

M/S. U.S.T CONSTRUCTIONS

67/1, S.N.ROY ROAD,
BEHALA,
KOLKATA – 700 038 (W.B.)

(Financial Year 2019 - 2020.)
(Assessment Year 2020 - 2021.)

- A) ITR Ack.**
- B) ITR Challan**
- C) 26AS**
- D) Computation**
- E) Audit Report 3CB & 3CD,**
- F) Balance Sheet ,**
- G) Profit & Loss Accounts,**
- H) Notes & Accounts.**

Prepared by :-

M/s. Kolkata Taxcom E-Services Pvt Ltd.

6B, Bentinck Street,

Aloka House, Lal Bazar,

Kolkata – 700 001 (W.B.)

PH. – 033 2231 8892, 4006 8892

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E – Mail ID. – taxcom10@gmail.com

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

**Assessment Year
2020-21**

PAN	AAEFU0695H		
Name	U S T CONSTRUCTIONS		
Address	67/1,, S N ROY ROAD, BEHALA, KOLKATA, WEST BENGAL, 700038		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	730260551191120

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		598020
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	598020
	Net tax payable	4	186582
	Interest and Fee Payable	5	15932
	Total tax, interest and Fee payable	6	202514
	Taxes Paid	7	208641
	(+)Tax Payable /(-)Refundable (6-7)	8	-6130
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 19-11-2020 13:37:41 from IP address 110.227.111.160 and verified by SOURAV ROY

having PAN ALHPR0226K on 19-11-2020 13:37:41 from IP address 110.227.111.160 using

Digital Signature Certificate (DSC).

DSC details: 20008411CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Taxpayer's Counterfoil

Name of the Assessee U S T XXXXTRUCTIONS
Complete Address 67/1
S.N.ROY ROAD BEHALA
KOLKATA WEST BENGAL 700038

PAN

A A E F U 0 6 9 5 H

Major Head

0021 - INCOME-TAX (OTHER THAN COMPANIES)

Minor Head

300 - SELF ASSESSMENT TAX

Description of Tax	Amount in Rupees
Basic Tax	150,000.00
Surcharge	0.00
Education Cess	0.00
Penalty	0.00
Others	0.00
Interest	0.00
TOTAL	150,000.00

HDFC BANK LIMITED

Challan No 280
BSR Code 0510308
Date of Receipt 16/10/2020
Challan Serial No 17954
Assessment Year 2020-21
Bank Reference 17954
Drawn On HDFC Bank Netbanking

Rupees (In words)

INR ONE LAKH(S) FIFTY THOUSAND ONLY

CIN

051030816102017954

Debit Account No.

50200010315547

Payment Realization Date

16/10/2020 18:24:28

Please Save a copy of this Acknowledgement Receipt for your future reference.

Name of the Assessee U S T XXXXTRUCTIONS

Complete Address 67/1

S.N.ROY ROAD BEHALA

KOLKATA WEST BENGAL 700038

PAN

A A E F U 0 6 9 5 H

Major Head

0021 - INCOME-TAX (OTHER THAN COMPANIES)

Minor Head

100 - ADVANCE TAX

Description of Tax	Amount in Rupees
Basic Tax	50,000.00
Surcharge	0.00
Education Cess	0.00
Penalty	0.00
Others	0.00
Interest	0.00
TOTAL	50,000.00

HDFC BANK LIMITED

Challan No 280
BSR Code 0510308
Date of Receipt 30/10/2019
Challan Serial No 34648
Assessment Year 2020-21
Bank Reference 34648
Drawn On HDFC Bank Netbanking

Rupees (In words)

INR FIFTY THOUSAND ONLY

CIN

051030830101934648

Debit Account No.

