

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	AMIT INTERNATIONAL			AAJFA1063C		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5	
	20/1					
	Road/Street/Post Office	Area/Locality		Status	Firm	
	ASHUTOSH CHOWDHURY AVENUE	IST FLOOR				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700019			
	Designation of AO(Ward/Circle)			DC/AC CIR 30	Original or Revised	
					ORIGINAL	
E-filing Acknowledgement Number			246618001171017	Date(DD/MM/YYYY) 17-10-2017		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	1208161
	4	Net tax payable			4	0
	5	Interest payable			5	0
	6	Total tax and interest payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	886218
			c	TCS	7c	0
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	886218	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	886220	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by AMIT TEKRIWAL in the capacity of PARTNER

having PAN ADDPT4889N from IP Address 202.142.123.191 on 17-10-2017 at KOLKATA

Doc SI No & issuer 1397508293CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312e20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

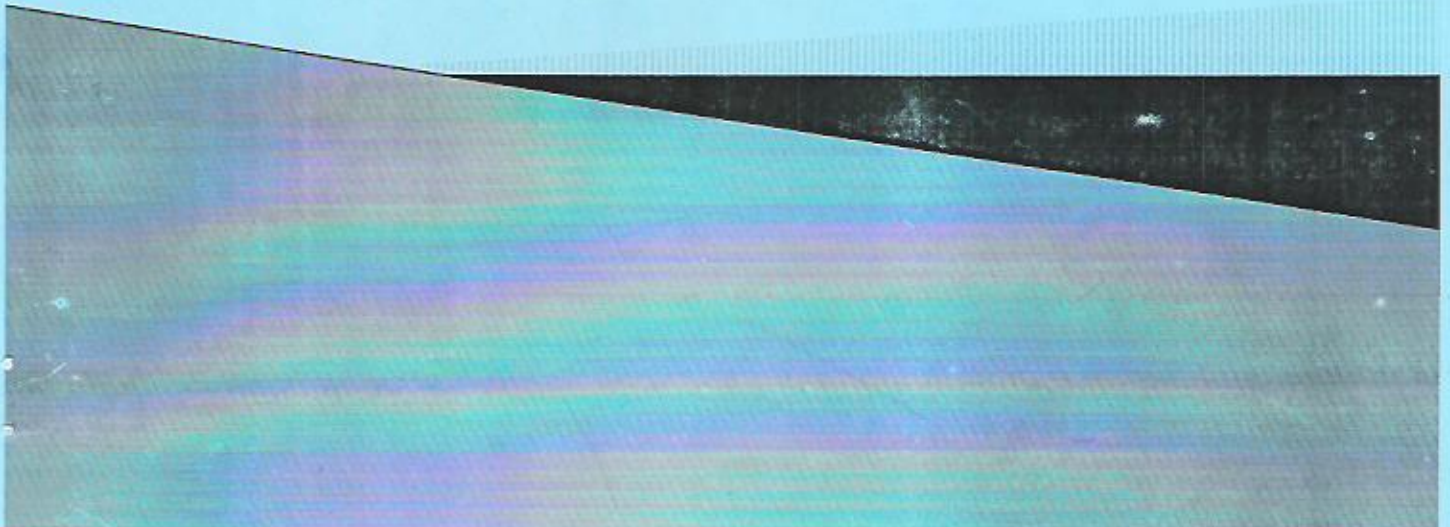
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

**M/S. AMIT
INTERNATIONAL**

**TAX AUDIT REPORT
2016 - 2017**



AGRAWAL SINGHANIA & CO.
CHARTERED ACCOUNTANTS
VINAYAK CHAMBER
10A, HOSPITAL STREET, 2ND FLOOR. R. No. 203A
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AGRAWAL SINGHANIA & CO.

CHARTERED ACCOUNTANTS

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

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

We have examined the Balance Sheet as on 31st March, 2017 & the Profit & Loss A/c for the period beginning from 01.04.2016 to ending on 31.03.2017, attached herewith of M/s. Amit International, 20/1, Ashutosh Chowdhury Avenue, Kolkata – 700 019. [PAN : A A J F A 1 0 6 3 C]

We certify that the Balance Sheet & Profit & Loss Account are in agreement with the books of account maintained at the head office.

We have obtained all the information & explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

In our opinion proper books of account have been kept by the Head Office of the assessee so far as appears from our examination of the books.

