

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	AGJPG0760G		
Name	ANUPAM GUHA		
Address	5/17, Kolkata, KOLKATA, Regent Park S.O, 32-West Bengal, 91-India, 700040		
Status	Individual	Form Number	ITR-3
Filed u/s	139(I) Return filed on or before due date	e-Filing Acknowledgement Number	206760600150222

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		14,30,410
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	14,30,410
	Net tax payable	4	2,51,288
	Interest and Fee Payable	5	19,205
	Total tax, interest and Fee payable	6	2,70,493
	Taxes Paid	7	2,71,536
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,040	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accrued Income & Tax Detail	Accrued Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by ANUPAM GUHA in the capacity of Self having PAN AGJPG0760G from IP address 10.1.254.19 on 15-02-2022 15:56:41

DSC Sl. No. & Issuer 3241364 & 6816652489225152959CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

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AGJPG0760G03206760600150222D01C2BDEC778564B3D6FCDF77084D7688FF92DF10

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
16887203012022

Date of e-Filing
12-Feb-2022

Name	:	M/S MINATI CONSTRUCTION CO AND I ANUPAM GUHA ASSOCIATES
PAN/TAN	:	AGJPG0760G
Address	:	FLAT 2C, 5/17, NETAJI NAGAR, , Kolkata, KOLKATA, Regent Park S.O, West Bengal, 700040
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	053122

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

Anupam Guha
 S/o. Late Sukhoranjan Guha
 5/17, Netaji Nagar, Kolkata-700040.

PAN : AGJPG 0760 G.

D.O.B : 25.02.1963

Computation of Income for the Assessment year 2021-22
 (Year ending 31.03.2021)

	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
1. <u>House Property Income</u>				
Interest on House Building Loan			39,666.00	
2. <u>Business Income</u>				
Income from Proprietorship business Minati Construction Co. & Anupam Guha Associates (As per Profit & Loss Account)			8,91,901.23	
3. <u>Capital Gain</u>				
Sale Proceeds of Residential house	23,00,000.00			
Cost of acquisition in the year 2017-18	21,87,560.00			
Indexed Cost of acquisition divided by 272 = 24,20,792	21,87,560 x 301			
Sale value	<u>23,00,000</u>			
Long Term Capital Loss 1,20,792 to be Carried forward to Asst. year 2022-23			-	
4. <u>Other Source Income</u>				
i) Bank Interest from S.B. Accounts	14,030.00			
ii) Fixed deposit Interest	<u>7,24,148.00</u>		<u>7,38,178.00</u>	
	C/o.	Rs.	15,90,413.23	

ANUPAM GUHA & ASSOCIATES

[Signature]
 Director

M/s. Minati Construction Co.

[Signature]
 Proprietor

Anupam Guha

	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
B/F			15,90,413.23	
Less : <u>Deduction u/s. 80 C</u>				
LIC Premium	86,506			
House Building Loan	12,91,833			
	<u>13,78,339</u>			
Qualifying Amount	1,50,000.00			
U/s. 80 TTA	<u>10,000.00</u>		1,60,000.00	
			<u>Rs. 14,30,413.23</u>	
			<u>Taxable Income R/off Rs. 14,30,040.00</u>	
Income Tax Payable on above			Rs. 2,41,623.00	
Education Cess @ 4%			9,665.00	
			<u>2,51,288.00</u>	
Less : T.D.S			22,536.00	
			<u>2,28,752.00</u>	
Add : Interest u/s. 234 B	8,663.00			
" u/s. 234 C	<u>10,552.00</u>		19,215.00	
Less : <u>Paid u/s. 210</u>			<u>2,47,967.00</u>	
on 16.12.2020	<u>Challan</u>	<u>BSR Code</u>	<u>Amount</u>	
	00003	030044	1,00,000	
on 18.03.2021	00004	0300044	<u>50,000</u>	1,50,000.00
				<u>97,967.00</u>
Less : Paid u/s. 140 A on			99,000.00	
Refundable		(-)	<u>1,033.00</u>	

