

FORM ITR-V

INDIAN INCOME TAX RETURN VERIFICATION FORM
 [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature].
 (Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name MONOJ KUMAR BAIDYA		PAN AWMP6238P	
Flat/Door/Block No	Name Of Premises/Building/Village GOURANGA NAGAR	Form No. which has been electronically transmitted ITR-4	
Road/Street/Post Office GOURANGA NAGAR	Area/Locality NEWTOWN	Status Individual	
Town/City/District KOLKATA	State WEST BENGAL	Pin/Zip Code 700059	Address Number/ Enrollment ID 216961983332
Designation of AO (Ward / Circle) WARD 49(A), KOLKATA		Original or Revised ORIGINAL	
E-filing Acknowledgement Number 207128160120917		Date (DD-MMM-YYYY)	12-09-2017

COMPUTATION OF INCOME AND TAX THEREON

1	Gross Total Income	1	331040
2	Deductions under Chapter VI-A	2	35540
3	Total Income	3	305500
	a Current Year loss, if any	3a	0
4	Net Tax Payable	4	567
5	Interest Payable	5	10
6	Total Tax and Interest Payable	6	577
7	Taxes Paid		
	a Advance Tax	7a	0
	b TDS	7b	0
	c TCS	7c	0
	d Self Assessment Tax	7d	577
	e Total Taxes Paid (7a+7b+7c+7d)	7e	577
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	0
10	Exempt Income	10	0
	Agreiculture		
	Others		

VERIFICATION

I, **MONOJ KUMAR BAIDYA** son/ daughter of **HARI PADA BAIDYA**, holding Permanent Account Number **AWMP6238P** solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2017-18. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Sign here Monoj Kumar Baidya

Date **12-09-2017**

Place **KOLKATA**

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only
 Receipt No Filed from IP address **111.93.170.6**

Date
 Seal and signature of receiving official



AWMP6238P04201209170857461002F2W7E69521F1A3D4K3DEB5A928

Please send the duly signed Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by **ORDINARY POST OR SPEED POST ONLY**, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address mirabilissh2061@gmail.com

Monoj Kumar Baidya

Name : MONOJ KUMAR BAIDYA

Address : Orananga Nagar, Newtown, Kolkata 700159

**STATEMENT OF ACCOUNTS
AND
AUDIT REPORT**

For the year Ended

31.03.2017



M/s. SUDIP GHOSH & CO.
CHARTERED ACCOUNTANT
JOYGACHI, HABRA, NORTH 24 PARGANAS



Ref. No.....

Date...10-09-2017..

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 31.03.2017 and Profit & Loss account for the year ended on that date, attached herewith, of - "M/S GOURI BASTRALAY"

Prop: MONOJ KUMAR BAIDYA, of Gouranga Nagar, Newtown, Kolkata, West Bengal, Pin-700059. having Permanent Account Number - AWMPB62381'

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 the address mentioned above

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

i) Cash in Hand & Closing stock as on 31.03.2017 are valued and certified by the proprietor.

(b) Subject to above :-

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

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

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

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31.03.2017 and

(ii) in the case of the Profit & 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.

Place : Habra



For & on behalf of
SUDIP GHOSH & CO.
Chartered Accountants

(SUDIP GHOSH)
Proprietor
Membership No.-301505

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 **MONOJ KUMAR BAIDYA**
Address **Couranga Nagar, Newtown, Kolkata - 700059**
- 2.
3. Permanent Account number **AWMPB6238F**
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
5. Status **INDIVIDUAL**
6. Previous Year **from 01/04/2016 to 31/03/2017**
7. Assessment Year **2017-18**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted **Section 44 AB (D)**

Part-B

9. (a) If firm or Association of Persons, indicate name of partners/members and their profit sharing ratios. **Not Applicable**
(b) If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change.
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) **Trading Others, Code 0204**
(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. **Cash Book, Purchase Register, Sales Register, General Ledger Etc.**
(b) Books of account maintained and the address at which the books of accounts are kept. **Couranga Nagar, Newtown, Kolkata - 700059**
(c) List of books of account and nature of relevant documents examined. **The above mentioned Books of Accounts are maintained in computer system at its above mentioned address
Cash Book, Purchase Register, Sales Register, General Ledger Etc.**
12. Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBD, Chapter XII-G, First Schedule or any other relevant Section). **No**

