

**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	ACXFS8678R		
Name	SONA ABASON CONSTRUCTION		
Address	1404, PURBACHAL MAIN ROAD, KALIKAPUR, KOLKATA, WEST BENGAL, 700099		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	246170861090221

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income		1232800
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1232800
	Net tax payable	4	384634
	Interest and Fee Payable	5	9643
	Total tax, interest and Fee payable	6	394277
	Taxes Paid	7	394280
	(+)Tax Payable /(-)Refundable (6-7)	8	0
		9	0
Dividend Tax Distribution Tax details			
	Dividend Tax Payable	10	0
	Interest Payable	11	0
	Total Dividend tax and interest payable	12	0
	Taxes Paid	13	0
	(+)Tax Payable /(-)Refundable (11-12)	14	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	15	0
	Additional Tax payable u/s 115TD	16	0
	Interest payable u/s 115TE	17	0
	Additional Tax and interest payable	18	0
	Tax and interest paid	19	0
	(+)Tax Payable /(-)Refundable (17-18)		0

Income Tax Return submitted electronically on 09-02-2021 09:16:46 from IP address 202.8.116.49 and verified by

DINESH PRASAD SAHA

having PAN ALNPS0310B on 09-02-2021 09:16:46 from IP address 202.8.116.49 using

Digital Signature Certificate (DSC).

DSC details: 16805453CN=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**

SONA ABASON CONSTRUCTION  
 1404, PURBACHAL MAIN ROAD  
 KASBA, KOLKATA - 700099

P.A.N. : ACXFS8678R

Computation of Income for the Assessment Year 2020 - 2021

	<u>RS.</u>	<u>RS.</u>
<u>A) BUSINESS INCOME :</u>		
Profit as per Profit & Loss Account -	1649883	
Add : Partner's Salary -	<u>0</u>	
Profit before Partner's Salary -	1649883	
Less : Partner's Salary allowed u/s 40(b) -	<u>0</u>	
Adjusted Business Income :		<u>1649883</u>
Gross Total Income :		1649883
Less: Brought Forward Loss		<u>-417080</u>
Total Income :		<u>1232803</u>
Tax on Total Income :		369841
Add : E.Cess 4% :		<u>14794</u>
Total Tax payable :		<u>384635</u>
Add : <u>Interest</u>		
U/s 234A	0	
U/s 234B	6410	
U/s 234C	<u>3233</u>	
		<u>9643</u>
Total Tax & Interest Payable		394278
<u>Less : Prepaid Taxes :</u>		
1. TDS.....	320500	
2. Self Assessment Tax Paid ....	<u>73780</u>	
		<u>-394280</u>
Balance Due :		<u>-2</u>

	Date of Filing return	
Brought forward loss for the A.Y.2019-2020	31-08-2019	417080
Less: B/F Loss Adjusted in the A.Y.2020-2021		<u>-417080</u>
	C/f Loss	<u>0</u>

**Computer generated receipt**  
**(To be issued by collecting Bank branch to depositor of direct tax for deposit of Tax**  
**Deducted at source in Government account against challan form No.280,281,282,283,284,286)**

Name of the bank collecting tax	Indian Bank
Full name of taxpayer	SONA ABASON CONSTRUCTION
PAN of taxpayer	ACXFS8678R
Amount Deposited:	
(i)Income Tax	73780
(ii)Surcharge	0
(iii)Education Cess	0
(iv)Penalty	0
Total amount deposited :(in figure)	73780.00
Mode of deposit of tax (by cash/debit to account/by cheque bearing no)	51073
Date of encashment of cheque(dd/mm/yy)	30/01/2021
On account of Income Tax Deducted/Collected from companies(0020)/Other than companies(0021)	21
Minor head-Type of payment	300
Nature of payment from which tax has been deducted or collected	
Assessment year(yyyy-yy)	2020-21

**Challan Identification Number(CIN)**

BSR code of collecting bank branch	0260552
Date of tender of cheque(dd/mm/yyyy)	30/01/2021
Challan Serial Number	44