50200010315547

Payment Realization Date

30/10/2019 18:38:17



TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System


 Government of India
 Income Tax Department

Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	AAEFU0695H	Current Status of PAN	Active	Financial Year	2019-20	Assessment Year	2020-21
Name of Assessee	U S T CONSTRUCTIONS						
Address of Assessee	67/1, S N ROY ROAD, BEHALA, KOLKATA, WEST BENGAL, 700038						

Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.utiitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

(All amount values are in INR)

PART A - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
1	KOTAK MAHINDRA BANK LIMITED				MUMK01323A	86410.00	8641.00	8641.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194A	21-Feb-2020	F	03-Jul-2020	-	86410.00	8641.00	8641.00

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted #	Total TDS Deposited
No Transactions Present								
Sr. No.	Section 1	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ##	TDS Deposited	

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB / TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payee of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
No Transactions Present						
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
Gross Total Across Deductor(s)						

No Transactions Present

PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected +	Total TCS Deposited
No Transactions Present								
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ++	TCS Deposited

No Transactions Present

PART C - Details of Tax Paid (other than TDS or TCS)

Sr. No.	Major Head 3	Minor Head 2	Tax	Surcharge	Education Cess	Others	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks**
1	0021	300	150000.00	0.00	0.00	0.00	150000.00	0510308	16-Oct-2020	17954	-
2	0021	100	50000.00	0.00	0.00	0.00	50000.00	0510308	30-Oct-2019	34648	-

Part D - Details of Paid Refund

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
1	2019-20	ECS	-	PAN	1820.00	NA	04-Dec-2019	-

Part E - Details of SFT Transaction

Sr. No.	Type Of Transaction 4	Name of SFT Filer	Transaction Date	Amount (Rs.)	Remarks**
No Transactions Present					

No Transactions Present

Notes for SFT: -

1. Amount shown for SFT-005 and SFT-010 is as per below formula:-

gross amount received from the Person (-) Aggregate gross amount paid to the Person

F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB /TDS on payment to resident contractors and professionals u/s (For Buyer/Tenant of Property /Payer of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS ###
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS ###
Gross Total Across Deductor(s)							

No Transactions Present

(All amount values are in INR)

PART G - TDS Defaults* (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
Sr. No.	TANs	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

No Transactions Present

Notes:

1.Defaults relate to processing of statements and donot include demand raised by the respective Assessing Officers.

2.For more details please log on to TRACES as taxpayer.

PART H - Details of Turnover as per GSTR-3B

Sr. No.	GSTIN	Application Reference Number (ARN)	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	19AAEFU0695H1ZU	AA1904194291540	20-May-2019	April,2019	0.00	0.00
2	19AAEFU0695H1ZU	AA190519264716L	17-Jun-2019	May,2019	0.00	0.00
3	19AAEFU0695H1ZU	AA190619392345L	18-Jul-2019	June,2019	0.00	0.00
4	19AAEFU0695H1ZU	AA1907193600530	19-Aug-2019	July,2019	0.00	0.00
5	19AAEFU0695H1ZU	AA190819262402W	17-Sep-2019	August,2019	0.00	0.00
6	19AAEFU0695H1ZU	AA1909195428867	20-Oct-2019	September,2019	0.00	0.00
7	19AAEFU0695H1ZU	AA191019282914S	18-Nov-2019	October,2019	3860000.00	3860000.00
8	19AAEFU0695H1ZU	AA191119514341E	20-Dec-2019	November,2019	0.00	0.00
9	19AAEFU0695H1ZU	AA191219415954T	16-Jan-2020	December,2019	0.00	0.00
10	19AAEFU0695H1ZU	AA1902204748170	20-Mar-2020	February,2020	0.00	0.00
11	19AAEFU0695H1ZU	AA1901204297690	18-Feb-2020	January,2020	0.00	0.00
12	19AAEFU0695H1ZU	AA190320619513H	28-Jun-2020	March,2020	0.00	0.00

Notes:-

1. The GSTN data displayed above includes internal stock transfers as well.

Contact Information

Part of Form 26AS	Contact in case of any clarification
A	Deductor
A1	Deductor
A2	Deductor
B	Collector
C	Assessing Officer / Bank
D	Assessing Officer / ITR-CPC
E	Concerned AIR Filer/SFT Filer
F	NSDL / Concerned Bank Branch
G	Deductor
H	GSTN

Legends used in Form 26AS

*Status Of Booking

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement

UST CONSTRUCTIONS
67/1, S.N.ROY ROAD
KOLKATA - 700 038. (W.B.)

