



**DEBSON CONSTRUCTION AND TRADING CO.**At, SONARTARI APPARTMENT, RAGHUNATHPUR, P.O. & P.S. - JHARGRAM,  
DIST. - PASCHIM MEDINIPORE, PIN - 721507, WEST BENGAL.  
PAN - AAGFD0573M**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST, MARCH' 2020.**

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
	Rs.	Rs.		Rs.	Rs.
To Opening Work-in-progress		6,45,48,468.00	By Sale of Flat		2,02,19,740.00
" Material Purchase		58,14,074.00	" Closing Work-in-Progress		5,18,98,538.00
" Labour Charges		8,50,241.00			
" Salary & Bonus		82,300.00			
" Advertisement		3,600.00			
" Stationery & Printing		4,526.00			
" Telephone Charges		4,556.00			
" Travelling Expenses		8,975.00			
" Bank Charges		1,852.00			
" Audit Fees		15,000.00			
" Net Profit		7,84,686.00			
(Profit Transferred to P/L Appro. Account)					
		<u>7,21,18,278.00</u>			<u>7,21,18,278.00</u>

In terms of our separate report of even date U/S 44 AB of the I.T.Act 1961.

PLACE:- TAMLUK, MIDNAPORE  
DATE:- 06/01/2021.FOR, B PATLA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN - 0329158E  
( BISWAJIT PATLA )  
PROPRIETOR.  
MEMBERSHIP NO. - 065881

UDIN- 21065881 AAAA CF 6498.

**DEBSON CONSTRUCTION AND TRADING CO.**At, SONARTARI APPARTMENT, RAGHUNATHPUR, P.O. & P.S. - JHARGRAM,  
DIST. - PASCHIM MEDINIPORE, PIN - 721507, WEST BENGAL.  
**PAN - AAGFD0573M****PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST, MARCH' 2020.**

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
	Rs.	Rs.		Rs.	Rs.
To <u>Interest on Partner's Capital</u>			By Net Profit		7,84,686.00
Dilip Paul	-	-	(Profit Transferred from P/L Account)		
Pradip Paul	-	-			
Sudip Paul	-	-			
" <u>Remuneration to Partners</u>					
Dilip Paul	2,40,000.00				
Pradip Paul	2,40,000.00				
Sudip Paul	2,40,000.00	7,20,000.00			
" <u>Provision for Income Tax</u>		20,183.00			
" <u>Share of Profit</u>					
Dilip Paul	14,832.85				
Pradip Paul	14,832.85				
Sudip Paul	14,837.30	44,503.00			
		<u>7,84,686.00</u>			<u>7,84,686.00</u>

In terms of our separate report of even date U/S 44 AB of the I.T. Act 1961.

PLACE:- TAMLUK, MIDNAPORE  
DATE:- 06/01/2021.FOR, B PATLA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN - 0329158E*Biswajit Patla*

( BISWAJIT PATLA )

PROPRIETOR.

MEMBERSHIP NO. - 065881

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. I 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 DEBSON CONSTRUCTION AND TRADING CO. SONARTARI APPARTMENT, RAGHUNATHPUR,, P.O. & P.S. - JHARGRAM, DIST. - JHARGRAM, WEST BENGAL, 721507 AAGFD0573M,

2. I 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 SONARTARI APPARTMENT, RAGHUNATHPUR, P.O. & P.S. - JHARGRAM, DIST. - PASCHIM MEDINIPORE , PIN - 721507, WEST BENGAL., and 0 branches.

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

**PHYSICAL VERIFICATION OF STOCK AND CASH WAS NOT POSSIBLE FOR ME IT IS CERTIFIED BY THE PROPRIETOR**

(b) Subject to above,-

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

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

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

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

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

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

5. In My opinion and to the best of My information and according to explanations given to Me 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	Tamluk, Midnapore	Name	BISWAJIT PATLA
Date	06/01/2021	Membership Number	065881
		FRN (Firm Registration Number)	0329158E
		Address	Sarodamoyi Building (2nd Floor), LIC Office Building, Tamluk Branch, Tamluk, Purba Medinipore, WEST BENGAL, 721636

## 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		DEBSON CONSTRUCTION AND TRADING CO.			
2	Address		SONARTARI APPARTMENT, RAGHUNATHPUR,, P.O. & P .S. - JHARGRAM, DIST. - JHARGRAM, WEST BENGAL, 72 1507			
3	Permanent Account Number (PAN)		AAGFD0573M			
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	19AAGFD0573M1ZD			
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(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
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 (%)	
	Dilip Paul				33.33	
	Pradip Paul				33.33	
	Sudip Paul				33.34	
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 of complete constructions or parts- civil contractors			06002	
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					
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
	Bank book	Raghunathpur	Jhargram	Paschim Medinipore	WEST BE NGAL	721507
	Cash book	Raghunathpur	Jhargram	Paschim Medinipore	WEST BE NGAL	721507
	Ledger	Raghunathpur	Jhargram	Paschim Medinipore	WEST BE NGAL	721507
	Purchase register	Raghunathpur	Jhargram	Paschim Medinipore	WEST BE NGAL	721507
	Sales register	Raghunathpur	Jhargram	Paschim Medinipore	WEST BE NGAL	721507
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					