Signature & seal of authorized signatory of collecting bank branch

SONA ABASON CONSTRUCTION  
1404, PURBACHAL MAIN ROAD  
KASBA, KOLKATA - 700099

P.A.N. : ACXFS8678R

Computation of Income for the Assessment Year 2020 - 2021

	<u>RS.</u>	<u>RS.</u>
<u>A) BUSINESS INCOME :</u>		
Profit as per Profit & Loss Account -	1649883	
Add : Partner's Salary -	<u>0</u>	
Profit before Partner's Salary -	1649883	
Less : Partner's Salary allowed u/s 40(b) -	<u>0</u>	
Adjusted Business Income :		<u>1649883</u>
Gross Total Income :		1649883
Less: Brought Forward Loss		<u>-417080</u>
Total Income :		<u>1232803</u>
Tax on Total Income :		369841
Add : E.Cess 4% :		<u>14794</u>
Total Tax payable :		<u>384635</u>
Add : <u>Interest</u>		
U/s 234A	0	
U/s 234B	4630	
U/s 234C	<u>2340</u>	
		<u>6970</u>
Total Tax & Interest Payable		391605
<u>Less : Prepaid Taxes :</u>		
1. TDS.....	320500	
2. Self Assessment Tax Paid ....	<u>71105</u>	
		<u>-391605</u>
Balance Due :		<u>0</u>

	Date of Filing return	
Brought forward loss for the A.Y.2019-2020	31-08-2019	417080
Less: B/F Loss Adjusted in the A.Y.2020-2021		<u>-417080</u>
	C/f Loss	<u>0</u>

*Sujit Kumar Roy Moulik*  
Chartered Accountant

SONA ABASON CONSTRUCTION  
1404, PURBACHAL MAIN ROAD  
KASBA, KOLKATA - 700099

BALANCE SHEET AS AT 31ST MARCH, 2020

	<u>SCH.</u>	<u>31.03.2020</u>
<u>SOURCE OF FUNDS :</u>		
Partners' Capital Account	1	39393105
Secured Loan (Bank OD A/c)		14218181
Unsecured Loan	4	939063
Advance for Flat		17660000
TOTAL :		<u><u>72210349</u></u>

APPLICATION OF FUNDS :

Current Assets	2	73042517
Less : Current Liabilities	3	<u>-832168</u>
Net Current Assets		72210349
TOTAL :		<u><u>72210349</u></u>

The Schedules referred to above form part of the Balance Sheet.

Signed in terms of our report of even date.

For Sona Abason Construction

*Sujit Kumar Roy Moulik*  
Sujit Kumar Roy Moulik  
Chartered Accountant  
( Membership No. 009113 )



*Malati Saha.*  
Partner

UDIN : 21009113AAAAFS4332  
Date : 12.01.2021  
Place : Kolkata

**Sujit Kumar Roy Moulik**  
Chartered Accountant

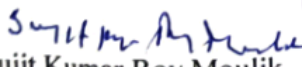
SONA ABASON CONSTRUCTION  
1404, PURBACHAL MAIN ROAD  
KASBA, KOLKATA - 700099

Profit & Loss Account for the year ended 31.03.2020


<u>INCOME :</u>	31.03.2020
	Rs.
Sale of Flat (Taxable)	5700000
Sale of Flat (Non Taxable)	50740000
Sale of Car Parking Space	400000
Misc Income & Round Off	4
<b>TOTAL :</b>	<b>56840004</b>
<u>EXPENSES :</u>	
Opening Stock ( Construction Work - W.I.P.)	54922699
Add : Purchase	2941894
Add: Construction Expenses	<u>12226177</u>
<b>TOTAL :</b>	<b>70090770</b>
Less : Closing Stock ( Construction Work - W.I.P.)	<u>-14979061</u>
	55111709
Audit Fees	10000
Bank Charges	3782
Consultancy Fees	20000
Electricity Charges	29550
Entertainment & Refreshment	1570
Interest and Late Fee on Govt. Dues	680
Professional Tax	10000
Subscription & Donation	2000
Telephone Charges	830
<b>TOTAL :</b>	<b>55190121</b>
Profit/Loss before partners' salary ....	1649883
Less : Partners' Salary -	0
Profit/Loss after Partners' Remuneration ....	1649883
Less : Provision for Income Tax ....	<u>-384635</u>
Post Tax profit/Loss carried to Balance Sheet :	<u>1265248</u>

Signed in terms of our report of even date.