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

- I] In the case of the Balance Sheet, of the state of the affairs of the above named assessee as at 31st March, 2017 and
- II] In the case of the Profit and Loss Account, of the Profit of the above named assessee for the year ended on that date,

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

For Agrawal Singhania & Co.,
Chartered Accountants
Firm Registration No.-323512E

Place : Kolkata.
Date: 22.08.2017


[CA. Jitesh Kumar Gutgutia]
(Partner)
M. No. 057537



FORM NO. 3CD

[See rule 6 G(2)]

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

PART - A

- 1 Name of the assessee M/s. Amit International
- 2 Address 20/1, Ashutosh Chowdhury Avenue, Kolkata -700 019
- 3 Permanent Account Number (PAN) AAJFA1063C
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same Yes
Service Tax No: AAJFA1063CST001
- 5 Status Partnership Firm.
- 6 Previous year from 1st April 2016 to 31st March 2017
- 7 Assessment year 2017-2018
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted Clause (a)

PART - B

- 9 (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.
- | | | | |
|------------------|-------------------------|----------------------------|-------------------------------|
| 1. Amit Tekriwal | 2. Krishna Kr. Tekriwal | 3. Amit Realtors Pvt. Ltd. | 4. Dolphine Apartment Pvt Ltd |
| 60% | 20% | 10% | 10% |
- (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 Yes
- 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)
Brokerage & Commission Agent
- (b) If there is any change in the nature of business or profession, the particulars of such change No
- 11 (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.
No
- (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.)
Books are maintained under computerised system and the Books of Accounts generated are Cash Book, Bank Book, Sale, Journal, Ledger etc.
Address : 20/1, Ashutosh Chowdhury Avenue, Kolkata -700 019
- (c) List of books of account and nature of relevant documents examined.
Stated as above.



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 XIIG, First Schedule or any other relevant section.)

N.A

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

Mercantile Basis

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

No

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

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
N.A			

(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

(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.)
ICDS I	Accounting Policies	NIL	NIL	NIL
ICDS II	Valuation of Inventories			
ICDS III	Construction Contracts			
ICDS IV	Revenue Recognition			
ICDS V	Tangible Fixed Assets			
ICDS VI	Changes in Foreign Exchange Rates			
ICDS VII	Governments Grants			
ICDS VIII	Securities			
ICDS IX	Borrowing Costs			
ICDS X	Provisions, Contingent Liabilities and contingent assets			
Total				

(f) Disclosure as per ICDS:

- i) ICDS-I Accounting Policies
- ii) ICDS-II Valuation of Inventories
- iii) ICDS-III Construction Contracts
- iv) ICDS-IV Revenue Recognition
- v) ICDS-V Tangible Fixed Assets
- vi) ICDS-VII Governments Grants
- vii) ICDS-IX Borrowing Costs
- viii) ICDS-X Provisions, Contingent Liabilities and contingent assets

As per Notes to Accounts
N.A
N.A
As per Notes to Accounts
As per Annexure-1
N.A
N.A
As per Notes to Accounts

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

N.A

(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:

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
NIL			

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.

N.A



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

NIL

- (a) the items falling within the scope of section 28,
 (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 refunds are admitted as due by the authorities concerned
 (c) escalation claims accepted during the previous year,
 (d) any other item of income;
 (e) capital receipt, if any.

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 :

No

Details of property	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 following form :-

As Per Annexure 1

- (a) Description of asset/block of assets.
 (b) Rate of depreciation.
 (c) Actual cost of written down value, as the case may be.
 (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use, including adjustments on account of -
 (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
 (ii) change in rate of exchange of currency, and
 (iii) subsidy or grant or reimbursement, by whatever name called.
 (e) Depreciation allowable.
 (f) Written down value at the end of the year

19 Amounts admissible under sections :

Section	Amount debited to	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified
32AC	NIL	NIL
33AB	NIL	
33ABA	NIL	
35(1)(i)	NIL	
35(1)(ii)	NIL	
35(1)(iii)	NIL	
35(1)(iii)	NIL	
35(1)(iv)	NIL	
35(2AA)	NIL	
35(2AB)	NIL	
35ABB	NIL	
35AC	NIL	
35AD	NIL	
35CCA	NIL	
35CCB	NIL	
35CCC	NIL	
35CCD	NIL	
35D	NIL	
35DD	NIL	
35DDA	NIL	
35E	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)]

NIL

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

Serial	Nature of	Sum received	Due date for	The actual	The actual date of payment to
As per Annexure -2					

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.

