

FORM
ITR-V

INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-7 transmitted electronically without digital signature].
(Please see Rule 12 of the Income-tax Rules, 1962)Assessment Year
2016-17.PERSONAL INFORMATION AND THE
DATE OF ELECTRONIC
TRANSMISSION

Name BISWAJIT MITRA			PAN AFAPM6742G	
Flat/Door/Block No 2	Name Of Premises/Building/Village DEBIGARIH		Form No. which has been electronically transmitted ITR-4S	Status Individual
Road/Street/Post Office MADHYAMGRAM	Area/Locality BARASAT			
Town/City/District NORTH 24 PARGANAS	State WEST BENGAL	Pin 700129	Aadhaar Number	
Designation of AO (Ward / Circle) WARD 50(2), KOLKATA			Original or Revised ORIGINAL	
E-filing Acknowledgement Number 707090410280317		Date(DD-MM-YYYY) 28-03-2017		

COMPUTATION OF INCOME
AND TAX THEREON

1	Gross Total Income	1	590100
2	Deductions under Chapter-VI-A	2	0
3	Total Income	3	590100
a	Current Year loss, if any	3a	0
4	Net Tax Payable	4	44311
5	Interest Payable	5	3544
6	Total Tax and Interest Payable	6	47855
7	Taxes Paid		
a	Advance Tax	7a	0
b	TDS	7b	0
c	TCS	7c	0
d	Self Assessment Tax	7d	48000
e	Total Taxes Paid (7a+7b+7c +7d)	7e	48000
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	150
10	Exempt Income	10	0
	Agriculture		
	Others		

VERIFICATION

I, BISWAJIT MITRA son/ daughter of NAGENDRA NATH MITRA, holding Permanent Account Number AFAPM6742G solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2016-17. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Sign here

Date 28-03-2017

Place MADHYAMGRAM

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

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

For Office Use Only

Receipt No

Filed from IP address 103.225.176.99

Date

Seal and signature of
receiving official

AFAPM6742G44707090410280317D990AD4AB036BE59C678954A98C0CE30D2946E2D

Please send the duly signed Form ITR-V to "Income Tax Department - CPC, Post Bag No - 1, Electronic City Post Office, Bengaluru - 560100, Karnataka", by ORDINARY POST OR SPEED POST ONLY, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address chowdhuryassociates@gmail.com



JAYANTA K PAUL & CO.

CHARTERED ACCOUNTANTS

7, GANESH CHANDRA AVENUE KOLKATA - 700013

Telephone: 033-25840199 * Mobile no: 9830010889 * E Mail: Jaydip.guharay@gmail.com

AUDIT REPORT

We have audited the accompanying Balance Sheet of **BISWAJIT MITRA (PROP OF M/S JAY MATADI CONSTRUCTION, PAN - AFAPM6742G)** of DEBIGARH NO 2, P.O. MADHYAMGRAM, NORTH 24PARGANAS, KOL- 700129 as of March 31, 2016 and the related Trading and Profit & Loss Account for the year ended as on that date.

These financial statements are the responsibility of the management of entity under audit. Our responsibility is to express an opinion on these statements based on our audit.

In our opinion, proper books of account have been kept in the office of **BISWAJIT MITRA (PAN- AFAPM6742G)** so far as appears from our examination of the books on test basis.

We report that

(i) Statutory compliance of return of Income tax for the year under audit has not been verified by us.

Subject to (i) above, we report that

In our opinion and to the best of our information and according to the explanations given to us,

the balance sheet, as at 31st March 2016 and

the profit and loss account, of the entity for the year ended on that date,

are in agreement with books of accounts maintained by the entity.

