

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2020-21

PAN	AEQPP1157H		
Name	BRU KISHORE PRASAD		
Address	PAKURTALA MORE, ,, PAKURTALA MORE, ASHRAMPARA, SILIGURI, WEST BENGAL, 734001		

Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	260110261150221

Taxable Income and Tax u/s	Current Year business loss, if any	1	0
	Total Income		3275270
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	3275270
	Net tax payable	4	826884
	Interest and Fee Payable	5	96518
	Total tax, interest and Fee payable	6	923402
	Taxes Paid	7	923402
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Dividend Tax 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
Accreted Income Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 15-02-2021 12:29:56 from IP address 103.89.169.28 and verified by BRIJ KISHORE PRASAD

having PAN AEQPP1157H on 15-02-2021 12:29:56 from IP address 103.89.169.28 using

Digital Signature Certificate (DSC).
DSC details: 18165662CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	BRIJ KISHORE PRASAD	PAN	AEQPP1157H
Form No	3CB	Assessment Year	2020-21
e-Filing Acknowledgement Number	205089791130121	Date of e-Filing	13/01/2021

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

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

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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. We have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of BRIJ KISHORE PRASAD ASHRAMPARA, SILIGURI, WEST BENGAL, 734001 AEOPP1157H.

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 SILIGURI and 0 branches.

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

(b) Subject to above,-

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

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

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

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

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

5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 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 SILIGURI
Date 12/01/2021

Name BABITA BIHANI
Membership Number 057754
FRN (Firm Registration Number) 323115E
Address 1ST FLOOR, ABOVE KIRAN OPTICS, KHUDIRAM SARANI, HILL CART ROAD, SILIGURI, WEST BENGAL, 734001

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	BRIJ KISHORE PRASAD				
2	Address	ASHRAMPARA, , SILIGURI, WEST BENGAL, 734001				
3	Permanent Account Number (PAN)	AEQPPI157H				
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				
5	SI No.	Type	Registration Number			
	1	Goods and Services Tax WEST BENGAL	19AEQPPI157H1Z3			
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					
8	SI 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				
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	
	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c			09027	
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					
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	
	CASH BOOK, BANK BOOK, LEDGER, JOURNAL BOOK, SALES & PURCHASE REGISTER (COMPUTERISED)	SILIGURI		SILIGURI	WEST BENGAL	
					PinCode	
					734001	
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, LEDGER, JOURNAL BOOK, SALES & PURCHASE REGISTER (COMPUTERISED)					
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	

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					BRIJ KISHORE PRASAD
2	Address					ASHRAMPARA, , SILIGURI, WEST BENGAL, 734001
3	Permanent Account Number (PAN)					AEQPPI157H
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	19AEQPPI157H1Z3			
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(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
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	
	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.e			09027	
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					No
	Books prescribed					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained.	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK, BANK BOOK, LEDGER, JOURNAL BOOK, SALES & PURCHASE REGISTER (COMPUTERISED)	SILIGURI		SILIGURI	WEST BENGAL	734001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, LEDGER, JOURNAL BOOK, SALES & PURCHASE REGISTER (COMPUTERISED)					
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

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										
ICDS I - Accounting Policies		Accounting Policies are in accordance with the standards										
ICDS II - Valuation of Inventories		Inventories are valued at cost										
ICDS IV - Revenue Recognition		Revenue is recognised on accrual basis										
ICDS V - Tangible Fixed Assets		Fixed assets are stated at cost										
14 a	Method of valuation of closing stock employed in the previous year.			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 Percentage)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	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)			
Furnitures & Fittings @ 10%	10%	89044		89044	0	0	0	0	0	0	8904	80140
Plant & Machinery @ 40%	40%	18702		18702	0	0	0	0	0	0	7481	11221
Plant & Machinery @ 15%	15%	21409		21409	0	0	0	0	0	0	3212	18197
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page												
19 Amounts admissible under sections :												