Status :	PARTNERSHIP FIRM,	Financial Year - 2019-20
Date of Birth :	15.04.2014.	Assesment Year - 2020-21
Partner's Details :	SOURAV ROY, ALHPR0226K, SUBRATA ROY, ADAPR0701N, 67/1, S.N.ROY ROAD, KOLKATA - 700038	
P.A.N. No. :	AAEFU0695H	
Ward No. :	CIRCLE-50/KOL	
Bank Details :	HDFC BANK , HDFC0000040, 50200010315547	
Phone No. :	9674675024	

Computation of Total Income for the Year Ended 31.03. 2020
(Assessment Year 2020-2021)

1. Income From Business & Profession.

<u>Net Book Profit from Partenership Concern.</u> UST CONSTRUCTIONS	15,16,015.32
Book Profit	<u>15,16,015.32</u>
Less : Deduction under Section 40(b) of Income- Tax Act, 1961 90 % of Book Profit upto Rs.300000 and bal @60%	9,99,609.19
Remuneration to Partners Allowable	9,18,000.00
Total Income	<u><u>5,98,015.32</u></u>
Rounded off under section 288A of Income- Tax Act, 1961	5,98,020.00
Income-Tax on total income	1,79,406.00
Add : Education Cess @4%	7,176.00
Add :- Intetrest on their on	<u>15,932.00</u>
Total Income- Tax Payable	2,02,514.00
TDS Deducted	<u>8,641.00</u>
Tax Payable	1,93,873.00
Advance Tax for the year 2020-21	50,000.00
Self Asst Tax Paid - Tax Paid Under Section 140A of Income - Tax Act, 1961	<u>1,50,000.00</u>
Amount Payable/(Refundable)	<u><u>(6,130.00)</u></u>



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 U S T CONSTRUCTIONS 67/1, S N ROY ROAD,, KOLKATA, WEST BENGAL, 700038 AAEFU0695H.

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 67/1, S N ROY ROAD, KOLKATA-700038. 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	Others.	Assessee has shown the Turnover mentioned in Audited P&L in F.Y 2020-2021 in GST Portal instead of F.Y 2019-20. The assessee has not paid GST on advance receipts from buyer in F.Y 2019-20. GST Challan Amount Rs. 135002/- has been paid through CPIN: 20111900039387 dated 06/11/2020.

Place
Date

KOLKATA
09/11/2020

Name
Membership Number
FRN (Firm Registration Number)
Address

RAMAN KUMAR JHA
304757
331764E
MARSHALL HOUSE, 6TH FLOOR, ROOM NO - 663, 33/1 N.S. ROAD & 25 STR AND ROAD, KOLKATA, WEST BENGAL, 700001



UDIN - 20304757AAAAGS5035

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		U S T CONSTRUCTIONS			
2	Address		67/1, S N ROY ROAD,, KOLKATA, WEST BENGAL, 700038			
3	Permanent Account Number (PAN)		AAEFU0695H			
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	19AAEFU0695H1ZU			
5	Status		Firm			
6	Previous year from		01/04/2019 to 31/03/2020			
7	Assessment Year		2020-21			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB				No	
	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 (%)	
	SOURAV ROY				50	
	SUBRATA ROY				50	
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	Sector		Sub Sector		Code	
	CONSTRUCTION		Building of complete constructions or parts- civil contractors		06002	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	Business		Sector		SubSector	
					Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
	Books prescribed					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER ETC	67/1, S N ROY ROAD, KOLKATA		KOLKATA	WEST BE NGAL	700038
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER 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					
	Computerized 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.)							
	Total			Net effect(Rs.)							
13 f	Disclosure as per ICDS.										
	ICDS		Disclosure								
	ICDS I - Accounting Policies		The computation of income has been prepared on going concern basis with revenues recognized and expenses accounted on accrual basis								
	ICDS II - Valuation of Inventories		Inventory of Land and and Project Work-in-progress are valued at cost. Completed Property are valued at cost or net realizable value whichever is lower.								
	ICDS III - Construction Contracts		N.A								
	ICDS IV - Revenue Recognition		Revenue from Sale of Commercial Space is recognised when the conveyance deed is executed resulting in transfer of all significant risk and reward of ownership and possession is handed over to the buyer. Income from Rent, Maintenance & Service is recognised on accrual basis in accordance with the terms of agreement with the lessee and when no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering the services, for revenue recognised from service.								
	ICDS V - Tangible Fixed Assets		Refer to Point No 18								
	ICDS VII - Governments Grants		N.A								
14 a	Method of valuation of closing stock employed in the previous year.										
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/	Rate of depreciation (In %)	Opening WDV (A)	Adjustment to WDV	Adjustment written	Additions			Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end
						Purchase	Change in Rate of Ex-	Subsidy/Grant (4)			



