , Siliguri Bazar S.O , SILIGURI , DARJILING ,
32- West Bengal , 91-India , Pincode - 734005

Date of signing Tax Audit Report

06-Dec-2021

Place

157.43.221.252

Date

08-Feb-2022

This form has been digitally signed by having PAN from IP Address 157.43.221.252 on Dsc Sl.No and issuer



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

PART - A

1. Name of the Assessee	ADVANCED DEVELOPERS	
2. Address of the Assessee	2ND FLOOR, UTTARAPAN MARKET COMPLEX, , HILL CART ROAD, PRADHAN NAGAR, SILIGURI , Pradhan Nagar S.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734003	
3. Permanent Account Number (PAN)	ABBFA3165G	
Aadhaar Number of the assessee, if available		
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 /Identification Number
1	Goods and Services Tax 32- West Bengal	19ABBFA3165G1ZM
2	Other Indirect Tax/duty PROFESSION TAX	192014742517
5. Status	Firm	
6. Previous year	01-Apr-2020 to 31-Mar-2021	
7. Assessment year	2021-22	
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	
No records added		

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown? No

Sl. No.	Name	Profit Sharing Ratio (%)
1	NARESH AGARWAL	12.5
2	RINKU AGARWAL	12.5
3	PRIII AGARWAL	12.5



4	SAROJ DEVI SARAOGI	12.5
5	ASHOK KUMAR AGARWAL	13.25
6	ANAND KUMAR AGARWAL	17.75
7	UNIQUE ABASAN PRIVATE LIMITED	4.75
8	SAMIR BANSAL	4.75
9	SUSHIL KUMAR AGARWAL	4.75
10	PRAMOD DALMIA	4.75

(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

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER

(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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State



1	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER	2ND FLOOR, UTTARAPAN MARKET COMPLEX,	HILL CART SILIGURI ROAD, PRADHAN NAGAR	734003	91-India	32- West Bengal
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(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure



1	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.
2	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. 29,98,32,409/-. No change in valuation during the year.
3	ICDS III-Construction Contracts	The assessee is engaged in construction activity but not in contract construction activity. Therefore ICDS III is not applicable.
4	ICDS IV-Revenue Recognition	1. Transaction involving sale of constructed flats are 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.
5	ICDS V-Tangible Fixed Assets	Tangible fixed assets have been shown with actual cost plus other incidental cost but minus depreciation as per IT Act, 1961. The fixed assets have not been revalued during the year.
6	ICDS VII-Governments Grants	NIL
7	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. 7403313/-
8	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

Lower of Cost or Marker rate

(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

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;



Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No. of property	Address		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
	Line 1	Line 2	City Or Town Or District	Zip Code	Country	State			
1							₹ 0	₹ 0	

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:-



Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAU (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 1,09,064	₹ 0	₹ 0	₹ 1,09,064	₹ 45,000	₹ 45,000	₹ 0	₹ 0	₹ 23,110	₹ 1,30,954
2	Plant and Machinery @ 40%	40	₹ 1,966	₹ 0	₹ 0	₹ 1,966	₹ 0	₹ 0	₹ 0	₹ 0	₹ 786	₹ 1,180
3	Furnitures & Fittings @ 10%	10	₹ 10,581	₹ 0	₹ 0	₹ 10,581	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,058	₹ 9,523

19. Amount admissible under section-

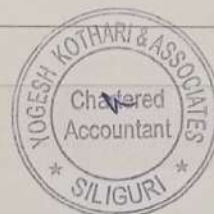
Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

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)]

Sl. No.	Description	Amount
		No records added

(h). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 1,680	15-Oct-2020	₹ 1,680	07-Oct-2020
2	Provident Fund	₹ 1,680	15-Nov-2020	₹ 1,680	12-Nov-2020
3	Provident Fund	₹ 1,680	15-Dec-2020	₹ 1,680	07-Dec-2020
4	Provident Fund	₹ 1,680	15-Jan-2021	₹ 1,680	14-Jan-2021
5	Provident Fund	₹ 1,680	15-Feb-2021	₹ 1,680	16-Feb-2021
6	Provident Fund	₹ 1,680	15-Mar-2021	₹ 1,680	19-Mar-2021
7	Provident Fund	₹ 1,680	15-Apr-2021	₹ 1,680	12-May-2021



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

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
1	INTEREST ON TDS	₹ 25,321

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:



Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

vi. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(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. Please furnish the details ?

Yes



Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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



Sl. No.	Section	Description	Amount
No records added			

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

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. 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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TAX DEDUCTED AT SOURCE	₹ 5,57,993
2	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 120
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	PROVIDENT FUND PAYABLE	₹ 3,930



b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services 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. 700/-

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 & Loss/Accounts

No records added

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

Sl. No.	Type	Particulars	Amount Prior period to which it relates (Year in yyyy-yy format)
			No records added

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)(vii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
								No records added



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)(vii) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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]

No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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1

₹ 0

₹ 0

₹ 0

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 ?

No

b. Please furnish the following details:



Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	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 section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

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. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

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, 2022) ?

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

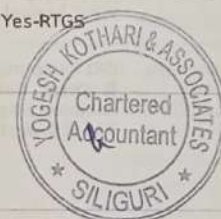
Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during 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	Anil Kumar Iha	Gupta Bldg, Near Hotel Mavir, Sevoke	AMAPJ0941M		₹ 3,00,000	No	₹ 3,15,464	Yes-RTGS	



