



AGARWAL AMAN & CO.
CHARTERED ACCOUNTANTS

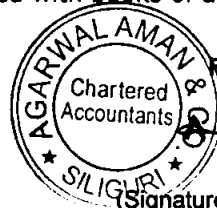
C/o Shree Pawan Cloth Centre
Behind Saibal Nursing Home
Bidhan Market, Siliguri - 734001
Ph: 9832657571 (M), 0353-2530764 (O)
E-mail: ca.amanslg@gmail.com
aman_ag2008@yahoo.com

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

- We have examined the balance sheet as on, 31st March 2019, and the profit & loss account for the period beginning from 01-Apr-2018 to ending on 31-Mar-2019, attached herewith, of
M/s DARJEELING REAL ESTATE AGENTS & DEVELOPERS
Neelkamal Plaza, Opp. Meghdoot Cinema Hall, Hill Cart Road, Siliguri - 734 001
AAJFD 0844 L.
- We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at *Siliguri* and 0 branches.
- (a) We report the following observations/comments/discrepancies/inconsistencies; if any: NIL
(b) Subject to above,-
 - 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.
 - 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.
 - 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:-
 - in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019; and
 - in the case of the profit & loss account of the Profit of the 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 subject to following observations/qualifications, if any:
 - Proper stock records are not maintained by the assessee.
 - Indirect Tax Returns not available and could not be verified with books of accounts.



For Agarwal Aman & Co

(Signature and stamp/seal of the signatory)

Place: Siliguri

Name of the signatory:

AMAN AGARWAL

Date: 31-10-2019

Proprietor, M. No. 307401

Firm reg. No. 328876E

Full Address: C/o Shree Pawan Cloth Centre, Bidhan Market
Road, Siliguri, Siliguri 734 001

UDIN: 19307401 AAAABV6031

FORM NO. 3CD

[See rule 6G(2)]

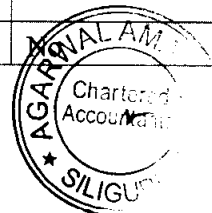
Statement of particulars required to be furnished under section 44AB of the Income tax Act, 1961

PART - A

- | | | |
|----------|---|---|
| 1 | Name of the assessee | : M/s DARJEELING REAL ESTATE AGENTS & DEVELOPERS |
| 2 | Address | : Neelkamal Plaza, Opp. Meghdoot Cinema Hall, Hill Cart Road, Siliguri - 734 001, West Bengal |
| 3 | Permanent Account Number (PAN) | : AAJFD 0844 L |
| 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 | : - |
| 5 | Status | : PARTNERSHIP FIRM |
| 6 | Previous year | : 01-Apr-2018 to 31-Mar-2019 |
| 7 | Assessment year | : 2019-20 |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted | : 44AB(a) |

PART - B

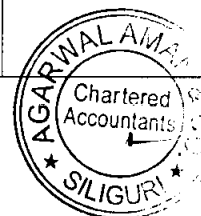
9	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	As per sch. 9a
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	No
10	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).	} As per sch.10
	(b) If there is any change in the nature of business or profession, the particulars of such change.	
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.)	As per sch.11b
	(c) List of books of account and nature of relevant documents examined.	As per sch.11c
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13	(a) Method of accounting employed in the previous year.	Mercantile system
	(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.	Not Applicable
	Serial number	Particulars
		Decrease in profit (Rs.)
	(d) Whether any adjustment is required to be made to the profits or loss for complying	



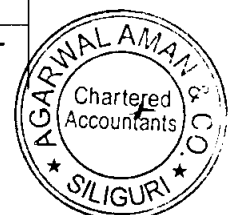
	with the provisions of income computation and disclosure standards notified under section 145 (2)				
	(e) If answer to (d) above is in the affirmative, give details of such adjustments				
		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	
	ICDS I - Accounting Policies ICDS II - Valuation 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				Not Applicable
	Disclosure as per ICDS: ICDS I - Accounting Policies ICDS II - Valuation of Inventories (f) ICDS III - Construction Contracts ICDS IV - Revenue Recognition ICDS V - Tangible Fixed Assets ICDS VII - Governments Grants ICDS IX - Borrowing Costs ICDS X - Provisions, Contingent Liabilities and Contingent Assets				As per sch.13f
14	(a) Method of valuation of closing stock employed in the previous year.			Lower of cost or net realisable value [Section 145A]	
	(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	
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade: -			NIL	
	(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.				
16	Amounts not credited to the profit and loss account, being,-				
	(a) the items falling within the scope of section 28;			NIL	
	(b) the pro forma 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;			NIL	
	(c) escalation claims accepted during the previous year;			NIL	
	(d) any other item of income;			NIL	
	(e) capital receipt, if any.			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:			As per sch.17	
	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 sch.18	
	(a) Description of asset/block of assets.				
	(b) Rate of depreciation.				