Class of Assets	Percent-age)	u/s 115BA	down Value	Value (1)	change (3)	(B) (1+2+3+4)	of the year (A+B-C-D)
Plant & Machinery @ 40%	40%	38034	38034	0	0	0	15214
				0	0	0	22820

* 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 of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.										
	Section	Description	Amount								
Nil											
25	Any amount of profit chargeable to tax under section 41 and computation thereof.										
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
Nil											
26	(i)*	In respect of any sum referred to in clause (a),(c),(d), (e) or (g) 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)										No		
		Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	
		Nil											
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same												
		Name of the person from whom consideration received for issue of shares			PAN of the person, if available			No. of Shares		Amount of consideration received	Fair Market value of the shares		
		Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:										No		
		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:										No		
		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)											No	
		Name of the person from whom amount	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment



	borrowed or repaid on hundi										
Nil											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.										No
(b) If yes, please furnish the following details											
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money				
Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.										No
(b) If yes, please furnish the following details											
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:				
					Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)			
Nil											
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)										No
(b) If yes, please furnish the following details											
	Sl No.	Nature of the impermissible avoidance arrangement				Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
Nil											
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-										
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
	1	Kaushik Mukherjee	Kolkata	ANOPM2105P	1262019	No	1231678	NEFT			
	2	Sarthak Guha Roy	Kolkata	DUQPR0556B	1250000	No	1250000	NEFT			
	3	Tuhin Sarkar	Kolkata		5800000	No	2900000	NEFT			
	4	Anil Kumar Paik	Kolkata		10000000	Yes	10000000	Yes-Cheque	Account payee cheque		
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-										
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received		Permanent Account Number (if available with the assessee) of	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken			



			the person from whom specified sum is received		of electronic clearing system through a bank account	or accepted by an account payee cheque or an account payee bank draft.
1	Kaushik Mukherjee	Kolkata	ANOPM2105P	1262019	NEFT	
2	Sarthak Guha Roy	Kolkata	DUQPR0556B	1250000	NEFT	
3	Tuhin Sarkar	Kolkata		5800000	NEFT	
4	Anil Kumar Paik	Kolkata		10000000	Yes-Cheque	Account payee cheque

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

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	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	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.



						clearing system through a bank account.	
1	Kaushik Mukherjee	Kolkata	ANOPM2 105P	10880 65	1231678	NEFT	
2	Tuhin Sarkar	Kolkata		29970 00	2900000	NEFT	
3	Anil Kumar Paik	Kolkata		225000	10000000	Yes-Cheque	Account payee cheque
4	Soumen Mukherjee	Kolkata		88800	521500	NEFT	

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/allowance not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks



		Nil									
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.									Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.									No
		If yes, please furnish the details below									
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year									No
		If yes, please furnish details of the same									
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73									
		If yes, please furnish the details of speculation loss if any incurred during the previous year									
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No
	S.No	Section							Amount		
	Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish									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									No
	S.No	Tax deduction and collection Account Number (TAN)			Amount of interest under section 201(1A)/206C(7) is payable		Amount		Dates of payment		
	Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded									
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any			
	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	Sales during the	Closing stock	*Yield of finished products	*Percentage of yield	Shortage, excess, if any