ANUPAM GUHA & ASSOCIATES
Anupam Guha
 Proprietor

M/s. Anupam Construction Co.
Anupam Guha
 Proprietor

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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
168872030120222

Date of e-Filing
12-Feb-2022

Name	: M/S MINATI CONSTRUCTION CO AND I ANUPAM GUHA ASSOCIATES
PAN/TAN	: AGJPG0760G
Address	: FLAT 2C, 5/17, NETAJI NAGAR, , Kolkata, KOLKATA, Regent Park S.O, West Bengal, 700040
Form No.	: Form 3CB-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	: 2021-22
Financial Year	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 053122

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

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

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

Name	M/S MINATI CONSTRUCTION CO AND I ANUPAM GUHA ASSOCIATES
Address	FLAT 2C, 5/17, NETAJI NAGAR, . Regent Park S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700040
PAN	AGPG0760G
Aadhaar Number of the assessee, if available	

2. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at 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 examination of the books.

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

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2021; and

ii. In the case of the profit and loss account, of the 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 the explanations given to us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
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 assess	na
2	Documents necessary to verify the reportable transaction were not made available.	na

Accountant Details

Name	DULAL SAHA
Membership Number	053122

FRN (Firm Registration Number)	308034E
Address	S.B ROY AND CO (C.A) 11 LD POST OFFICE STREET, 2nd floor, Kolkatta G.P.O., Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700001
Date of signing Tax Audit Report	09-Feb-2022
Place	103.50.83.18
Date	12-Feb-2022

This form has been digitally signed by DULAL CHANDRA SAHA having PAN AIRP54358N from IP Address 103.50.83.18 on 12/02/2022 03:05:52 PM Dsc SLNo and issuer 19575734CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consuser Services Limited,OU=Certifying Authority



FORM 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the Assessee	M/S MINATI CONSTRUCTION CO AND I ANUPAM GUNA ASSOCIATES	
2. Address of the Assessee	FLAT 2C, 5/17, NETAJI NAGAR , Regent Park S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700040	
3. Permanent Account Number (PAN)	AGJPG0760G	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes	
Sl. No.	Type	Registration / Identification Number
1	Goods and Services Tax 32- West Bengal	19AGJPG0760G1Z1
5. Status	Individual	
6. Previous year	01-Apr-2020 to 31-Mar-2021	
7. Assessment year	2021-22	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(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 / 115BAC / 115BAD ?		No
Section under which option exercised		

PART - B

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

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

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	OTHER SERVICES	Other services n.e.c.	21008

(b). If there is any change in the nature of business or profession, the particulars of such change? No

Sl. No.	Business	Sector	Sub Sector	Code
1				

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

Sl. No.	Books prescribed
1	CASH BOOK, GENERAL LEDGER, BILL AND PURCHASE, REGISTER, BANK ACCOUNT ETC

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, GENERAL LE DGER, BILL A ND PURCHAS E, REGISTER, BANK ACCOU NT ETC	5/17 NETAJI NAGAR	NETAJI NAGAR	KOLKATA	700040	91-India	32- West Bengal

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
No records added	

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

N
o

Sl. No.	Section	Amount
No records added		

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

Mercantile system

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

N
o

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

N
o

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

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
No records added		

14.(a). Method of valuation of closing stock employed in the previous year

At Cost

(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:

N
o

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

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

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

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

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

Sl.No.	Description	Amount
No records added		₹ 0

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

(d). any other item of income:

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No. of property	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section
No records added					

Address Line 1 Address Line 2 City Or Town Or District Zip Code / Pin Code Country State

43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?