For Jayanta K Paul & Co.
Chartered Accountants

Jaydip GuhaRay
Partner

(Membership No. 302025)

Place: Kolkata

Dated: 28-03-2017

Biswajit Mitra
 Debigarh No2, P.o. Madhyamgram, North 24 Parganas
 PAN: AFAPM6742G

Balance Sheet as at 31st March, 2016

Liabilities	Amount	Amount	Assets	Amount	Amount
CAPITAL			FIXED ASSETS		
As per last A/c	2,863,409.00		Furniture & Fixture		14,630.00
Add:- Income This year	590,801.00		As per last A/c		
	3,454,210.00		Tools & Equipments		14,537.00
Less:- Drawings	256,400.00	3,197,010.00	As per last A/c		
			Motor Cycle		
			As per last A/c	5,607.00	
			Less:- Depreciation	841.00	4,766.00
SECURED LOAN			CURRENT ASSETS		
Allahabad Bank		1,649,855.00	Capital In		
CC 20579617979			Sun Construction		49,037.00
Noth 24 Pgs Co-Oper.		381,409.00	Telephone Deposit		3,000.00
A & R Dev.Bank Ltd			As per last A/c		
CURRENT LIABILITIES			Work-in-Progress		
& Provisions			Jay Matadi Construction		19,636,390.00
A) Current Liabilities			Closing Stock		
Advance Received		10,950,500.00	Jay Matadi Construction		1,836,250.00
Sundry Creditors		5,905,139.00	Cash at Bank		
B) Provisions			Bank of Baroda		
Provision for IT		47,856.00	CA 30850200000276		342,852.00
			IFSC BARBOMADHYA		
			Allahabad Bank		
			SB 2057964016-9		10,468.00
			IFSC ALLA0211734		
			CA 20579492517		1,304.00
			IFSC ALLA0211734		
			IndusInd Bank		
			SB 100038629692		5,600.00
			IFSC INDB0000146		
			U.CO Bank		
			IFSC UCBA0000330		1,335.00
			CA 03300200100829		
			Cash in hand		212,400.00
		22,132,569.00			22,132,569.00

As per our report of even date

For Jayanta K Paul & Co
 Chartered Accountants

Jaydip GuhaRay
 Partner
 M. No. 302025

Date: 28-03-2017
 Place: Kolkata

M/S JAY MATADI CONSTRUCTION
Prop:- Biswajit Mitra
Debigarh No2, P.o. Madhyamgram, North 24 Parganas

Profit & Loss A/c for the year ended 31st March, 2016

Particulars	Amount	Particulars	Amount
To Opening Stock	1,938,254.00	By Sales	7,367,705.00
" Work in Progress	18,727,905.00	" Work in Progress	19,636,390.00
" Purchase	1,695,310.00	" Stock in hand	1,836,250.00
" Salary	156,000.00		
" Plan Sanction Fees	845,923.00		
" Direct Wages	4,387,300.00		
" Tea & Tiffin	24,390.00		
" Printing & Stationery	1,548.00		
" Bank Charges	7,704.00		
" Bank Interest	313,465.00		
" Travelling & Conveyance	18,960.00		
" Postage & Stamp	980.00		
" General Expenses	4,650.00		
" Provision for IT	47,856.00		
" Interest on Unsecured Loan	80,000.00		
" Net Profit	590,100.00		
	28,840,345.00		28,840,345.00

As per our report of even date

For Jayanta K Paul & Co
Chartered Accountants

Jaydip GuhaRay
Partner
M. No. 302025



Date: 28-03-2017
Place: Kolkata

Biswajit Mitra
Debigarh No2, P.o. Madhyamgram, North 24Parganas
PAN: AFAPM6742G

Computation Of Total Income For The Assessment Year 2016 - 17

Particulars	Amount	Amount
Income from Salary		NIL
Income from House Property		NIL
Profits & Gains from Business or Profession	590,100.00	
From Jai Mata Di Construction	-	590,100.00
Add: Provision for IT		NIL
Income from Capital Gain		701.00
Income From Other Source		590,801.00
Bank Interest		-
Gross Total Income		701.00
Less : Deduction U/s 80D		590,100.00
Less : Deduction U/s 80TTA		590,100.00
Total Income		43,020.00
Rounded Off u/s 288		1,291.00
Tax On Above Income		44,311.00
Add :- Education Cess @ 3 %		-
Tax & Education Cess Payable		44,311.00
Less : Advance Tax Paid		-
Tax Payable	3,545.00	
Add: Interest		3,545.00
Interest U/S 234A	-	
Interest U/S 234B	-	
Interest U/S 234C		47,856.00
Total Tax Payable		48,000.00
Less: Tax Paid		150.00
Tax Refundable		150.00

FORM
ITR-V

INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature].