Monoj Kumar Baidya



13. (a) Method of accounting employed in the previous year. Mercantile System of Accounting
- (b) Whether there has been any change in the method of accounting employed vis-à-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. Not Applicable
- (d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under Section 145 and the effect thereof on the Profit or Loss.
14. (a) Method of valuation of closing stock employed in the previous year. Cost or NRV whichever is lower
- (b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:- Not Applicable
15. Give the following particulars of the capital asset converted into stock in trade:- Not Applicable
- (a) Description of Capital Assets;
- (b) Date of acquisition
- (c) Cost of acquisition
- (d) Amount at which the asset is converted into stock in trade;
16. Amounts not credited to the Profit and Loss Account, being:- Not Applicable
- (a) the items falling within the scope of section 28;
- (b) the profane credits, drawbacks, refunds of duty of custom or excise, or service tax or refunds 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 years;
- (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:- Not Applicable
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 :- Depreciation Charged in The Books of Accounts
- (a) Description of asset / block of assets. Rs. 88,411.00
- (b) Rate of depreciation. 10% on Furniture and Tools Equipment
- (c) Actual cost or 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 - nil
- (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. nil
- (ii) Change in rate of exchange of Currency, and nil
- (iii) Subsidy or grant or reimbursement, by whatever name called. nil
- (c) Depreciation allowable. Rs. 8,841.00
- (f) Written down value at the end of the year. Rs. 77,770.00
19. Amounts admissible under sections:- Not Applicable

32AC

Manoj Kumar Baidya



33AB
 33ABA
 35(1)(i)
 35(1)(ii)
 35(1)(iii)
 35(1)(iv)
 35(2AA)
 35(2AB)
 35ABE
 35AC
 35AD
 35CCA
 35CCB
 35CCC
 35CCD
 35D
 35DD
 35DDA
 35E

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 38(1)(f)) **No**
- (b) Details of Contributions received from employees for various funds as referred to in section 36(1)(va): **Not Applicable**
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. **Not Applicable**
- (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: **Not Applicable**
- (i) Date of payment
 (ii) Amount of payment
 (iii) Nature of payment
 (iii) Name and address of the payee
- (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):- **Not Applicable**
- (i) Date of payment
 (ii) Amount of payment
 (iii) Nature of payment
 (iv) Name and address of the payee
 (v) Amount of tax deducted
- (ii) as payment referred to in sub-clause (a)
- (A) Details of Payment on which tax is not deducted: **Not Applicable**
- (i) Date of payment
 (ii) Amount of payment
 (iii) Nature of payment
 (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. **Not Applicable**
- (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
- (iii) under sub-clause (c) [Wherever applicable]
 (iv) under sub-clause (ia)
 (v) under sub-clause (ib)

Manoj Kumar Dasgupta



- (iv) under sub-clause (iii) Not Applicable
 (vi) under sub-clause (iv)
 (vii) 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. Not Applicable
- (d) Disallowance/deemed income under section 40A(3)
 (A) On The basis of examination of books of accounts 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. Not Applicable
 (B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section 40A(3A):- Not Applicable
- (e) provision for payment of gratuity not allowable under sec.40A(7). Not Applicable
 (f) any sum paid by the assessee as an employer not allowable under section 40A(9); Not Applicable
 (g) particulars of any liability of a contingent nature.
 (h) amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; Not Applicable
 (i) amount inadmissible under the proviso to sec. 36(1)(iii) Not Applicable
22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 Not Applicable
23. Particulars of payments made to persons specified under Section 40A(2)(b). Not Applicable
24. Amounts deemed to be Profits and Gain under Section 32AC or 33AB or 33ABA or 33AC. Not Applicable
25. Any amount of Profit chargeable to tax under Section 41 & computation thereof. Not Applicable
26. In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of Section 43B, the liability for which, Not Applicable
 (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 Not Applicable
 (a) paid during the previous year;
 (b) not paid during the previous year;
 (B) was incurred in the previous year and was Not Applicable
 (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.

Harish Kumar - Prabhakar



27. (a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts. Not Applicable
- (b) Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.
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 for the same. Not Applicable
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)(viii). If yes, please furnish the details of the same. Not Applicable
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. (Sec 69D) Not Applicable
31. (a)* Particulars of each loan or deposit in an amount exceeding the limit specified in Section 268SS 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.
- * (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 268TT made during the previous year :-
 (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 an account payee cheque or an account payee bank draft. Not Applicable
- (c) Whether the taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft based on the examination of books of accounts and other relevant documents. Not Applicable
- (The particulars (i) to (v) at (b) and the certificate 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, a 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 : Not Applicable
- (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 can not be allowed to be carried forward in terms of sec. 79.

Sanjay Kumar Prasad



- (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. Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA).

Section under which deduction is claimed	Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfill the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
Section 80C	Rs. 25,180.00
Section 80D	Rs. 0.00
Section 80TTA	Rs. 10,000.00

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:- Not Applicable
- (b) Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time. If not, Please furnish the details:- Not Applicable
- (c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:- Not Applicable
35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded : As Per Separate Sheet Attached
- (i) Opening Stock;
- (ii) Purchases during the previous year;
- (iii) Sales during the previous year;
- (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 :

Manoj Kumar Prasad



- (A) Raw materials:
 (i) Opening Stock;
 (ii) purchases during the previous years;
 (iii) consumption during the previous years;
 (iv) sales during the previous year;
 (v) closing stock;
 (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 years;
 (iii) quantity manufactured during the previous years;
 (iv) sales during the previous year;
 (v) closing stock;
 (vi) shortage / excess, if any.

