

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	AAZFA0012H		
Name	ANNAPURNA NIRMAN		
Address	13/12/A/44, SHREYASHI APARTMENT, KHARDAH STATION ROAD, KHARDAH, KOLKATA, WEST BENGAL, 700117		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	868065471221220

Taxable Income and Tax details			
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		797590
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	797590
	Net tax payable	4	248848
	Interest and Fee Payable	5	28983
	Total tax, interest and Fee payable	6	277831
	Taxes Paid	7	277829
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & 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 22-12-2020 18:30:16 from IP address 203.171.244.68 and verified by
ASIM BOSEROY

having PAN APAPB9184R on 22-12-2020 18:30:16 from IP address 203.171.244.68 using

Digital Signature Certificate (DSC).

DSC details: 1422275CN=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

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ANNAPURNA NIRMAN
Asim Bose Roy
Partner

Annexure - A - IV - II

Computer generated receipt	
Name of the bank collecting tax	BANK OF BARODA
Full name of Taxpayer	ANNAPURNA NIRMAN
PAN of Taxpayer	AAZFA0012H
Amount deposited :	
(i) Income Tax	222530
(ii) Surcharge	--
(iii) Education Cess	--
(iv) Penalty	--
v) Interest amount	--
vi) Other amount	--
vii) Fee Under Sec.234E	--
Total amount deposited : (in figure)	222530
Mode of deposit of tax (by cash / debit to account / by cheque bearing No.)	Debit A/C No - 00400200000703
Date of encashment of cheque (dd/mm/yy)	19/12/20
On account of Income Tax Deducted / collected from Companies (0020) / Other than Companies(0021)	0021-INCOME TAX
Minor head - Type of payment	300-SELF ASSESMENT TAX
Assessment Year (yyyy - yy)	2020-21
Challan Identification Number (CIN)	
BSR code of collecting bank branch	0200040
Date of tender of cheque (dd/mm/yyyy)	19/12/2020
Challan Serial Number	00002
Signature & seal of authorised signatory of collecting bank branch	
<p>ANNAPURNA NIRMAN</p> <p><i>Asim Bose Roy</i></p> <p>Partner</p>	

Close

ANNAPURNA NIRMAN
13/12/A/44, SHREYASI APARTMENT, STATION ROAD, KHARDAH, KOLKATA - 700117
TAX COMPUTATION STATEMENT FOR THE ASSESSMENT YEAR 2020-21

PARTICULARS	RUPEES
<u>BUSINESS INCOME</u>	
Net Profit as per Profit & Loss Account	2129588.53
Less: Income to be considered Separately	52989.00
Less : Admissible Partners' Salary	2076600.00
First Rs. 300000/- @ 90%	270000.00
Balance Rs. 1776600/- @60%	1065960.00
	<u>1335960.00</u>
Partners' Salary Debited	1332000.00
	<u>744600.00</u>
<u>INCOME FROM OTHER SOURCE</u>	
FD Interest	52989.00
TAXABLE INCOME	797590.00
Tax on Above Income	239277.00
Education Cess @4%	9571.00
	<u>248848.00</u>
Add : Interest U/S 234A	3870.00
Add : Interest U/S 234B	17415.00
Add : Interest U/S 234C	7698.00
INCOME TAX PAYABLE	277831.00
Advance Income Tax	50000.00
Income Tax deducted at Source	5299.00
INCOME TAX PAYABLE	222529.00

ANNAPURNA NIRMAN
Asim Bose Roy
Partner

ANNAPURNA NIRMAN
13/12/A/44, SHREYASI APARTMENT, STATION ROAD, KHARDAH, KOLKATA - 700117
TRADING, PROFIT & LOSS AND PROFIT & LOSS APPROPRIATION A/C FOR THE YEAR ENDED 31.03.2020