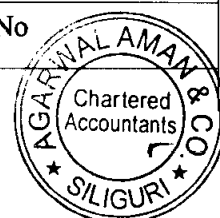
<p>(c) Actual cost or written down value, as the case may be. Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of— Central Value Added Tax credits claimed and allowed under the Central (i) Excise Rules, 1944, in 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.</p> <p>(e) Depreciation allowable.</p> <p>(f) Written down value at the end of the year.</p>							
<p>19 Amounts admissible under sections- a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(ia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m) 35AD, (n) 35CCA, (o) 35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s) 35DDA, (t) 35E: 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 provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.</p>	NIL						
<p>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)]</p>	NIL						
<p>(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):</p>	NIL						
<table border="1"> <thead> <tr> <th data-bbox="111 949 236 1048">Serial number</th> <th data-bbox="236 949 362 1048">Nature of fund</th> <th data-bbox="362 949 545 1048">Sum received from employees</th> <th data-bbox="545 949 699 1048">Due date for payment</th> <th data-bbox="699 949 843 1048">The actual Amount paid</th> <th data-bbox="843 949 1240 1048">The actual date of payment to the concerned authorities</th> </tr> </thead> </table>	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities	
Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities		
<p>21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of - Capital expenditure 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</p>	NIL						
<p>(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</p>	NIL						
<p>(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</p>	NIL						



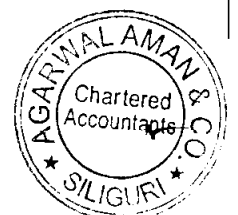
(ii) as payment referred to in sub-clause (ia)	
(A) Details of payment on which tax is not deducted: (I) date of payment (II) amount of payment (III) nature of payment (IV) name and address of the payee	NIL
(B) Details of payment on which tax has been deducted but has not been paid on or before the due 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 payee (V) amount of tax deducted (VI) amount out of (V) deposited, if any	NIL
(iii) as payment referred to in sub-clause (ib) Details of payment on which levy is not deducted: (A) (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 levy 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 levy deducted (VI) amount out of (V) deposited, if any	NIL
(iv) under sub-clause (ic) [Wherever applicable]	NIL
(v) under sub-clause (iia)	NIL
(vi) under sub-clause (iib)	NIL
(vii) under sub-clause (iii) (A) date of payment (B) amount of payment (C) name and address of the payee	NIL
(viii) under sub-clause (iv)	NIL
(ix) 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;	As per sch.21c
(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
Serial number Date of payment Nature of payment Amount Name and 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
Serial number Date of payment Nature of payment Amount Name and Permanent Account Number of the payee, if available	



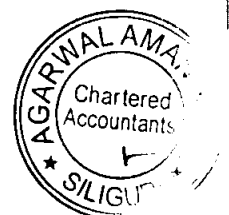
	(e) provision for payment of gratuity not allowable under section 40A(7);	NIL
	(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
	(g) particulars of any liability of a contingent nature;	NIL
	(h) amount of deduction inadmissible in terms of section 14A in respect 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)(iii)	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).	As per sch.23
24	Amounts deemed to be profits and gains under section 32AC or 32AD 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 clauses (a), (b), (c), (d), (e), (f) or (g) 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.	NIL
	(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.)	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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.	NIL
	(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)(viiia), if yes, please furnish the details of 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)(viiib), if yes, please furnish the details of the same.	NA
29A	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount thereof	
29B	(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?	No
	(b) If yes, please furnish the following details: (i) Nature of income (ii) Amount (in Rs.) thereof	
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
30A	(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?	No
	(b) If yes, please furnish the following details	



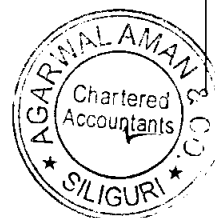
	<p>(i) Under which clause of section 92CE(1) primary adjustment is made?</p> <p>(ii) Amount (in Rs.) of primary adjustment</p> <p>(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)?</p> <p>(iv) If yes, whether the excess money has been repatriated within the prescribed time</p> <p>(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time</p>	NIL
30B	<p>(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 section 94B(1)?</p> <p>(b) If yes, please furnish the following details:</p> <p>(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred</p> <p>(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)</p> <p>(iii) 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</p> <p>(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B</p> <p>(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B</p>	Not Applicable
30C	<p>(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?</p> <p>(b) If yes, please specify:-</p> <p>(i) Nature of impermissible avoidance arrangement:</p> <p>(ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:";</p>	This clause is kept in abeyance till 31-Mar-2020
31	<p>(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;</p> <p>(ii) amount of loan or deposit taken or accepted;</p> <p>(iii) whether the loan or deposit was squared up during the previous year;</p> <p>(iv) maximum amount outstanding in the account at any time during the previous year;</p> <p>(v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(vi) 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.</p> <p>(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>(ii) amount of specified sum taken or accepted;</p> <p>(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(iv) 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.</p>	As per sch.31a
		NIL