*Information may be given to the extent available.

36. In the case of a domestic company, details of tax on distributed profits under section 115-D in the following form :- Not Applicable
- (a) total amount of distributed profits;
 (b) amount of reduction as referred to in section 115-D(1A)(i)
 (c) amount of reduction as referred to in section 115-D(1A)(ii)
 (d) total tax paid thereon;
 (e) dates of payment with amounts.
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. Not Applicable
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. Not Applicable
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 the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor. Not Applicable
40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.

S No.	Particulars	Previous Year	Preceding Previous Year
1	Total Turnover	3784480	-
2	Gross Profit/Turnover	13.01%	-
3	Net Profit/Turnover	8.78%	-
4	Stock in trade/Turnover	13.13%	-
5	Material Consumed/Finished Goods Produced	-	-

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings Not Applicable

Place: Habra

Date: 10-09-2017

Haraj Kumar Prasad



For & on behalf of
SUDIP GHOSH & CO.
 Chartered Accountants

Sudip Ghosh
 (SUDIP GHOSH)
 Proprietor
 Membership No.-301505

FY: 16-17
AY: 17-18

PAN:-AWMP86238P

M/S GOURI BASTRALAY

PROP:-MR MONOJ KUMAR BAIDYA

GOURNAGA NAGAR,PS:-NEW TOWN,KOLKATA:-700059

TRADING, PROFIT & LOSS A/C FOR THE YEAR ENDED 31.03.2017

Particulars		Amount	Amount	Particulars		Amount	Amount
To, Opening stock			472890.00	By, Sales			3764480.00
To, Carriage Inward			22124.00	By, Closing Stock			494160.00
To, Purchase			3273991.00				
To, Gross Profit C/D			489635.00				
			4258640.00				4258640.00
To, Donation & Subscription			4710.00	By, Gross Profit B/D			489635.00
To, Salaries & Bonus			85640.00				
To, Travelling Expenses			21372.00				
To, Printing & Stationary			5792.00				
To, Office Maintenance			16198.00				
To, Entertainment Expenses			12142.00				
To, Accounting Charges			3500.00				
To, Rates & Taxes			960.00				
To, Depreciation			8641.00				
To, Net profit Transfer to Capital a/c			330680.00				
Total			489635.00	Total			489635.00



For & on behalf of
SUDIP GHOSH & CO.
Chartered Accountants

Sudip Ghosh
(SUDIP GHOSH)
Proprietor
Membership No.-301505

For GOURI BASTRALAY

Monoj Kumar Baidya
Proprietor

Signature

Monoj Kumar Baidya

FY: 16-17
AY: 17-18

PAN:-AWMPB6238P

M/S GOURI BASTRALAY
PROP:-MR MONOJ KUMAR BAIDYA
GOURNAGA NAGAR, P5:-NEW TOWN, KOLKATA:-700059

BALANCE SHEET AS AT 31.03.17

Liabilities	Amount	Amount	Asset	Amount	Amount
Capital A/C	781206.00		Furniture	54288.00	
Add: Net Profit	330680.00		Less : Depreciation	5428.00	
Add : Savings Interest	360.00				48860.00
	1112246.00		Electrical Installation	32123.00	
Less: Drawing	248960.00	86286.00	Less : Depreciation	3213.00	
					28910.00
Sundry Creditors		220932.00	Closing Stock		494160.00
			Sundry Debtors		276448.00
			Cash in Hand & Bank		235840.00
Total		1084218.00	Total		1084218.00

COMPUTATION OF TAX FOR THE YEAR 2017-18

Particulars	Amount	Amount	Particulars	Amount	Amount
Income From Business	330680.00		Tax on Income	5550.00	
Income From Other Sources	360.00		Add: income from other	5000.00	
	331040.00				550.00
Less: 80c	25180.00		Add: E Cess	17.00	
Less: 80TTA	25540.00		Add : Interest	10.00	
		305500.00			27.00
Total Income		305500.00	Total Tax Payable		577.00

For GOURI BASTRALAY

Monoj Kumar Baidya

Signature



For & on behalf of
SUDIP GHOSH & CO.
Chartered Accountants

Sudip Ghosh
(SUDIP GHOSH)
Proprietor

Membership No.-301505

Monoj Kumar Baidya

Tax Payer Counterfoil

PAN

Received from : MONOJ KUMAR BAIDYA

Rs :

(in words) : Five Hundred And Seventy Seven
Rupees Only

Drawn On :

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : OTHER THAN
COMPANIES TAX [0021]
Minor Head : SELF ASSESSMENT TAX
[300]

For the assessment year : 2017-18



Payment Status :

SBI Ref No. : CKD5172107

	BSR Code	Tender date	Challan No
CIN	0011352	120917	03138
Date of challan :	12-09-2017		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

Monoj Kumar Baidya