		Road Siliguri, Siliguri - 734001 West Bengal				
2	Anita Bhupal	C/O Himalaya Saw Mill, Tinbati More, Siliguri - 734405 West Bengal	ACHPA6197R	₹ 2,00,000	No	₹ 7,51,060 Yes-NEFT
3	Babulal Bald	C/O Bapi Sarkar, Hari Mandir Road, South Babupara, Siliguri - 734004 West Bengal	AEIPB5072P	₹ 5,00,000	No	₹ 10,50,233 Yes-RTGS
4	Bimla Devi Agarwal	457 Bidhan Road, Siliguri - 734401 West Bengal	AFVPA5729A	₹ 5,00,000	No	₹ 5,20,185 Yes-RTGS
5	Deo Kishan Poddar	No 8 Laden La Road Po Box, Darjeeling, Darjeeling - 734101 West Bengal	AFLPP9122J	₹ 7,00,000	No	₹ 7,02,235 Yes-RTGS
6	Dipendra Kumar Agarwal	Karmakar Building 4Th Flr, 45/175 Bidhan Road, Opp Auto Stand Ward No 12, Siliguri - 734001 West Bengal	AFRPA7799A	₹ 2,00,000	No	₹ 3,61,043 Yes-RTGS
	Fidus Finance Private Limited	4 B B D Bag (E) 5Th Floor, Stephen House Kolkata Kolkata Kolkata West Bengal 700001	AAACF4106B	₹ 10,00,000	Yes	₹ 10,00,000 Yes-RTGS
8	Hanuman Prasad Dalmia	Sevoke Road, Siliguri Darjeeling - 734401 West Bengal	ADOPD1831D	₹ 5,00,000	No	₹ 5,32,615 Yes-RTGS
9	Ishwar Agarwal	Mangal Kunj, Pranami Mandir Road, Near Neelkamal Apt - 734006 West Bengal	ADCPA9906E	₹ 15,00,000	No	₹ 15,50,656 Yes-RTGS
10	Ishwar Agarwal HUF	Seth Srilal Market, Siliguri, Siliguri - 734001 West Bengal	AAAH5869R	₹ 7,00,000	No	₹ 14,96,020 Yes-RTGS
11	Jyoti Agarwal	Khudirampally, Haldibari Munchipality, Haldibari Coochbehar - 735122 West Bengal	BWAPA0336C	₹ 2,25,000	No	₹ 2,39,677 Yes-RTGS
12	Kailash	siliguri		₹ 5,50,000	No	₹ 5,68,942 Yes-RTGS
13	Kran Agarwal	Belakoba, Prasannanagar, Jalpaiguri - 735133 West Bengal	AEBPA0732J	₹ 6,00,000	No	₹ 6,03,285 Yes-RTGS
14	Krishna Dalmia	Ward No Xi, Sevoke Road, Siliguri, Darjeeling - 734001 West Bengal	AEAPD9460K	₹ 25,00,000	No	₹ 26,19,401 Yes-RTGS
15	Krishna Devi Agarwal	4Th Floor, Karmakar Building, 45/175 Bidhan Road, Siliguri - 734001 West Bengal	BPVPA6970E	₹ 2,00,000	No	₹ 7,53,100 Yes-RTGS
16	Lakshmi Aagrwal	Karmakar Building 4Th Flo, 45/175 Bidhan Road, Siliguri Darjeeling - 734001 West Bengal	AWCPA3574F	₹ 3,50,000	No	₹ 12,71,936 Yes-RTGS
17	Mahendra Kumar Poddar	C/O Rampuria Brothers, Nehru Road, Khalpara, Siliguri - 734405 West Bengal	AFUPP9575Q	₹ 6,65,000	No	₹ 9,79,645 Yes-RTGS
18	Manish Agarwal HUF	Gupta Building, 6, Sevoke Road, Siliguri - 734001 West Bengal	AAJHM6662H	₹ 7,00,000	No	₹ 7,11,951 Yes-RTGS



19	Manoj Kumar Agarwal HUF	C/O D P Textiles, Mahabirasthan, Siliguri, Siliguri - 734004 West Bengal	AAJHM2693A	₹ 2,50,000	No	₹ 2,63,115	Yes-RTGS
20	Mukesh Dalmia	Hanuman Prasad Dalmia, Dalmia Bhawan, Sevoke Road, Siliguri, Darjeeling - 734401 West Bengal	ADSPD7658L	₹ 15,00,000	No	₹ 15,87,812	Yes-RTGS
21	Narayan Kumar Agarwal	New Hasimara Market, Bharnobari Tea Garden, Hasimara Dist Jalpaiguri - 735215 West Bengal	ACUPA2587J	₹ 4,00,000	No	₹ 9,49,540	Yes-RTGS
22	Om Prakash Mundhra	Mahabirasthan, Siliguri, Darjeeling - 734405 West Bengal	ADKPM8456B	₹ 5,00,000	No	₹ 5,06,615	Yes-RTGS
23	Pankaj Kumar Agarwal	Ground Floor, 1 Netaji Subhas Road, Calcutta - 700001 West Bengal	ADAPA7979H	₹ 10,00,000	No	₹ 10,32,388	Yes-RTGS
24	Paras Kumar Agarwal	Vill Belakoba, Post Prosonna Nagar, Prosinna Nagar, Jalpaiguri - 735133 West Bengal	ACIPA7770M	₹ 5,00,000	No	₹ 5,02,965	Yes-RTGS
25	Pinki Agarwal	45/175, Karmakar Building, Ward No. 12, Bidhan Road Siliguri	BQYPZ3652H	₹ 2,65,000	No	₹ 2,71,468	Yes-RTGS
26	Pradip Kumar Agarwal	Sri Pradip Kumar Agarwal, Belakoba, Po Prasanna Nagar, Jalpaiguri - 735133 West Bengal	AKEPA9011H	₹ 4,00,000	No	₹ 4,02,555	Yes-RTGS
27	Premlata Devi	Mahabirasthan, Mahabirasthan, Siliguri, Siliguri - 734404 West Bengal	AGQPA9022J	₹ 2,00,000	No	₹ 7,54,285	Yes-RTGS
28	Pritam Agarwal	C/O I C Gidra & Co, Eastern Bye Pass, Baneswar More, Siliguri, Darjeeling - 734001 West Bengal	CTFPA4885F	₹ 8,50,000	No	₹ 9,06,028	Yes-RTGS
29	Priyanka Agarwal	Gupta Building, 8 Sevoke Road, Near Hotel Amardeep, Siliguri - 734001 West Bengal	ADGPA7145K	₹ 7,50,000	No	₹ 7,60,948	Yes-RTGS
30	Puja Darak	C/O-Ramkishna Darak, D/Rampur, Barobisha, Kumargram, Jalpaiguri - 736207 West Bengal	BWRPD5191H	₹ 3,00,000	No	₹ 3,21,485	Yes-RTGS
31	Punam Agarwal	Cd-243, Sector-I, Salt Lake City, Calcutta - 700064 West Bengal	ACSPA5018N	₹ 9,00,000	No	₹ 9,19,295	Yes-RTGS
32	Rachana Agarwal	Gupta Building, 8 Sevoke Road, Siliguri - 734401 West Bengal	AFEPM2799F	₹ 21,50,000	No	₹ 27,72,553	Yes-RTGS
33	Radha Devi Sharma	Naya Bazar, Siliguri Darjeeling - 734405 West Bengal	ALTPS1083R	₹ 2,50,000	No	₹ 15,28,866	Yes-RTGS
34	Rahul Agarwal	Mahesh Trading Company, Narmada Apartment 2Nd Mile	BELPA1020C	₹ 20,00,000	No	₹ 20,36,835	Yes-RTGS