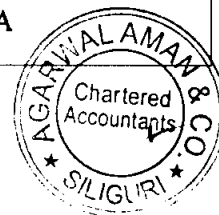
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day 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: (i) Name, address and Permanent Account Number (if available with the assessee) of the payer; (ii) Nature of transaction; (iii) Amount of receipt (in Rs.); (iv) Date of receipt;	NIL
(bb) 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: (i) Name, address and Permanent Account Number (if available with the assessee) of the payer; (ii) Amount of receipt (in Rs.);	NIL
(bc) 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: (i) Name, address and Permanent Account Number (if available with the assessee) of the payee; (ii) Nature of transaction; (iii) Amount of payment (in Rs.); (iv) Date of payment;	NIL
(bd) 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, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year: (i) Name, address and Permanent Account Number (if available with the assessee) of the payee; (ii) Amount of payment (in Rs.); (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 3 rd July, 2017)	NIL
(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 (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 by cheque or bank draft or use of electronic clearing system through a bank account; (v) 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.	As per sch.31c



	<p>(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</p> <p>(i) name, address and Permanent Account Number (if available with the assessee) of the payer;</p> <p>(ii) 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.</p>	NIL																														
	<p>(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:—</p> <p>(i) name, address and Permanent Account Number (if available with the assessee) of the payer;</p> <p>(ii) Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.</p> <p>(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 the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).</p>	NIL																														
32	<p>(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:</p> <table border="1" data-bbox="117 817 1238 974"> <thead> <tr> <th data-bbox="117 817 243 974">Serial Number</th> <th data-bbox="243 817 368 974">Assessment Year</th> <th data-bbox="368 817 509 974">Nature of loss/allowance (in rupees)</th> <th data-bbox="509 817 697 974">Amount as returned (in rupees)</th> <th data-bbox="697 817 940 974">Amount as assessed (give reference to relevant order)</th> <th data-bbox="940 817 1238 974">Remarks</th> </tr> </thead> <tbody> <tr> <td data-bbox="117 974 243 1064">(b)</td> <td colspan="5" data-bbox="243 974 1238 1064">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</td> </tr> <tr> <td data-bbox="117 1064 243 1131">(c)</td> <td colspan="5" data-bbox="243 1064 1238 1131">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.</td> </tr> <tr> <td data-bbox="117 1131 243 1220">(d)</td> <td colspan="5" data-bbox="243 1131 1238 1220">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.</td> </tr> <tr> <td data-bbox="117 1220 243 1344">(e)</td> <td colspan="5" data-bbox="243 1220 1238 1344">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.</td> </tr> </tbody> </table>	Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks	(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.					NIL
Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks																											
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33	<p>Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).</p> <table border="1" data-bbox="117 1411 1238 1545"> <thead> <tr> <th data-bbox="117 1411 290 1545">Section under which deduction is claimed</th> <th data-bbox="290 1411 1238 1545">Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.</th> </tr> </thead> <tbody> <tr> <td data-bbox="117 1545 290 2036">34</td> <td data-bbox="290 1545 1238 2036"> <p>(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:</p> <ol style="list-style-type: none"> 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) </td> </tr> </tbody> </table>	Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.	34	<p>(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:</p> <ol style="list-style-type: none"> 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) 	NIL																										
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		Yes, As per sch. 34a																														



(b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:			Yes, As per sch. 34b
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.
(c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:			Yes, As per sch. 34c
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.	
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded:			Not Applicable
	(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 manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:			Not Applicable
	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; (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; (v) closing stock; (vi) shortage/excess, if any.			Not Applicable
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: -			Not Applicable
	(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.			
36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)?			No
	(b) If yes, please furnish the following details:			
	(i) Amount received (in Rs.) (ii) Date of receipt			NIL
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.			NA
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.			NA



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.					NA
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: 1. Total turnover of the assessee 2. Gross profit/turnover 3. Net profit/turnover 4. Stock-in-trade/turnover 5. Material Consumed/finished goods produced (The details required to be furnished for principal items of goods traded or manufactured or services rendered)					As per sch.40
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 along with details of relevant proceedings.					NIL
42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No
	(b) If yes, please furnish:					NIL
	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.	
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2)					No
	(b) if yes, please furnish the following details:					
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity					
	(ii) Name of parent entity					
	(iii) Name of alternate reporting entity (if applicable)					
	(iv) Date of furnishing of report					
(c) if not due, Expected date of filing						
44	Break-up of total expenditure of entities registered or not registered under the GST:					This clause is kept in abeyance till 31-Mar-2020
	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	



for Agarwal Aman & Co

(Signature and stamp/seal of the signatory)