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
Nil										
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]								
Description										Amount
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):								
Nature of fund					Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities		
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 (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
Nature Of Liability	Amount in Rs.										
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
Nature Of Liability	Amount in Rs.										
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)							
karan raj prasad	CYRPP9443F	son	salary	504000							
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)			Amount						
Section		Nature of liability									
Nil											
26 (i)(B)(b)		not paid on or before the aforesaid date			Amount						
Section		Nature of liability									
Nil											
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost. etc., is passed through the profit and loss account.)		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)(vita)									
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)(viib). 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 borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.				No					
(b) If yes, please furnish the following details											

Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money			
Nil									
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.					No			
(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.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	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)					No			
(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 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	ratnakar management Pvt Ltd	SILIGURI		2500000	Yes	2500000	Yes-Cheque	Account payee cheque	
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 at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account								

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt	
Nil							
31 b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date 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	Nature of transaction	Amount of Payment	Date Of Payment	
Nil (Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)"							
31 e	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-						
S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	rahul raj prasad	SILIGURI		795000	3262500	Yes-Cheque	Account payee cheque
2	ratnakar management pvt ltd	siliguri		2500000	2500000	Yes-Cheque	Account payee cheque
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—						
S.No.	Name of the lender, or depositor or person from whom specified advance is received.	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a			

				bank account during the previous year
	Nil			
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:--			
	S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received
				Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
	Nil			

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

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for 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)										
	S.No	Section	Amount								
	Nil										
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish								Yes		
	S.No	Tax deduction	Section	Nature of payment	Total amount of	Total amount	Total amount	Amount of tax	Total amount	Amount of tax	Amount of tax

	and collection Account Number (TAN)			payment or receipt of the nature specified in column (3)	on which tax was required to be deducted or collected out of (4)	on which tax was deducted or collected at specified rate out of (5)	deducted or collected out of (6)	on which tax was deducted or collected at less than specified rate out of (7)	deducted or collected on (8)	deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	CALP04616D	192	Salary	504000	504000	504000	50400	0	0	0
2	CALP04616D	194C	Payments to contractors	15889912	15889912	15889912	0	0	0	0
3	CALP04616D	194H	Commission or brokerage	481788	481788	481788	24092	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Yes

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.
1	CALP04616D	24Q	31/07/2020	12/12/2020	Yes	
2	CALP04616D	26Q	31/07/2019	29/07/2019	Yes	
3	CALP04616D	26Q	31/10/2019	19/12/2020	Yes	
4	CALP04616D	26Q	31/01/2020	05/05/2020	Yes	
5	CALP04616D	26Q	31/07/2020	01/07/2020	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish No

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
1	MAIZE	residual		1190	246	590	1246
2	M. OIL CAKE	residual		112	10060	9896	276
3	lentils	residual		9	3819	3696	132
4	RICE	residual		2489	1870	1687	2672
5	WHEAT	residual		728	2380	2451	657
6	NUT	residual		0	17	17	0
7	CHICPEAS	residual		0	500	500	0

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 Amount	Dates of payment			
Nil									
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-							No	
	Sl No.	Amount received (in Rs.)				Date of receipt			
Nil									
37	Whether any cost audit was carried out							Not Applicable	
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor									
38	Whether any audit was conducted under the Central Excise Act, 1944							Not Applicable	
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor							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	589092467			705655842				
b	Gross profit / Turnover	15925365	589092467	2.70%	15802058	705655842	2.24%		
c	Net profit / Turnover	3423513	589092467	0.58%	3899609	705655842	0.55%		
d	Stock-in-Trade / Turnover	114460469	589092467	19.43%	91609171	705655842	12.98%		
e	Material consumed/ Finished goods produced			%			%		
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)									
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings								
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount		Remarks		
Nil									
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							No	

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

This form has been digitally signed by **BABITA BIHANI** having PAN **ACZPB2507N** from IP Address **103.89.169.116** on **2021-01-13 12:59:59.0**.
Dsc Sl No and issuer **18188816CN=e-Mudhra Sub CA for Class 2 Individual 2014.OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