Nature	Serial number	Particulars	Amount in Rs.
Capital expenditure			NIL
Personal expenditure			
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			
Expenditure incurred at clubs being entrance fees and subscriptions			
Expenditure incurred at clubs being cost for club services and facilities used.			
Expenditure by way of penalty or fine for violation of any law for the time being force			
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			

(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:

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

NIL

(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)

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

(V) amount of tax deducted

NIL



(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

(I) date of payment

(II) amount of payment

(III) nature of payment

NIL

(IV) name and address of the payee

(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:

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payer

(V) amount of tax deducted

(VI) amount out of (V) deposited, if any

NIL

(iii) under sub-clause (ic) [Wherever applicable]

(iv) under sub-clause (iia)

(v) under sub-clause (iib)

(vi) under sub-clause (iii)

(A) date of payment

(B) amount of payment

(C) name and address of the payee

(vii) under sub-clause (iv)

(viii) under sub-clause (v)

NIL

(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:

NIL

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

NIL

(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 :

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account
NIL				

(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),

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account
NIL				

(e) provision for payment of gratuity not allowable under section 40A(7);

NIL

(f) any sum paid by the assessee as an employer not allowable under section 40A(9);

NIL

(g) particulars of any liability of a contingent nature;

NIL

(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;

NIL

(i) amount inadmissible under the proviso to section 36(1)(ii)

NIL



22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL
23	Particulars of payments made to persons specified under section 40A(2)(b) NIL	NIL
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:— (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 (a) paid during the previous year, (b) not paid during the previous year; (B) was incurred in the previous year and was (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1), (b) not paid on or before the aforesaid date (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	NIL As per Annexure - 3
27	(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	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)(vii), if yes, please furnish the details of the same.	NO
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii), if yes, please furnish the details of the same.	NO
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]	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 :— (i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor, (ii) amount of loan or deposit taken or accepted, (iii) whether the loan or deposit was squared up during the previous year, (iv) maximum amount outstanding in the account at any time during the previous year, (v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	NIL

* (These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)



(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :—

NIL

(i) name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) amount of the repayment;

(iii) maximum amount outstanding in the account at any time during the previous year;

(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft.

(c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents

(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

Serial	Assessment	Nature of loss/	Amount as	Amounts as assessed	Remarks
1	2016-2017	Unabsorbed Depreciation	1338058	1338058	
2	2016-2017	Business Loss	3710975	3710975	

(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.

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.

(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

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

Section under	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the
	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:

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALA08964E	192	Salary	9803765	3808829	3869844	61906	0	0	0
CALA08964E	194C	Printing and Stationery	224291	135135	135135	1287	0	0	0
CALA08964E	194C	Repairs & Maintenance	149967	90860	90860	1815	0	0	0
CALA08964E	194C	Sales promotion	511060	425730	511060	8514.6	0	0	0
CALA08964E	194J	Sales promotion	84991	63000	84991	6300	0	0	0

(b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

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 transactions which are required to be reported
NIL				

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
CALA08964E	Rs. 119	Rs. 119 Date of Payment-09.05.2016
CALA08964E	Rs. 13	Rs. 13 Date of Payment-14.10.2016
CALA08964E	Rs. 26	Rs. 26 Date of Payment-07.01.2017
CALA08964E	Rs. 219	Rs. 219 Date of payment-17.05.2017

35

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

- (i) Opening Stock;
(ii) purchases during the previous year,
(iii) sales during the previous year, N.A
(iv) closing stock;
(v) shortage/excess, if any

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

- A. Raw Materials :
- (i) opening stock;
(ii) purchases during the previous year,
(iii) consumption during the previous year,
(iv) sales during the previous year,
(v) closing stock; N.A
(vi) yield of finished products;
(vii) percentage of yield;
(viii) shortage/excess, if any.
- B. Finished products/by-products :
- (i) opening stock;
(ii) purchases during the previous year,
(iii) quantity manufactured during the previous year,
(iv) sales during the previous year, N.A
(v) closing stock;
(vi) shortage/excess, if any.



36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-

- (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) dates of payment with amounts.

N.A.

37 Whether any cost audit was carried out, 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.

NO

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

NO

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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.

NO

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

Serial number	Particulars	Previous year	Preceding previous year
1	Total turnover of the assessee	1,39,13,139.00	1,19,51,172.00
2	Gross profit/turnover	N.A	N.A
3	Net profit/turnover	-10.78%	-42.60%
4	Stock-in-trade/turnover	N.A	N.A
5	Material consumed/finished goods produced	N.A	N.A

(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.

NIL

Place: KOLKATA

Date: 22/08/2017

*(Signature and stamp/seal of the signatory)

Name of the signatory

C.A. Jitesh Kumar Gutgutia

(Partner)

M.No:057537

Full address

10A, Hospital Street

"Vinayak Chambers", 2nd Floor, Room No. 203A
Kolkata - 700072.