PARTICULARS	RUPEES	RUPEES	PARTICULARS	RUPEES	RUPEES
To Opening Stock & WIP		11950000.00	By Contract Price		33039750.00
„ Purchase		4813379.17	„ Closing Stock & WIP		5620000.00
„ Labour Charges		3474083.00			
„ Well Making Charges		65700.00			
„ Plan Sanction Fees		965986.00			
„ Carriage Inward		54080.00			
„ Coolie & Cartage		1990.00			
„ Payment to Land Lord		12250000.00			
„ Soil Test		9000.00			
„ Pump Hire Charges		8400.00			
„ Gross Profit c/d		5067131.83			
		<u>38659750.00</u>			<u>38659750.00</u>
„ Advertisement		9800.00	By Gross Profit b/d		5067131.83
„ Accounting Charges		54000.00	„ Interest on FD		52989.00
„ Audit Fees		7500.00	„ Discount		22.00
„ Bank Charges		3876.30			
„ Brokerage & Commission		483982.00			
„ Consultancy Fees		119500.00			
„ General Charges		153903.00			
„ Printing & stationery		9709.00			
„ Staff Welfare Expenses		172535.00			
„ Electric Charges		59955.00			
„ Rent		295000.00			
„ Tea & Tiffin		142778.00			
„ Telephone Expenses		1797.00			
„ Interest on Loan		615000.00			
„ Interest on TDS		1399.00			
„ GST Late Fees		3140.00			
„ Supervision Charges		150000.00			
„ Travelling & conveyance		20150.00			
„ Trade Licence		18150.00			
„ Municipal Expenses		11870.00			
„ Repair & Maintenance		24010.00			
„ Salary & Bonus		490000.00			
„ Security Charges		140000.00			
„ Professional Tax		2500.00			
Net Profit c/d		2129588.53			
		<u>5120142.83</u>			<u>5120142.83</u>
„ Partners Salary			By Net Profit b/d		2129588.53
Ashim B Roy	444000.00				
Anindya Das	444000.00				
Kingshuk Das	444000.00	1332000.00			
„ Share of Profit					
Ashim B Roy	159517.71				
Anindya Das	319035.41				
Kingshuk Das	319035.41	797588.53			
TOTAL		2129588.53	TOTAL		2129588.53

Signed in terms of our annexed report of even date

For Pradip Ghosh & Associates

[Signature]

Proprietor

Chartered Accountant

M.No. 053404

UDIN: 20053404AAAABQ2760

Date :02/12/2020

Place : Kolkata

ANNAPURNA NIRMAN

Ashim Bose Roy
Partner

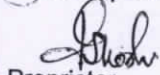


ANNAPURNA NIRMAN
13/12/A/44, SHREYASI APARTMENT, STATION ROAD, KHARDAH, KOLKATA - 700117
BALANCE SHEET AS ON 31.03.2020

LIABILITIES	RUPEES	RUPEES	ASSETS	RUPEES	RUPEES
<u>PARTNERS CAPITAL</u>			<u>INVESTMENT</u>		
Ashim B. Roy - B/F	670263.25		FD with Axis Bank	3500000.00	
Add: Introduced	0.00		Accrued Int. on FD with Axis Bank	47690.00	3547690.00
Add : Salary	444000.00				
Share of Profit	159517.71		<u>DEPOSITS & ADVANCES</u>		
	<u>1273780.96</u>		Advance to Land Lord	4465000.00	
Less : Drawings	1374717.40	-100936.44	Advance Income Tax	50000.00	
Anindya Das - B/F	930707.53		Income Tax deducted at Source	5299.00	
Add: Introduced	0.00		SD with CESE	20075.00	4540374.00
Add : Salary	444000.00				
Share of Profit	319035.41		<u>CURRENT ASSETS</u>		
	<u>1693742.94</u>		CGST (I)		1465192.09
Less : Drawings	589434.80	1104308.14	SGST (I)		1465192.10
Kingshuk Das - B/F	1125331.53		GST Receivable		57600.00
Add: Introduced	0.00		Closing Stock & WIP		5620000.00
Add : Salary	444000.00				
Share of Profit	319035.41		<u>CASH AT BANK</u>		
	<u>1888366.94</u>		Bank of Baroda	2088282.95	
Less : Drawings	329434.80	1558932.14	Axis Bank	1502880.75	3591163.70
<u>ADVANCE FROM CUSTOMER</u>			<u>CASH IN HAND</u>		298936.00
Flat Booking Fess		16299300.00			
<u>UNSECURED LOAN</u>		800000.00			
<u>LIABILITIES FOR EXPENSES</u>					
Sundry Creditors	805977.05				
- Audit Fees	7500.00				
- Accounting Charges	54000.00				
- Consultacny Fees	47000.00				
- TDS Payable	10067.00	924544.05			
TOTAL		20586147.89	TOTAL		20586147.89