BALANCE SHEET AS AT 31ST MARCH 2020

CAPITAL & LIABILITIES	SCH	AMOUNT	ASSETS	SCH	AMOUNT
Proprietor's Capital Account :	1	4,91,95,549.18	Fixed Assets :	6	69,44,444.43
Secured Loan :	2	6,87,21,529.00	Advance to Suppliers	7	10,00,000.00
Unsecured Loan:	3	94,83,187.00	Investments	8	2,06,24,000.00
Sundry Creditors :	4	5,24,34,993.30	Current Assets :	9	42,37,500.00
Other Liabilities	5	2,07,93,272.00	Advance for Land & Flat	10	34,72,039.78
			Deposite & Advance	11	2,44,81,419.01
			Sundry Debtors	12	2,32,53,327.99
			Closing Stock	14	11,44,60,469.32
			Cash & Bank Balances :	13	21,55,329.95
		20,06,28,530.48			20,06,28,530.48

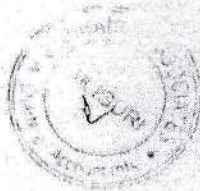
For Brij Kishore Prasad
Brij Kishore Prasad
Proprietor

In terms of our report of even date annexed herewith

Proprietor

Place: Siliguri

Date: 12/01/2021



FOR B. BIHANI & ASSOCIATES
CHARTERED ACCOUNTANTS

Babita Biyani
(BABITA BIHANI)
PROPRIETOR

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

TRADING & PROFIT AND LOSS ACCOUNT AS ON 31 ST MARCH 2020

PARTICULARS	Sch.	AMOUNT	PARTICULARS	Sch.	AMOUNT
TO Opening Stock	14	9,16,09,170.86	BY Sales Accounts	14	58,90,92,467.33
" Purchase Accounts	14	58,99,92,111.66	" Export Freight		25,00,409.29
" Direct Expenses	14	1,58,89,912.00	" Forex Gain & Loss		73,63,213.95
" Gross Profit b/d		1,59,25,365.37	" Closing Stock	14	11,44,60,469.32
		71,34,16,559.89			71,34,16,559.89
TO Bank Interest & Charges	15	1,28,64,763.99	BY Gross Profit b/f		1,59,25,365.37
" Office Rent		23,612.00	" Draw Back Received		2,82,779.07
" Audit Expenses		51,800.00	" Interest		13,16,096.00
" Advertisement		7,500.00	" Share of Koiratan Buildcon Pvt Ltd		29,72,470.00
" Computer Expenses		41,086.46	" Profit on sale of land		2,51,320.00
" Depreciation		19,597.00			
" Electricity Expenses		1,820.00			
" ESIC (Employer Contribution)		33,140.00			
" General Expenses		1,07,439.64			
" GST late Fees		9,860.00			
" Commission & Brokerage		4,61,828.00			
" Insurance Charges		2,56,347.80			
" Inspection charges		82,812.00			
" Interest on unsecured loans		1,75,000.00			
" Service charges		1,43,805.00			
" Soil Testing expenses		24,000.00			
" Interest on Mortgage Loan		9,29,593.00			
" L. C. Advising Charges		2,52,048.00			
" Membership & Subscription		46,375.00			
" Professional Tax		2,500.00			
" Postage & Courier		34,442.00			
" Printing & Stationary		33,098.00			
" Repair & Maintenance		54,990.84			
" Salary & Exgratia		14,19,950.00			
" Trade Licence		1,500.00			
" Telephone Expenses		54,225.00			
" Travelling Expenses		1,70,583.00			
" Net Profit Transferred to Proprietor's Capital A/c		34,23,512.71			
		2,07,48,030.44			2,07,48,030.44

For Brij Kishore Prasad

Brij Kishore Prasad
Proprietor

In terms of our report of even date annexed herewith

Proprietor

Place: SILIGURI

Date: 12/01/2021



FOR B BIHANI & ASSOCIATES
CHARTERED ACCOUNTANTS

Babita Bihani
(BABITA BIHANI)
PROPRIETOR

S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31.03.2020

SCHEDULE - 1

Proprietors Capital Account

Balance b/f	4,76,42,275.47	
Addition during the year		
Profit during the year	34,23,512.71	
	5,10,65,788.18	
Less Drawings	18,70,239.00	4,91,95,549.18