						previous year	previous year			
		Nil								
35	bB	Finished products :								
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
		Nil								
35	bC	By products :								
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
		Nil								
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment		
		Nil								
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-								No	
		Sl No.	Amount received (in Rs.)				Date of receipt			
		Nil								
37	Whether any cost audit was carried out								No	
		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								No	
		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								No	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor								
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
Sl No	Particulars	Previous Year				Preceding previous Year				
a	Total turnover of the assessee	12225142				3860000				
b	Gross profit / Turnover	4109677	12225142	33.62%	1924440	3860000	49.86%			
c	Net profit / Turnover	1516015	12225142	12.40%	360000	3860000	9.33%			
d	Stock-in-Trade / Turnover	0	12225142	0.00%	0	3860000	0.00%			
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. 61A or Form No. 61B? If yes, please furnish								No	



	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form contains information about all details/transactions which are required to be reported.	If not, please furnish list of the details/transactions which are not reported.	
							Nil	
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286							No
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
							Nil	
	A(c) If Not due, please enter expected date of furnishing the report							
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2021)							
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities		
							Nil	

Place **KOLKATA**
Date **09/11/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

RAMAN KUMAR JHA
304757
331764E
Rujha
MARSHALL HOUSE, 6TH FLOOR, ROOM NO - 663, 33/1 N.S. ROAD & 25 STR AND ROAD, KOLKATA, WEST BENGAL, 700001.

Form Filing Details	
Revision/Original	Original



Addition Details (From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%									
Total of Plant & Machinery @ 40%									0

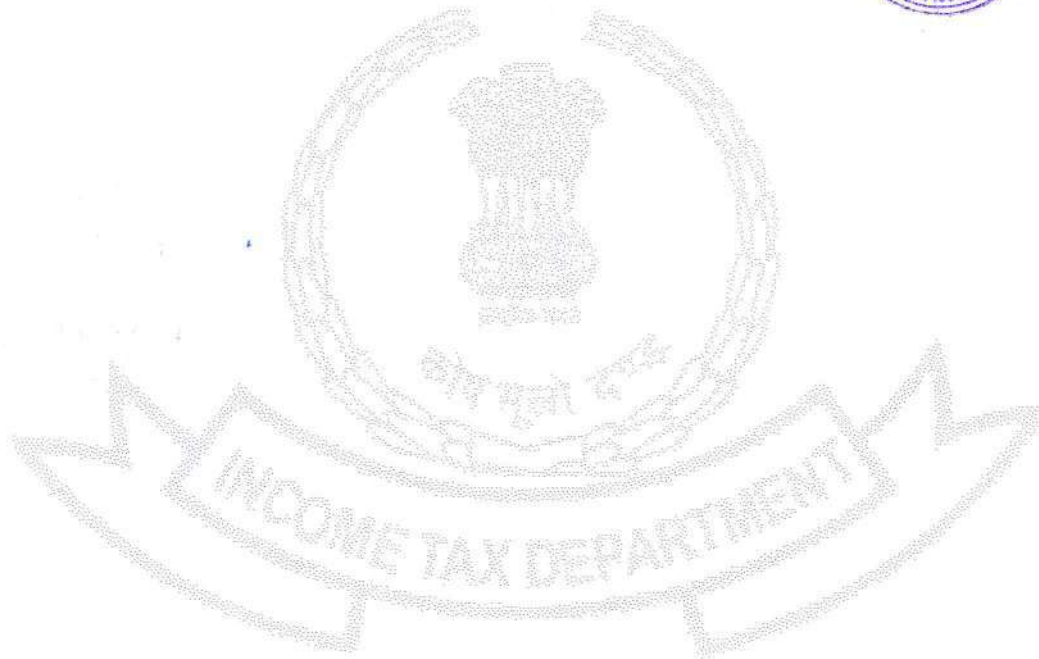
Deduction Details (From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			

Total of Plant & Machinery @ 40%

0

This form has been digitally signed by **RAMAN KUMAR JHA** having PAN **AUOPJ7343K** from IP Address **122.163.87.11** on **2020-11-09 19:28:35.0** .