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2017-18

PERSONAL INFORMATION AND THE
DATE OF ELECTRONIC
TRANSMISSION

Name BISWAJIT MITRA		PAN AFAPM6742G	
Flat/Door/Block No 2	Name Of Premises/Building/Village DEBIGARH	Form No. which has been electronically transmitted ITR-4	Status Individual
Road/Street/Post Office MADHYAMGRAM	Area/Locality BARASAT		
Town/City/District NORTH 24 PARGANAS	State WEST BENGAL	Pin/Zip Code 700129	Aadhaar Number/ Enrollment ID 289713502948
Designation of AO (Ward / Circle) WARD 50(2), KOLKATA		Original or Revised ORIGINAL	
E-filing Acknowledgement Number 312088910221117		Date(DD-MM-YYYY) 22-11-2017	

COMPUTATION OF INCOME
AND TAX THEREON

1	Gross Total Income	1	1393638
2	Deductions under Chapter-VI-A	2	152000
3	Total Income	3	1241640
a	Current Year loss, if any	3a	0
4	Net Tax Payable	4	203417
5	Interest Payable	5	5136
6	Total Tax and Interest Payable	6	208553
7	Taxes Paid		
a	Advance Tax	7a	75000
b	TDS	7b	0
c	TCS	7c	0
d	Self Assessment Tax	7d	200000
e	Total Taxes Paid (7a+7b+7c+7d)	7e	275000
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	66450
10	Exempt Income	10	
	Agriculture		
	Others		

INCOME TAX DEPARTMENT
VERIFICATION

I, BISWAJIT MITRA son/ daughter of NAGENDRA NATH MITRA, holding Permanent Account Number AFAPM6742G solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2017-18. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Sign here

Date 22-11-2017

Place KOLKATA

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

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

For Office Use Only

Receipt No

Filed from IP address 202.142.107.94

Date

Seal and signature of
receiving official

AFAPM6742G04312088910221117D48581BC4257BC954E00BECE54E68E8D118C7141

Please send the duly signed Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address jaymatadiconstruction1968@gmail.com



SOUMEN & ASSOCIATES

CHARTERED ACCOUNTANTS

15F, Jessore Road, Champadali More, Barasat, Kolkata 700124
Mobile no: 9830010889 * E Mail: Jaydip.tax@gmail.com

AUDIT REPORT

We have audited the accompanying Balance Sheet of **BISWAJIT MITRA (PROP OF M/S JAY MATADI CONSTRUCTION, PAN - AFAPM6742G)** of DEBIGARH NO 2, P.O. MADHYAMGRAM, NORTH 24PARGANAS, KOL- 700129 as of March 31, 2017 and the related Trading and Profit & Loss Account for the year ended as on that date.

These financial statements are the responsibility of the management of entity under audit. Our responsibility is to express an opinion on these statements based on our audit.

In our opinion, proper books of account have been kept in the office of **BISWAJIT MITRA (PAN- AFAPM6742G)** so far as appears from our examination of the books on test basis.

We report that

(i) Statutory compliance of return of Income tax for the year under audit has not been verified by us.

Subject to (i) above, we report that

In our opinion and to the best of our information and according to the explanations given to us,

the balance sheet, as at 31st March 2017 and

the profit and loss account, of the entity for the year ended on that date,

are in agreement with books of accounts maintained by the entity.

For Soumen & Associates
Chartered Accountants

Jaydip GuhaRay
Partner
M No 302025



Date: 22-11-2017
Place: Kolkata

BISWAJIT MITRA
 PAN: AFAPM6742G DOB: 26/11/1968
 Debigarh No2, P.o. Madhyamgram, North 24Parganas

