



SAHA AND ASSOCIATES

(Chartered Accountants)

FORM NO. 3CB

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

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

1. I have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of ANIK ENTERPRISE (PROPRIETOR :- ANINDYA BOSE) 227, ASHUTOSH MUKHERJEE ROAD, P.O- NEW BARRACKPORE, KOLKATA, WEST BENGAL, 700131 AMDPB2628Q,

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at AFORESAID ADDRESS, and 0 branches.

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

(b) Subject to above,-

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

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

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

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019 ;and

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

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

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

Place KOLKATA
Date 05/09/2019

Name SAHA AND ASSOCIATES
Membership Number 058348
FRN (Firm Registration Number) 0330354E
SAHA AND ASSOCIATES
Chartered Accountants
FRN : 330354E

SHIB SANKAR SAHA
Proprietor

M. No: 058348

Address STESALIT TOWERS, BLOCK EP AND
GP, 7TH FLOOR, E2-3, SALT LAKE, SECTOR-V
KOLKATA, WEST BENGAL-700091

M/S ANIK ENTERPRISE
PROP:-ANINDYA BOSE

227, A T MUKHERJEE ROAD P O-NEW BARRACKPORE, KOL-700131
BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2019

LIABILITIES	Amount (₹)		ASSETS	Amount (₹)	
<u>Capital A/c</u>			<u>Fixed Assets</u>		
As per Ist A/c	1041688		Furniture & Fixture	23314	
Add-Interest on Savings	360		Less: Depreciation	2331	20963
Add-IT Refund	1350		Electric Installation	5249	
Add-Net Profit	496897		Less: Depreciation	525	4724
	1540295		Air Condition	25110	
Less Drawings	361531		Less: Depreciation	2511	22599
Less TDS of Earlier years	12502	1166262	Motor Car	377819	
<u>Loan A/c</u>			Less: Depreciation	56673	321146
Bank OD A/c BOB-(05/8395)		3091240	<u>Current Assets, Loans & Advances</u>		
<u>Secured Loans</u>			<u>Investments</u>		
Car Loan from ICICI Bank	199226		R D (BOB)		30000
Inda Bulls Finance Limited	137796	337022	Advance to Party		2904837
<u>Current Liabilities & Provisions</u>			Stock in Trade		1011230
Sundry Creditors		1062218	Sundry Debtors		588989
GST Payable		39103	<u>Bank Accounts</u>		
			BOB Current (A/c-944)	708258	
			BOB Savings (A/c-1772)	14749	
			United Bank C/a (A/c-4173)	15319	738326
			Cash in Hand		53011
		5695845			5695845

Date: 30/10/2019
Place: Kolkata

For SAHA AND ASSOCIATES
(Chartered Accountant)

For M/S ANIK ENTERPRISE

SAHA AND ASSOCIATES
Chartered Accountants
FRN: 330354E

SHIB SANKAR SAHA
Proprietor
M. No: 058348

Anindya Bose
(Proprietor)

M/S ANIK ENTERPRISE
PROP:-ANINDYA BOSE
227, A.T. MUKHERJEE ROAD, P.O-NEW BARRACKPORE, KOL-700131

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

PARTICULARS		Amount (₹)	PARTICULARS		Amount (₹)
To Opening Stock		301230	By Sales		10854779
* Purchases		9487835	" Closing stock		1011230
* Carriage & Freight		255146	(as per value certified		
* Labour Charges		404845	by the proprietor)		
* Bank charges		42440			
* Insurance (Property)		5522			
* Interest on CC A/C		45260			
* Fuel Charges		8000			
* Interest on Car Loan		21461			
* Medical Expenses		20000			
* Processing fees		10524			
* Rates & taxes		31566			
* Telephone Charges		8900			
* Repair & Maintenance		25000			
* Travelling Expenses		15934			
* Electric Charges		24589			
* Printing & Stationery		8546			
* Accounting Charges		12000			
* Trade Licence Fees		600			
* Staff Salary		365126			
* Staff welfare		12548			
* Depreciation		62040			
		496897			
* Net Profit					
		11666009			11666009

For SAHA AND ASSOCIATES
(Chartered Accountant)

For M/S ANIK ENTERPRISE

Date: 30/10/2019

Place: kolkata

SAHA AND ASSOCIATES
Chartered Accountants
FRN : 330354E

SHIB SANKAR SAHA
Proprietor
M. No: 058348

Anindya Bose
(Proprietor)

Computation of taxable income of Anindya Bose for the assessment year 2019-2020 (Prevoious year 2018-2019) ; a Resident Individual