Sevoke Road, Siliguri, Jalpaiguri						
35	Raj Kumar Agarwal & Sons	A C1 1St Floor, Eden Apartment, Sevoke Road, Dasrath Pally, Jalpaiguri - 734001 West Bengal	AASHR0760A	₹ 5,00,000	No	₹ 5,12,659 Yes-RTGS
36	Raj Kumar Modi	Mitruka House, Nehru Road, Siliguri, Darjeeling - 734405 West Bengal	ADJPM8887B	₹ 10,00,000	No	₹ 10,28,852 Yes-RTGS
37	Raj Kumar Sharma	C/O Chittar Mal Sharma, Room No-43 Block-A, 2Nd Floor Jajodia Market, S F Road Siliguri Bazar, Siliguri - 734005 West Bengal	AJCPS8149R	₹ 7,50,000	No	₹ 7,84,897 Yes-RTGS
38	Rajesh Agarwal	Shyam Brothers, Beneath Punjab & Sindbank, Sevoke Road, Near Gurudwara, Siliguri - 734001 West Bengal	AFJPA2274E	₹ 5,50,000	No	₹ 5,88,135 Yes-RTGS
	Rajesh Agarwal HUF	Shyam Brothers, Sevoke Road, Siliguri, Darjeeling - 734401 West Bengal	AAGHR9133M	₹ 4,50,000	No	₹ 4,81,202 Yes-RTGS
48	Rajesh Kumar Agarwal (Belakoba)	Prasanna Nagar, Belakoba, Dist - Jalpaiguri	ACIPA7771L	₹ 2,00,000	No	₹ 2,01,137 Yes-RTGS
41	Rajiv Agarwal	New Hasimara, Bharnobari Tea Garden, Hasimara Dist Jalpaiguri - 735215 West Bengal	AHSPA0357R	₹ 7,50,000	No	₹ 7,58,302 Yes-RTGS
42	Rajkumari Baid	Biplabi Ganesh Sarani, Babupara, Siliguri - 734004 West Bengal	AEVPB6671H	₹ 5,00,000	No	₹ 11,58,745 Yes-RTGS
43	Ram Bilash Agarwal	Seth Srilal Market, Siliguri, Darjeeling - 734401 West Bengal	ACPPA1300C	₹ 14,00,000	No	₹ 14,47,631 Yes-RTGS
	Ram Bilash Agarwal & Sons	3Rd Floor, Mahendra Complex, Sevoke Road, Siliguri - 734401 West Bengal	AAEHR2600F	₹ 4,00,000	No	₹ 7,53,432 Yes-RTGS
45	Ritesh Agarwal	Gidra Bhawan, 9/4 Park Location, Post Kurseong, Kurseong Sub Di, Dist Darjeeling - 734203 West Bengal	AHAPA0359D	₹ 10,00,000	No	₹ 10,27,370 Yes-RTGS
46	Sanjeev Agarwal	C/O Narayan Kumar Agarwal, Opp Ubkg Bank, Main Market New Hasimara, Alipurduar, Jalpaiguri - 735215 West Bengal	AHSPA0356Q	₹ 12,00,000	No	₹ 12,13,411 Yes-RTGS
47	Shashank Agarwal	1 Tb Monestary Road, Ward No 19, Darjeeling - 734101 West Bengal	AXCPA7501K	₹ 5,00,000	No	₹ 5,19,729 Yes-RTGS
48	Shashi Bala Agarwal	Lalji Cottage, 3, Darjeeling - 734101 West Bengal	ACGPA5431M	₹ 4,00,000	No	₹ 4,11,769 Yes-RTGS
49	Sriram Chotia	Santoshi Nagar, Near Khatu Shyam Mandir, Siliguri - 734005 West Bengal	AMJPC0528Q	₹ 2,50,000	No	₹ 9,17,580 Yes-RTGS



Bengal

50 Sunil Kumar Agarwal Mahabiristan, Mahabiristan, Siliguri, Siliguri - 734404 West Bengal AGXPA9624K ₹ 7,50,000 No ₹ 7,58,725 Yes-RTGS

b. Particulars of each specified sum in an amount exceeding the limit specified in section 2695S taken or accepted during the previous year:-