Signed in terms of our annexed report of even date

Pradip Ghosh & Associates


Proprietor

Chartered Accountant

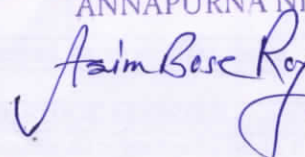
M.No. 053404

UDIN: 20053404AAAABQ2760

Date :02/12/2020

Place : Kolkata



ANNAPURNA NIRMAN

Partner

FORM NO. 3CB
[See rule 6G(1)(b)]

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

1. **We** have examined the balance sheet as at 31st March **2020** and the **Profit and loss account** for the period beginning from **01/04/2019** to ending on **31/03/2020** attached herewith, of **ANNAPURNA NIRMAN SHREYASHI APARTMENT, 13/12/A/44 KHARDAH STATION ROAD, KOLKATA, WEST BENGAL, 700117 AAZFA0012H,**

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 **SHREYASHI APARTMENT, 13/12/A/44 KHARDAH STATION ROAD, KOLKATA-700117, WEST BENGAL** 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	Proper stock records are not maintained by the assessee.	EXPLAINED TO US THAT BUILDING MATERIALS PURCHASED ARE CONSUMED FOR CONSTRUCTION OF FLATS AND SHOPS IMMEDIATELY AND THEREFORE STOCK MAINLY LIES IN WORK-IN-PROGRESS MODE. THEREFORE IT IS NOT POSSIBLE FOR US TO GIVE QUANTITATIVE DETAILS OF BUILDING MATERIALS PURCHASED AND CONSUMED.
2	Others.	FLATS & SHOPS TRANSFERRED DURING THE PREVIOUS YEAR FOR A CONSIDERATION LESS THAN THE VALUE ADOPTED OR ASSESSED OR ASSESSABLE BY ANY AUTHORITY OF A STATE GOVERNMENT REFERRED TO IN SECTION 43CA OR -50C, COULD NOT BE VERIFIED BY US FOR WANT OF DOCUMENTS FOR THE PURPOSE.

Place **KOLKATA**
Date **02/12/2020**

Name **PRADIP GHOSH**
Membership Number **053404**
FRN (Firm Registration Number) **317175E**
Address **40/3, MATRI MANDIR LANE, . KOLKATA, WEST BENGAL, 700035**

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		ANNAPURNA NIRMAN			
2	Address		SHREYASHI APARTMENT, 13/12/A/44 KHARDAH STATION ROAD, KOLKATA, WEST BENGAL, 700117			
3	Permanent Account Number (PAN)		AAZFA0012H			
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	19AAZFA0012H1ZI			
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(e)- When provisions of section 44AD(4) are applicable				
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 ?				No
		Name				Profit Sharing Ratio (%)
		ASIM BOSEROY				20
		ANINDYA DAS				40
		KINGSHUK DAS				40
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	Other construction activity n.e.c.		06010	
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, DEBTORS AND CREDITORS LEDGER, STOCK REGISTER	SHREYASHI APARTMENT	13/12/A/44 KHARDAH STATION ROAD	KOLKATA	WEST BENGAL 700117
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, BANK BOOK, DEBTORS AND CREDITORS LEDGER, STOCK REGISTER				
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				No
		Section				Amount
		Nil				
13	a	Method of accounting employed in the previous year		Mercantile system		

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No						
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)						
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No						
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)						
	Total									
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.			COST OR NET REALISABLE VALUE WHICH IS LESS						
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No						
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)						
15	Give the following particulars of the capital asset converted into stock-in-trade									
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade						
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28									
	Description	Amount								
	Nil									
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned									
	Description	Amount								
16 c	Escalation claims accepted during the previous year									
	Description	Amount								
	Nil									
16 d	Any other item of income									
	Description	Amount								
	Nil									
16 e	Capital receipt, if any									
	Description	Amount								
	Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:									
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/Grant (4)			
	Nil									
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page									
19	Amounts admissible under sections :									
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.						
	Nil									
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
	Description								Amount	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):									