Dsc **SI** **No** and issuer **1771550CN=Capricorn CA**
2014.2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18\LAXMI NAGAR DISTRICT
CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt
Ltd.,C=IN



M/S UST CONSTRUCTIONS

67/1, S.N.ROY ROAD

KOLKATA-700038

Balance Sheet as on 31st March 2020

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
Partner's Capital A/C			Fixed Assets		
Sri. Subrata Roy			Laptop Purchase	38,033.90	
Capital as per Last A/C	33,12,649.80		Less: Depreciation @40%	15,213.56	22,820.34
Add:- Remuneration	4,59,000.00				
Add:- Share of Profit	2,05,717.16				
	39,77,366.96				
Less:Interest on I.Tax Adjust	7,105.50				
Less:- Drawing During the year	2,22,330.80	37,47,930.67			
			Investment		
Sri. Sourav Roy			HDFC R/D	2,77,577.00	
Capital as per Last A/C	(84,86,066.10)		FD With Kotak	77,769.00	
Add:- Capital introduce	57,61,279.90		Investment in L.I.C.	5,78,513.70	
Add:- Remuneration	4,59,000.00		Sweep F/D	8,09,701.00	17,43,560.70
Add:- Share of Profit	2,05,717.16				
	(20,60,069.04)				
Less:Interest on I.Tax Adjust	7,105.50				
Less:Interest on Car Loan	62,628.23				
Less:- Drawing During the year	1,92,330.80	(23,22,133.57)			
			Current Assets		
Loans & Liability			Work In Progress (Note - 4)		5,13,22,305.14
Unsecured Loans (Note - 1)		1,50,63,204.23	Loans & Advances (Note - 5)		1,29,36,844.00
			Other Current Assets (Note -6)		13,43,324.62
Current Liabilities			Cash & Bank Balance (Note - 7)		48,37,349.83
Sundry Creditors (Note - 2)		20,26,586.40			
Advance From Buyer (Note - 3)		5,12,58,284.50			
Advance from Others (Note-8)		21,00,000.00			
Liab For Expenses					
- Audit Fees Payable	10,000.00				
- GST Payable	1,22,251.40				
- Accounting Charges Payable	13,500.00	1,45,751.40			
Provisions					
Provision for I Tax		1,86,581.00			
		7,22,06,204.63			7,22,06,204.63

For Jha Pyne & Associates
Chartered Accountants
FRN: 331764E

Rugla
(CA. Raman Kumar Jha)
Partner

M.No. 304757

UDIN: 20304757AAAAQ55035

Place : Kolkata

Date: 09/11/2020



For. UST CONSTRUCTIONS.

Partner
Subrata Roy
U.S.T. CONSTRUCTIONS
PARTNER

For. UST CONSTRUCTIONS.