Balance Sheet as at 31st March, 2017

Liabilities	Amount	Amount	Assets	Amount	Amount
CAPITAL			FIXED ASSETS		
As per last A/c	3,197,810.00		Land & Building (Inherited)		221,000.00
Add:- Income This year	1,190,221.00		Land & Building (New)		12,000.00
	4,388,031.00		Furniture & Fixture		14,630.00
Less:- Drawings	362,000.00	4,026,031.00	As per last A/c		14,537.00
			Tools & Equipments		4,766.00
SECURED LOAN			As per last A/c		47,225.00
Allahabad Bank			Motor Cycle		51,991.00
CC 20579617979		1,302,056.00	As per last A/c	4,766.00	
Noth 24 Pgs Co-Oper.			Add: This Year	47,225.00	
A & R Dev. Bank Ltd		220,824.00	Less:- Depreciation	7,799.00	44,192.00
UN-SECURED LOAN			Household Items		86,000.00
SAMIR BARAN PAUL		2,550,000.00	Gold Ornaments		496,300.00
ARUP MUKHERJEE		1,850,000.00	Advance for Land		300,000.00
SNIGDHA BASU		237,007.00	CURRENT ASSETS		
CURRENT LIABILITIES			Telephone Deposit		3,000.00
& PROVISIONS			As per last A/c		
A) Current Liabilities			NSC		150,000.00
Advance Received from Client		12,702,500.00	During the Year		
Sundry Creditors		6,581,683.00	Work-in-Progress		25,391,050.00
B) Provision for Tax		203,417.00	Jay Matadi Construction		
			Closing Stock		2,156,200.00
			Jay Matadi Construction		
			Advance Tax		75,000.00
			Sundry Debtors		449,160.00
			Cash at Bank		
			Bank of Baroda		
			CA 30850200000276		43,908.00
			IFSC BARBOMADHYA		
			Allahabad Bank		
			SB 20579640169		21,341.00
			IFSC ALLA0211734		
			CA 20579492517		
			IFSC ALLA0211734		
			Indusind Bank		
			SB 100038629692		
			IFSC INDB0000146		654.00
			U.CO Bank		
			CA 03300200100829		
			IFSC UCBA0000330		
			Cash in hand		194,546.00
		29,673,518.00			29,673,518.00

As per our report of even date

For Soumen and Associates
Chartered Accountants

Date: 22-11-2017
Place: Kolkata

Jaydip GuhaRay
Partner
M. No. 302025



M/S JAY MATADI CONSTRUCTION
 Prop:- Biswajit Mitra
 PAN: AFAPM6742G DOB: 26/11/1968
 Debigarh No2, P.o. Madhyamgram, North 24Parganas

Profit & Loss A/c for the year ended 31st March, 2017

Particulars	Amount	Particulars	Amount
To Opening Stock	1,836,250.00	By Sales	17,391,750.00
" Work in Progress	19,636,390.00	" Work in Progress	25,391,050.00
" Purchase	16,143,974.00	" Stock in hand	2,156,200.00
* Salary	886,000.00		
" Direct Wages	3,558,912.00		
" Fooding Allowance	533,837.00		
* Accomodation	355,091.00		
* Tea & Tiffin	6,432.00		
" Printing & Stationery	1,746.00		
" Bank Charges	12,682.00		
" Bank Interest	209,309.00		
" Travelling & Conveyance	32,642.00		
" Postage & Stamp	3,050.00		
* General Expenses	4,860.00		
" Professional Tax	2,500.00		
" Depreciation	7,799.00		
* Interest on Unsecured Loan	315,088.00		
" Provision for IT	203,417.00		
" Net Profit	1,188,221.00		
	44,939,000.00		44,939,000.00

As per our report of even date

For Soumen and Associates
 Chartered Accountants

Date: 22-11-2017
 Place: Kolkata

Jaydip GuhaRay
 Partner
 M. No. 302025



BISWAJIT MITRA
PAN: AFAPM6742G DOB: 26/11/1968
Debigarh No2, P.o. Madhyamgram, North 24Parganas

Computation Of Total Income For The Assessment Year 2017 - 18

Particulars	Amount	Amount
Income from Salary		NIL
Income from House Property		NIL
Profits & Gains from Business or Profession		
From Jai Mata Di Construction	1,188,221.00	
Add: Provision for IT	203,417.00	1,391,638.00
Income from Capital Gain		NIL
Income From Other Source		
Bank Interest		2,000.00
Gross Total Income		1,393,638.00
Less : Deduction U/s 80C (NSC Invested during the year)		150,000.00
Less : Deduction U/s 80TTA		2,000.00
Total Income		1,241,638.00
Rounded Off u/s 288		1,241,640.00
Tax On Above Income		197,492.00
Add :- Education Cess @ 3 %		5,925.00
Tax & Education Cess Payable		203,417.00
Interest U/S 234A	5,136.00	
Interest U/S 234B	-	
Interest U/S 234C	-	5,136.00
Loss : Advance Tax Paid on 22/06/2017	200,000.00	
Less : Advance Tax Paid on 13/12/2016	75,000.00	275,000.00
Total Tax Refundable		66,450.00

