

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

(Where the date of the Return of Income in Form ITR-1 (SARAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified)
(Please see Rule 12 of the Income tax Rules, 1962)

Assessment Year
2020-21

PAN	AQFPM9393H		
Name	ACHINTYA KUMAR MONDAL		
Address	D. VIVEK PALLY, GHOSH PARA, HOWRAH, WEST BENGAL-711227		
Status	Individual	Form Number	ITR-3
Filed w/s	139(1)-On or before due date	e-Filing Acknowledgement Number	230066201280121

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		797490
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	797490
	Net tax payable	4	74878
	Interest and Fee Payable	5	11255
	Total tax, interest and Fee payable	6	86133
	Taxes Paid	7	86130
(+)/Tax Payable (-)/Refundable (6-7)	8	0	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)/Tax Payable (-)/Refundable (11-12)	13	0
Accrued Income & Tax Detail	Accrued Income as per section 115TD	14	0
	Additional Tax payable w/s 115TD	15	0
	Interest payable w/s 115TD	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)/Tax Payable (-)/Refundable (17-18)	19	0

Income Tax Return submitted electronically on 28-01-2021 15:06:23 from IP address 223.236.237.183 and verified by

ACHINTYA KUMAR MONDAL

having PAN AQFPM9393H on 28-01-2021 15:06:23 from IP address 223.236.237.183 using

Digital Signature Certificate (DSC).

2617903213044968333CN=SubScript sub-CA for BICAI Class 2.2014.01-Sub-CA,O=Sify Technologies Limited,LC=IN

ITSC details:

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FOR YOUR ACTION

Form 3CB has been uploaded and the Transaction ID is - 9942746635. An e-mail confirming the successful submission of the Form alongwith the Acknowledgement number has been sent to saasandassociates2017@gmail.com and subhrajit2016@gmail.com.

Assessment Year

Select

Form Name

Select



सेंट्रल बैंक ऑफ इंडिया
Central Bank of India

1851 के आरंभ से "सेंट्रल" "CENTRAL" TO YOU SINCE 1851.

Direct Taxes payment Acknowledgment

PAN	AOFPM9393H
CUSTOMER NAME	ACHXXXXA KUMAR MONDAL
CHALLAN NO	ITNS 280
BASIC TAX	86130
SURCHARGE	0
EDUCATION CESS	0
PENALTY	0
INTEREST	0
OTHERS	0
Fee for Form 26QD under Challan No. / ITNS 280.	0
AMOUNT	Rs. 86130
AMOUNT IN WORDS	Rupees eighty six thousand one hundred and thirty only
DATE OF TENDER	28012021
MAJOR HEAD	0021 - INCOME TAX (OTHER THAN COMPANIES)
MINOR HEAD	300 - SELF ASSESSMENT TAX
ASSESSMENT YEAR	2020-21
DEBIT ACCOUNT	CD-3533502312
BRANCH ID	00107
BRANCH NAME	CENNET_KOLKATA MAIN OFFICE.
REFERENCE NUMBER	315108372
CIN NUMBER	(BSRCode-Date Of Tender-Challan Serial Number) 0282930-28012021-00431

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FORM NO. 3CB

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

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

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 M/S. A.B. CONSTRUCTION, Prop. Architesa Kumar Mondal Ghosh para, Vivek Pally, Bally, Howrah, WEST BENGAL, 711227 AOFPM9393H.

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 Ghoshpara, Vivek Paly, Bally, Howrah-711227. and 0 branches.

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

I report the following observations/comments/discrepancies/inconsistencies, if any :- Subject to above :- These financial statements are the responsibility of the Proprietor of the said firm. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in India. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Proprietor of the said firm as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion. Subject to Balance confirmation of Loan & Advance, Unsecured Loan, Sundry Creditors, Closing cash at bank and closing cash in hand as on 31.03.2020 as certified by the Proprietor. And checking of T.D.S. of provision of chapter XVII B regarding deduction of at source and regarding the payment to the C. Govt. have been done on a test basis.