SCHEDULE - 2

Secured Loan

Packing Credit From :		
Bank of India - Kol. Ov. Branch	5,49,96,888.00	
IDBI Bank, House Building Loan	25,31,977.00	
IDBI Bank Ltd.(Mortgage Loan)	1,11,92,664.00	6,87,21,529.00

SCHEDULE - 3

UnSecured Loan

Kamal Agarwal	30,00,000.00	
Bajaj Finance :Ltd	18,40,687.00	
Ratnakar Management Pvt Ltd	1,75,000.00	
Rahul Raj Prasad	24,67,500.00	
Kiran Agarwal	20,00,000.00	94,83,187.00

SCHEDULE - 4

Sundry Creditors

Amritesh Agro Products Pvt Ltd	3,01,144.00	
Anuj Kumar Choudhary	26,11,099.00	
Babulal Pravin Kumar	24,07,830.00	
Bhagwati Industries	23,16,411.00	
Jai Maa Industries	10,66,331.00	
Motilal Kishanlal	24,90,000.00	
Rani Sati Traders	53,04,036.00	
Rathi Traders	14,80,720.00	
Sri Ram Dal Mills	19,27,280.00	
Sri Satya Narayan Dal Mill	15,66,100.00	
PM Exim (Hongkong) Trading Ltd B/F	5,97,332.00	
PRS International Trading Co Ltd	9,42,056.40	
Wincon International Co B/F	5,76,068.65	
Ajay Agarwala	13,90,127.00	
Dilip Kr Rungta	12,00,000.00	
Ganesh Traders	4,73,010.00	
Malani Trading Company	87,609.50	
M S Traders	8,01,017.00	
Nav Durga Trading Company	6,38,070.00	
Rajkumar Bhotika & Sriram International	28,24,983.00	
Rameshwar Prasad Jagdish Prasad	17,75,254.75	
Santosh Enterprises	5,19,750.00	
Satyam Trading Co	4,54,047.30	
Shri Shyam Trading Company	13,56,845.70	
Shubham Traders	39,722.00	
Vaishno Traders	1,29,193.00	
Vinay Trading Company	80,512.00	
Bhavisya Developers Pvt. Ltd.	7,70,090.00	
Brij Kishore Prasad Exports Pvt. Ltd.	1,60,87,399.00	
Super Enterprise	2,20,955.00	

SCHEDULE - 5

Other Liabilities

Audit Fee Payable	30,000.00	
BKP & Sons HUF	2,40,000.00	
Kotiratan Buildcon Pvt Ltd	2,01,01,386.00	
Employee's State Insurance Co. (ESI)	3,078.00	
Goraknath Yadav	3,58,500.00	
Subashish Sengupta	1,946.00	
TDS Payable	58,362.00	2,07,93,272.00

SCHEDULE - 7

Advance to Supplier :

K.S. Oil Ltd. b/f	10,00,000.00	
Shivam Agro Rice Mill Pvt. Ltd.	-	10,00,000.00

SCHEDULE - 8

Investments

Brij Kishore Prasad Exports Pvt. Ltd.	1,76,08,000.00	
Khoribari Cold Storage Pvt Ltd	30,16,000.00	2,06,24,000.00

SCHEDULE - 9

Current Assets :

Land at Matigara	42,37,500.00	
Khoribari Cold Storage Pvt. Ltd.	-	
Flat at Salugara	-	42,37,500.00

SCHEDULE - 10

Advance for land & flat

Mata Baishno Devi Mercantile Pvt. Ltd.	9,09,324.00	
Sheetha Vyapaar Pvt. Ltd.	7,34,676.00	
Trident Builders	17,28,039.78	
Anand Kumar Prasad	1,00,000.00	34,72,039.78