Particulars	Amount (Rs)	Amount (INR)
<u>Income From the Business</u> (Anik Enterprise)		496897
<u>Income From Other Sources</u> Interest from Saving Account	360	360
Gross Total Income		497257
Less:		
Deduction U/s 80C for LIC	61075	
Deduction U/s 80D for Mediclaim	4956	
Deduction U/s 80TTA for Interest	360	
		66391
Taxable Income		430866
Taxable Income Rounded Off U/S 288A		430870
Tax payable on that		9043
Less: Rebate U/s 87a		
		9043
Add : Education Cess		362
		9405
Add : Interest U/s 234A		94
		9499
Less: TDS		0
Net Tax Payable		9,500
Less: Self Assessment Tax Paid tax paid U/s 140A		9500
Tax payable/(refundable)		-

Place
Date

KOLKATA
05/09/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

SAHA AND ASSOCIATES
058348
0330354E
STESALIT TOWERS, BLOCK EP AND
GP, 7TH FLOOR, E2-3, SALT LAKE, SE
CTOR V, KOLKATA, WEST BENGAL, 7
00091.

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)

Description of Block of Assets	SI.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%								0
Total of Plant & Machinery @ 15%								0

Deduction Details(From Point No. 18)

Description of Block of Assets	SI.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			0
Total of Plant & Machinery @ 15%			0

SAHA AND ASSOCIATES
Chartered Accountants
FRN: 330354E

SHIB SANKAR SAHA
Proprietor
M. No: 058348

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

1	Name of the assessee	ANIK ENTERPRISE (PROPRIETOR :- ANINDYA BOSE)					
2	Address	227, ASHUTOSH MUKHERJEE ROAD, P.O- NEW BARRACKPORE, KOLKATA, WEST BENGAL, 700131					
3	Permanent Account Number (PAN)	AMDPB2628Q					
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes					
	Sl No.	Type	Registration Number				
	1	Goods and Services Tax WEST BENGAL	19AMDPB2628Q1ZS				
5	Status	Individual					
6	Previous year from	01/04/2018 to 31/03/2019					
7	Assessment Year	2019-20					
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
		Name				Profit Sharing Ratio (%)	
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	
						Remarks	
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector	Sub Sector	Code			
		WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027			
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector	Code		
					No		
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		Yes					
		Books prescribed					
		CASH BOOK					
		BANK BOOK					
		JOURNAL LEDGER					
		PURCHASE REGISTER					
		SALES REGISTER					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
		CASH BOOK	227,ASHUTOSH MUKHERJEE ROAD	NEW BARRACKPORE	KOLKATA	WEST BENGAL	700131
		BANK BOOK	227,ASHUTOSH MUKHERJEE ROAD	NEW BARRACKPORE	KOLKATA	WEST BENGAL	700131
		JOURNAL LEDGER	227,ASHUTOSH MUKHERJEE ROAD	NEW BARRACKPORE	KOLKATA	WEST BENGAL	700131
		PURCHASE REGISTER	227,ASHUTOSH MUKHERJEE ROAD	NEW BARRACKPORE	KOLKATA	WEST BENGAL	700131
		SALES REGISTER	227,ASHUTOSH MUKHERJEE ROAD	NEW BARRACKPORE	KOLKATA	WEST BENGAL	700131
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
		Books Examined					
		CASH BOOK					

SAHA AND ASSOCIATES

Chartered Accountants
FRN : 330354ESHIB SANKAR SAHA
Proprietor
M. No: 058348

BANK BOOK							
JOURNAL LEDGER							
PURCHASE REGISTER							
SALES REGISTER							
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).						
Section							
Nil							
13 a	Method of accounting employed in the previous year						
Mercantile system							
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.						
No							
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.						
Particulars							
Increase in profit (Rs.)							
Decrease in profit (Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).						
No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.						
ICDS							
Increase in profit (Rs.)							
Decrease in profit (Rs.)							
Net effect (Rs.)							
Total							
13 f	Disclosure as per ICDS.						
ICDS							
Disclosure							
ICDS I - Accounting Policies	THE ASSESSE FOLLOWS MERCHANTILE SYSTEM OF ACCOUNTING						
ICDS II - Valuation of Inventories	COST OR MARKET PRICE WHICHEVER IS LOWER						
ICDS III - Construction Contracts	NOT APPLICABLE						
ICDS IV - Revenue Recognition	REVENUES ARE RECOGNISED AS PER NORMS						
ICDS V - Tangible Fixed Assets	FIXED ASSETS ARE PROPERLY BOOKED						
ICDS VII - Governments Grants	NO GRANT IS RECEIVED						
ICDS IX - Borrowing Costs	NOT APPLICABLE						
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NIL						
14 a	Method of valuation of closing stock employed in the previous year						
COST OR MARKET VALUE WHICHEVER IS LOWER							
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:						
No							
Particulars							
Increase in profit (Rs.)							
Decrease in profit (Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade						
(a) Description of capital asset	(b) Date of acquisition						
(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in-trade						
Nil							
16	Amounts not credited to the profit and loss account, being:-						
16 a	The items falling within the scope of section 28						
Description							
Nil							
Amount							
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned						
Description							
Nil							
Amount							
16 c	Escalation claims accepted during the previous year						
Description							
Nil							
Amount							
16 d	Any other item of income						
Description							
Nil							
Amount							
16 e	Capital receipt, if any						
Description							
Nil							
Amount							
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:						
Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration	Value adopted
						SAHA AND ASSOCIATES	SAHA AND ASSOCIATES