(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
--------	--------------------	-----------------------------

Place **HOWRAH**
Date **22/12/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

LAKSHMAN BERA
060719
[Signature]
PARITOSH ABASAN, BLOCK-B, FLAT
304, AMBIKA KUNDU BYE LANE, HO
WRRAH, WEST BENGAL, 711104



FORM NO. 3CD

[See rule 6G(2)]

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

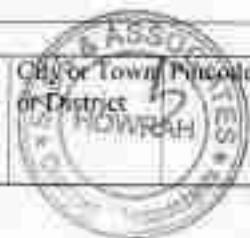
1	Name of the assessee	M/S- A.B. CONSTRUCTION, PROP.- ACHINTYA KUMAR MONDAL			
2	Address	GHOSHPARA, VIVEK PALLY, BALLY, HOWRAH, WEST BENGAL, 711227			
3	Permanent Account Number (PAN)	AOFFPM9393H			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, custom 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	19AOFFPM9393H1ZA		
5	Status	Individual			
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)(c)- When provisions of section 44AD(4) are applicable			
8	a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB			
		Section under which option exercised			
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?			
		Name			Profit Sharing Ratio (%)
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			
		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	
		OTHER SERVICES	Other services n.e.c.	21008	
10	b	If there is any change in the nature of business or profession, the particulars of such change			
		Business	Sector	SubSector	Code
					No
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed			
		Books prescribed			
		Cash Book, Bank Book, Journals, Ledger, Purchase, Sales, etc.			
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 State
					District
		Cash Book, Bank Book, Journals, Ledger, Purchase, Sales, etc.	Ghoshpara, Vivek Pal	Bally,	Howrah
					WEST BE NGAL
					711227
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above			
		Books Examined			
		Cash Book, Bank Book, Journals, Ledger, Purchase, Sales, etc.			
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 XI-C, First Schedule or any other relevant section)			
		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-à-vis the method employed in the immediately preceding previous year.			No									
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.												
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)										
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No									
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.												
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)										
	Total												
13 f	Disclosure as per ICDS.												
	ICDS	Disclosure											
14 a	Method of valuation of closing stock employed in the previous year.		AT COST OR MARKET VALUE WHICHEVER IS LOWER										
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No									
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)										
15	Give the following particulars of the capital asset converted into stock-in-trade												
	(a) Description of capital asset.	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade									
	Nil												
16	Amounts not credited to the profit and loss account, being:-												
16 a	The items falling within the scope of section 28												
	Description	Amount											
	Nil												
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned												
	Description	Amount											
16 c	Escalation claims received 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 Percentage)	Opening WDV (A)	Adjustment to WDV 115BA	Adjustment written down value	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (1+2+3+4)	Deductions(C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A-B-C-D)
	Plant & Machinery @ 15%	15%	155147		155147	58800	0	0	0	58800	0	241541	1368735
	Furnitures & Fittings @ 10%	10%	20866		20866	0	0	0	0	0	0	2087	18779
	Plant & Machinery @ 40%	40%	1052		1052	0	0	0	0	0	0		
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page.												
19	Amounts admissible under sections												



S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 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 in 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 209(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 (ii)			
(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 159:			
		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
			Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (iii)			
(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 of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (in)											
(vi) royalty, license fee, service fee etc. under sub-clause (ib)											
(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 (ix)											
(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 43A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes
Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available							
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
Date Of Payment	Nature Of Payment	Amount in Rs.	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
Nature Of Liability								Amount in Rs.			
(h) Amount of deduction inadmissible (in terms of section 14A) in respect of the expenditure incurred in relation to income which does not form part of the total income:											
Nature Of Liability								Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made (Amount)							
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.										
Section	Description	Amount									
Nil											
25	Any amount of profit chargeable to tax under section 41 and computation thereof.										
Name of Person	Amount of income	Section	Description of Transaction	Computation if any							
Nil											
26	(i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-										
26	(i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-										
26	(i)A(a) Paid during the previous year										
Section	Nature of liability								Amount		
Nil											
26	(i)A(b) Not paid during the previous year										
Section	Nature of liability								Amount		
Nil											
26	(i)B was incurred in the previous year and was										
26	(i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)										