For Sona Abason Construction

  
Sujit Kumar Roy Moulik  
Chartered Accountant  
( Membership No. 009113 )



  
Malati Saha  
Partner

UDIN : 21009113AAAASF54332  
Date : 12.01.2021  
Place : Kolkata

**Sujit Kumar Roy Moulik**  
Chartered Accountant

SONA ABASON CONSTRUCTION  
1404, PURBACHAL MAIN ROAD  
KASBA, KOLKATA - 700099

F.Y. : 2019 - 2020

Partners' Capital Account	Schedule 1.		
	D.P.SAHA	MALATI SAHA	TOTAL
	50%	50%	
Balance as on 01.04.2019	19530739	18597118	38127857
Add : Capital Introduced by Partners	0	0	0
Add : Profit/Loss for the year	632624	632624	1265248
Less : Drawings during the year	0	0	0
Balance as on 31.03.2020	20163363	19229742	39393105

Current Assets, Loans & Advances	Schedule 2.
	31.03.2020
	Rs.
Advance Income Tax (A.Y. 2020 - 2021)	320500
Advance to Sonaire Services	3060
Advance to Supplier	805
Cash at Bank - Indian Bank	378001
Cash at Bank - Yes Bank	7100
Cash in Hand	56790
Construction Work - Work in Progress	14979061
Cost of Land & Registration Fees	31174396
Fixed Deposit with Indian Bank	20000000
GST Input Credit	858467
Partners Current Account - D.P. Saha	920957
Partners Current Account - Malati Saha	4260000
Security Deposit - CESC	51920
Security Deposit - KMC	31460
TOTAL :	73042517

Current Liabilities	Schedule 3.
	31.03.2020
	Rs.
Provision For Income Tax (A.Y. 2020 - 2021)	384635
O/S Audit Fees	10000
GST Payable	285000
Sundry Creditors	150533
TDS Payable	2000
TOTAL :	832168

Unsecured Loan	Schedule 4.
	31.03.2020
	Rs.
Jiban Jyoti	920957
Sona Auto Udyog	18106
TOTAL :	939063

FORM NO. 3CB

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

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

1. I have examined the balance sheet as at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of SONA ABASON CONSTRUCTION 1404, PURBACHAL MAIN ROAD, KOLKATA, WEST BENGAL, 700099 ACXFS8678R.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 1404, PURBACHAL MAIN ROAD, KOLKATA 700099, and 0 branches.

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

NIL

(b) Subject to above,-

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

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

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

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2020 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place  
Date

KOLKATA  
12/01/2021

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

SUJIT KUMAR ROY MOULIK  
009113  
13B, JATIN BAGCHI ROAD, KOLKATA  
WEST BENGAL, 700029



**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	SONA ABASON CONSTRUCTION			
2	Address	1404, PURBACHAL MAIN ROAD, , KOLKATA, WEST BEN GAL, 700099			
3	Permanent Account Number (PAN)	ACXFS8678R			
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	19ACXFS8678R1Z9		
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 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 (%)
	DINESH PRASAD SAHA				50
	MALATI SAHA				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				Yes
	Books prescribed				
	CASH AND BANK BOOKS JOURNALS BOOKS GENERAL LEDGER				
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 AND BANK BOOKS JOURNALS BOOKS GENERAL LEDGER	1404, PURBACHAL MAIN ROAD, KOLKATA 700099		kolkata	WEST BE NGAL 700099
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	CASH AND BANK BOOKS JOURNALS BOOKS GENERAL LEDGER				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				No
	Section				Amount
	Nil				