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		
	BISWAJIT MITRA			AFAPM6742G		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-3	
	DEBIGARH NO. 2					
	Road/Street/Post Office	Area/Locality		Status	Individual	
	MADHYAMGRAM	MADHYAMGRAM				
	Town/City/District	State	Pin/Zip Code	Aadhaar Number/Enrollment ID		
	NORTH 24 PARGANAS	WEST BENGAL	700129	XXXX XXXX 2948		
	Designation of AO(Ward/Circle)			Original or Revised	ORIGINAL	
	WARD 50(2), KOLKATA					
E-filing Acknowledgement Number		364216411311018	Date(DD/MM/YYYY)		31-10-2018	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	2415046
	2	Deductions under Chapter-VI-A			2	150664
	3	Total Income			3	2264380
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	506568
	5	Interest and Fee Payable			5	41784
	6	Total tax, interest and Fee payable			6	548352
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	550000	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	550000	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	1650	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by BISWAJIT MITRA in the capacity of Selfhaving PAN AFAPM6742G from IP Address 103.225.176.92 on 31-10-2018 13: at KOLKATADisc SI No & issuer 2495768782342248397CN=SafeScrip sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	BISWAJIT MITRA	PAN	AFAPM6742G
Form No	3CB	Assessment Year	2018-19
e-Filing Acknowledgement Number	358004351301018	Date of e-Filing	30/10/2018

*For and on behalf of
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

FORM NO. 3CB

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

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

1. We have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of Biswanjit Mitra (PROP. OF M/S JAY MATADI CONSTRUCTION) Debigarh No2, P.o. Madhyangram, Madhyangram, NORTH 24 PARGANAS, WEST BENGAL, 700129 AFAPM6742G.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at Debigarh No2, P.o. Madhyangram, North 24 Parganas, PIN-700129. and 0 branches.

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

1. OPENING BALANCE IS DRAWN FROM UNAUDITED ACCOUNTS. 2. YEAR END CASH-IN-HAND IS CERTIFIED BY THE PROPRIETOR. 3. YEAR END STOCK-IN-TRADE IS CERTIFIED BY THE PROPRIETOR. QUANTITATIVE DETAILS ARE NOT PRODUCED BEFORE US. 4. CHECKING OF PAYMENTS COVERED UNDER SECTION 40(A)(3A) WAS TO THE EXTENT MADE AVAILABLE TO US. 5. BALANCE CONFIRMATIONS ARE STILL AWAITED FROM VARIOUS PARTIES. 6. WE HAVE NOT BEEN PROVIDED WITH ANY DETAILS OF CONTINGENT LIABILITY. 7. EXPENDITURE AND REVENUES ARE CHECK ON TEST BASIS TO EXTEND OF DOCUMENTS MADE AVAILABLE TO US. 8. SALES AND PURCHASE FIGURES AS CERTIFIED HEREBY ARE UNDER RECONCILIATION FOR INTENDED INCLUSION IN ANNUAL GST RETURN FOR FY 2017-18. ACCRUALITY OF SALES AND PURCHASE FIGURE ARE PRIMA FACIE CERTIFIED HEREBY. TAXABLE TURNOVER AND ELIGIBLE PURCHASE FOR FY 2017-18 UNDER GST WILL BE FINALIZED AS AND WHEN RELEVANT FACILITIES WILL BE OPERATIONAL IN GST PORTAL. 9. DOCUMENTS EVIDENCING DEDUCTION UNDER CHAPTER VI-A WERE NOT MADE AVAILABLE TO US. 10. GROSS PROFIT RATIO IS NOT ASCERTAINABLE FROM THE FINANCIAL STATEMENT. 11. IN ABSENCE OF RELEVANT DOCUMENTARY EVIDENCE WE COULD NOT VERIFY UNSECURED LOANS TAKEN AND ADVANCE RECEIVED FROM PARTY. 12. DEDUCTIBILITY OF TDS IN RESPECT OF DIRECT WAGES PAID IS NOT VERIFIABLE IN ABSENCE OF DOCUMENTS EVIDENCING TDS DEDUCTION AND PAYMENTS.