Section Nil		Nature of liability		Amount	
26 (ii)(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.)					
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					
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	
Nil				Prior period to which it relates (Year in yyyy-yy format)	
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-a)					
Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received	
Nil				CIN of the company	
				No. of Shares Received	
				Amount of consideration paid	
				Fair Market value of the shares	
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-b). 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	
Nil				Amount of consideration received	
				Fair Market value of the shares	
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:					
Sl No.		Nature of Income		Amount	
Nil					
B(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:					
Sl No.		Nature of Income		Amount	
Nil					
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque, (Section 69D)					
Name of the person from whom amount borrowed or repaid on hundi		PAN of the person, if available		Address	
Nil				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	
A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92C, has been made during the previous year:					
(b) If yes, please furnish the following details:					
Sl No.		Under which clause of sub-section (1) of section (1) of		Amount (in Rs.) of money available with the associated	
				Whether the excess of money has	
				If yes, whether the excess money has	
				If no, the amount (in Rs.) of imputed interest of income on such excess of money	
				Expected date of repayment	



	section 92CE primary adjustment made?	primary adjustment	enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	is	been repatriated within the prescribed time.	money which has not been repatriated within the prescribed time.			
	Nil								
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.								
	(b) If yes, please furnish the following details								
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B.			
					Assessment Year	Amount (in Rs.)			
					Assessment Year	Amount (in Rs.)			
	Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)								
	(b) If yes, please furnish the following details								
	Sl No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
	Nil								
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared during the previous year	Maximum amount outstanding in the account at 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.
	Nil								
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
	Nil								
(Particulars in (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	Nature of transaction	Amount of receipt	Date of receipt		



								assessee) of the Payer		
										Nil
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt				
							Nil			
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment		
									Nil	
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year								
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment				
							Nil			
		(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2665(E) dated 3rd July, 2017)								
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-								
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of 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 from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
							Nil			
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :-								
		S.No.	Name of the lender, or depositor or person	Address of the lender, or depositor or person	Permanent Account Number (if available with the assessee) of the	Amount of repayment of loan or deposit or				



from whom specified advance is received	whom specified advance is received	holder, or depositor or person from whom specified advance is received.	any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
---	------------------------------------	---	--

Nil

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

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

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks
Nil								

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.
If yes, please furnish the details of speculation loss if any incurred during the previous year

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

S.No	Section	Amount
Nil		

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish

S.No	Tax deduction and collection Account Number (EAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected out of (6)	Total amount of tax was deducted or collected at less than specified	Amount of tax deducted or collected on (8) or less than specified	Amount of tax deducted or collected to the credit of the Central

						rate out of (5)	rate out of (7)	Government out of (6) and (8)			
	Nil										
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: No										
	S.No	Tax deduction and collection of Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.				
	Nil										
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish Not Applicable										
	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) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon	(e) Total tax paid thereon	Amount	Dates of payment		
	Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-										
	Sl No.	Amount received (in Rs.)					Date of receipt				
	Nil										
37	Whether any cost audit was carried out Not Applicable										



If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor								
38	Whether any audit was conducted under the Central Excise Act, 1944						Not Applicable	
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor								
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor						Not Applicable	
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor								
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	1273742			7612150			
b	Gross profit / Turnover		%	0	0%			
c	Net profit / Turnover	312143	1273742	34.51%	482522	7612150	6.34%	
d	Stock-in-Trade Turnover		%			%		
e	Material consumed/ Finished goods produced		%			%		
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks		
	Nil							
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							
Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported.		
	Nil							
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286.							
Sl 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, 2011)							
Sl 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		
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		GST		
	Nil							