Place: SILIGURI
Date: 31-10-2019

Name of the signatory:

AMAN AGARWAL

Proprietor, M. No. 307401

Firm reg. No. 328876E

Full Address : Bidhan Market Road, Siliguri 734001 West Bengal

9a: Details of profit sharing ratio

Name		Profit share %
1	MOHAMMAD ZAHUR	25
2	NISHITH KUMAR AGARWAL	75
Total		100

10: Details of business \ profession

	Sector	Sub-Sector	Code	Particulars of change
1	Real Estate & Renting	Others	07005	No Change

11b: Books maintained

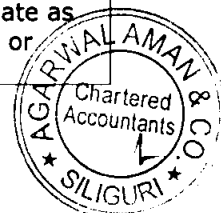
		Address
1	Bank book	Neelkamal Plaza, Opp. Meghdoot Cinema Hall, Hill Cart Road, Siliguri-734 001, West Bengal
2	Cash book	. -do-
3	Journal	. -do-
4	Ledger	. -do-
5	Purchase register	. -do-
6	Sales register	. -do-

11c: Books / documents examined

1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register

13f: Disclosure as per ICDS

ICDS	Disclosure
1 ICDS I - Accounting Policies	The fundamental accounting assumptions of Going concern, Consistency and Accrual Concept are followed. There is no change in accounting policies during the previous year having any material effect.
2 ICDS II - Valuation of Inventories	Inventories have been valued at cost or net realizable value whichever is lower.
3 ICDS III - Construction Contracts	NA
4 ICDS IV - Revenue Recognition	The revenue from sale of goods has been recognized as and when the sale has occurred with reasonable certainty of its collection. There was no amount which has not been recognized as revenue during the previous year due to lack of reasonable certainty of its ultimate collection.
5 ICDS V - Tangible Fixed Assets	Tangible Fixed Assets have been shown with actual cost plus other incidental cost but minus depreciation as per IT Act 1961. The fixed assets have not been revalued during the year.
6 ICDS VII - Governments Grants	NA
7 ICDS IX - Borrowing Costs	NA
8 ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision has been recognized on the basis of reasonable certainty and has been made with proper degree of estimation to be payable at future date as a result of past events. No contingent Liability or Asset has been recognized during the P.Y.



17: Section 43CA or 50C applicable cases

Details of property		Address	Consideration received or accrued	Value adopted or assessed or assessable	Section
1	Flat No. G-2	PANCHANI SUNDER APARTMENT, P.S. PRADHAN NAGAR, SILIGURI-734003, West Bengal	32,28,630	34,97,530	43CA



18 (i): Depreciation allowable under the Act

Block of Assets	Rate	W.D.V. as on 01.04.18	Additions Up to 3.10.18	Additions after 3.10.18	Deletion	Total	Depreciation	W.D.V. as on 31.03.2019
8- Computer, Energy saving devices, etc.	40%	NIL	NIL	30,376	NIL	30,376	6,075	24,301
Total				30,376		30,376	6,075	24,301



18 (ii): Details of Additions to Fixed Assets

Block of Assets	Amount	Date of purchase	Date put to use	Adjustments, if any
8- Computer, Energy saving devices, etc.	30,376	08-Feb-2019	08-Feb-2019	
Grand Total	30,376			

21c: Inadmissible expenses u/s 40(b)/40(ba)

Particulars	Section	Amount Debited to P/L A/C	Admissible Amount	Inadmissible Amount	Remarks
Interest	40(b)	55,208	55,208	NIL	55208 (Interest debited in P & L A/c) less 55208 (Interest allowable u/s 40b)
Remuneration	40(b)	3,20,000	3,20,000	NIL	320000 (Remuneration debited in P & L A/c) less 320000 (Remuneration allowable u/s 40b)

23: Payments to specified persons u/s 40A(2)(b)

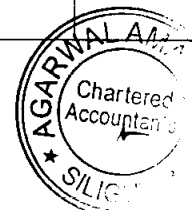
Name	Amount	Relation	PAN	Nature of Transaction
1 MOHAMMAD ZAHUR	13,802	PARTNER	AADPZ 7211 K	INTEREST ON CAPITAL
2 NISHITH KUMAR AGARWAL	41,406	PARTNER	ACCPA 8183 G	INTEREST ON CAPITAL
3 MOHAMMAD ZAHUR	80,000	PARTNER	AADPZ 7211 K	REMUNERATION
4 NISHITH KUMAR AGARWAL	2,40,000	PARTNER	ACCPA 8183 G	REMUNERATION
Total	3,75,208			