(b) Subject to above,-

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

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

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

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and
- (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	1. CHECKING OF PAYMENTS COVERED UNDER SECTION 40(A)(3A) WAS TO THE EXTENT MADE AVAILABLE TO US. 2. BALANCE CONFIRMATIONS ARE STILL AWAITED FROM VARIOUS PARTIES. 3. WE HAVE NOT BEEN PROVIDED WITH ANY DETAILS OF CONTINGENT LIABILITY. 4. EXPENDITURE AND REVENUES ARE CHECK ON TEST BASIS TO EXTEND OF DOCUMENTS MADE AVAILABLE TO US. 5. SALES AND PURCHASE FIGURES AS CERTIFIED HEREBY ARE UNDER RECONCILIATION FOR INTENDED INCLUSION IN ANNUAL GST RETURN FOR FY 2017-18. ACCRUALITY OF SALES AND PURCHASE FIGURE ARE PRIMA FACIE CERTIFIED HEREBY. TAXABLE TURNOVER AND ELIGIBLE PURCHASE FOR FY 2017-18 UNDER GST WILL BE FINALIZED AS AND WHEN RELEVANT FACILITIES WILL BE OPERATIONAL IN GST PORTAL. 6. DOCUMENTS EVIDENCING DEDUCTION UNDER CHAPTER VI-A WERE NOT MADE AVAILABLE TO US. 7. GROSS PROFIT RATIO IS NOT ASCERTAINABLE FROM THE FINANCIAL STATEMENT.
2	All the information and explanations which to the best of my/our knowledge and belief were	1. IN ABSENCE OF RELEVANT DOCUMENTARY EVIDENCE WE COULD NOT VERIFY UNSECURED LOANS TAKEN AND ADVANCE RECEIVED FROM PARTY.



necessary for the purpose of my/our audit has not been provided by the assessee.

CEIVED FROM PARTY 2 OPENING BALANCE IS DRAWN FROM UN AUDITED ACCOUNTS 3 YEAR END CASH-IN-HAND IS CERTIFIED BY THE PROPRIETOR 4 YEAR END STOCK-IN-TRADE IS CERTIFIED BY THE PROPRIETOR QUANTITATIVE DETAILS ARE NOT PRODUCED BEFORE US 5 DEDUCTIBILITY OF TDS IN RESPECT OF DIRECT WAGES PAID IS NOT VERIFIABLE IN ABSENCE OF DOCUMENTS EVIDENCING TDS DEDUCTION AND PAYMENTS

Place **KOLKATA**

Name

JAYDIP GUHARAY (PARTNER OF SOUMEN & ASSOCIATES, CHARTERED ACCOUNTANTS)

Date **30/10/2018**

Membership Number

302025

FRN (Firm Registration Number)

323348E

Address

391/37, PRINCE ANWAR SHAH ROAD, KOLKATA, WEST BENGAL, 700068



FORM NO. 3CD

[See rule 6G(2)]

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

1		Name of the assessee		BISWAJIT MITRA (PROP. OF M/S JAY MATADI CONSTRUCTION)		
2		Address		DEBIGARH NO2, P.O. MADHYAMGRAM, MADHYAMGRAM, NORTH 24 PARGANAS, WEST BENGAL, 700129		
3		Permanent Account Number (PAN)		AFAPM6742G		
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		
5		Sl No.	Type	Registration Number		
		1	Goods and Services Tax WEST BENGAL	19AFAPM6742G1ZD		
		2	Service Tax	AFAPM6742GSD001		
6		Status		Individual		
7		Previous year from		01/04/2017 to 31/03/2018		
8		Assessment Year		2018-19		
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
10 a		Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
		Sector		Sub Sector		Code
		CONSTRUCTION		Building of complete constructions or parts- civil contractors		06002
10 b		If there is any change in the nature of business or profession, the particulars of such change				
		Business		Sector		Code
						No
11 a		Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
11 b		List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
		CASH, BANK, PURCHASE & SALES REGISTER, OTHERS SUBSIDEARY REGISTER	Debigarh No2, P.o. Madhyamgram	Madhyamgram,	24 Parganas(N)	WEST BE NGAL 700129
11 c		List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH, BANK, PURCHASE & SALES REGISTER, OTHERS SUBSIDEARY REGISTER ON TEST BASIS.				
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).				
		Amount				
		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.				