M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue, Kolkata- 700019

ANNEXURE - 1

DETAILS OF FIXED ASSETS as per Income Tax Act, 1961

Particulars	Rate of Depn.	Opening Balance as on 01/04/16	Purchases	T O T A L	Depreciation	Adjustment / Sold	Closing Balance as on 31/03/17
Computers & Accessories	60%	2,75,526.75	90,800.00	3,66,326.75	2,19,551.85	-	1,46,774.90
Air Conditioner	15%	4,00,171.00	-	4,00,171.00	60,025.65	-	3,40,145.35
Motor Car	15%	51,67,979.55	-	51,67,979.55	7,75,196.93	-	43,92,782.62
Mobile Phone	15%	2,36,830.00	-	2,36,830.00	35,524.50	-	2,01,305.50
Motor Cycle	15%	5,040.00	-	5,040.00	756.00	-	4,284.00
Refrigerator	15%	7,018.00	-	7,018.00	1,052.70	-	5,965.30
Generator	15%	13,624.00	-	13,624.00	2,043.60	-	11,580.40
Vacuum Cleaner	15%	1,504.00	-	1,504.00	225.60	-	1,278.40
CCTV & Other Cameras	10%	58,562.00	-	58,562.00	5,856.20	-	52,705.80
Electrical Installation	10%	3,75,103.00	-	3,75,103.00	37,510.30	-	3,37,592.70
EPABX System	10%	55,108.00	-	55,108.00	5,510.80	-	49,597.20
Furniture & Fittings	10%	6,84,437.00	-	6,84,437.00	68,443.70	-	6,15,993.30
Fire Extinguisher	10%	3,172.00	-	3,172.00	317.20	-	2,854.80
Television	10%	65,176.00	-	65,176.00	6,517.60	-	58,658.40
The Registrar of Trade Mark	25%	30,744.00	13,000.00	43,744.00	9,311.00	-	34,433.00
Water Filter	10%	28,426.00	-	28,426.00	2,842.60	-	25,583.40
W.L. Handset	10%	484.00	-	484.00	48.40	-	435.60
		74,08,905.30	1,03,800.00	75,12,705.30	12,30,734.63		62,81,970.67



M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue, Kolkata- 700019

Addition:-

Particulars		Date	Amount	Less Than 180	More Than 180	Total
Computers & Accessories	60%	11.04.2016	33,968.00	-	20,380.80	20,380.80
	60%	18.07.2016	2,205.00	-	1,323.00	1,323.00
	60%	26.07.2016	1,680.00	-	1,008.00	1,008.00
	60%	19.08.2016	1,628.00	-	976.80	976.80
	60%	25.08.2016	4,305.00	-	2,583.00	2,583.00
	60%	17.11.2016	814.00	244.20	-	244.20
	60%	01.09.2016	46,200.00	-	27,720.00	27,720.00
			90,800.00			54,235.80
Registrar of Trade Mark	25%	07.03.2017	13,000.00	1,625.00		1,625.00
			13,000.00			1,625.00



M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue, Kolkata- 700019

ANNEXURE - 2

PROVIDENT FUND-

Months	Employee contribution	Employer Contribution	Total	Due Date	Date of Payment
April-16	3,600.00	4,450.00	8,050.00	15.05.2016	17.05.2016
May-16	3,720.00	4,330.00	8,050.00	15.06.2016	16.07.2016
June-16	4,080.00	4,950.00	9,030.00	15.07.2016	16.07.2016
July-16	4,080.00	4,950.00	9,030.00	15.08.2016	19.08.2016
August-16	4,080.00	4,950.00	9,030.00	15.09.2016	27.09.2016
September-16	4,080.00	4,950.00	9,030.00	15.10.2016	14.10.2016
October-16	4,080.00	4,950.00	9,030.00	15.11.2016	29.11.2016
November-16	4,200.00	5,075.00	9,275.00	15.12.2016	16.03.2017
December-16	4,200.00	5,075.00	9,275.00	15.01.2017	21.02.2017
January-17	4,200.00	5,075.00	9,275.00	15.02.2017	21.02.2017
February-17	4,200.00	5,375.00	9,575.00	15.03.2017	01.04.2017
March-17	4,200.00	5,075.00	9,275.00	15.04.2017	22.04.2017
Total	48,720.00	59,205.00	1,07,925.00		

ESIC

Months	Employee contribution	Employer Contribution	Total	Due Date	Date of Payment
April-16	825.00	2,233.00	3,058.00	21.05.2016	17.05.2016
May-16	965.00	2,613.00	3,578.00	21.06.2016	23.06.2016
June-16	965.00	2,613.00	3,578.00	21.07.2016	16.07.2016
July-16	965.00	2,613.00	3,578.00	21.08.2016	17.08.2016
August-16	965.00	2,613.00	3,578.00	21.09.2016	27.09.2016
September-16	965.00	2,613.00	3,578.00	21.10.2016	14.10.2016
October-16	965.00	2,613.00	3,578.00	21.11.2016	23.11.2016
November-16	982.00	2,660.00	3,642.00	21.12.2016	22.12.2016
December-16	982.00	2,596.00	3,578.00	21.01.2017	18.02.2017
January-17	982.00	2,596.00	3,578.00	21.02.2017	18.02.2017
February-17	982.00	2,596.00	3,578.00	21.03.2017	22.04.2017
March-17	982.00	2,596.00	3,578.00	21.04.2017	22.04.2017
Total	11,525.00	30,955.00	42,480.00		