31a: Loans/ Deposits/ sums accepted u/s 269SS

Name	Address	PAN	Amount of deposit/ loan squared up	Maximum Amount o/s	Accepted by Cheque/D D/ECS	Accepted by A/c payee Cheque/DD
1 BISHWAKARMA REAL BUILD	SILIGURI	AATFB 6241 R	20,00,000	Yes	20,00,000	ECS N A
2 B R REAL ESTATE PRIVATE LIMITED	SILIGURI	AADCB 2220 K	3,30,000	No	3,30,000	ECS N A
3 RADIAL TIE UP PVT LTD	KOLKATA	AADCR 4769 F	20,00,000	No	20,00,000	ECS N A
4 SURJEY PRASAD SHARMA	RANIPOOL		5,00,000	Yes	5,00,000	ECS N A
Total			48,30,000			

31c: Loans/ Deposits/ sums repaid u/s 269T

Name	Address	PAN	Amount of repayment	Maximum Amount o/s	Repaid by Cheque/DD/ ECS	Repaid by A/c payee Cheque/DD
1 BISHWAKARMA REAL BUILD	SILIGURI	AATFB 6241 R	20,00,000	20,00,000	ECS	N A
2 SURJEY PRASAD SHARMA	RANIPOOL		5,00,000	5,00,000	ECS	N A
Total			25,00,000			



34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

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 (5)	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)
1 CALD108 67D	194C	Payments to contractors	93,52,200	89,67,790	89,67,790	96,883	NIL	NIL	NIL
2 CALD108 67D	194H	Commission or brokerage	30,000	30,000	30,000	1,500	NIL	NIL	NIL
3 CALD108 67D	194J	Fees for professional or technical services	80,000	80,000	80,000	8,000	NIL	NIL	NIL
Total			94,62,200	90,77,790	90,77,790	1,06,383	0	0	0



34b: TDS/TCS returns

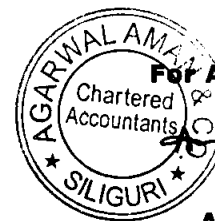
Tax deduction and collection Account Number (TAN)	Type of Form	Due date	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.
CALD10867D	26Q	31-Jul-2018	02-Aug-2018	
CALD10867D	26Q	31-Oct-2018	31-Jan-2019	
CALD10867D	26Q	31-Jan-2019	31-Jan-2019	
CALD10867D	26Q	31-May-2019	11-Apr-2019	

34c: interest under section 201(1A) or section 206C(7).

Tax deduction and collection Account Number (TAN)	Amount of interest	Amount paid out of column (2)	Date of payment
1 CALD 10867 D	1,623	NIL	NIL
2 CALD 10867 D	138	138	22-Jan-2019
3 CALD 10867 D	390	270	22-Jan-2019
4 CALD 10867 D	358	358	29-May-2018
5 CALD 10867 D	30	30	12-Feb-2019
6 CALD 10867 D	209	209	08-Apr-2019
Total	2,748	1,005	

40: Accounting Ratios

	Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1 Total turnover of the assessee	3,47,35,631		33,50,000	
2 Gross profit/turnover	21,76,835	6.27	4,75,958	14.21
3 Net profit/turnover	3,80,425	1.1	-1,01,163	-3.02
4 Stock-in-trade/turnover	NIL	NIL	NIL	NIL
5 Material consumed to Finished goods		NIL		NIL
Material consumed	NIL		NIL	
Finished goods	NIL		NIL	



For Agarwal Aman & Co

AMAN AGARWAL
Proprietor, M. No. 307401
Firm reg. No. 328876E

Place: SILIGURI
Date: 31-10-2019

**DARJEELING REAL ESTATE AGENTS & DEVELOPER
NEELKAMAL PLAZA, OPP. MEGHDOOT CINEMA HALL
HILL CART ROAD, SILIGURI**

BALANCE SHEET AS AT 31ST MARCH 2019

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
<u>PARTNERS CAPITAL A/C</u> As per schedule "A"		20,91,049.81	<u>FIXED ASSETS</u> As per schedule "B"		24,301.27
<u>UNSECURED LOANS</u> As per details		23,30,000.00	<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>CURRENT LIABILITIES</u>			<u>CURRENT ASSETS</u>		
Sundry Creditors	78,28,739.00		Closing Stock(as taken valued and certified by a partner)		1,71,22,583.00
Advance For Flat	1,90,21,150.88		Sundry Debtors		8,32,042.00
Other Liabilities	5,87,343.58	2,74,37,233.46	Cash at Bank A/c		4,26,048.00
			Cash in hand (As certified by partner)		5,49,661.00
			<u>LOANS, ADVANCES & DEPOSITS</u>		
			Loan & Advance(Assets)	1,12,41,076.00	
			Advance to Suppliers	16,62,572.00	1,29,03,648.00
		3,18,58,283.27			3,18,58,283.27
					-

In terms of our report of even date

PLACE : Siliguri.