U.S.T. CONSTRUCTIONS
Partner.
Sourav Roy
PARTNER

M/S UST CONSTRUCTIONS
67/1, S.N.ROY ROAD
KOLKATA-700038

Trading ,Profit & Loss Statement for the year ended 31st March 2020

Particulars		Amount (Rs.)	Amount (Rs.)	Particulars		Amount (Rs.)	Amount (Rs.)
To	Purchase			By	Sales of Flat:		
	- Purchase of Flat at 3,Nipa Sengupta	8,71,332.00			-Sale of Flat at 3,Nipa Sen Gupta	14,85,148.51	
	- Purchase of Flat-B,11 Mondal Para	43,54,000.00			-Sale of Flat-B, 11 Mondal Para	65,02,369.38	
	- Purchase of Flat -G,4 S.N.Roy Road	24,59,220.00	76,84,552.00		-Sale Of Flat-G, 4 S.N.Roy Road	42,37,623.76	1,22,25,141.65
"	Labour Charges		4,30,912.58				
"	Gross Profit c/d		41,09,677.07				
			1,22,25,141.65				1,22,25,141.65
To	Accounting Charges		27,000.00	By	Gross Profit b/f		41,09,677.07
"	Audit Fee		10,000.00	"	Interest Received On Term Deposit		1,82,231.98
"	Bank Charges		24,497.16				
"	Electric Charges		91,826.52				
"	Depreciation		15,213.56				
"	Salary & Bonus		5,36,611.18				
"	Consultancy Charges		17,400.00				
"	Fuel Expenses		3,15,180.45				
"	Delivery Charges		5,221.00				
"	Advertising Expenses		48,610.00				
"	General Expense		16,127.00				
"	Filling Charges		9,600.00				
"	Maintenance Charges		45,106.00				
"	Interest On Loan		81,282.00				
"	General Insurance Exp		28,511.00				
"	Painting Labour Charges		64,400.00				
"	Rent		73,117.00				
"	Miscellaneous Expenses		15,994.00				
"	Office Expenses		1,35,788.58				
"	Professional Tax		2,500.00				
"	Donation & Subscription		19,000.00				
"	Entertainment Expenses		73,350.42				
"	Designing Charges		15,806.00				
"	Hotel Expenses		9,420.00				
"	Car Expenses		18,000.00				
"	Telephone Expenses		49,010.66				
"	Trade License		1,431.80				
"	Traveling Expense		90,551.00				
"	Tours & Travelling Expense		2,85,733.00				
"	Club Expenses		12,440.00				
"	Rounded off		14.71				
"	Development Charges		6,37,150.69				
"	Net Profit (Tranf. To P/L Appro. A/C)		15,16,015.32				
			42,91,909.05				42,91,909.05

For Jha Pyne & Associates

Chartered Accountants

FRN: 331764E

Rajha

(CA. Raman Kumar Jha)

Partner

M.No. 304757

UDIN: 20304757AAAA955035

Place : Kolkata

Date : 09/11/2020



For. UST CONSTRUCTIONS.

Partner

Subrata Roy
PARTNER

For. UST CONSTRUCTIONS.

Partner.

Subrata Roy
PARTNER

M/S UST CONSTRUCTIONS
67/1, S.N.ROY ROAD
KOLKATA-700038

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

	Particulars	Amount (Rs.)	Amount (Rs.)		Particulars	Amount (Rs.)	Amount (Rs.)
To	Partners Remuneration Sri. Subrata Roy Sri. Sourav Roy	459000.00 459000.00		By	Net Profit (Tranf. from P/L Appro. A/C)		15,16,015.32
"	Provision For Taxation		1,86,581.00				
"	Share of Profit Sri. Subrata Roy Sri. Sourav Roy	2,05,717.16 2,05,717.16	4,11,434.32				
			15,16,015.32				15,16,015.32

For Jha Pyne & Associates
Chartered Accountants
FRN: 331764E

Rugha
(CA. Raman Kumar Jha)
Partner
M.No. 304757
UDIN: 20304757AAAAGS5035
Place : Kolkata
Date : 09/11/2020



For. UST CONSTRUCTIONS.

Partner.

Subrata Roy
U.S.T. CONSTRUCTIONS
PARTNER

For. UST CONSTRUCTIONS.

Partner.

Sourav Roy
U.S.T. CONSTRUCTIONS
PARTNER

UST CONSTRUCTIONS
67/1, S. N. Roy Road
Kolkata - 700038
Schedules forming Part of Balance Sheet as on 31.03.2020