ANNEXURE - 3

Particulars	Section	Amount	Date of Payment
PPF	-	8,400.00	01.04.2017 and 22.04.2017
ESIC	-	1,964.00	22.04.2017
P.Tax	-	4,290.00	17.06.2017
TDS	192	58,855.00	22.04.2017
	194C	4,854.00	17.05.2017



Annexure - 4

Loan or Deposit Taken Or Accepted in an amount exceeding the limit specified in Section 269SS

Name/Address/Pan	Amt. of loan or deposit taken or accepted	Loan or deposit was squared up during the previous year	Maximum amt. O/S in the any time during the previous year	Loan or deposit was taken or accepted otherwise taken by an A/c payee cheque or A/c payee draft
NIL				

Annexure - 5

Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in Section 269T taken or accepted during the year.

Name, Address & PAN	Amount Repayment 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 otherwise than by an account payee cheque or account payee Bank Draft	
NIL				



M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue
Kolkata- 700019

BALANCE SHEET AS AT 31st MARCH, 2017

<u>Particulars</u>	<u>Schedule</u>	<u>Amount</u>	
		<u>Rs</u>	<u>P</u>
<u>SOURCES OF FUND :</u>			
<u>Capital Fund</u>			
Partner's Capital Account	1	1,76,36,437.98	
Profit and Loss Account	2	(65,92,078.22)	
<u>Loan Fund</u>			
Secured Loans	3	18,51,412.58	
		1,28,95,772.34	
<u>APPLICATION OF FUNDS :</u>			
<u>Fixed Assets</u>			
Gross Block	4	74,08,905.30	
Add: Purchases		1,03,800.00	
Less: Sold		-	
Less : Depreciation		12,30,734.63	
		62,81,970.67	
Investments		1,00,000.00	
<u>Current Assets, Loans & Advances :</u>			
Sundry Debtors	5	32,67,025.31	
Loan & Advances	6	46,41,831.00	
Cash & Bank Balances	7	4,18,934.47	
		83,27,790.78	
<u>Less : Current Liabilites & Provisions :</u>			
Liabilities	8	18,13,989.11	
		18,13,989.11	
Net Current Assets		65,13,801.67	
		1,28,95,772.34	

Notes on Accounts

11

N.B. Schedule 1 to 8 and Schedule 11 form an integral part of Balance Sheet.

Signed in terms of our
attached report of even date
For Agrawal Singhania & Co.
Chartered Accountants
Firm Registration No.-323512E

Jitesh Kumar Gutgia
(C.A Jitesh Kumar Gutgia)
Partner
M. No. 057537

Dated : 22/08/2017

For and on behalf of the Firm

G. Anil
Partner
AMIT REALTORS (Partner)

G. Anil



DOLPHINE APARTMENT PVT. LTD.

G. Anil
Director

M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue
Kolkata- 700019

Profit & Loss Account for the year ended 31st March, 2017

<u>Particulars</u>	<u>Schedule</u>	<u>Amount</u> Rs P
<u>INCOME :</u>		
Brokerage & Commission		1,39,13,139.00
Other Income	9	59,822.14
		<u>1,39,72,961.14</u>
<u>EXPENDITURE :</u>		
Administrative & Indirect Expenses	10	1,39,52,545.04
		<u>1,39,52,545.04</u>
Profit / (Loss) before depreciation, remuneration and taxation		20,416.10
Less : Depreciation		12,30,734.63
Profit / (Loss) before remuneration and taxation		(12,10,318.53)
Less : Remuneration		-
Profit / (Loss) before taxation		(12,10,318.53)
Less : Provision for Taxation		-
Less : Earlier Year Taxation		2,90,102.00
Balance Transferred to Capital Account		<u>(15,00,420.53)</u>

Notes on Accounts

11

N.B. Schedule 9 to 10 and Schedule 11 form an integral part of Profit & Loss Account.

<p style="text-align: center;">Signed in terms of our <u>attached report of even date</u> For Agrawal Singhania & Co. Chartered Accountants Firm Registration No.-323512E</p> <p style="text-align: center;"><i>Jitesh Kumar Gutgutia</i> (C.A Jitesh Kumar Gutgutia) Partner M. No. 057537</p> <p>Dated : 22/08/2017</p>	<p style="text-align: center;">For and on behalf of the Firm</p> <p style="text-align: center;"><i>_____</i> (Partner)</p> <p style="text-align: center;">AMIT REALTORS PVT. LTD. <i>_____</i> Director</p>
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DOLPHINE APARTMENT PVT. LTD.