DATED : 31st day of October, 2019



For Agarwal Aman & Co.
Chartered Accountants

(Aman Agarwal)

Proprietor

Membership No. 307401

Darjeeling Real Estate Agents & Developers

✓ *Kisith Kumar Agarwal*
Partner

**DARJEELING REAL ESTATE AGENTS & DEVELOPER
NEELKAMAL PLAZA, OPP. MEGHDOOT CINEMA HALL
HILL CART ROAD, SILIGURI**

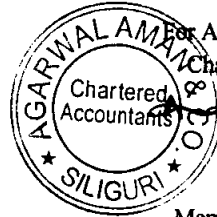
TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Particulars	Amount	Particulars	Amount
To Opening Stock	2,02,23,645.00	By Sale	3,47,35,631.00
„ Purchase	2,03,00,281.69	„ Closing Stock	1,71,22,583.00
„ Direct Expenses	91,57,452.00		
„ Gross Profit C/F	21,76,835.31		
	5,18,58,214.00		5,18,58,214.00
To Accounting Charges	60,000.00	By Gross Profit	21,76,835.31
„ Advertisement & Publicity	5,932.00	„ Discount Received	132.00
„ Audit Fees	12,000.00		
„ Bank Charges	8,557.00		
„ Comission on Sales	30,000.00		
„ Conveyance & Travelling	12,106.00		
„ Driver Salary	1,14,000.00		
„ Fuel & Power Expenses	15,100.00		
„ GST Borne by self	7,70,572.26		
„ Interest on TDS	2,837.00		
„ Interior Expenses	25,000.00		
„ Miscellaneous Expenses	53,125.00		
„ Mobile & Internet Expenses	12,118.00		
„ Printing & Stationery	15,410.48		
„ Profession Tax	2,500.00		
„ Rounded Off	1.38		
„ Salary to Staff	2,76,000.00		
„ Depreciation	6,075.00		
„ Net Profit C/D	7,55,633.19		
	21,76,967.31		21,76,967.31
To Interest to Partners	55,208.00	By Net Profit B/D	7,55,633.19
„ Salary to Partners	3,20,000.00		
„ Net Profit (transferred to Partners capital a/c)	3,80,425.19		
	7,55,633.19		7,55,633.19
			-

In terms of our report of even date

PLACE : Siliguri.

DATED : 31st day of October, 2019



For Agarwal Aman & Co.
Chartered Accountants

(Aman Agarwal)
Proprietor

Membership No. 307401

Darjeeling Real Estate Agents & Developers

Nisith Kumar Agarwal

Partner

**DARJEELING REAL ESTATE AGENTS & DEVELOPER
NEELKAMAL PLAZA, OPP. MEGHDOOT CINEMA HALL
HILL CART ROAD, SILIGURI**

SCHEDULE "A"

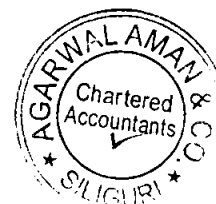
Details of Partners Capital Account as on 31st March 2019

Name of Partner	Opening Balance	Addition	Interest	Salary	Share of Profit	Withdrawals	Closing Balance
Mohammed Zahur	1,53,354.16	-	13,802.00	80,000.00	95,106.00	-	3,42,262.16
Nishith Kumar Agarwal	4,60,062.46	19,00,000.00	41,406.00	2,40,000.00	2,85,319.19	11,78,000.00	17,48,787.65
TOTAL	6,13,416.62	19,00,000.00	55,208.00	3,20,000.00	3,80,425.19	11,78,000.00	20,91,049.81

SCHEDULE "B"

Details of Fixed Assets as on 31st March 2019

Name of Item	Rate	Opening Balance as on 01.04.2018	Addition up to 30.09.2018	Addition after 30.09.2018	Sale during the year	Total	depreciation during the year	Closing Balance on 31.03.2019
Computer	40%	-	-	30,376.27	-	30,376.27	6,075.00	24,301.27
TOTAL		-	-	30,376.27	-	30,376.27	6,075.00	24,301.27