Sl. 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	Aadhaar Number of the person from whom specified sum is received, if available	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	AJANTA CHAKRABORTY	P.O Pradhan Nagar, Pradhan Nagar, Siliguri M.C. Dist - Darjeeling Pin - 734003	AKPPC0953M		₹ 2,67,857	Yes-RTGS	
2	ANAND MOKTAN AND SANGITA CHETTRI	Steinthal Tea Estate Below Botanicalgarden, Darjeeling-734101.	AGYPM2259F		₹ 4,46,429	Yes-RTGS	
3	ANIRBAN GHOSH AND TULTUL GHOSH	Hill View Apartment Nivedata Road, Pradhan Nagar, Siliguri	AJPPG3090G		₹ 6,10,714	Yes-RTGS	
4	ANITA PRADHAN	Saratnagar, Shivmandir, Siliguri	AKSPP7600D		₹ 2,50,000	Yes-RTGS	
5	Anoop Bhattacharya & Anidita Bhattacharya	Surama Niwas, B.M.S.A Rani Mahananda Para, Siliguri-734001	ACVPB3009M		₹ 1,78,571	Yes-RTGS	
6	Anushree Majumdar	Happy Valley Apartment 1 St Floor, Tara Shankar Road, Near Siliguri Indoor Stadium, Ward No 29, Siliguri (M. Corp), Darjeeling, Siliguri Town, West Bengal	AWPMS425H		₹ 14,28,571	Yes-RTGS	
7	Awadesh Kumar	C/o Pashu pati Kumar, TG Road, Near Town Thana, PO. Sahibganj, Jharkhand - 816109	ANNPK4415D		₹ 1,78,571	Yes-RTGS	
8	Babita And Ashok Kumar Agarwal	4 J.N. Mitra Road, Chandmari, Darjeeling-734101, West Bengal	ACUPA3194K		₹ 8,29,857	Yes-RTGS	
9	Bharat Bhushan Dharnal & Birmla Darnal	Ganga A1 Flat-51, 5Th Floor, Gokuldharm Goregaon (East), Mumbai-400063 Maharashtra	AEAPD8061Q		₹ 2,00,000	Yes-RTGS	
10	Dawa Penjo Fonning	SILIGURI	ACLPF3391J		₹ 4,46,429	Yes-RTGS	



11	Debesh Pradhan	5Th Floor, Hill View Apartment, Nivedita Road, Pradhan Nagar, P.S Siliguri, Pin-734003	BDWPP5153M	₹ 5,26,786	Yes-RTGS
12	Dinesh Ratna Pradhan	S/o Ratna Kumar Pradhan, Newz Residency, 107A, Lebong Cart Road, PO North Point, Darjeeling - 734102	ATJPP1423G	₹ 8,88,890	Yes-RTGS
13	Dr. Manish Singh	9, Forest Road ,Chandmari, Ward No-26, Darjeeling, West Bengal	AUJPM0828P	₹ 2,23,214	Yes-RTGS
14	Dr. Shnkasubra Roy & Gouri Roy Banerjee	Angira Apartment, Masjid Lane, Pradhan Nagar, Siliguri, Darjeeling-734101	AECPR8913B	₹ 5,67,000	Yes-RTGS
15	Kabir Dutta	01, Road No. 04, Sati Joymoti Nagar, Maligaon, Guwahati, Assam - 781011	AFNPD0898R	₹ 37,50,893	Yes-RTGS
	Lallan Prasad & Rum Devi Choudhary	Kalibari Road, Islampur	AFQPC7281L	₹ 1,78,571	Yes-RTGS
17	Nirjala Anand	W/o Bikash Gurung, Above Dak Bunglow Road, Dendam, East Sikkim, Rangpo, Sikkim - 737132	BLXPA9983K	₹ 1,78,571	Yes-RTGS
18	Nitesh Singh & Priti Kumari	Kairia, Baghlpur, Bihar	CBYPS1545R	₹ 2,50,000	Yes-RTGS
19	Pallavi Sinha	W/o Rajiv Kumar, Flat No. E2, Sidhi View Apartment, Jyoti Nagar, Ramkrishna Road, Ward No 41, Dist - Jalpaiguri - 734001, West Bengal	BOVPS1909A	₹ 90,179	Yes-NEFT
20	Pinki Barman	C/o Anil Kumar Roy, W/o Manojit Roy, Baikunthapally, PO Sevoke Road, Siliguri - 734001	BIEPB5979C	₹ 98,214	Yes-NEFT
21	Ravishankar Singh & Archana Kumari	Vill-Pranpur, P.O- Belaganj, Dist- Gaya, Bihar: 804403	CPIPS3486R	₹ 1,50,000	Yes-NEFT
22	Rima Singh	Hotel Rajdarbar, Dalkhola, Dalatpur, PO Sirmila, Karandigi, Dist - Uttardinajpur - 733201, West Benhal	CQIPS2455K	₹ 8,00,000	Yes-RTGS
23	Ritu Jund	H.No-45/12, Baghatin Colony, Pradhan Nagar, Ward 45, Siliguri	AQDPJ7233P	₹ 1,07,143	Yes-RTGS
24	Seraj Ahmad Usmani	Sikkim		₹ 8,92,857	Yes-RTGS
25	Smeeta Sharma Dudhraj & Dipendra Dudhraj	H C Road, Jorebunglow	DZWPD8571H	₹ 4,58,929	Yes-RTGS
26	Sonika Thapa	Chamurchi Bazar, Dist - Jalpaiguri, PS Banarhat - 735207, West Bengal	ASBPT9868Q	₹ 34,28,571	Yes-RTGS



27	Sreemoyee Bhattacharya & Subhra Prakash Das	Bengal Enamel North Qtr, Palta, North Barack Pore(M) N-24 Pgs. Wb-743122.	AWSPD2415Q	₹ 4,46,429	Yes-RTGS
28	Subhamoy Chatterjee & Anita Chatterjee	4, Kalika Niwas, Chandmarie, Darjeeling	ACLPC0865C	₹ 8,43,750	Yes-RTGS
29	Subhrajit Jana & Nilanjan Das	SILIGURI		₹ 31,25,000	Yes-RTGS
30	Sunita Pradhan	H.No-127, T.G. Purano Namchi, Sub- Namchi, Dist-South Sikkim, Pin-737126	BGSPP6131J	₹ 3,37,500	Yes-RTGS
31	Tara Devi Prasad	R.N SINHA ROAD, NEAR MANGTULAL BUILDING, DARJEELING- 734001	ADIPD7019B	₹ 7,41,071	Yes-RTGS
32	Urgen Sherpa	Gandhi Road, PO Sukhiapokhri, PS Jorebunglow, Dist - Darjeeling, West Bengal - 734102	EONPS9960C	₹ 5,60,357	Yes-RTGS
33	Arup Ratna Dey & Sabitri Roy	Balurghat, Dist - Dakshin Dinajpur, West Bengal - 733101	FFSPD7738Q	₹ 5,00,000	Yes-RTGS
34	Zahid Alam & Sana Kauser	Dalkhola Bazar, Dalkhola, Uttar Dinajpur, West Bengal	APMPA1482R	₹ 4,73,214	Yes-RTGS
35	Usha Singh	Janaki Rama Apartment, Nevidita Road, Behind Soudamani Pharmacy, Pradhan Nagar	GNJPS7663K	₹ 8,03,571	Yes-RTGS