Director

M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue, Kolkata-700019

SCHEDULE - 1

PARTNER'S CAPITAL ACCOUNT

Name of the Partner	Opening Balance as on 01/04/16	Received	Share of Profit	Partners Remuneration	Interest on Capital	T O T A L	Withdrawal during the Year	Closing Balance as on 31/03/2017
Amit Tekriwal	1,40,07,250.35	27,30,000.00	-	-	-	1,67,37,250.35	92,74,000.00	74,63,250.35
Krishna Kr. Teknwal	12,28,434.44	7,12,000.00	-	-	-	19,40,434.44	1,40,000.00	18,00,434.44
Amit Realtors Pvt Ltd.	33,36,753.19	98,41,000.00	-	-	-	1,31,77,753.19	34,47,000.00	97,30,753.19
Dolphine Apartment Pvt Ltd	-	8,90,000.00	-	-	-	8,90,000.00	22,48,000.00	(13,58,000.00)
	1,85,72,437.98	1,41,73,000.00	-	-	-	3,18,55,437.98	1,51,09,000.00	1,76,36,437.98

SCHEDULE - 2

PROFIT AND LOSS ACCOUNT

Particulars	Amount
Opening Balance as per P&L A/c	(50,91,657.69)
Add: Loss for current year	(15,00,120.53)
	(65,92,078.22)

SCHEDULE - 4

DETAILS OF FIXED ASSETS

Particulars	Rate of Depn.	Opening Balance as on 01/04/16	Purchases	T O T A L	Depreciation	Adjustment / Sold	Closing Balance as on 31/03/17
Computers & Accessories	60%	2,75,526.75	90,800.00	3,66,326.75	2,19,551.85	-	1,46,774.90
Air Conditioner	15%	4,00,171.00	-	4,00,171.00	60,025.65	-	3,40,145.35
Motor Car	15%	51,67,979.55	-	51,67,979.55	7,75,196.93	-	43,92,782.62
Mobile Phone	15%	2,36,830.00	-	2,36,830.00	35,524.50	-	2,01,305.50
Motor Cycle	15%	5,040.00	-	5,040.00	756.00	-	4,284.00
Refrigerator	15%	7,018.00	-	7,018.00	1,052.70	-	5,965.30
Generator	15%	13,624.00	-	13,624.00	2,043.60	-	11,580.40
Vacuum Cleaner	15%	1,504.00	-	1,504.00	225.60	-	1,278.40
CCTV & Other Cameras	10%	58,562.00	-	58,562.00	5,856.20	-	52,705.80
Electrical Installation	10%	3,75,103.00	-	3,75,103.00	37,510.30	-	3,37,592.70
EPABX System	10%	55,108.00	-	55,108.00	5,510.80	-	49,597.20
Furniture & Fittings	10%	6,84,437.00	-	6,84,437.00	68,443.70	-	6,15,993.30
Fire Extinguisher	10%	3,172.00	-	3,172.00	317.20	-	2,854.80
Television	10%	65,176.00	-	65,176.00	6,517.60	-	58,658.40
The Registrar of Trade Mark	25%	30,744.00	13,000.00	43,744.00	9,311.00	-	34,433.00
Water Filter	10%	28,426.00	-	28,426.00	2,842.60	-	25,583.40
WLL Handset	10%	484.00	-	484.00	48.40	-	435.60
		74,08,905.30	1,03,800.00	75,12,705.30	12,30,734.63	-	62,81,970.67

For AMIT INTERNATIONAL

G. Ghosh

Partner

AMIT REALTORS PVT. LTD.

G. Ghosh

Director

For AMIT INTERNATIONAL

W. Kishor

Partner

DOLPHINE APARTMENT PVT LTD

G. Ghosh

Director



M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue, Kolkata- 700019

Addition:-

Particulars	Date	Amount	Less Than 180	More Than 180	Total
Computers & Accessories	11.04.2016	33,968.00	-	20,380.80	20,380.80
	18.07.2016	2,205.00	-	1,323.00	1,323.00
	26.07.2016	1,680.00	-	1,008.00	1,008.00
	19.08.2016	1,628.00	-	976.80	976.80
	25.08.2016	4,305.00	-	2,583.00	2,583.00
	17.11.2016	814.00	244.20	-	244.20
	01.08.2016	46,200.00	-	27,720.00	27,720.00
		90,800.00			54,235.80
Registrar of Trade Mark	25%	13,000.00	1,625.00		1,625.00
		13,000.00			1,625.00

For AMIT INTERNATIONAL

G. Ghosh
Partner

For AMIT INTERNATIONAL

M. Ghosh
Partner

AMIT REALTORS PVT. LTD.
G. Ghosh
Director

DOLPHINE APARTMENT PVT. LTD.