Darjeeling Real Estate Agents & Developers

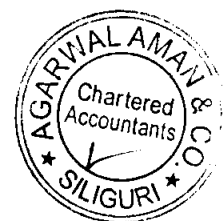
Nishith Kumar Agarwal

Partner

DARJEELING REAL ESTATE AGENTS & DEVELOPER
NEELKAMAL PLAZA, OPP. MEGHDOOT CINEMA HALL
HILL CART ROAD, SILIGURI

Details of Balance Sheet and P & L Account as on 31st March 2018

Particulars	Amount	Amount
DIRECT EXPENSES		
Electric Expenses	85,882.00	
Eng.Exp	50,000.00	
Freight & Forwarding Expenses	28,750.00	
Labour Charges	86,31,860.00	
Site Expenses	42,960.00	
Site Guard Salary	96,000.00	
Site Manager Salary	1,92,000.00	
Soil Testing Charges	30,000.00	91,57,452.00
SUNDRY DEBTORS :		
Bhupendra Pokhrel	2,30,042.00	
Tanuj Kumar	4,02,000.00	
Vivek Subba	2,00,000.00	8,32,042.00
ADVANCE TO SUPPLIERS :		
Brijstar Green Energy Pvt Ltd	10,92,102.00	
M & C Iron Stores	1,50,000.00	
Om Hardware	24,330.00	
Shrawan Enterprises	3,96,140.00	16,62,572.00
ADVANCE FOR FLAT		
Anu Ranjita Prasad	22,500.00	
Arindam Dutta	29,05,679.56	
Binod Yonzon	34,87,500.00	
Chandra Rekha Sharma	13,41,884.00	
Garjbir Thapa	33,30,044.64	
Jai Narayan Sapkota	33,24,000.00	
Malati Sharma	34,46,150.00	
Meera Modi & Yogesh Prasad	11,63,392.68	1,90,21,150.88
OTHER LIABILITIES :		
Audit Fees Payable	12,000.00	
TDS Payable	33,412.00	
GST Payable	5,41,931.58	5,87,343.58



Darjeeling Real Estate Agents & Developers
Neelkamal
Partner

SUNDRY CREDITORS :

Bablu Das	9,69,600.00	
Kushal Barman	15,52,000.00	
Malin Roy	8,05,500.00	
Naresh Kumar Das	8,30,350.00	
Ranjit Saha	16,12,000.00	
Aditi Builders	95,418.00	
Airan Udyog	77,160.00	
Ashok Hardware Agencies	3,24,682.00	
Durga Iron Stores	1,67,816.00	
Fire Protection	31,484.00	
Kone Elevator India Pvt Ltd	1,67,118.00	
Maa Tara Traders	2,00,000.00	
Mangalam Agencies	3,900.00	
P.M. Mercantiles	93,051.00	
Rahul Hardware Stores	11,283.00	
SRK Trading	1,19,001.00	
Tejpal & Sons	35,844.00	
Ujhania Trading Co	7,32,532.00	<u>78,28,739.00</u>

LOANS & ADVANCES :

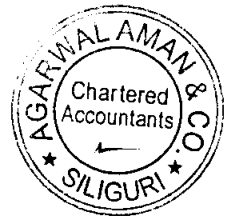
Greentop Vinimay Pvt.Ltd (Asset)	15,95,000.00	
Khalique Ahmed	1,00,000.00	
Magnetic Vincom Pvt Ltd	1,40,000.00	
Mamta Agarwal (C/o Nisith Kr. Agarwal)	35,000.00	
Mamta Agarwal (C/o Sanjiv Ag)	15,00,000.00	
Mukesh Nemani	2,06,076.00	
Panchnai Associates	19,00,000.00	
Saanika Developers	4,00,000.00	
Sarvambh Vanijya Pvt Ltd	32,10,000.00	
Shivshankar Evclave Pvt Ltd	70,000.00	
Shree Shyam Impex	3,50,000.00	
Sunil Kumar Agarwal	55,000.00	
Sunil Singh	5,00,000.00	
Topwell Developers Consultants Pvt Ltd	11,80,000.00	<u>1,12,41,076.00</u>

FLAT SALE :

Anu Ranjita Prasad	34,25,025.00	
Digamber Kumar Gupta	36,21,000.00	
Ramendra Nath Choubey	36,34,000.00	
Joy Kumar Chettri	36,34,000.00	
Bindu Sharma & Prajjwal Pokhrel Sharma	34,36,500.00	
Bhupendra Pokhrel	33,00,000.00	
Mr. Wangchen Lama	35,65,280.00	
Birendra Kujur	32,28,630.00	
Pankaj Kumar Upadhay	36,00,000.00	
Vivek Subba	32,91,196.00	<u>3,47,35,631.00</u>

UNSECURED LOANS :

B R Real Estate Pvt Ltd	3,30,000.00	
Radial Tie Up Pvt Ltd	20,00,000.00	<u>23,30,000.00</u>



Darjeeling Real Estate Agents & Developers

✓ Nisith Kumar Agarwal
Partner

M/s DARJEELING REAL ESTATE AGENTS & DEVELOPERS
NEELKAMAL PLAZA, HILL CART ROAD
SILIGURI - 734001

NOTES ON ACCOUNTS

1. SYSTEM OF ACCOUNTING:

The Firm maintains its accounts on mercantile basis. All incomes and expenses are being accounted for on accrual basis except for those items the amounts whereof cannot be determined or are negligible.