1 ₹ 0 ₹ 0

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/ Actual	Adjustment made to the written down value under section 115BA/115BAD (if assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 9,56,367	₹ 0	₹ 0	₹ 9,56,367	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,49,455	₹ 8,06,912
2	Furniture & Fixtures @ 10%	10	₹ 8,743	₹ 0	₹ 0	₹ 8,743	₹ 0	₹ 0	₹ 0	₹ 0	₹ 875	₹ 7,868

19. Amount admissible under section-

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

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl.No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount

No records added

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

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a):

i. as payment to non-resident referred to in sub-clause (i)

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

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

B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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

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

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

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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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

1 ₹ 0

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

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

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

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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



- iv. Fringe benefit tax under sub-clause (ic) ₹ 0
- v. Wealth tax under sub-clause (iia) ₹ 0
- vi. Royalty, license fee, service fee etc. under sub-clause (ib) ₹ 0
- vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (ii)

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

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

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

No records added

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Y
e
s

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

No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Y
e
s

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

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

₹ 0

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

₹ 0

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

Sl. No.	Nature of Liability	Amount
---------	---------------------	--------

Amount

1

₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income:

Sl. No.	Particulars	Amount
---------	-------------	--------

Amount

No records added

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

₹ 0

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

₹ 0

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

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

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

Sl. No.	Section	Description	Amount
No records added			

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

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

26. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pro-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

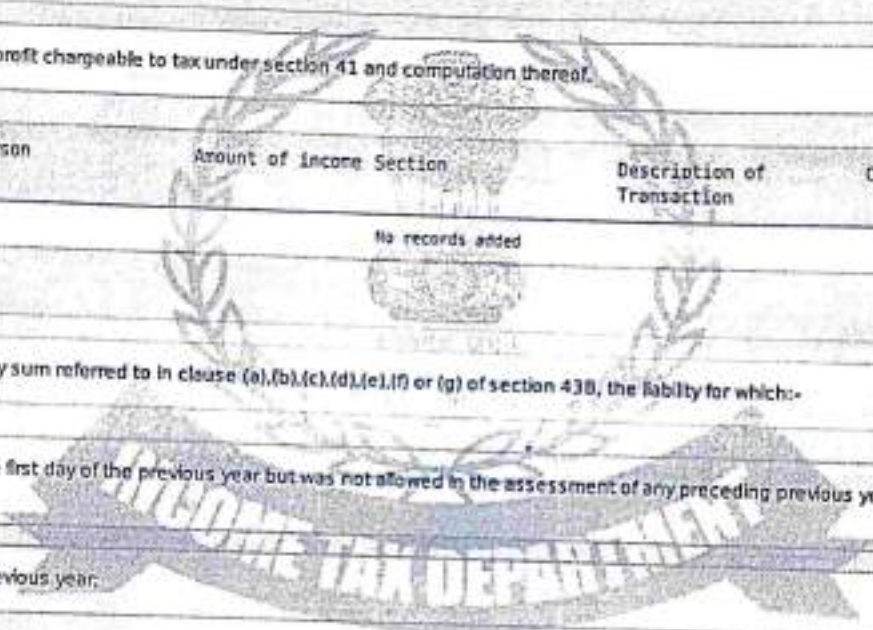
a. paid during the previous year.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was



a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1):

Sl. No.	Section	Nature of liability	Amount ₹ 0
---------	---------	---------------------	---------------

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount ₹ 0
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State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

N
0

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.

N
0

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

No records added

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

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

No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(via) ?

Please furnish the details of the same

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

No records added

b. Please furnish

Sl. No.
 Date

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii) ?

Please furnish the details of the same

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

No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

N
O

b. Please furnish the following details:

Sl. No.	Nature of Income	Amount
---------	------------------	--------

No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

N
O

b. Please furnish the following details:

Sl. No.	Nature of Income	Amount
---------	------------------	--------

No records added

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

N
O

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
---------	---	---------------------------------	--	----------------	----------------	--------------------------	----------	---------	-------	-----------------	-------------------	-------------------------------	---------------	-------------------

₹ 0

₹ 0

₹ 0

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

N
O

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of such money

No records added

b.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

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

Ca. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ?

b. Please furnish the following details

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

No records added



31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 2695S taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