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.		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	As fundamental accounting assumptions of Going Concern, Consistency and Accrual are followed, specific disclosure is not required.								
	ICDS II - Valuation of Inventories	The accounting policies adopted in measuring inventories - AT COST, - total carrying amount of inventories Rs. 14889000/-								
	ICDS III - Construction Contracts	Contract revenue are recognized on completion of the schedule execution of contract. No significant uncertainty is exist in respect of ultimate collection.								
	ICDS IV - Revenue Recognition	Revenue has been recognized as and when accrued.								
	ICDS V - Tangible Fixed Assets	Disclosed in Balance Sheet and properly accounted for as per income tax act showing opening WDV of assets and depreciation for the financial year under audit.								
	ICDS VII - Governments Grants	Not Applicable								
	ICDS IX - Borrowing Costs	Capitalization of borrowing cost not applicable								
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No contingent liabilities exist on 31/03/2018 and provision for Income Tax for the FY 2017-2018 is Rs. 548313/-.								
14 a	Method of valuation of closing stock employed in the previous year.		AT COST							
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		Amount							
	Description									
	Nil									
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned		Amount							
	Description									
	Nil									
16 c	Escalation claims accepted during the previous year		Amount							
	Description									
	Nil									
16 d	Any other item of income		Amount							
	Description									
	Nil									
16 e	Capital receipt, if any		Amount							
	Description									
	Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:									
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)			



Furnitures & Fittings @ 10%	10%	44192	0	0	0	0	0	0	0	6629	37563
Plant & Machinery @ 30%	30%	0	25000	0	0	0	25000	0	7500	17500	

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

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

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

Description	Amount
Nil	

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

Particulars	Amount in Rs.
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	

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

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

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

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

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

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

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

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

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

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any



(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (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			
(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					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available					
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										
23	Particulars of any payment made to persons specified under section 40A(2)(b).										
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.										
	Section	Description	Amount								
Nil											
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
Nil											
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-										
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-										
26 (i)A(a)	Paid during the previous year			Nature of liability			Amount				
	Section										



Nil											
26 (i)(A)(b)	Not paid during the previous year										
Section											
Nil											
26 (i)(B)	was incurred in the previous year and was										
Nature of liability											
Amount											
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)										
Section											
Nil											
Nature of liability											
Amount											
26 (i)(B)(b)	not paid on or before the aforesaid date										
Section											
Nil											
Nature of liability											
Amount											
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)											
No											
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										
No											
CENVAT/ITC											
Amount											
Treatment in Profit and Loss/Accounts											
Opening Balance											
Credit Availed											
Credit Utilized											
Closing/Outstanding Balance											
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-										
Type											
Particulars											
Amount											
Prior period to which it relates (Year in yyyy-yy format)											
Nil											
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(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 hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)										
No											
Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											



A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.							No
(b) If yes, please furnish the following details								
Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money		
Nil								
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.							No
(b) If yes, please furnish the following details								
Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:		
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)	
Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020).							
(b) If yes, please furnish the following details								
Sl No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
Nil								
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-							
S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil								
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-							
S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received		Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)								
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person,							



during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

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

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

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

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

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

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

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

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

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

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

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a



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

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

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

32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No

32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
		If yes, please furnish the details below	

32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	
		If yes, please furnish the details of speculation loss if any incurred during the previous year	

33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)			Yes
	S.No	Section	Amount	150000
	1	80C		664
	2	80TTA		

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		
		S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)

34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:								No
		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	If not, please furnish list of details/transactions		