2. DEPRECIATION:

Depreciation on fixed assets has been provided in accordance with the Income Tax Act, 1961 at the rate as specified in the said Act.

3. FIXED ASSETS:

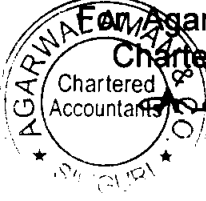

Fixed Assets has not been revalued during the year.

4. RECOGNITION OF INCOME & EXPENDITURE:

All known Incomes & Expenditures having a material bearing on the financial Statement have have been recognized on accrual basis.

Place : Siliguri

Date : 31st day of October, 2019


For Agarwal Aman & Co.
Chartered Accountants

(Aman Agarwal)
Proprietor
Membership No. 307401

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	DARJEELING REAL ESTATE AGENTS & DEVELOPERS			AAJFD0844L		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-5	
		NEEL KAMAL PLAZA.OPP MEGHDOOT CINEMA HALL				
	Road/Street/Post Office	Area/Locality				
	HILL CART ROAD			Status Firm		
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	SILIGURI	WEST BENGAL	734001	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)			WARD 1(1) SILIGURI		
	e-filing Acknowledgement Number			247433431311019		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	649325
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	649330
	3a	Deemed Total Income under AMT/MAT			3a	649330
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	202591
	5	Interest and Fee Payable			5	24399
	6	Total tax, interest and Fee payable			6	226990
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
c			TCS	7c	0	
d			Self Assessment Tax	7d	230000	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	230000	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	3010	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 31-10-2019 23:02:28 from IP address 117.201.116.197 and verified by

NISITH KUMAR AGARWAL having PAN ACCPA8183G on 31-10-2019 23:02:28 from IP address

117.201.116.197 using **Digital Signature Certificate (DSC)**

DSC details: 14986978CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Darjeeling Real Estate Agents & Developers
Nisith Kumar Agarwal
Part -

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
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN	
	DARJEELING REAL ESTATE AGENTS & DEVELOPERS			AAJFD0844L	
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5
		NEEL KAMAL PLAZA, OPP MEGHDOOT CINEMA HALL			
	Road/Street/Post Office	Area/Locality		Status Firm	Aadhaar Number/Enrollment ID
	HILL CART ROAD	SILIGURI			
	Town/City/District	State	Pin/ZipCode		
	SILIGURI	WEST BENGAL	734001		
	Designation of AO(Ward/Circle)			Original or Revised	
	ITO WARD - 1(3), SILIGURI			ORIGINAL	
E-filing Acknowledgement Number			Date(DD/MM/YYYY)		
369504311311018			31-10-2018		
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	101163	
	4	Net tax payable	4	0	
	5	Interest and Fee Payable	5	0	
	6	Total tax, interest and Fee payable	6	0	
	7	Taxes Paid	a Advance Tax	7a	0
			b TDS	7b	0
			c TCS	7c	0
d Self Assessment Tax			7d	0	
e Total Taxes Paid (7a+7b+7c +7d)			7e	0	
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	0		
10	Exempt Income	Agriculture	10		
		Others			

This return has been digitally signed by NISITH KUMAR AGARWAL in the capacity of PARTNERhaving PAN ACCPA8183G from IP Address 117.201.121.182 on 31-10-2018 20: at SILIGURIDsc SI No & issuer 13741392CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**Darjeeling Real Estate Agents & Developers
Nisith Kumar Agarwal
Partner

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		
	DARJEELING REAL ESTATE AGENTS & DEVELOPERS			AAJFD0844L		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5	
		NEEL KAMAL PLAZA, OPP MEGHDOOT CINEMA HALL				
	Road/Street/Post Office	Area/Locality				
	HILL CART ROAD	SILIGURI		Status Firm		
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	SILIGURI	WEST BENGAL	734001			
	Designation of AO(Ward/Circle)			Original or Revised		
	ITO WARD - 1(3), SILIGURI			ORIGINAL		
E-filing Acknowledgement Number		505613301260318	Date(DD/MM/YYYY)		26-03-2018	
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	60547
	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	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by NISITH KUMAR AGARWAL in the capacity of PARTNER having PAN ACCPA8183G from IP Address 117.214.10.32 on 26-03-2018 17: at SILIGURI

Dsc SI No & issuer 13741392CN: e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Darjeeling Real Estate Agents & Developers
Nisith Kumar Agarwal
Partner