No records added

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

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

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

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

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

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

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

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

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 2695S or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	SANTA SILA R OY	16 BAGH AJATIN K OLKATA 700032	ADUPR8125A		₹ 0	₹ 16,89,002	Yes-Electronic clearing system	
2	JAYAN TI CHA KRABO RTY	KOLKATA			₹ 0	₹ 9,00,000	Yes-Electronic clearing system	
3	UDAY AN IS UJATA BAKSH	KOLKATA			₹ 0	₹ 20,00,000	Yes-Electronic clearing system	

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:-

Please furnish

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year-

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

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the depreciation is appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
			₹	₹	₹	₹	Order U/S & Date
1.			₹	₹	₹	₹	

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

Please furnish the details of the same. ₹

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

out of
of any
advance

Please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	
Please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VA or Chapter III (Section 10A, Section 10AA). Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
1	80C	₹ 1,50,000
2	80TTA	₹ 10,000

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVI-BB, please furnish ? No

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) collected out of (4)	Total amount on which tax was required to be deducted or collected at rate out of (5)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (7)	Total amount on which tax was deducted or collected at less than specified rate out of (8)	Amount of tax deducted or collected on (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

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

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
		₹ 0	₹ 0

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

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

N
o

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor, ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	21252250		32414400	
(b)	Gross profit / Turnover	21252250		32414400	
(c)	Net profit / Turnover	891901	4.2	1024521	3.16
(d)	Stock-in-Trade / Turnover	8924276	41.99	10944613	33.76
(e)	Material consumed / Finished goods produced				

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

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

No

b. Please furnish

Sl. 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 ?	Please furnish list of the details/transactions which are not reported.
No records added						

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

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	DULAL SAHA
Membership Number	053122
FRN (Firm Registration Number)	308004E
Address	S.B ROY AND CO (C.A) 11 LD POST OFFICE STREET, 2nd floor, Kolkata G.P.O., Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700001
Place	103.50.03.10
Date	12-Feb-2022

Additions Details (From Point No.10)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Furnitures & Fittings @ 10%	No records added							

Deductions Details (From Point No.10)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				

This form has been digitally signed by DULAL CHANDRA SAHA having PAN AIRP54358N from IP Address 103.50.83.18 on 12/02/2022 03:05:52 PM Dsc SLNo and issuer 19575734CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



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

Balance Sheet as at 31st March, 2021

	Rs.	P.	Rs.	P.
<u>Sources of Fund :</u>				
<u>CAPITAL ACCOUNT :</u>				
As per Schedule 'D'			1,18,10,869.98	
<u>UNSECURED LOAN :</u>				
As per Schedule 'E'			73,96,536.00	
<u>DEPOSITS :</u>				
As per Schedule 'F'			6,05,000.00	
<u>SUNDRY CREDITORS :</u>				
			89,301.60	
<u>LIABILITIES FOR EXPENSES :</u>				
<u>HOUSE BUILDING LOAN :</u>				
As per last Account	12,91,833.55			
Add Interest for the year	39,666.00			
	13,31,499.55			
Less : Repaid during the year	13,31,499.55			-
<u>VEHICLE LOAN :</u>				
As per last Account	1,89,555.00			
Add: Interest for the year	10,255.00			
" Bank Charges	9,879.00			
c/o.	2,09,689.00		1,99,54,207.58	

ANUPAM GUHA & ASSOCIATES

Anupam Guha
 Proprietor

M/s. Minati Construction Co.
Anupam Guha
 Proprietor



**Minati Construction Co.
& Anupam Guha Associates**

Balance Sheet as at 31st March, 2021..Contd.

	Rs.	P.	Rs.	P.
Sources of Fund ...Contd.				
B/F	2,09,689.00		1,99,54,207.58	
Less : Paid during the year	1,77,655.00			
	32,034.00			
Less : Ex.gratia rebate	197.00		31,837.00	
ADVANCE AGAINST FLAT :				
As per last Account			52,00,000.00	
			Rs. 2,51,86,044.58	

Dated : The 9th February, 2022.



For S. B. Roy & Co.
Chartered Accountants

(D. C. Saha)
Partner
Membership No. 053122

UDIN : 22053122ABABEQ 6578

ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor

M/s. Minati Construction Co.