Note: 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.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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:-



Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: 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

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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	Kanta Gupta	C/O Ashok Kumar Gupta, S. P. Mukherjee Rd, Khalpara Siliguri, Darjeeling - 734405 West Bengal	AGUPG1644E		₹ 58,874	₹ 10,85,197	Yes-Net banking	
2	Pragya Commodities Pvt Ltd	Room No C 1st Floor, 11 Clive Row, Kolkata - 700001 West Bengal	AABCP5764C		₹ 26,65,000	₹ 38,26,230	Yes-RTGS	



3	Rita Gupta	H/N 54/233/210, S P Mukherjee Road, Siliguri, Darjee - 734405 West Bengal	ADAPG1628D	₹ 3,00,000	₹ 23,21,761	Yes-Net banking
4	Speedfast Commodities Pvt Ltd	4Th Floor, 20, Pollock Street, Kolkata - 700001 West Bengal	AARCS1797E	₹ 21,15,000	₹ 79,51,990	Yes-RTGS
5	Suman Jain	C/O Amar SanIndustries, Lopchu, 10Mile, Darjeeling - 734213 West Bengal	AMDPJ1981E	₹ 1,15,215	₹ 9,15,215	Yes-Net banking
6	Fidus Finance Pvt Ltd	4 B B D Bag (E) 5Th Floor, Stephen House Kolkata Kolkata Kolkata West Bengal 700001	AAACF4106B	₹ 10,00,000	₹ 10,00,000	Yes-RTGS
7	Shani Sai Property & Developers Pvt Ltd	Uttarapan Market Complex, 2Nd Floor, Hillcart Road, Pradhan Nagar, Siliguri West Bengal-734003	AAQCS1536G	₹ 4,65,000	₹ 4,65,000	Yes-Net banking
8	Shiva Industrial Suppliers	197/B, Gitanjali Elegancy Flat 2, 6Th Cross, Kaggadasapura, Bangalore - 560093 Karnataka	ACRPA8389D	₹ 2,04,944	₹ 2,04,944	Yes-Net banking

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

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



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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Amount Order U/s & Date	Remarks
1	2016-17	Unabsorbed depreciation	₹ 70,314	₹ 0	₹ 0	₹ 70,314	143(1) 12-04-2017	CPC/1617/A5/1700232621
2	2017-18	Unabsorbed depreciation	₹ 46,609	₹ 0	₹ 0	₹ 46,609	143(1) 17-12-2017	CPC/1718/A5/17485598020
3	2017-18	Loss from business other than loss from speculative business and specified business	₹ 2,80,931	₹ 0	₹ 0	₹ 2,80,931	143(1) 17-12-2017	CPC/1718/A5/17485598020
4	2018-19	Loss from business other than loss from speculative business and specified business	₹ 3,31,872	₹ 0	₹ 0	₹ 3,31,872	143(1) 25-11-2018	CPC/1819/A5/1862079820
5	2018-19	Unabsorbed depreciation	₹ 31,733	₹ 0	₹ 0	₹ 31,733	143(1) 25-11-2018	CPC/1819/A5/1862079820
6	2019-20	Loss from business other than loss from speculative business and specified business	₹ 3,20,910	₹ 0	₹ 0	₹ 2,96,958	143(1) 10-04-2020	CPC/1920/A5/1977016888
7	2019-20	Unabsorbed depreciation	₹ 26,134	₹ 0	₹ 0	₹ 26,134	143(1) 10-04-2020	CPC/1920/A5/1977016888
8	2020-21	Unabsorbed depreciation	₹ 21,733	₹ 0	₹ 0	₹ 21,733	143(1) 12-05-2021	CPC/2021/A5/164083512
9	2020-21	Loss from business other than loss from speculative business and specified business	₹ 9,08,769	₹ 0	₹ 0	₹ 9,08,769	143(1) 12-05-2021	CPC/2021/A5/164083512

b. Whether a change in share holding 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 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0



d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year? No

Please furnish the details of the same. ₹ 0

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.

Please furnish the details of the same. ₹ 0

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

Sl. No. Section under which deduction is claimed

Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish? Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALA18036E	194C	Payments to contractors	₹ 1,89,65,468	₹ 1,89,65,468	₹ 1,89,65,468	₹ 2,12,611	₹ 0	₹ 0	₹ 0
2	CALA18036E	194A	Interest other than Interest on securities	₹ 70,80,854	₹ 70,79,717	₹ 70,79,717	₹ 5,30,983	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? Yes

Please furnish the details:



Sl. 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	Please furnish list of details/transactions which are not reported.
1	CALA18036E	26Q	31-Mar-2021	23-Jan-2021	Yes	
2	CALA18036E	26Q	31-Mar-2021	27-Jan-2021	Yes	
3	CALA18036E	26Q	31-Jan-2021	29-Jan-2021	Yes	
4	CALA18036E	26Q	15-Jul-2021	10-Jul-2021	Yes	

c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
1	CALA18036E	₹ 17,554	₹ 17,554	26-Jun-2020
2	CALA18036E	₹ 597	₹ 597	24-Jul-2020
3	CALA18036E	₹ 7,170	₹ 7,170	06-Mar-2021

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

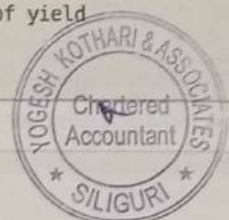
Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added



B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(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 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

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 ?