NOTE -1 -Unsecured Loan	
	Amount (Rs)
Soumen Mukherjee	4,32,700.00
Car Loan	6,28,570.23
Kaushik Mukherjee	1,73,934.00
Sarthak Guha Roy	12,50,000.00
Tuhin Sarkar	28,03,000.00
Anil Kumar Paik	97,75,000.00
Grand Total	1,50,63,204.23
NOTE -2 -Sundry Creditors	
	Amount (Rs)
Aloka Sanitary	1,01,663.00
Gopal Trading	2,51,577.00
Sonodyne Technologies Pvt Ltd	51,842.40
Srijoni Enterprises	43,035.00
Mahalaxmi Iron Trading Company	3,18,676.40
Maruti Traders	2,29,449.60
Mega Elevator	2,32,600.00
M/S. Deshapran Building Stores	4,53,040.00
Rashi Enterprises	43,990.00
Rinku Kundu	1,42,000.00
Rupjit Enterprises	98,713.00
Sek Construction	60,000.00
Grand Total	20,26,586.40
NOTE -3-Advance Received from Customer	
	Amount (Rs)
C K Pandey Flat No G	12,65,000.00
Flat I Mondalpara	12,75,000.00
Kochar	59,73,010.60
Mayukh (75 S N Roy Road Flat C)	48,50,000.00
Mr. Ghosh	2,00,000.00
Mr&Mrs. Ghatak	7,29,803.00
Pradip Kumar Majumder	21,50,000.00
Sandeep Guha Roy	84,29,880.00
Somnath Dhal (339)	43,00,000.00
Soumen Mukh. Mondalpara	29,81,150.00
Sourit Roy -Flat No E, 4No S N Roy Road	12,29,500.00
Sudipta Bose(J K Paul Road, 1St Floo)	41,90,000.00
Swarup Ghosh(Master Devid)	3,00,000.00
Anup Kuamar Pramanik	4,02,300.00
Chitta Ranjan Das	1,97,000.00
Chowdhury Co	2,50,000.00
Humayan Properties Ltd	1,05,280.00
Keya Chatterjee	17,00,000.00
Lokenath Enterprise	10,00,000.00
Nepal Pal(27,Sahapur Main Road)	1,31,000.00
Reliable Construction	24,540.00
Rit	51,920.90
Sakti Mondal(27,Sahapur Main Road)	20,00,000.00
Shova Marmu(Master Devid)	1,01,000.00
Swapan Kumar Ghosh(75 S N Roy Road Flat C)	74,21,900.00
Grand Total	5,12,58,284.50



U.S.T. CONSTRUCTIONS

U.S.T. CONSTRUCTIONS

PARTNER

PARTNER

NOTE -4- Work in Progress (As Certified By Partner)	Amount (Rs)
11 Mondal Para	8,13,581.31
23, Senhati Colony	2,50,000.00
27 No. Shapur Main Road	35,19,115.30
3, Nipa Sengupta	65,24,205.96
3 No. Praserjit	21,46,205.00
3 No. Prsenjit Road	24,26,237.50
4, S.N.Roy Road (Flat "H")	1,82,76,188.39
75 S.N.Roy Road	7,47,190.00
J.K.Paul Road (1St Floor)	45,88,266.00
Charaktala Project	3,90,000.00
Gobinda Master Agarwal Garden Road Project	33,01,653.00
Royed Park	30,78,283.68
Project 339	34,61,379.00
Saket Residency	18,00,000.00
Grand Total	5,13,22,305.14
NOTE -5-Loans & Advances	
	Amount (Rs)
Sadhana Chakraborty	5,05,000.00
Soumit Roy	2,50,000.00
Sourav Roy	26,80,538.00
Biswajit Rit	14,54,000.00
A.R.Construction	55,55,000.00
Amit Das	16,00,000.00
Jayanta Chatterjee	13,830.00
Other Loans Advances	8,78,476.00
Grand Total	1,29,36,844.00
NOTE -6-Other Current Assets	
	Amount (Rs)
Gst Input Excess	1274236.00
Advance Tax A.Y.20-21	50000.00
Tds Receivable A.Y.20-21	8641.00
Unclaimed GST	10447.62
Grand Total	13,43,324.62
NOTE -7-Cash and Bank	
	Amount (Rs)
Cash in Hand (As Certified by Partner)	3,79,616.70
Cash at bank	
HDFC Bank	5,16,782.20
Kotak Mahindra Bank	39,40,950.93
Grand Total	48,37,349.83
NOTE -8-Advance from others	
	Amount (Rs)
Akhilesh Kumar Jha	3,00,000.00
Amit Kumar Acharya	4,00,000.00
Ashish Kumar Acharya	2,00,000.00
Jeebeshwar Kumar Jha	3,00,000.00
Kundan Kumar Thakur	2,00,000.00
Rahul Kumar Jha	3,00,000.00
Swatantra Kumar	2,00,000.00
Vikram Acharya	2,00,000.00
Grand Total	21,00,000.00



✓
Subanta Das
PARTNER

U.S.T. CONSTRUCTIONS
PARTNER