Anupam Guha
Proprietor

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

Balance Sheet as at 31st March, 2021

	Rs.	P.	Rs.	P.
Applications of Fund :				
<u>FIXED ASSETS :</u>				
As per Schedule 'A'			8,54,786.00	
<u>RESIDENTIAL FLATS :</u>				
As per last Account (Tollygunge)			8,73,000.00	
As per last Account (Sonarpur)	21,87,560.00			
Less: disposed during the year	23,00,000.00			
	<u>1,12,440.00</u>			
Less: Excess received Transferred to Capital	1,12,440.00		-	
<u>ADVANCE FOR LAND PURCHASE :</u>				
			63,00,000.00	
<u>WORK IN PROGRESS:</u>				
			67,98,725.00	
<u>SECURITY DEPOSIT :</u>				
As per last Account	25,74,892.00			
Additional during the year <u>CESC</u>	1,17,000.00		26,91,892.00	
<u>FIXED DEPOSIT :</u>				
As per last Account	1,41,24,944.00			
Add : Interest Accrued	7,24,148.00			
	<u>1,48,49,092.00</u>			
Less: Realised during the year	1,48,30,987.00		-	
			<u>1,75,18,403.00</u>	
	C/o.		Rs.	

ANUPAM GUHA & ASSOCIATES

[Signature]
Proprietor



M/s. Minati Construction Co.

[Signature]
Proprietor

**Minati Construction Co.
& Anupam Guha Associates**

Balance Sheet as at 31st March, 2021...Contd.

	Rs.	P.	Rs.	P.
Applications of Fund ...Contd.				
D/F			1,75,18,403.00	
ADVANCE/ACCOMODATION :				
As per Schedule 'B'			56,94,273.00	
SUNERY DEBTORS :				
As per Schedule 'G'			3,34,117.49	
CASH IN HAND :				
			2,85,547.00	
BANK BALANCES :				
As per Schedule 'C'			13,53,704.09	
			Rs. 2,51,86,044.58	

As per our Tax Audit Report of even date.

Dated : 9th February, 2022.



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

(D. C. Saha)
Partner
Membership No. 053122

UDIN 22053122ABABEQ 6578

ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor

M/s. Minati Construction Co.

Anupam Guha
Proprietor

**Minati Construction Co.
& Anupam Guha Associates**

Contract Profit & Loss Account for the year ended 31st March, 2021...Contd.

	Rs.	P.	Rs.	P.
Income..Contd.				
B/F			2,18,13,691.20	
Work in Progress			67,98,725.00	
Expenditure..Contd.				
B/F	2,67,49,753.97			
Repairs & Maintenance	1,85,270.00			
Electrical Installation	1,33,490.00			
Biswakarma Puja	25,000.00			
Staff Tiffin	34,441.00			
Drawings & Designe	50,000.00			
Audit Fees	7,500.00			
Accounting Charges	45,000.00			
Consultancy Charges	2,53,330.00			
Subscription & donation	12,000.00			
Goods & Service Tax	23,400.00			
Depreciation	1,50,330.00		2,77,25,514.97	
Net Profit C/d.			Rs. 8,91,901.23	

As per our Tax Audit Report of even date.

Dated : The 9th February, 2022.



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

(D. C. Saha)
Partner.

Membership No. 053122

UDIN : 22053122 ABABEQ 6578

ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor

M/s Minati Construction Co.
Anupam Guha
Proprietor

Schedule ' A '

Minal Construction Co.
& Anupam Guha Associates
Proprietor Anupam Guha
5/17, Netaji Nagar,
Kolkata 700040.