13 a	Method of accounting employed in the previous year		Mercantile system									
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No								
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.											
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)								
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No								
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.											
	ICDS Total		Increase in profit(Rs.)	Decrease in profit(Rs.)								
13 f	Disclosure as per ICDS.											
	ICDS		Disclosure									
14 a	Method of valuation of closing stock employed in the previous year.			AT COST								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No								
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade											
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade								
	Nil											
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28			Amount								
	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			Amount								
	Description			Amount								
16 c	Escalation claims accepted during the previous year			Amount								
	Description			Amount								
	Nil											
16 d	Any other item of income			Amount								
	Description			Amount								
	Nil											
16 e	Capital receipt, if any			Amount								
	Description			Amount								
	Nil											
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable				
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-											
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent-age)	Open- ing WDV (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Additions				Deduct- ions(C)	Depreci- ation Allowable (D)	Written Down Value at the end of the year (A+B- C-D)
						Purch- ase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)			
	Nil											
	<b>* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page</b>											
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)]											Amount
	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 of payment of the concerned authorities						
		Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		Particulars									Amount in Rs.	
		Personal expenditure										
		Particulars									Amount in Rs.	
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		Particulars									Amount in Rs.	
		Expenditure incurred at clubs being entrance fees and subscriptions										
		Particulars									Amount in Rs.	
		Expenditure incurred at clubs being cost for club services and facilities used.										
		Particulars									Amount in Rs.	
		Expenditure by way of penalty or fine for violation of any law for the time being force										
		Particulars									Amount in Rs.	
		Expenditure by way of any other penalty or fine not covered above										
		Particulars									Amount in Rs.	
		Expenditure incurred for any purpose which is an offence or which is prohibited by law										
		Particulars									Amount in Rs.	
		(b) Amounts inadmissible under section 40(a):-										
		(i) as payment to non-resident referred to in sub-clause (i)										
		(A) Details of payment on which tax is not deducted:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
		(ii) as payment referred to in sub-clause (ia)										
		(A) Details of payment on which tax is not deducted:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
		(iii) as payment referred to in sub-clause (ib)										
		(A) Details of payment on which levy is not deducted:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
		(iv) fringe benefit tax under sub-clause (ic)										
		(v) wealth tax under sub-clause (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 Number of the payee, if available	Account			
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)								Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account			
(e) Provision for payment of gratuity not allowable under section 40A(7)								
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)								
(g) Particulars of any liability of a contingent nature								
Nature Of Liability				Amount in Rs.				
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income								
Nature Of Liability				Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(iii)								
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006								
23 Particulars of any payment made to persons specified under section 40A(2)(b).								
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)				
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.								
Section	Description	Amount						
Nil								
25 Any amount of profit chargeable to tax under section 41 and computation thereof.								
Name of Person	Amount of income	Section	Description of Transaction	Computation if any				
Nil								
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-								
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding 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)(viii)											No	
	Name of the person from whom 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 borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												
	(b) If yes, please furnish the following details												
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is 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.												

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

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. **No**  
 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 **Yes**

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)
1	CALS365 68A	194C	Payments to contractors	7400000	7400000	7400000	74000	0	0	0

2	CALS365 68A	194H	Commissi on or brok erage	340000	340000	340000	17000	0	0		
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: <b>Yes</b>										
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
	1	CALS36568A	26Q	31/07/2019	17/07/2019	Yes					
	2	CALS36568A	26Q	31/10/2019	11/10/2019	Yes					
	3	CALS36568A	26Q	31/01/2020	26/01/2020	Yes					
	4	CALS36568A	26Q	31/07/2020	25/06/2020	Yes					
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish <b>No</b>										
	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
	Nil										
35 bB	Finished products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil										
35 bC	By products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction as 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		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:- <b>No</b>										
	Sl No.	Amount received (in Rs.)				Date of receipt					
	Nil										



37	Whether any cost audit was carried out						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						
38	Whether any audit was conducted under the Central Excise Act, 1944						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor						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:						
SI No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	56840000			0		0
b	Gross profit / Turnover	814909	56840000	1.43%	0	0 %	
c	Net profit / Turnover	1649883	56840000	2.90%	-417080	0 %	
d	Stock-in-Trade Turnover	14979061	56840000	26.35%	54922699	0 %	
e	Material consumed/ Finished goods produced			%		%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish						No
	SI No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form if contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No
	SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil						
44	A(c) If Not due, please enter expected date of furnishing the report						
	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)						
	SI 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		

Place **KOLKATA**  
Date **12/01/2021**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**SUJIT KUMAR ROY MOULIK**  
**009113**  
**13B, JATIN BAGCHI ROAD, KOLKATA**  
**, WEST BENGAL, 700029,**

Form Filing Details

Revision/Original Original

**Addition Details(From Point No. 18)**

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	

**Deduction Details(From Point No. 18)**

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount

This form has been digitally signed by **SUJIT KUMAR ROYMOULIK** having PAN **ACIPR1019A** from IP Address **139.5.228.205** on **2021-01-14 17:54:25.0**.  
Dsc SI No and issuer **17286933CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**