G. Ghosh
Director



M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue, Kolkata- 700019
Schedules forming part of Balance Sheet & Profit/Loss A/c as at 31st March, 2017

	A m o u n t	
	Rs.	P.
SCHEDULE - 3		
<u>SECURED LOANS :</u>		
HDFC Car Loan	✓ 11,29,800.93	
HDFC Car Loan -Creta -A/c no.-36202914	✓ 4,01,922.59	
HDFC Car Loan -A/c no.-33960136	✓ 3,19,689.06	
	18,51,412.58	
SCHEDULE - 5		
<u>SUNDRY DEBTORS :</u>		
<u>Debtors more than 6 months:</u>		
A B Nirman Builders Pvt.Ltd.	✓ 94,056.00	
Bengal Shrachi Housing Development Ltd.	✓ 3,25,951.00	
Hatimi Real Estate Pvt.Ltd.	✓ 1,01,997.00	
Mani Enclave Pvt.Ltd. A/c Tirushivam	✓ 19,374.00	
Multicon	✓ 10,000.00	
	5,51,378.00	
<u>Debtors less than 6 months:</u>		
Aurora Studio Pvt Ltd.	✓ 44,797.00	
Ideal Real Estates Pvt Ltd	✓ 4,17,804.00	
Display Vinimay Pvt. Ltd.	✓ 1,35,687.31	
Fine Crete Eco Block Pvt Ltd	✓ 9,45,000.00	
PS Srijan Conclave	✓ 2,83,164.00	
Shree Ganeshaya Infra Projects Ltd.	✓ 2,14,785.00	
Rajarhat IT Park Limited	✓ 70,730.00	
Rawalwasia Industries Pvt Ltd	✓ 6,03,680.00	
	27,15,647.31	
TOTAL DEBTORS	32,67,025.31	

For AMIT INTERNATIONAL

Gelin

Partner

For AMIT INTERNATIONAL

Wista

Partner

AMIT REALTORS PVT. LTD.

Gelin

Director

DOLPHINE APARTMENT PVT. LTD.

Gelin

Director



M/s. AMIT INTERNATIONAL	
20/1, Ashutosh Chowdhury Avenue, Kolkata- 700019	
<u>Schedules forming part of Balance Sheet & Profit/Loss A/c as at 31st March, 2017</u>	
	A m o u n t
	Rs. P.
SCHEDULE - 6	
<u>LOANS & ADVANCES :</u>	
Advance to Staff	8,94,901.00
TDS (AY 17-18)	8,86,218.00
Orange Softech Pvt Ltd	652.00
Cross Section Interactive	1,60,000.00
VAV Developers Pvt. Ltd.	1,20,000.00
Amit Realty Promoters LLP	80,000.00
Prepaid Expenses	76,427.00
<u>SECURITY DEPOSITS</u>	
Calcutta Cosmopolitan Club Ltd	2,00,000.00
Outram Club	4,00,000.00
Springfield Projects (P) Ltd.	1,05,000.00
The Calcutta Swimming Club	2,53,685.00
Bengal Unitech	1,00,000.00
CESC Ltd.	24,000.00
DLF Ltd.	94,948.00
Lakewood Flat	48,000.00
Royal Calcutta Golf Club	1,60,000.00
VAV Properties Pvt Ltd.	7,50,000.00
Registrar, State Commission WB	75,000.00
Urbana Security Deposit	1,38,000.00
Tata Housing Development	50,000.00
Coffee Day Global Ltd.	25,000.00
	46,41,831.00
SCHEDULE - 7	
<u>CASH & BANK BALANCES :</u>	
Cash in hand (As certified by Partners)	1,79,150.10
Axis Bank Ltd.	9,998.26
Indian Overseas Bank	4,991.93
HDFC Bank	2,24,794.18
	4,18,934.47