Schedule of Fixed Assets as at 31st March, 2021

Sl. No.	Asset Particulars	W.D.V as on 1.4.2020	Addition 2020-2021	Disposal 2020-21	Rate of Depreciation	Depreciation 2020-2021	W.D.V as on 31.03.2021
1.	Motor Car	6,25,930.00	-	-	15%	93,890.00	5,32,040.00
2.	Motor Cycle	3,640.00	-	-	15%	546.00	3,094.00
3.	Fire Extinguisher	8,749.00	-	-	10%	875.00	7,874.00
4.	Inverter	8,163.00	-	-	15%	1,224.00	6,939.00
5.	Water Pump	3,324.00	-	-	15%	499.00	2,825.00
6.	A. C. Machine/Fridge	32,948.00	-	-	15%	4,942.00	28,006.00
7.	Generator	3,22,362.00	-	-	15%	48,354.00	2,74,008.00
		<u>Rs. 10,05,116.00</u>	<u>-</u>	<u>-</u>		<u>Rs. 1,50,330.00</u>	<u>Rs. 8,54,786.00</u>

ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor

M/s. Minal Construction Co.
Anupam Guha
Proprietor



Schedule 'B'

Minati Construction Co.
& Anupam Guha Associates

Schedule of Advance & Accomodation (Paid) as at 31st March, 2021

	<u>Rs.</u>	<u>P.</u>
1. G. R. Enterprise (As Partner)	3,65,000.00	
2. Ratna Mondal	10,92,000.00	
3. Dilip Enterprise	2,55,000.00	
4. Kalyan Das	2,00,000.00	
5. Samiran Guha	2,53,750.00	
6. Bhaswati Mukherjee	4,16,523.00	
7. Dilip Ghosh	5,00,000.00	
8. Dishari Guha	23,87,000.00	
9. Satudru Guha	2,25,000.00	
	<u>Rs.</u>	<u>56,94,273.00</u>

ANUPAM GUHA & ASSOCIATES

[Signature]
Proprietor



M/s. Minati Construction Co.

[Signature]
Proprietor

Minati Construction Co.
& Anupam Guha Associates

Schedule of Bank Balance as at 31st March, 2021

	<u>Rs.</u>	<u>P.</u>
1. Central Bank of India, Purba Putiary S. B. A/c. No. 1068532600	89,223.56	
2. Punjab National Bank, Tollygunge S. B. A/c. No. 09042261000086	53,104.10	
3. Punjab National Bank, Tollygunge S. B. A/c. No. 09045011000978	9,45,351.19	
4. Punjab National Bank, Tollygunge S. B. A/c. No. 09045011000244	1,67,836.27	
5. Punjab National Bank, Tollygunge S. B. A/c. No. 0675050006873	28,755.81	
6. Punjab National Bank, Tollygunge A/c. No. 09042191011312	66,973.16	
7. Punjab National Bank, Dunlop A/c. No. 08182191001690	2,460.00	
	<u>Rs.</u>	<u>13,53,704.09</u>



ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor

M/s. Minati Construction Co.

Anupam Guha
Proprietor

**Minati Construction Co.
& Anupam Guha Associates**

Schedule ' D '

Schedule of Capital Account as at 31st March, 2021

	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
Opening Balance as on 1.4.2020			1,12,96,002.11	
Add: Profit from Proprietorship business Minati Construction & Anupam Guha Associates			8,91,901.23	
▪ Savings Bank Interest			14,030.00	
▪ Fixed deposit Interest			7,24,148.00	
▪ Received from wife Kaushiki Guha			21,500.00	
▪ Excess received on Sale of House Property			<u>1,12,440.00</u>	
			<u>1,30,60,021.34</u>	
Less : Drawings for the year				
Life Insurance Premium	86,506.00			
Interest on House Building Loan	39,666.00			
T.D.S	22,536.36			
Paid to wife Kaushiki Guha	2,03,000.00			
Self Assst. I. Tax 2018-19	1,34,597.00			
Advance I. Tax 2021-22	1,50,000.00			
Personal & Family Expenses	<u>6,12,846.00</u>		<u>12,49,151.36</u>	
			<u>Rs. 1,18,10,869.98</u>	

ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor



M/s. Minati Construction Co.