	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
	Nil										
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
	Capital expenditure										
	Particulars				Amount in Rs.						
	Personal expenditure										
	Particulars				Amount in Rs.						
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	Particulars				Amount in Rs.						
	Expenditure incurred at clubs being entrance fees and subscriptions										
	Particulars				Amount in Rs.						
	Expenditure incurred at clubs being cost for club services and facilities used.										
	Particulars				Amount in Rs.						
	Expenditure by way of penalty or fine for violation of any law for the time being force										
	Particulars				Amount in Rs.						
	Expenditure by way of any other penalty or fine not covered above										
	Particulars				Amount in Rs.						
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										
	Particulars				Amount in Rs.						
(b)	Amounts inadmissible under section 40(a):-										
	(i) as payment to non-resident referred to in sub-clause (i)										
	(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
	(ii) as payment referred to in sub-clause (ia)										
	(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
	(iii) as payment referred to in sub-clause (ib)										
	(A) Details of payment on which levy is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
	(iv) fringe benefit tax under sub-clause (ic)										
	(v) wealth tax under sub-clause (ia)										
	(vi) royalty, license fee, service fee etc. under sub-clause (iib).										
	(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										

	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
(viii) payment to PF /other fund etc. under sub-clause (iv)								
(ix) tax paid by employer for prerequisites 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),(f) or (g) of section 43B the liability for which:-							
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-							
26 (i)(A)(a)	Paid during the previous year							
	Section	Nature of liability			Amount			
	Nil							
26 (i)(A)(b)	Not paid during the previous year							
	Section	Nature of liability			Amount			
	Nil							
26 (i)B	was incurred in the previous year and was							
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)							
	Section	Nature of liability			Amount			
	Nil							
26 (i)(B)(b)	not paid on or before the aforesaid date							
	Section	Nature of liability			Amount			
	Nil							
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No				

27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No	
		CENVAT/ITC		Amount						Treatment in Profit and Loss/Accounts			
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type		Particulars				Amount		Prior period to which it relates (Year in yyyy-yy format)			
		Nil											
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)											
		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 borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No
		(b) If yes, please furnish the following details											
		Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?		Amount (in Rs.) of primary adjustment		Whether the excess 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.											No

(b) If yes, please furnish the following details										
	SI 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, 2020).									No
(b) If yes, please furnish the following details										
	SI No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
	Nil									
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-									
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	Nil									
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-									
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			
	Nil									
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)										
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account									
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt			
	Nil									
31 b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-									

		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	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	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									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	CALA16837C	194A	Interest other than Interest on securities	615000	615000	615000	61500	0	0	0
	2	CALA16837C	194C	Payments to contractors	3539783	3203073	3203073	36031	0	0	0
	3	CALA16837C	194-IC	Payment under specified agreement	14811200	14811200	14811200	1481120	0	0	0
	4	CALA16837C	194H	Commission or brokerage	483982	483982	483982	24257	0	0	0
	5	CALA16837C	194J	Fees for professional or technical services	151500	151500	151500	15150	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details:									Yes
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				

	1	CALA16837C	26Q	31/07/2019	30/07/2019	Yes						
	2	CALA16837C	26Q	31/10/2019	25/10/2019	Yes						
	3	CALA16837C	26Q	31/01/2020	27/01/2020	Yes						
	4	CALA16837C	26Q	31/12/2020	19/06/2020	Yes						
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish						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 previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield	Shortage/excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No	(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:											

SI No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	33039750			27795850		
b	Gross profit / Turnover	5067132	33039750	15.34%	4341441	27795850	15.62%
c	Net profit / Turnover	2129589	33039750	6.45%	1722919	27795850	6.20%
d	Stock-in-Trade / Turnover	5620000	33039750	17.01%	11950000	27795850	42.99%
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						
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains 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						
	SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil						
	A(c)	If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)						
	SI 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 **02/12/2020**

Name **PRADIP GHOSH**
Membership Number **053404**
FRN (Firm Registration Number) **317175E**
Address **40/3, MATRI MANDIR LANE, , KOLKATA, WEST BENGAL, 700035,**

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	

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 **ASIM BOSEROY** having PAN **APAPB9184R** from IP Address **115.187.57.253** on **2020-12-16** .
Dsc **SI** No **No** and issuer **1422275CN=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