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. ?

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	-63971	0	-962733	0
(d)	Stock-in-Trade / Turnover	0	0	0	0
(e)	Material consumed / Finished goods produced				

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.

Sl. No.	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
No records added						

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

No

b. Please furnish

Sl.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

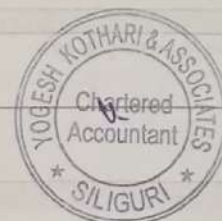
43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. 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, 2022)

Sl. 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	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

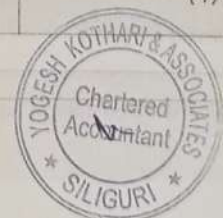
Accountant Details

Accountant Details

Name	YOGESH KOTHARI AND ASSOCIATES
Membership Number	307249
FRN (Firm Registration Number)	328834E
Address	SPENCER PLAZA, GROUND FLOOR, BURDWAN ROAD, SILIGURI, Siliguri Bazar S.O. SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734005
Place	157.43.221.252
Date	08-Feb-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	17-Jun-2020	17-Jun-2020	₹ 45,000	₹ 0	₹ 0	₹ 0	₹ 45,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							



Balance Sheet as on 31-03-2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PARTNERS CAPITAL ACCOUNT <i>[As per Annexed Schedule- 1]</i>		3,22,98,500	FIXED ASSETS <i>[As per Annexed Schedule- 2]</i>		1,41,657
UNSECURED LOANS <i>[As per Annexed Schedule- 3]</i>		10,27,77,902	CURRENT ASSETS, LOANS AND ADVANCES		
CURRENT LIABILITIES AND PROVISIONS			Closing Work In Progress	29,98,32,409	
Advances from Customers	17,44,93,052		<i>[As taken, Valued & Certified by the Partners]</i>		
Bank O/D	24,28,423		Advance to Suppliers	8,44,816	
Sundry Creditors	1,07,80,746		Security Deposit	-	
TDS Payable	5,57,993		Input Tax Credit	91,21,243	
Provident Fund Payable	3,930		FDR with Central Bank of India	1,02,26,754	
Salary Payable	18,000		TDS Receivable	1,71,663	
GST Payable	120		Cash at Bank	5,767	
Audit Fees Payable	5,000	18,82,87,264	Cash in Hand	5,21,183	32,07,23,835
			<i>[As certified by the Partners]</i>		
			Profit & Loss Account		24,98,175
		32,33,63,666			32,33,63,666

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 : 06-12-2021

Place : Siliguri

UDIN : 22307249AAEZHL5190



For Advanced Developers

[Signature]
Naresh Agarwal
Partner

[Signature]
Rinku Agarwal
Partner

Profit & Loss Account for the Period Ended 31st March, 2021

Particulars	Sch	Amount (Rs.)	Particulars	Sch	Amount (Rs.)
To Opening Work In Progress	4	24,40,37,874	By Sales		-
To Purchase of Project Material	5	2,80,27,032	By Closing Work-in-Progress	6	29,98,32,409
To Direct Expenses	7	2,03,64,190			
To Interest on Unsecured Loan	3	70,80,854			
To Bank Interest		3,22,459			
To Gross Profit C/f		-			
		29,98,32,409			29,98,32,409
To Bank Charges		10,868	By Gross Profit B/f		-
To Printing & Stationery		25,090	By Interest On FDR		5,38,880
To Conveyance Expenses		1,32,550	By Interest on I.T Refund		2,124
To General Expenses		33,353	By Discount		7,061
To Salaries & Wages		1,68,000	By Loss Trf to Balance Sheet		63,971
To Contribution to Recognised PF		24,010			
To Professional Fees		11,000			
To Staff Welfare Expenses		31,650			
To Bonus & Incentive		87,000			
To Membership & Subscription		15,000			
To Telephone & Internet Expenses		8,140			
To Interest on TDS		25,321			
To Profession Tax		700			
To Rates & Taxes		9,400			
To Audit Fees		5,000			
To Depreciation	2	24,954			
		6,12,036			6,12,036

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

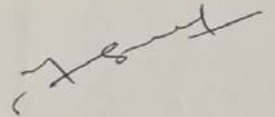
M No. 307249

Date : 06-12-2021

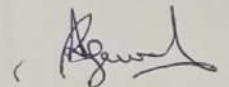
Place : Siliguri

UDIN : 22307249AAEZHL5190

For Advanced Developers



Naresh Agarwal
Partner



Rinku Agarwal
Partner

Schedules Annexed To & Forming Part Of Balance Sheet As At 31-03-2021

SCHEDULE- 1 PARTNERS CAPITAL

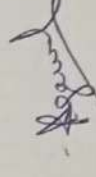
Partner Name	Pan No.	Share of Profit	Balance B/F	Addition/ (Withdrawals)	Interest on Capital	Salary to Partners	Share in Profit	Balance C/F
Naresh Kumar Agarwal	ACTPA6876H	12.50%	(35,61,500)	18,00,000	-	-	-	(17,61,500)
Rinku Agarwal	ABWPA8084B	12.50%	50,000	-	-	-	-	50,000
Priti Agarwal	AJVPM5662N	12.50%	12,60,000	12,50,000	-	-	-	25,10,000
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%	1,20,00,000	-	-	-	-	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 Dalmaia	AUTPD6074G	4.75%	-	-	-	-	-	-
Total		100.00%	2,92,48,500	30,50,000	-	-	-	3,22,98,500

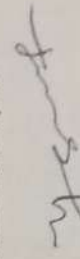
SCHEDULE- 2 FIXED ASSETS

Particulars	Rate of Depreciation	Opening Balance	Addition for >=180 Days	Deduction	Total	Depreciation during the year	Closing Balance
Air Conditioner	15%	32,834	-	-	32,834	4,925	27,909
Camera	15%	28,101	-	-	28,101	4,215	23,886
Testing Machine	15%	26,832	-	-	26,832	4,025	22,807
Plant & Machinery	15%	-	45,000	-	45,000	6,750	38,250
TV	15%	21,298	-	-	21,298	3,195	18,103
Furniture & Fixture	10%	10,581	-	-	10,581	1,058	9,523
Computers	40%	1,966	-	-	1,966	786	1,180
Total		1,21,611	45,000	-	1,66,611	24,954	1,41,657



For Advanced Developers


 Rinku Agarwal
 Partner


 Naresh Agarwal
 Partner

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
1	Abhijit Ray	BJVPR8129N	7,52,648		67,738	5,080		8,15,306
2	Anil Kumar Jha	AMAPJ0941M		3,00,000	16,718	1,254		3,15,464
3	Anita Bhupal	ACHPA6197R	5,03,994	2,00,000	50,882	3,816		7,51,060
4	Babulal Baid	AEIPB5072P	5,05,104	5,00,000	48,788	3,659		10,50,233
5	Bal Krishan Mittal	AFSPM0944A	10,12,550		91,130	6,835		10,96,845
6	Balchand Agarwal	ACZPA9758L	7,20,660		64,859	4,864		7,80,655
7	Bandana Agarwal	AEEPA7593J	5,02,996		45,270	3,395		5,44,871
8	Bharat Dadich	AOEPD8896D	10,45,996		94,140	7,061		11,33,075
9	Bhawna Agarwal	AUZPA0074H	2,79,333		25,140	1,886		3,02,587
10	Bimal Kumar Kedia	AFDPK8619R	12,11,908		1,09,072	8,180		13,12,800
11	Bimla Devi Agarwal	AFVPA5729A		5,00,000	21,822	1,637		5,20,185
12	Binod Kumar Agarwal	AVAPA1852F	4,09,744		36,877	2,766		4,43,855
13	Chaitanyashree Infra Pvt Ltd	AAECC5693A	14,48,939		1,30,405	9,780		15,69,564
14	Chhitarmal Sharma	AJJP86795B	4,05,965		36,537	2,740		4,39,762
15	Deo Kishan Poddar	AFLPP9122J		7,00,000	2,416	181		7,02,235
16	Devi Prasad Agarwal	ACUPA4851H	4,68,039		42,124	3,159		5,07,004
17	Dibyajaya Dhalwalya	AOKPD0716L	15,95,958		1,43,636	10,773		17,28,821
18	Dipendra Kumar Agarwal	AFRPA7799A	1,36,581	2,00,000	26,445	1,983		3,61,043
19	Dipika Sharma	CFMPS7027A	10,59,201		95,328	7,150		11,47,379
20	Durga Prasad	AABPA9694D	5,01,664		45,150	3,386		5,43,428
21	Fidus Finance Private Limited	AAACF4106B		10,00,000		-	10,00,000	-
22	Gajbadan Trading Pvt Ltd	AAECG6114G	35,52,816		3,19,753	23,981		38,48,588
23	Hanuman Prasad Dalmia	ADOPD1831D		5,00,000	35,260	2,645		5,32,615
24	Harshit Agarwal	BMBPA2196K	8,19,489		73,754	5,532		8,87,711
25	Indra Jain	AFMPJ9130R	4,54,335		40,890	3,067		4,92,158
26	Ishwar Agarwal	ADCPA9906E		15,00,000	54,764	4,108		15,50,656
27	Ishwar Agarwal HUF	AAAH15869R	7,04,504	7,00,000	98,937	7,421		14,96,020
28	Jayalata Agarwal	BTOPA9392R	5,65,324		50,879	3,816		6,12,387
29	Jyoti Agarwal	BWAPA0336C		2,25,000	15,867	1,190		2,39,677
30	Kailash			5,50,000	20,478	1,536		5,68,942
31	Kanta Devi Khaitan	ECEPK0212A	5,44,331		48,990	3,674		5,89,647
32	Kanta Gupta	AGUPG1644E	10,58,874		92,105	6,908	58,874	10,85,197
33	Kanu Saha	EYGPS5924D	5,14,869		46,338	3,475		5,57,732
34	Kiran Agarwal	AEBPA0732J		6,00,000	3,551	266		6,03,285
35	Kishan Kumar Sharma	ASJPS2327M	9,47,251		85,253	6,394		10,26,110
36	Krishna Dalmia	AEAPD9460K		25,00,000	1,29,083	9,682		26,19,401
37	Krishna Devi Agarwal	BPVPA6970E	5,06,635	2,00,000	50,233	3,768		7,53,100
38	Lakshmi Agrwal	AWCPA3574F	8,43,714	3,50,000	84,564	6,342		12,71,936
39	Mahendra Kumar Poddar	AFUPP9575Q	2,73,163	6,65,000	44,846	3,364		9,79,645
40	Mamta Agarwal	AFUPA7885E	12,25,387		1,10,285	8,271		13,27,401
41	Manish Agarwal HUF	AAJHM6662H		7,00,000	12,920	969		7,11,951
42	Manju Devi Sharma	AQBPS4169D	5,01,664		45,150	3,386		5,43,428
43	Manoj Kumar Agarwal HUF	AAJHM2693A		2,50,000	14,178	1,063		2,63,115
44	Mukesh Dalmia	ADSPD7658L		15,00,000	94,932	7,120		15,87,812
45	Namrata Jain	ALZPJ5956G	3,02,891		27,260	2,045		3,28,106
46	Narayan Kumar Agarwal	ACUPA2587J	5,04,106	4,00,000	49,118	3,684		9,49,540
47	Niraj Agarwal	AKQPA2883F	8,19,489		73,754	5,532		8,87,711
48	Om Prakash Mundhra	ADKPM8456B		5,00,000	7,151	536		5,06,615
49	Om Prakash Sharma	BVUPS3015J	9,09,587		81,863	6,140		9,85,310
50	Pankaj Kumar Agarwal	ADAPA7979H		10,00,000	35,014	2,626		10,32,388
51	Paras Kumar Agarwal	ACIPA7770M		5,00,000	3,205	240		5,02,965
52	Pawan Kumar Pansari	AKUPP4501D	12,11,563		1,09,041	8,178		13,12,426
53	Pinki Agarwal	BQYPZ3652H		2,65,000	6,992	524		2,71,468
54	Pradip Kumar Agarwal	AKEPA9011H		4,00,000	2,762	207		4,02,555
55	Pragya Commodities Pvt Ltd	AABCP5764C	38,26,230		2,02,505	15,188	26,65,000	13,48,547
56	Pravin Kumar Agarwal	ACKPA0089M	2,16,340		19,471	1,460		2,34,351
57	Pravin Kumar Agarwal (A/M)	AGHPA4268M	5,04,660		45,419	3,406		5,46,673
58	Premlata Devi	AGQPA9022J	5,01,664	2,00,000	56,887	4,266		7,54,285
59	Pritam Agarwal	CTFPA4885F		8,50,000	60,571	4,543		9,06,028
60	Priya Sharma	BYCPS1658F	9,48,288		85,346	6,401		10,27,233
61	Priyanka Agarwal	ADGPA7145K		7,50,000	11,836	888		7,60,948
62	Puja Darak	BWRPD5191H		3,00,000	23,227	1,742		3,21,485
63	Punam Agarwal	ACSPA5018N		9,00,000	20,860	1,565		9,19,295
64	Rachana Agarwal	AFEPM2799F	5,04,106	21,50,000	1,28,051	9,604		27,72,553
65	Radha Devi Sharma	ALTPS1083R	11,69,792	2,50,000	1,17,918	8,844		15,28,866
66	Rahul Agarwal	BELPA1020C		20,00,000	39,822	2,987		20,36,835
67	Raj Kumar Agarwal & Sons	AASHR0760A		5,00,000	13,885	1,026		5,12,659
68	Raj Kumar Modi	ADJPM8887B		10,00,000	31,192	2,340		10,28,852
69	Raj Kumar Sharma	AJCP8149R		7,50,000	37,726	2,829		7,84,897
70	Rajani Nakipuria	AUZPA0075G	2,79,272		25,134	1,885		3,02,521
71	Rajesh Agarwal	AFJPA2274E		5,50,000	41,227	3,092		5,68,135
72	Rajesh Agarwal HUF	AAGHR9133M		4,50,000	33,732	2,530		4,81,202
73	Rajesh Kumar Agarwal	ACCPA2046E	8,13,847		73,246	5,493		8,81,600
74	Rajesh Kumar Agarwal (Belakoba)	ACIPA7771L		2,00,000	1,137	-		2,01,137
75	Rajesh Kumar Agarwal HUF	AAQHR8368L	1,23,700		11,133	835		1,33,998
76	Rajiv Agarwal	AHSPA0357R		7,50,000	8,975	673		7,58,302
77	Rajkumari Baid	AEVPB6671H	6,05,593	5,00,000	57,462	4,310		11,58,745
78	Ram Bilash Agarwal	ACPPA1300C		14,00,000	51,493	3,862		14,47,631

R Agarwal

N Agarwal

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 31-03-2021

SCHEDULE 4 - OPENING WORK IN PROGRESS

Land at Pradhan Nagar	3,10,00,000
Construction WIP at Pradhan Nagar Land	21,30,37,874
	<u>24,40,37,874</u>

SCHEDULE 5 - PURCHASES OF PROJECT MATERIAL

Bricks	7,77,500
Cement	65,97,471
Sand	8,19,200
Stone Chips	3,63,890
TMT Rod	78,44,217
Other Project Material	1,16,24,754
	<u>2,80,27,032</u>

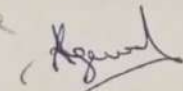
SCHEDULE 6 - CLOSING WORK IN PROGRESS


Land at Pradhan Nagar		3,10,00,000
Opening Construction WIP at Pradhan Nagar Land	21,30,37,874	
Add : Purchase of Project Material	2,80,27,032	
Direct Expenses	2,03,64,190	
Borrowing Cost (Interest on Unsecured Loan)	70,80,854	
Borrowing Cost (Interest on Bank O/d)	3,22,459	26,88,32,409
		<u>29,98,32,409</u>
Closing Construction WIP at Pradhan Nagar Land		<u>29,98,32,409</u>

SCHEDULE 7 - DIRECT EXPENSES

Construction Expenses	1,66,00,823
Project Supervision Expenses	10,34,250
Advertisement & Publicity	60,000
Municipal Charges	14,74,320
HIRA Registration Charges	1,67,250
Electricity Expenses	4,73,794
Generator Expense	16,750
Site Expense	5,22,379
Carriage Inwards	14,624
	<u>2,03,64,190</u>

For Advanced Developers

R

Rinku Agarwal
Partner

N

Naresh Agarwal
Partner



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 : 2021-22

Financial Year : 2020-21

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	(63,971.28)	
Add: Depreciation as per Books	24,954.00	
Add : Expenses Disallowed (Interest on TDS)	25,321.00	
Add : Expenses Disallowed (PF)	3,360.00	(10,336.28)
Less: Depreciation as per I. T. Act		24,954.00
Less : Brought forward Business Loss / Depreciation		-
Total Income		(35,290.28)
S A Y		(35,290.00)
Income Tax @ 30%		-
Add: Education Cess @ 4%		-
TAX Thereon		-
A		-
Less: Advance Tax		-
Less: TDS + Advance Tax		44,996.52
Balance Tax Payable		(44,996.52)
Add Interest		-
Final Tax Payable		(44,996.52)

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

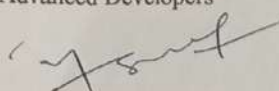
Statement of business Losses brought / carried forward

Assessment year	Opening Balance	Addition	Set off	Carried forward
2021-22	18,42,482	10,336	-	18,52,818
2020-21 (23-12-2020)	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
2021-22	1,96,523	24,954		2,21,477
2020-21 (23-12-2020)	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


Naresh Agarwal
Partner