SCHEDULE - 11

Deposits & Advances

Assam Sales Tax, Karbatry A/c b/f	1,35,000.00
Bela Xerox b/f	69,100.00
B.S.N.L - Security Deposite- Kol B/F	2,252.00
ESIC Excess Payment	4,618.00
F.C.I - Kapurtala (EMDA/c) b/f	4,35,000.00
Freight (Receivable) b/f	14,03,295.00
NAFED (Wheat)	65,251.00
Sales Tax (2%) F.C.I, NAFED b/f	24,669.00
Sales Tax (2%) F.C.I, Siliguri b/f	61,200.00
Sale Tax (Security Deposite), Slg	5,000.00
Security Deposit (B.S.N.L)	7,500.00
Akhilesh Kumar ranjan	4,00,000.00
Jiwan Kumar Sherpa	1,55,882.00
Khoribari Cold Storage Pvt Ltd	24,50,000.00
Pranita Rai	4,00,000.00
Saraswati Prasad	16,00,000.00
Sushi Kumar Gupta	10,00,000.00
Swati Prasad	1,00,000.00
Vijay Kumar Roy	2,07,400.00
Bank of India Kol - DBD A/c	1,22,79,301.01
GST Refund claim	14,83,521.00
CGST	7,99,828.00

SCHEDULE - 12

Sundry Debtors

Gouriganga Foods	4,77,886.00	
Bismillah Dal Mill	78,98,022.96	
Tumpa International	7,05,374.63	
Jai Hanuman Coal Depot	49,99,734.40	
Karan Merchant Pvt Ltd	38,75,000.00	
9 to 10 (A Unit of Karan Merchant Pvt. Ltd.)	52,97,310.00	2,32,53,327.99

SCHEDULE - 13

Cash and Bank Balances :

Balance with bank :

ICICI Bank Ltd., HILI	21,223.52	
BOI Kol Overseas Br.	19,005.65	
ICICI Bank Guwahati	3,277.50	
IDBI Bank Ltd. C/A	13,37,051.40	
Axis Bank Ltd. (S/A), Siliguri	15,398.38	
Cash at Siliguri	7,59,373.50	21,55,329.95

SCHEDULE -15

Bank Interest & Charges

Bank Charges (Others)	6,70,419.23	
Bank Interest (Others)	41,98,528.76	
Bank Interest (Packing Credit)	54,77,285.00	
Foreign Bank Charges	18,55,090.00	
Negotiation Charges	2,54,119.00	
Bank Postage Charges	4,09,322.00	
	1,28,64,763.99	

Less: Interest Receipt on Deposites

Interest on DBD - 1,28,64,763.99

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA, :: SILJGURI

SCHEDULE - 14

Details of Trading Account		Opening Stock	Purchase/ During the Year	Direct expenses Freight & Others	Total	Sales During the Year	Closing Stock	Gross Profit
Name of Items								
Maize	1,51,24,151.40	39,33,698.00	1,09,570.00	1,91,67,419.40	1,04,80,348.68	1,16,14,493.84	29,27,423.12	
M.Oil Cake	21,16,534.40	19,97,10,952.05	83,12,434.00	21,01,39,920.45	19,11,08,371.68	56,24,140.20	(1,34,07,408.57)	
Rice	6,05,20,776.00	5,46,81,234.00	28,76,550.00	11,80,78,560.00	4,34,97,581.00	7,41,72,945.88	(4,08,033.12)	
Stone Boulder	-	-	-	-	-	-	-	-
Lentils	5,31,135.00	26,69,60,410.05	36,04,130.00	27,10,95,675.05	26,09,09,261.07	1,05,05,222.50	3,18,808.52	
Wheat	1,13,26,833.06	4,22,77,829.95	9,07,228.00	5,45,11,891.01	4,40,66,697.00	1,07,68,694.90	3,23,500.89	
Others	-	2,64,71,704.50	80,000.00	2,65,51,704.50	2,56,39,782.90	-	(9,11,921.60)	
Licence Sale	-	-	-	-	1,33,90,425.00	17,74,972.00	1,33,90,425.00	(2,14,769.00)
Land Stock	19,89,741.00	-	-	19,89,741.00	-	-	-	40,43,716.89
Less: Quality Claim, rate diff and shortage & Others	-	-4043716.89	-	(40,43,716.89)	-	-	-	-
Total	9,16,09,170.86	58,99,92,111.66	1,58,89,912.00	69,74,91,194.52	58,90,92,467.33	11,44,60,469.32	60,61,742.13	