FRN : 330354E

SHIB SANKAR SAHA
Proprietor
M. No: 058348

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	53673	0	0	0	0	0	0	5367	48306
Plant & Machinery @ 15%	15%	377819	0	0	0	0	0	0	56673	321146

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

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

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

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

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

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FRN 1330354E

SHIB SANKAR SAHA
Proprietor
M. No: 058348

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) as payment referred to in sub-clause (ib)

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
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(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

(vi) royalty, license fee, service fee etc. under sub-clause (iib)

(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
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(viii) payment to PF / other fund etc. under sub-clause (iv)

(ix) tax paid by employer for perquisites under sub-clause (v)

(c) Amounts debited to profit and loss account being, interest, salary, bonus/ commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
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(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:

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available
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(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)

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available
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(e) Provision for payment of gratuity not allowable under section 40A(7)

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

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.
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(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Nature Of Liability	Amount in Rs.
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(i) Amount inadmissible under the proviso to section 36(1)(iii)

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of transaction
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24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

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Chartered Accountants
ERN 1330354E

SHIB SANKAR SAHA
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M. No: 058348

Section	Description	Amount				
Nil						
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
Nil						
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-					
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26 (i)A(a)	Paid during the previous year					
Section	Nature of liability	Amount				
Nil						
26 (i)A(b)	Not paid during the previous year					
Section	Nature of liability	Amount				
Nil						
26 (i)B	was incurred in the previous year and was					
26 (i)B(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(i)					
Section	Nature of liability	Amount				
Nil						
26 (i)B(b)	not paid on or before the aforesaid date					
Section	Nature of liability	Amount				
Nil						
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)						
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts			No		
CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts				
Opening Balance						
Credit Availed						
Credit Utilized						
Closing/Outstanding Balance						
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-					
Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
Nil						
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii a)					
Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii b). If yes, please furnish the details of the same					
Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
Nil						
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56 (b) If yes, please furnish the following details:			No		
Sl No.	Nature of Income	Amount				
Nil						
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56(Yes/No) (b) If yes, please furnish the following details:			No		
Sl No.	Nature of Income	Amount				
Nil						
30	Details of any amount borrowed on hand or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque. (Section 69D)					

SAHA AND ASSOCIATES
Chartered Accountants
FRN 1/330354E

SHIB SANJAY SAHA
Proprietor
M. No. 058345

the person from whom specified sum is received

of electronic clearing system through a bank account

or accepted by an account payee cheque or an account payee bank draft.

Nil

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
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Nil

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
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Nil

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
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Nil

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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Nil

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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Nil

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FRN : 330354E

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31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—			
S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—			
S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks	
Nil							

32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	Not Applicable
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32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
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32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.	No
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32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No
	If yes, please furnish the details of speculation loss if any incurred during the previous year	

33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		Yes
S.No	Section	Amount	
1	80C		61075
2	80D		4956
3	80TTA		360

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		No
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S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected or collected at specified	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected or not collected at specified
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 PRN : 330954
 of the Central
 SHIB SANKAR SAHA
 Proprietor
 M. No: 058348

rate out of (5) rate out of (7) Government out of (6) and (8)

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Nil

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.
Nil						

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish Not Applicable

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil				

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

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil							

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

35 bA Raw materials :-

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
Nil										

35 bB Finished products :-

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil								

35 bC By products :-

S.No	Item Name	Unit	Opening stock	Purchase during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil								

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

S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment
Nil						

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-

Sl No.	Amount received (in Rs.)	Date of receipt	Not Applicable
Nil			

37 Whether any cost audit was carried out

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M. No. 348

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38 Whether any audit was conducted under the Central Excise Act, 1944 Not Applicable

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor Not Applicable

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

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

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		10654779			4654837	
b	Gross profit / Turnover	1216953	10654779	11.42%	902383	4654837	19.39%
c	Net profit / Turnover	496897	10654779	4.66%	482754	4654837	10.37%
d	Stock-in-Trade Turnover	1011230	10654779	9.49%	301230	4654837	6.47%
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

42 Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B? If No yes, please furnish

Sl No	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 transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil					

43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No

Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
	Nil			

A(c) If Not due, please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2020)

Sl No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	
	Nil				

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