Anupam Guha
Proprietor

**Minati Construction Co.
& Anupam Guha Associates**

Schedule ' E '

Schedule of Unsecured Loan as at 31st March, 2021

	<u>Rs.</u>	<u>P.</u>
1. Santasile Roy	16,89,002.00	
2. Chandan Mazumder	3,35,034.00	
3. Jayanti Chakraborty	9,00,000.00	
4. Samsenkar Sinha	2,00,000.00	
5. Soumen Chatterjee	19,20,000.00	
6. Shivam Construction	1,52,500.00	
7. Gopal Chakraborty	2,00,000.00	
8. Udayan/Sujata Baksi	20,00,000.00	
	<u>Rs. 73,96,536.00</u>	



ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor

M/s. Minati Construction Co.

Anupam Guha
Proprietor

Minati Construction Co.
& Anupam Guha Associates

Schedule ' F '

Schedule of Advance/Deposit (Receipts) as at 31st March, 2021

	Rs.	P.
1. Jahir Ali Mondal	4,05,000.00	
2. Tapas Kumar Das	2,00,000.00	
	<u>Rs. 6,05,000.00</u>	

Schedule - G

Schedule of Sundry Debtors as at 31st March, 2021

1. Oyo Hotels & Homes	3,30,081.71
2. Zomato Limited	4,035.78
	<u>Rs. 3,34,117.49</u>

ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor



M/s. Minati Construction Co.

Anupam Guha
Proprietor

Minati Construction Co.
& Anupam Guha Associates
Proprietor Anupam Guha
Flat No. 2 C, 5/17, Netaji Nagar
Kolkata 700040.

Contract Profit & Loss Account for the year ended 31st March, 2021

	Rs.	P.	Rs.	P.
<u>Income</u>				
Sale of Flats/Car Parkings			2,00,05,000.00	
Work Contract			12,47,250.00	
Service Charges			5,65,497.00	
Ex-gratia			944.00	
<u>Expenditure</u>				
Opening Work in Progress	1,10,49,826.00			
Material Purchase	65,66,932.50			
Site development	6,62,500.00			
Wages	22,38,988.00			
Labour Charges	5,60,000.00			
Machinery hire Charges	1,32,000.00			
Consumable Stores	1,90,820.00			
Camp Messing	3,39,020.00			
Camp Rent	42,000.00			
Material handling	56,330.00			
Staff Salary	10,11,620.00			
Bonus	1,22,640.00			
Electricity Charges	53,710.00			
Telephone Charges	59,800.00			
Postage & Telegram	5,440.00			
Printing & Stationary	27,200.00			
Travelling Expenses	1,64,400.00			
Conveyance	41,860.00			

ANUPAM GUHA & ASSOCIATES Rs.

2,33,25,166.50

2,18,18,691.20

Anupam Guha
Proprietor

Anupam Guha



**Minati Construction Co.
& Anupam Guha Associates**

Contract Profit & Loss Account for the year ended 31st March, 2021...Contd.

	Rs.	P.	Rs.	P.
Income ...Contd.				
B/F			2,18,18,691.20	
Expenditure ...Contd.				
B/F	2,33,25,166.50			
General Expenses	56,330.00			
Office Rent	1,38,000.00			
Rent for alternate accomodation	7,49,000.00			
Owners Allocation	8,20,310.00			
Advertisement	31,298.00			
Sales Promotion	41,200.00			
Legal Charges	45,000.00			
Bank Charges	17,830.47			
Interest on Bank Overdraft	3,39,578.00			
Interest on Motor Car Loan	10,255.00			
Interest on Unsecured Loan	4,28,580.00			
Motor Car Maintenance/ hire Charges	1,92,230.00			
Motor Cycle maintenance	44,420.00			
Brokerage /Commission	1,36,000.00			
Staff Welfare	1,15,500.00			
Architect's Remuneration	1,18,000.00			
Licence & Taxes	2,350.00			
Corporation fees	1,38,706.00			
C/o.	Rs.	2,67,49,753.97	2,18,18,691.20	

ANUPAM GUHA & ASSOCIATES

Anupam Guha
Proprietor

M/s. Minati Construction Co.
Anupam Guha
Proprietor