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

SCHEDULE- 6

DETAILS OF FIXED ASSETS AND ALLOWABLE DEPRECIATION

Description	Rate	WDV. as on	Addition/ (sale) upto	Addition/ (sale) upto	Total	Allowable	WDV as on
		01-04-2019	30/09/2019	31/03/2020		Deprecition	31-03-2020
Air conditioner	15%	4278.00	0.00	0.00	4278.00	642.00	3636.00
Battery	15%	5020.00	0.00	0.00	5020.00	753.00	4267.00
Fax Machine	15%	4451.00	0.00	0.00	4451.00	668.00	3783.00
Honda Activa	15%	3804.00	0.00	0.00	3804.00	571.00	3233.00
Hyundai Grand I 10 Sports	15%	0.00	0.00	0.00	0.00	0.00	0.00
Pump Sets	15%	3162.00	0.00	0.00	3162.00	474.00	2688.00
Type/Duplicator	15%	694.00	0.00	0.00	694.00	104.00	590.00
		<u>21409.00</u>	<u>0.00</u>	<u>0.00</u>	<u>21409.00</u>	<u>3212.00</u>	<u>18197.00</u>
Furniture	10%	89044.00	0.00	0.00	89044.00	8904.00	80140.00
		<u>89044.00</u>	<u>0.00</u>	<u>0.00</u>	<u>89044.00</u>	<u>8904.00</u>	<u>80140.00</u>
Computer	40%	18702.00	0.00	0.00	18702.00	7481.00	11221.00
		<u>18702.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18702.00</u>	<u>7481.00</u>	<u>11221.00</u>
Flat at Ashrampara	0%	5574886.43	0.00	0.00	5574886.43	0.00	5574886.43
Flat at Kolkata	0%	1260000.00	0.00	0.00	1260000.00	0.00	1260000.00
		<u>6834886.43</u>	<u>0.00</u>	<u>0.00</u>	<u>6834886.43</u>	<u>0.00</u>	<u>6834886.43</u>
Total		6964041.43	0.00	0.00	6964041.43	19597.00	6944444.43



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INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2020-21

PAN	AEQPP1157H		
Name	BRIJ KISHORE PRASAD		
Address	PAKURTALA MORE,, PAKURTALA MORE, ASHRAMPARA, SILIGURI, WEST BENGAL, 734001		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	260110261150221

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		3275270
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	3275270
	Net tax payable	4	826884
	Interest and Fee Payable	5	96518
	Total tax, interest and Fee payable	6	923402
	Taxes Paid	7	923402
(+)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
Accreted Income Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 15-02-2021 12:29:56 from IP address 103.89.169.28 and verified by

BRIJ KISHORE PRASAD

having PAN AEQPP1157H on 15-02-2021 12:29:56 from IP address 103.89.169.28 using

Digital Signature Certificate (DSC).

18165662CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DSC details:

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

BRIJ KISHORE PRASAD
 PARKURTALA MORE
 ASHRAMPARA, SILIGURI- 734401

STATUS INDIVIDUAL
 PAN- AEQPP1157H

ASSESSMENT YEAR 2020-2021
 FINANCIAL YEAR 2019-2020
 DOB 03-01-1966

COMPUTATION OF TOTAL INCOME:

INCOME FROM HOUSE PROPERTY :

FLAT AT SALUGARA (LET-OUT)

Gross Annual Value (Annual Rent Received)	0.00		
Net Annual Value	0.00		
Less : Deductions under Section 24			
Statutory Deduction u/s. 24 (a)	0.00		
Interest on Borrowed Capital u/s. 24 (b)	0.00	0.00	
Income from flat at Salugara			

FLAT AT ASHRAMPARA : (SELF-OCCUPIED)

Net Annual Value	0.00		
Less : Deductions under Section 24			
Statutory Deduction u/s. 24 (a)	0.00		
Interest on Borrowed Capital u/s. 24 (b)	200000.00	(200000.00)	-200000.00

INCOME FROM SALARY

Director's Remuneration & Allowances from M/s. Wincon Marketing pvt Ltd	240000.00		
Director's Remuneration & Allowances from M/s. Bhavisya Marketing	0.00		
Less: Std deduction	50000.00		190000.00

INCOME FROM BUSINESS:

Net profit from M/s Brijkishore Prasad	3423512.71		
Less: Interest	1316096	2107416.71	
Speculative loss			
Other Business Income	(See note)	0.00	
		0	2107416.71

INCOME FROM OTHER SOURCES:

Interest on FD	1324591.00		
Saving Bank Interest	4741.00		
Income from rate diff			
Less: Expenses	0.00		
	0	0.00	
dividend			
Exempt under Section 10 (34)	3692.09	-	
NSC Intrest	3692.09		
Misc		0.00	
LIC Commission		3281.75	
		0.00	1332593.75

Gross Income		3430010.46	3683702.55
Less Deduction under section 80TTA	4741.00		
Less: Deduction under 80D	0.00		
Less Deduction under section 80C	150000.00	154741.00	

Total Income	3275269.46
Tax On Income	795081.00
Add: Surcharge	0.00
Blaance	795081.00
Education Cess	31803.00
Total Tax Payable	826884.00
Less:- TDS & TCS	106043.00
	720841.00
Less: Advance Tax	300000.00
	420841.00
Add: Interest under section	
234A	0
234B	0.00
234C	0.00
Self Asst. Tax Payable u/s. 140A	420841.00

BRIJ KISHORE PRASAD
PARKHURTALA MORE, ASHRAMPARA, SILIGURI - 734001

STATEMENT OF INCOME FOR THE YEAR 2019-19

INCOME FROM HOUSE PROPERTY :

Annual Rent Received from Flat At Salugara 0.00

INCOME FROM BUSINESS :

Net profit from M/s Brijkishore Prasad	3423512.71	
Director's Remuneration & Allowances	240000.00	
Director's Remuneration & Allowances from Bhavisya	0.00	
Other Business Income (As per Annexure Below)	0.00	3663512.71

INCOME FROM OTHER SOURCES :

Interest on FD	8495.00	
Saving Bank Interest	4741.00	
Dividend Received (Exempt from Tax)	3692.09	
ccrued int on nsc	0.00	
misc	3261.75	
LIC Commission	0.00	20189.84

Less: Expenses		
	Total Income	3683702.55
		0.00
		3683702.55

Balance Sheet as at 31st March 2020

Liabilities	Amount (Rs)	Assets	Amount(Rs)
Capital Account:		Land & Building Sig.	526500.00
Balance b/f	53109848.26	Land at Binnaguri	595694.00
Add: Income	3683702.55	Shop at Trident	1225454.00
Add: IT Refund	897000.00	M/s. Bhavisya Developers Pvt. Ltd.	1280000.00
Total	57690550.81	M/s Brijkishore Prasad	49195549.18
Less: Drawings(net) including lic, taxes & others)	2785058.70	(Share Value of M/s Brij Kishore Prasad Exports Private Limited Rs. 17608000/-)	
Balance Capital	54905492.11	M/s. Karan Merchant Private Limited	2830000.00
		M/s. Wincon Marketing Private Limited	2820000.00
		M/s. Prasad Builders & Developers	2500000.00
		M/s. Remedy Developers Pvt. Ltd.	1300000.00
		Stock of Shares	386412.52
		Fixed Deposit Allahabad Bank	134059.00
		UTI Childern growth Fund	20000.00
		Khoribari cold storage pvt ltd	1500000.00
		Kotiratan Buldoom	510000.00
		Ganges Merchandise Pvt Ltd	50000.00
Saraswati Prasad	250000.00	Gold Coin	593000.00
		LIC of India	5088.34
		Soverign Gold Bonds	260940.00
BKP Exports Pvt Ltd	11000000.00	Guinness Securities Ltd	3621.43
		Moneylicious Capital & adv Serv Pvt Ltd	5817.92
		IFCI Bond	20000.00
		HDFC Bank, Siliguri	25490.97
		SBI SF Road	20085.00
		Corporation Bank	71133.00
		BOI	51018.75
		Cash in Hand	225628.00
Total	66155492.11	Total	66155492.11
			0.00