For AMIT REALTORS PVT. LTD.
G. S. Ghosh
 Director

For AMIT INTERNATIONAL
W. S. Ghosh
 Director

AMIT REALTORS PVT. LTD.
G. S. Ghosh
 Director

DOLPHINE APARTMENT PVT. LTD.
G. S. Ghosh
 Director



M/s. AMIT INTERNATIONAL

20/1, Ashutosh Chowdhury Avenue, Kolkata- 700019

Schedules forming part of Balance Sheet & Profit/Loss A/c as at 31st March, 2017

SCHEDULE - 8	
CURRENT LIABILITIES & PROVISIONS	
Current Liabilities	
Sundry Creditors	
A3 Internet Wings Pvt Ltd	46.00
Ankita Goenka	9,310.00
B.K. Goenka HUF	9,271.00
Mind Edge Solutions	27,500.00
Madhuraj Impex Pvt. Ltd.	30,498.00
Sarla Karwa	72,916.00
Satyanarayan Jhunjhunwala	29,776.00
Times Business Solutions Limited	36,983.00
Vijay Sharma	34,256.00
Advance from Debtors	
PS Merlin Developers LLP	90,826.00
Shrachi Realty Private Limited	11,543.00
Rain Tree Enclave LLP	1,926.00
PS Srijan Estate LLP	3,142.00
TDS PAYABLE	
TDS 192 Salary	58,855.00
TDS 194C	4,854.00
Service Tax Payable	4,64,775.11
P. Tax Payable	4,290.00
EPF Employees	4,200.00
Outstanding expenses	1,93,114.00
Outstanding Salary	7,23,944.00
ESIC (Employees)	1,964.00
	18,13,989.11
SCHEDULE - 9	
OTHER INCOME	
Interest on Income Tax Refund	54,100.00
Interest on Mutual Fund	5,722.14
	59,822.14

G. S. Ghosh
Partner

U. S. Ghosh
Partner

AMIT REALTORS PVT. LTD.

DOLPHINE APARTMENT PVT. LTD.

G. S. Ghosh
Director

G. S. Ghosh

Director



M/s. AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue, Kolkata- 700019
Schedules forming part of Balance Sheet & Profit/Loss A/c as at 31st March, 2017

	Amount	
	Rs.	P.
SCHEDULE - 10		
<u>ADMINISTRATIVE & INDIRECT EXPENSES</u>		
Bank Charges		1,802.43
Business Promotion Expenses	13,26,816.23	
Bad Debts	2,53,582.00	
Brokerage & Commission Paid		4,227.00
Electricity Expenses	3,53,760.00	
Donation		2,000.00
Incentive paid		70,840.00
Audit Fees		23,000.00
Professional Charges		32,500.00
Office Expenses	1,70,370.00	
Professional Fees		6,063.50
Motor Car Expenses	2,68,031.00	
Repair & Maintenance Expenses	2,32,644.00	
Salary & Bonus	98,03,765.00	
Staff Welfare Expenses		76,130.00
Service Charges Paid		30,811.00
Computer Expenses		6,011.00
Telephone, Mobile & Broadband Expenses	5,01,622.96	
Professional Tax		2,500.00
Interest on TDS		158.00
Office Rent	1,20,000.00	
Interest on Car Loan	3,32,383.53	
Interest on Service Tax		13,471.00
Balance written off		7,365.53
Misc Expenses		16,000.00
Swachh Bharat Cess		3,122.86
Postage and Telegram		23,277.00
Printing & Stationary	2,24,291.00	
Urabana rent		46,000.00
	1,39,52,545.04	

For AMIT INTERNATIONAL

G. S. Ghosh

Partner

For AMIT INTERNATIONAL

W. K. Mitra

Partner

AMIT REALTORS PVT. LTD.

G. S. Ghosh

Director

DOLPHINE APARTMENT PVT. LTD.

G. S. Ghosh

Director



AMIT INTERNATIONAL
20/1, Ashutosh Chowdhury Avenue
Kolkata – 700 019.

SIGNIFICANT ACCOUNTING POLICIES : 11.

Basis of Accounting :

The firm prepares its accounts on accrual basis, except otherwise stated, in accordance with the normally accepted accounting principles.

For recognition of income and expenses, mercantile system of accounting is followed.

Revenue Recognition :

- a. Items of Income / Expenditure are recognized on accrual basis.
- b. Commission is accounted for as and when the firm's right to receive the same is established and / or confirmed.

Fixed Assets:

Fixed Assets are stated at cost less depreciation.

Depreciation:

Depreciation on Fixed Assets is provided on written down value method at the rates specified under the Income Tax Act, 1961. Depreciation is not provided on the unused assets.

Foreign Currency Transaction :

No such transactions in foreign currencies are found.

Contingent Liabilities :

Contingent Liabilities are not provided for in the accounts.

Signed in terms of our
attached report of even date
For Agrawal Singhania & Co.
Firm Registration No.-323512E
Chartered Accountants

10A, Hospital Street,
2nd Floor, Room. No. 203A,
Kolkata – 700 072.


(CA. Jitesh Kumar Gutgutia)
Partner
M. No. 057537

Dated : 22.08.2017

For and on behalf of the Firm



For AMIT INTERNATIONAL

(Partner)


Partner

AMIT REALTORS PVT. LTD.



Director

DOLPHINE APARTMENT PVT. LTD.



Director