Place: HOWRAH
Date: 22/12/2020

Name: LAKSHMAN BERA
Membership Number: 060719
FRN (Firm Registration Number)
Address:

LAKSHMAN BERA
060719

PARITOSHABASAN, BLOCK-B, FLAT
-304, AMBIKA KUNDU BYE LANE, HO
WRAH, WEST BENGAL, 711104



Form Filing Details	
Revision/Original	Original

Addition Details (From Point No. 16)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MGDVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	15/08/2019	15/08/2019	58800	0	0	0	58800
Total of Plant & Machinery @ 15%								58800
Furniture & Fittings @ 10%								
Total of Furniture & Fittings @ 10%								0
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0

Deduction Details (From Point No. 17)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furniture & Fittings @ 10%			
Total of Furniture & Fittings @ 10%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0

This form has been digitally signed by LAKSHMAN BERA having PAN AHDPB4907D from IP Address 45.250.50.45 on 2020-12-29 11:13:44.0
 Dsc SI No enc issuer 1189936CN=Capricorn CA
 2014.2.5.4.51=#131647352056414b41532044401550204255494c44494e47.5STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#000013100303932.OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd,C=IN

M/S A.B. CONSTRUCTION
GHOSH PARA, VIVEK PALLY, BALLY, HOWRAH-711227

BALANCE SHEET AS ON 31.03.2020

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
Capital A/c (As per Schedule No.3)		26,93,612.27	<u>Fixed Assets</u> (As Per Schedule No. 1)		13,88,144.62
			Land		13,49,455.00
Loan A/c (As per Schedule No.5)		51,75,000.00	<u>Loan & Advance</u> (As per Schedule No.6)		8,20,000.00
			Closing W.I.P: (Certified by Prop.)		7,00,000.00
			FLAT ADVANCE: (As per Schedule No.4)		22,00,000.00
<u>Current Liabilities:</u> (As per Schedule No.2)		1,86,450.00	<u>Cash at Bank</u> The Karur Vysya Bank Ltd. (Ghosh Para Br. CA-311213500000818 IFS-KVBL0003112)		15,83,247.21
			Cash in hand (Certified by Proprietor)		14,715.44
		<u>80,55,062.27</u>			<u>80,55,062.27</u>

Signed in terms of our report on even date annexed herewith

Place: Howrah
Date: 22-12-2020



FDR SASS & ASSOCIATES
Chartered Accountants

[Signature]
(L.BERA, PROPRIETOR)
(M.NO-060719)

UDIN-20060719 AAAA TM 4523

M/S A.B. CONSTRUCTION
GHOSH PARA, VIVEK PALLY, BALLY, HOWRAH-711227

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED, 31.03.2020

Particulars	Amount(Rs)	Particulars	Amount(Rs)
To: Materials Purchase	1,64,896.00	By Labour Charges	7,82,300.00
* Labour Charges	10,33,951.00		
* Bank Charges	4,127.47	* Sales	4,91,442.00
* Legal Charges	10,000.00		
* Professional Fees	18,000.00	* Closing W.I.P.	7,00,000.00
* Printing & Stationery	1,075.00	(Certified by Prop.)	
* Profession Tax	2,500.00		
* Conveyance	4,118.00		
* General Charges	3,763.00		
" Salary & Bonus	1,56,000.00		
" Depreciation	2,44,048.72		
* Telephone Charges	9,250.00		
" Trade Licence	1,020.00		
" Audit Fees	8,850.00		
* Net Profit	<u>3,12,142.81</u>		
	<u>19,73,742.00</u>		<u>19,73,742.00</u>