	Books Examined							
	Bank book							
	Cash book							
	Ledger							
	Purchase register							
	Sales register							
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).							No
	Section							Amount
	Nil							
13 a	Method of accounting employed in the previous year		Mercantile system					
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.							No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.							
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)			
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).							No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.							
	ICDS		Increase in profit(Rs.)		Decrease in profit(Rs.)		Net effect(Rs.)	
	Total							
13 f	Disclosure as per ICDS.							
	ICDS		Disclosure					
	ICDS II - Valuation of Inventories		COST OF INVENTORIES IS MEASURED AT FIFO. COST IS DETERMINED AS PER AS-2					
	ICDS IV - Revenue Recognition		FOR SALE OF GOODS REVENUE IS RECOGNISED NET OF TRADE DISCOUNT, STATE VAT, EXCISE					
	ICDS I - Accounting Policies		THE ASSESSEE ADOPTS HISTORICAL COST CONVENTIONS, SUBSTANCE OVER FORM AND THE ACCOUNTING STANDARDS ISSUED BY ICAI, DEPRECIATION ON WDV METHOD AS PER IT ACT 1961					
	ICDS V - Tangible Fixed Assets		FIXED ASSETS ARE RECORDED AT PURCHASE PRICE AND ATTRIBUTABLE COST INCURRED TO BRING ASSET TO IRS WORKING CONDITION					
14 a	Method of valuation of closing stock employed in the previous year.						Finished goods - At Cost	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:							No
	Particulars		Increase in profit(Rs.)		Decrease in profit(Rs.)			
15	Give the following particulars of the capital asset converted into stock-in-trade							
	(a) Description of capital asset		(b) Date of acquisition		(c) Cost of acquisition		(d) Amount at which the asset is converted into stock-in trade	
	Nil							
16	Amounts not credited to the profit and loss account, being:-							
16 a	The items falling within the scope of section 28							
	Description						Amount	
	Nil							
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned							
	Description						Amount	
16 c	Escalation claims accepted during the previous year							
	Description						Amount	
	Nil							
16 d	Any other item of income							
	Description						Amount	
	Nil							
16 e	Capital receipt, if any							
	Description						Amount	
	Nil							
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:							
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)	
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)				Total Value of Purchases (B) (1+2+3+4)
	Nil										
	<b>* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page</b>										
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			
	Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc									
		Capital expenditure									
		Particulars							Amount in Rs.		
		Personal expenditure									
		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.		
		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:											<b>Yes</b>
	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)											<b>Yes</b>
	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								
<b>Nil</b>											
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						
<b>Nil</b>											
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 Nil				Nature of liability				Amount			
26	(i)(A)(b)	Not paid during the previous year											
		Section Nil				Nature of liability				Amount			
26	(i)B	was incurred in the previous year and was											
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											
		Section Nil				Nature of liability				Amount			
26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section Nil				Nature of liability				Amount			
		(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No							
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts									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)												
		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												
		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:											No	
		SI No.		Nature of Income				Amount					
		Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:											No	
		SI No.		Nature of Income				Amount					
		Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											No	
		Name of the person from whom amount	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



(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 receipt	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 Payment	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							
		<b>(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)"</b>							
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
		Nil							
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person	Amount of repayment of loan or deposit or any specified advance received otherwise than			



	Account Number (TAN)				all details/transactions which are required to be reported.	transactions which are not reported.						
	Nil											
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish					<b>Not Applicable</b>					
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A)	(c) Amount of reduction as referred to in section 115-O(1A)	(d) Total tax paid thereon	(e) Total tax paid thereon	Amount	Dates of payment			
			(i)	(ii)								
		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:-											<b>No</b>
		SI No.	Amount received (in Rs.)					Date of receipt				
		Nil										
37	Whether any cost audit was carried out											<b>Not Applicable</b>
		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											<b>Not Applicable</b>
		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											<b>Not Applicable</b>

	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:						
SI No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	20219740			1000000		
b	Gross profit / Turnover	0	20219740	0.00%	0	1000000	0.00%
c	Net profit / Turnover	784686	20219740	3.88%	732306	1000000	73.23%
d	Stock-in-Trade / Turnover	51898538	20219740	256.67%	64548468	1000000	6454.85%
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 <b>No</b>						
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains 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 <b>No</b>						
	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, 2020)						
	SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	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		
	Nil						

Place **Tamluk, Midnapore**  
Date **06/01/2021**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**BISWAJIT PATLA**  
**065881**  
**0329158E**  
**Sarodamoyi Building (2nd Floor), LIC Office Building, Tamluk Branch, Tamluk, Purba Medinipore, WEST BENGAL, 721636,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount

