

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

**Assessment Year**  
**2020-21**

<b>PAN</b>	AGJPG0760G		
<b>Name</b>	ANUPAM GUHA		
<b>Address</b>	FLAT 3C, , 5/17 NETAJI NAGAR, TOLLYGUNGE, KOLKATA, WEST BENGAL, 700040		
<b>Status</b>	Individual	<b>Form Number</b>	ITR-3
<b>Filed u/s</b>	139(1)-On or before due date	<b>e-Filing Acknowledgement Number</b>	209885251140121
<b>Taxable Income and Tax details</b>	Current Year business loss, if any	1	0
	Total Income		1733480
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1733480
	Net tax payable	4	345846
	Interest and Fee Payable	5	1092
	Total tax, interest and Fee payable	6	346938
	Taxes Paid	7	353141
(+)Tax Payable /(-)Refundable (6-7)	8	-6200	
<b>Dividend Distribution Tax details</b>	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
<b>Accreted Income &amp; Tax Detail</b>	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	
Income Tax Return submitted electronically on <u>14-01-2021 18:50:31</u> from IP address <u>103.2.134.177</u> and verified by <u>ANUPAM GUHA</u>			
having PAN <u>AGJPG0760G</u> on <u>14-01-2021 18:50:31</u> from IP address <u>103.2.134.177</u> using			
<b>Digital Signature Certificate (DSC).</b>			
2631074021831372132CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN			
DSC details: _____			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			



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

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

<b>Name</b>	ANUPAM GUHA	<b>PAN</b>	AGJPG0760G
<b>Form No</b>	3CB	<b>Assessment Year</b>	2020-21
<b>e-Filing Acknowledgement Number</b>	209581311140121	<b>Date of e-Filing</b>	14/01/2021

*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 **M/S MINATI CONSTRUCTION CO AND I ANUPAM GUHA ASSOCIATES FLAT 2C, 5/17, NETAJI NAGAR, KOLKATA, WEST BENGAL, 700040 AGJPG0760G.**

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 **FLAT 2C, 5/17, NETAJI NAGAR, KOLKATA 700040,** 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
1	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	NA
2	Documents necessary to verify the reportable transaction were not made available.	NA

Place **KOLKATA**  
Date **11/01/2021**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**DULAL CHANDRA SAHA**  
**053122**  
**308084E**  
**S.B ROY AND CO (C.A) 11 LD POST OF  
FICE STREET, 2ND FLOOR, KOLKATA  
WEST BENGAL, 700001**

**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 MINATI CONSTRUCTION CO AND I ANUPAM GUH A ASSOCIATES			
2	Address		FLAT 2C, 5/17, NETAJI NAGAR, , KOLKATA, WEST BENGAL, 700040			
3	Permanent Account Number (PAN)		AGJPG0760G			
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	19AGJPG0760G1ZI			
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	
	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					No
	Business	Sector	SubSector		Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					Yes
	Books prescribed CASH BOOK, GENERAL LEDGER, BILL AND PURCHASE, REGISTER, BANK ACCOUNT 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 District	State	PinCode
	CASH BOOK, GENERAL L EDGER, BILL AND PURC HASE, REGISTER, BANK ACCOUNT ETC	5/17 NETAJI NAGAR		KOLKATA	WEST BE NGAL	700040
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined CASH BOOK, GENERAL LEDGER, BILL AND PURCHASE, REGISTER, BANK ACCOUNT 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 XII-G, First Schedule or any other relevant section).					No
	Section					Amount
	Nil					
13 a	Method of accounting employed in the previous year		Mercantile system			

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No									
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.												
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)									
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No									
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.												
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)									
	<b>Total</b>												
13 f	Disclosure as per ICDS.												
	ICDS	Disclosure											
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 Percent-age)	Open- ing WDV (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Additions				Deduct- ions (C)	Depreciat- ion Allowable (D)	Written Down Value at the end of the year (A+B-C-D)	
						Purch- ase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)				Total Value of Purchases (B) (1+2+3+4)
	Plant & Machinery @ 15%	15%	1172196		1172196	0	0	0	0	0	0	175829	996367
	Furnitures & Fittings @ 10%	10%	9721		9721	0	0	0	0	0	0	972	8749
	* 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	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI)

				payee, if available					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 Number of the payee, if available	Account				
(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 Number of the payee, if available	Account				
(e) Provision for payment of gratuity not allowable under section 40A(7)										
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)										
(g) Particulars of any liability of a contingent nature										
	Nature Of Liability					Amount in Rs.				
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income										
	Nature Of Liability					Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(iii)										
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006									
23	Particulars of any payment made to persons specified under section 40A(2)(b).									
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)					
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.									
	Section	Description	Amount							
	Nil									
25	Any amount of profit chargeable to tax under section 41 and computation thereof.									
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any					
	Nil									
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-									
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-									
26 (i)(A)(a)	Paid during the previous year									
	Section	Nature of liability			Amount					
	Nil									
26 (i)(A)(b)	Not paid during the previous year									
	Section	Nature of liability			Amount					
	Nil									
26 (i)B	was incurred in the previous year and was									
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)									
	Section	Nature of liability			Amount					
	Nil									
26 (i)(B)(b)	not paid on or before the aforesaid date									
	Section	Nature of liability			Amount					

Nil													
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)										No			
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No	
		CENVAT/ITC	Amount							Treatment in Profit and Loss/Accounts			
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars				Amount			Prior period to which it relates (Year in yyyy-yy format)			
		Nil											
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)												
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received		Amount of consideration paid		Fair Market value of the shares			
		Nil											
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same												
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available		No. of Shares		Amount of consideration received		Fair Market value of the shares				
		Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:												
		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 Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												
		(b) 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 of money available with the associated enterprise is repatriated to India as per the provisions		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		





31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
		Nil							
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
		Nil							
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year							
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
		Nil							
		(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
		1	SANTASILA ROY	D/16 BAGHAJ ATIN KOLKA TA 700032	ADUPR81 29A	170000	1689002	Yes- Electronic clearing system	
		2	JAYANTI CH AKRABORT Y	KOLKATA		0	900000	Yes- Electronic clearing system	
		3	M/S SARASW ATI POLYMER PVT LTD	KOLKATA	AAQCS36 96D	500000	0	Yes- Electronic clearing system	
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)									Yes
		S.No	Section	Amount						
		1	80C							150000
		2	80TTA							10000
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								No

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)		
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 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)	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	*Percent- age 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					(d) Total tax paid thereon	(e) Total tax paid thereon				

	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	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		
	SI 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:						
SI No	Particulars	Previous Year		Preceding previous Year			
a	Total turnover of the assessee	32414400		40655000			
b	Gross profit / Turnover		%		%		
c	Net profit / Turnover	1024521	32414400 3.16%	1394136	40655000 3.43%		
d	Stock-in-Trade / Turnover	10944613	32414400 33.76%	15628872	40655000 38.44%		
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	
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No	
	SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		

	Nil						
A(c)	If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)						
SI	Total amount	Expenditure in respect of entities registered under GST					Expenditure relating to entities not registered under GST
No. of	Expenditure incurred during the year	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities		
	Nil						

Place **KOLKATA**  
Date **11/01/2021**

Name **DULAL CHANDRA SAHA**  
Membership Number **053122**  
FRN (Firm Registration Number) **308084E**  
Address **S.B ROY AND CO (C.A) 11 LD POST OFFICE STREET, 2ND FLOOR, KOLKATA, WEST BENGAL, 700001,**

Form Filing Details

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

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0

This form has been digitally signed by **DULAL CHANDRA SAHA** having PAN **AIRPS4358N** from IP Address **103.2.134.177** on **2021-01-14 17:32:22.0**.  
Dsc SI No and issuer **19575734CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

Minati Construction Co.  
 & Anupam Guha Associates,  
 Proprietor Anupam Guha  
 Flat 2 C, 5/17, Netaji Nagar,  
 Kolkata 700040.

Balance Sheet as at 31st March, 2020

	Rs.	p.	Rs.	p.
<u>SOURCES OF FUND</u>				
<u>CAPITAL ACCOUNT :</u>				
As per Schedule ' D '			1,12,96,002.11	
<u>SECURED LOAN : ( Bank Overdraft )</u>				
As per Schedule ' E '			1,23,47,437.69	
<u>UNSECURED LOAN :</u>				
As per Schedule ' F '			54,16,536.00	
<u>DEPOSITS :</u>				
As per Schedule ' G '			16,05,000.00	
<u>SUNDRY CREDITORS :</u>				
			4,12,413.10	
<u>LIABILITIES FOR EXPENSES :</u>				
			47,500.00	
<u>HOUSE BUILDING LOAN :</u>				
Balance as per last Account	15,24,392.11			
Add : Interest for the year	1,14,423.86			
	<u>16,38,815.97</u>			
Less : Repaid during the year	3,46,982.42		12,91,833.55	
			<u>3,24,16,722.45</u>	
	C/o.		Rs.	



ANUPAM GUHA & ASSOCIATES

*Anupam Guha*  
 Proprietor

M/s. Minati Construction Co.

*Anupam Guha*  
 Proprietor

: 2 :

Minati Construction Co.

Balance Sheet as at 31st March, 2020...Contd.

	Rs.	P.	Rs.	P.
<u>SOURCES OF FUND...Contd.</u>				
B/F			3,24,16,722.45	
<u>VEHICLE LOAN :</u>				
Balance as per last Account	3,37,605.00			
Add : Interest for the year	30,402.00			
	<u>3,68,007.00</u>			
Less : Repaid during the year	1,78,452.00		1,89,555.00	
<u>ADVANCE AGAINST FLATS :</u>			52,00,000.00	
			<u>Rs. 3,78,06,277.45</u>	

As per our annexed report of even date.

Dated : 11.01.2021



For S. B. Roy & Co.,  
Chartered Accountants.

( D. C. Saha )  
Partner

Membership No. 053122

UDIN: 21053122 AAAAAR 8413

ANUPAM GUHA & ASSOCIATES

*Anupam Guha*  
Proprietor

M/s. Minati Construction Co.

*Anupam Guha*  
Proprietor



Minati Construction Co.  
 & Anupam Guha Associates  
 Proprietor Anupam Guha  
 Flat 2 C, 5/17, Netaji Nagar  
 Kolkata 700040

Balance Sheet as at 31st March, 2020

	Rs.	p.	Rs.	p.
<b><u>APPLICATIONS OF FUND :</u></b>				
<b><u>FIXED ASSETS :</u></b>				
As per Schedule 'A'			10,05,116.00	
<b><u>RESIDENTIAL FLATS :</u></b>				
As per last Sccount ( Sonarpur)			21,87,560.00	
As per last Account ( Tollygunge )			8,73,000.00	
<b><u>WORK IN PROGRESS :</u></b>			1,10,49,826.00	
<b><u>SECURITY DEPOSIT</u></b>				
As per last Account			25,74,892.00	
<b><u>FIXED DEPOSIT :</u></b>				
As per last Account	1,32,50,615.00			
Add : Interest for the year	9,71,484.00			
	<u>1,42,22,099.00</u>			
Less : T D S		<u>97,155.00</u>	1,41,24,944.00	
<b><u>ADVANCE/ACCOMODATION :</u></b>				
As per Schedule ' B '			56,89,273.00	
<b><u>CASH IN HAND :</u></b>			32,102.00	
M/s. Minati Construction Co.				
<b><u>BANK BALANCES :</u></b>				
As per Schedule 'C'			2,69,564.45	
			<u>Rs. 3,78,06,277.45</u>	

As per our annexed report of even date.

For S. B. Roy & Co.,  
 Chartered Accountants.

Dated : 11.01.2021



ANUPAM GUHA & ASSOCIATES

( D. C. Saha )  
 Partner

Membership No. 053122

*Anupam Guha*  
 Proprietor

UDIN:- 21053122 AAAA AK 8413

Minati Construction Co.  
& Anupam Guha Associates,  
Flat 2 C, 5/17, Netaji Nagar,  
Kolkata 700040.

Schedule ' A '

Schedule of Fixed Assets as at 31st March, 2020

Assets Particulars	W.D.V as at 1.4.2019	Addition 2019 -20	Rate of depre - ciation	Deprecia - tion 2019 -20	W. D. V as on 31.03.2020
Motor Car	7,36,388.00		15%	1,10,458.00	6,25,930.00
Motor Cycle	4,282.00		15%	642.00	3,640.00
Fire Extinguisher	9,721.00		10%	972.00	8,749.00 /
Inverter	9,603.00		15%	1,440.00	8,163.00
Water Pump	3,911.00		15%	587.00	3,324.00
A.C. Machine/Fridge	38,762.00		15%	5,814.00	32,948.00
Generator	3,79,250.00		15%	56,888.00	3,22,362.00
	<u>11,81,917.00</u>			<u>1,76,801.00</u>	<u>10,05,116.00</u>



ANUPAM GUHA & ASSOCIATES  
*Anupam Guha*  
Proprietor

M/s. Minati Construction Co.

*Anupam Guha*  
Proprietor

Schedule ' B '

Minati Construction Co.  
& Anupam Guha Associates,  
Flats 2 C, 5/17, Netaji Nagar,  
Kolkata 700040.

Schedule of Advance/Accomodation ( Paid ) as at 31st  
March, 2020

G. R. Enterprise ( As Partner )	Rs.	3,65,000.00
Ratna Mondal	Rs.	10,92,000.00
Dilip Enterprise	Rs.	3,05,000.00
Samiran Guha	Rs.	2,53,750.00
Kalyan Das	Rs.	2,00,000.00
Bhaswati Mukherjee	Rs.	4,16,523.00
Dilip Ghosh	Rs.	5,00,000.00
Dishari Guha	Rs.	25,57,000.00
		<hr/>
	Rs.	56,89,273.00
		<hr/> <hr/>



ANUPAM GUHA & ASSOCIATES

Proprietor

M/s. Minati Construction Co.

Proprietor

Schedule ' C '

Schedule of Bank Balances as at 31st March, 2020.

CBI Purba Putiary A/c. No. 1068532600	Rs.	86,524.56
OBC Tollygunge A/c. No.09042261000086	Rs.	1,56,169.72
OBC Dunlop A/c. No. 08182191001690	Rs.	2,374.00
OBC Tollygunge A/c. No. 09042191011312	Rs.	15,211.86
U.B.I Tollygunge Tram deposit A/c.No.0675050006873	Rs.	9,284.31
	Rs.	<u>2,69,564.45</u> =====



ANUPAM GUHA & ASSOCIATES

*Anupam Guha*  
Proprietor

M/s. Minati Construction Co.

*Anupam Guha*  
Proprietor

Schedule ' D '

Schedule of Capital Account as at 31st March, 2020

Opening Balance as on 01.04.2019		Rs.	1,02,01,934.73
Add : Profit from Proprietorship business Minati Construction Co. & Anupam & Guha Associates for the year			10,24,521.26
" Introduced during the year			2,54,456.98
" Savings Bank Interest			10,189.00
" Fixed deposit Interest			9,71,484.00
" Income Tax Refund			44,542.00
" Interest on I. Tax refund			1,708.00
" Received from wife Kaushiki Guha &			2,00,000.00
" LIC maturity			2,24,000.00
" Misc. Receipts			8,194.00
			1,29,41,029.97
Less : <u>Drawings for the year</u>			
Life Insurance Premium	1,85,984.00		
Interest on house building loan	114,423.86		
Locker Rent	1,327.00		
TDS on Rent	5,986.00		
TDS on FDR Interest	97,155.00		
Adjust Amount of Advance I. Tax & TDS for A.Y. 2019 -20	3,48,152.00		
Advance I. Tax A. Yr. 2020 -21	2,50,000.00		
Personal & Family Expenses	6,42,000.00		
			16,45,027.86
		Rs.	1,12,96,002.11



ANUPAM GUHA & ASSOCIATES

*Anupam Guha*  
Proprietor

M/s. Minati Construction Co.

*Anupam Guha*  
Proprietor

Schedule ' E '

Schedule of Secured Loan as at 31st March, 2020

1. Oriental Bank of Commerce ,Tollygunge overdraft A/c.No.09045011000244	Rs. 33,09,660.93
2. Oriental Bank of Commerce Tollygunge Overdraft A/c.No.09045011000978	Rs. 90,37,776.76
	<hr/>
	Rs. 1,23,47,437.69
	=====



ANUPAM GUHA & ASSOCIATES

*Anupam Guha*  
Proprietor

M/s. Minati Construction Co.

*Anupam Guha*  
Proprietor

Schedule ' F '

Schedule of Unsecured Loan as at 31st March, 2020

	<u>Op.1.4.19</u>	<u>recd 19-20</u>	<u>Repaid 19-20</u>	<u>Cl. Bal. 31.3.20</u>
Santasila Roy	18,59,002		1,70,000	16,89,002
Saraswati Polymers Pvt.Ltd.	5,00,000		5,00,000	-
Chandan Mazumder	3,80,034		25,000	3,55,034
Jayanti Chakraborty	9,00,000			9,00,000
Somsan kar Sinha	2,00,000			2,00,000
Soumen Chatterjee	19,20,000			19,20,000
Shivan Construction	1,52,500			1,52,500
Gopal Chakraborty	2,00,000			2,00,000
	<u>61,11,536</u>		<u>6,95,000</u>	<u>54,16,536</u>



ANUPAM GUHA & ASSOCIATES

*Anupam Guha*  
Proprietor

M/s. Minati Construction Co.

*Anupam Guha*  
Proprietor

Schedule ' G '

Schedule of Advance/Deposit ( Receipt) as at 31st March, 2020

Jahir Ali Mondal Rs. 4,05,000.00  
Tapas Kumar Das 2,00,000.00

Udyan Baksi

Received during the year 70,00,000

Less : House Property  
Purchase 63,00,000 Rs. 7,00,000.00

Jaydip Sardar Rs. 3,00,000.00

Rs. 16,05,000.00  
=====



ANUPAM GUHA & ASSOCIATES

*Anupam Guha*  
Proprietor

M/s. Minati Construction Co.

*Anupam Guha*  
Proprietor



Minati Construction Co.  
 & Anupam Guha Associates,  
 Proprietor Anupam Guha  
 Flat 2 C, 5/17, Netaji Nagar,  
 Kolkata 700040.

Contract Profit & Loss Account for the year ended 31st March, 2020

	Rs.	p.	Rs.	p.
<b>Income :</b>				
Sale of Flats			3,12,80,400.00	
Works Contract			11,34,000.00	
Rent Received			5,98,617.00	
			<u>3,30,13,017.00</u>	
<b>Expenditure</b>				
Opening Work in Progress	1,08,39,400.00			
Material Purchase	31,61,338.38			
Life Installation	4,60,109.94			
Property Purchase	1,00,99,007.00			
Site development	3,92,660.00			
Wages	20,88,500.00			
Labour Charges	4,01,850.00			
Machinery hire charges	72,000.00			
Consumable Stores	1,10,540.00			
Camp Messing	1,56,446.00			
Camp Rent	42,000.00			
Material handling	58,720.00			
Staff Salary	9,69,332.00			
Bonus	1,20,320.00			
Electricity Charges	28,930.00			
Telephone Charges	46,110.00			
Postage & Telegram	6,860.00			
Printing & Stationary	32,374.00			
Travelling Expenses	3,02,820.98			
			<u>2,93,89,318.30</u>	<u>3,30,13,017.00</u>

C/o.

ANUPAM GUHA & ASSOCIATES

*Anupam Guha*  
 Proprietor



M/s. Minati Construction Co.

*Anupam Guha*  
 Proprietor

Minati Construction Co.

Contract Profit &amp; Loss Account for the year ended 31st March, 2020...Contd.

	Rs.	P.
<u>Income...Contd.</u>		
B/F		3,30,13,017.00
<u>Expenditure...Contd.</u>		
B/F	2,93,89,318.30	
Conveyance	58,330.00	
General Expenses	68,116.00	
Office Rent	1,63,000.00	
Rent for alternate accomodation	4,64,550.00	
Owners Allocation	98,60,269.00	
Advertisement	1,11,100.00	
Sales Promotion	29,640.00	
Legal Charges	53,190.00	
Bank Charges	9,945.10	
Interest on Bank Overdraft	6,48,935.00	
Interest on Motor Car Loan	30,402.00	
Interest on Unsecured loan	77,554.00	
Motor Car Maintenance/hire charges	1,96,620.00	
Motor Cycle maintenace	62,046.00	
Brokerage/Commission	30,000.00	
Staff Welfare	1,08,582.00	
Architect's remuneration	72,000.00	
Licence & Taxes	2,300.00	
Corporation fees	5,39,966.34	

C/o.

4,19,75,863.74

3,30,13,017.00

ANUPAM GUHA &amp; ASSOCIATES

*Anupam Guha*  
Proprietor



M/s. Minati Construction Co.

*Anupam Guha*  
Proprietor

Minati Construction Co.

Contract Profit &amp; Loss Account for the year ended 31st March, 2020....Contd.

	Rs.	p.	Rs.	p.
<u>Income....Contd.</u>				
B/F			3,30,13,017.00	
Work In Progress			1,10,49,826.00	
<u>Expenditure...Contd.</u>				
B/F	4,19,75,863.74			
Repairs & Maintenance	1,37,800.00			
Electrical Installation	66,300.00			
Biswakarma Puja	32,000.00			
Staff Tiffin	82,210.00			
Drawings & Designs	1,61,000.00			
Motor Car Insurance	15,807.00			
Audit Fees	7,500.00			
Accounting Charges	67,000.00			
Consultancy Charges	2,85,370.00			
Subscription & donation	22,670.00			
Late fine on GST	8,000.00			
Depreciation	1,76,801.00			
			4,30,38,321.74	
Net Profit c/d.		Rs.	10,24,521.26	=====

As per our annexed report of even date

For S. B. Roy & Co.,  
Chartered Accountants.

Dated : 11. 01. 2021

( D. C. Saha )  
Partner.

Member ship No. 053122

ANUPAM GUHA &amp; ASSOCIATES

  
Proprietor

M/s. Minati Construction Co.

  
Proprietor