M/S A.B. CONSTRUCTION
GHOSH PARA, VIVEK PALLY, BALLY, HOWRAH-711227

Schedule No. 1

Statement of Fixed Assets as on 31-03-2020

Sl No	Name of Items	Rate of Per%	Op Bal as on 01.04.2019	Addition before date of oct 2019	Addition after date of oct 2019	Total	Depreciation			Closing Value on 31-03-2020
							Half Yearly	Full Yearly	Total	
1	Furniture	10%	20,865.56	-	-	20,865.56	2,086.56	2,086.56	2,086.56	18,779.00
2	Tools & Accessories	15%	20,865.56	-	-	20,865.56	2,086.56	2,086.56	2,086.56	18,779.00
3	Electric Installation	15%	9,433.33	-	-	9,433.33	1,415.00	1,415.00	1,415.00	8,018.33
4	Mobile	15%	12,969.06	-	-	12,969.06	1,945.36	1,945.36	1,945.36	11,023.70
5	Motor Cycle	15%	49,860.75	-	-	49,860.75	7,479.11	7,479.11	7,479.11	42,381.64
6	Car	15%	1,66,258.35	-	-	1,66,258.35	24,938.75	24,938.75	24,938.75	1,41,319.60
7	Generator	15%	12,78,213.78	-	-	12,78,213.78	1,91,732.07	1,91,732.07	1,91,732.07	10,86,481.71
8	Freeze	15%	21,675.00	58,800.00	-	21,675.00	3,251.25	3,251.25	3,251.25	18,423.75
9	Air Condition Machine	15%	58,800.00	58,800.00	-	58,800.00	8,820.00	8,820.00	8,820.00	49,980.00
			13,065.51	-	-	13,065.51	1,959.83	1,959.83	1,959.83	11,105.68
			15,51,475.78	58,800.00	-	16,10,275.78	2,41,541.37	2,41,541.37	2,41,541.37	13,68,734.41
10	Laptop & Printer	40%	1,052.00	-	-	1,052.00	420.80	420.80	420.80	631.20
			1,052.00	-	-	1,052.00	420.80	420.80	420.80	631.20
			15,73,393.34	58,800.00	-	16,32,193.34	2,44,048.72	2,44,048.72	2,44,048.72	13,88,144.62



M/S A.B. CONSTRUCTION
GHOSH PARA, VIVEK PALLY, BALLY, HOWRAH-711227

SCHEDULE No.- 2

Statement for Current Liabilities as on 31-03-2020

Particulars	Amount (Rs.)
Audit Fees	8,850.00
Professional & Consultancy Fees	18,000.00
Salary	18,000.00
others	1,41,600.00
	<u>1,86,450.00</u>

SCHEDULE No.- 3

STATEMENT FOR CAPITAL A/C ON 31-03-2020

Particulars	Amount (Rs.)	Amount (Rs.)
Opening Balance (As per Last A/c)	25,01,469.46	
Add: Net Profit	3,12,142.81	
Add: Introduced		28,13,612.27
Less: LIC		
Less: Drawings	1,20,000.00	1,20,000.00
		<u>26,93,612.27</u>



SCHEDULE No.- 4

M/S A.B. CONSTRUCTION
GHOSHARA, VIVEK PALLY, BALLY, HOWRAH-711227

STATEMENT FOR FLAT ADVANCE AS ON 31-03-2020

SL	NAME OF PARTIES	AMOUNT (Rs)
1	RANJOY KR DEY	10,00,000.00
2	TAPAN DUTTA	12,00,000.00
		<u>22,00,000.00</u>

SCHEDULE No.- 5

STATEMENT OF LOAN A/C AS ON 31-03-2020

SL	NAME OF PARTIES	AMOUNT (Rs)
	SANJOY GHOSH	2,90,000.00
	Bijan Kumar Mondal	1,00,000.00
1	W.B. Estate Developer	32,85,000.00
2	NANI GOPAL DEBNATH	5,00,000.00
	RAJU DEBNATH	10,00,000.00
		<u>51,75,000.00</u>

SCHEDULE No.- 6

STATEMENT OF LOAN & ADVANCE A/C AS ON 31-03-2020

SL	NAME OF PARTIES	AMOUNT (Rs)
	Amar Barik (Land Purchased)	4,00,000.00
	Disha Nirman	4,20,000.00
		<u>8,20,000.00</u>