	Nil	which are required to be reported	which are not reported.								
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	*Percent- age of yield	Shortage excess, if any
	Nil										
35 bB	Finished products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactur- ed during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil										
35 bC	By products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactur- ed 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							No			
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-							No			
	SI No.	Amount received (in Rs.)					Date of receipt				
	Nil							Not Applicable			
37	Whether any cost audit was carried out							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 cost auditor							Not Applicable			
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							Not Applicable			
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	29642059			17391750	
b	Gross profit / Turnover			%		%
c	Net profit / Turnover	1852923	29642059	6.25%	1391638	17391750 8.00%
d	Stock-in-Trade / Turnover	14889000	29642059	50.23%	27547250	17391750 158.39%
e	Material consumed/ Finished goods produced			%		%

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

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

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

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

Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, 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.
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			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or exempt from GST	Relating to services or from GST	Relating to entities falling under composition scheme		
Nil						

Place **KOLKATA**

Date **30/10/2018**

Name

Membership Number
FRN (Firm Registration Number)

**JAYDIP GUHARAY (PARTNER OF SO
UMEN & ASSOCIATES, CHARTERED
ACCOUNTANTS)**

302025

323348E



Address

391/37, PRINCE ANWAR SHAH ROAD,
KOLKATA, WEST BENGAL, 700068,

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%									
Total of Furnitures & Fittings @ 10%									0
Plant & Machinery @ 30%	1	19/04/2017	19/04/2017		25000	0	0	0	25000
Total of Plant & Machinery @ 30%									25000

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			0
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 30%			0
Total of Plant & Machinery @ 30%			0

INCOME TAX DEPARTMENT



M/S JAY MATADI CONSTRUCTION
 Prop:- Biswajit Mitra
 PAN: AFAPM6742G DOB: 26/11/1968
 Debigarh No2, P.o. Madhyamgram, North 24Parganas, PIN-700129

Balance Sheet as at 31st March, 2018

Liabilities	Amount	Amount	Assets	Amount	Amount
CAPITAL			FIXED ASSETS		
As per last A/c	4,026,031.00		Land & Building (Inherited)		221,000.00
Add:- LIC Maturity	38,674.00		As per last A/c		
Add: NSC Interest	12,150.00		Land & Building (New)		12,000.00
Add: Interest on IT Refund	996.00		As per last A/c		
Add: Interest on SB	664.00		Furniture & Fixture		14,630.00
			As per last A/c		
Add: Net Profit	1,852,923.00		Tools & Equipments		14,537.00
	5,931,438.00		As per last A/c		
Less:- Drawings	296,850.00	5,634,588.00	Motor Cycle	44,192.00	
			As per last A/c	6,629.00	37,563.00
SECURED LOAN			Less:- Depreciation 15%		
Noth 24 Pgs Co-Oper.			Computer	25,000.00	17,500.00
A & R Dev. Bank Ltd		220,824.00	This Year (19/04/2017)	7,500.00	
			Less: Depreciation 30%		
UN-SECURED LOAN			Household Items		86,000.00
ARUP MUKHERJEE	2,150,000.00		Gold Ornaments		496,300.00
SAMIR BARAN PAUL	2,550,000.00	4,700,000.00	Advance paid for Garage		180,000.00
			Advance paid for Land		300,000.00
CURRENT LIABILITIES & PROVISIONS			CURRENT ASSETS		
A) Current Liabilities			Telephone Deposit		3,000.00
Sundry Creditors		5,070,942.00	As per last A/c		
Advance Received from Party		1,150,000.00	NSC		
Professional Tax Payable		2,500.00	Purchase during 16-17	150,000.00	162,150.00
			Add: Accrued Interest	12,150.00	150,000.00
B) Provision for Tax		548,313.00	Purchase during 17-18		
			Closing Stock		14,889,000.00
			Jay Matadi Construction		
			Loan paid to Paresh Patel		500,000.00
			Cash at Bank		
			Bank of Baroda		
			CA 30850200000276	45,529.00	
			IFSC BARBOMADHYA		
			Allahabad Bank		
			SB 20579640169	1,027.00	46,556.00
			IFSC ALLA0211734		
			Cash in hand		196,931.00
		17,327,167.00			17,327,167.00

As per our report of even date

For SOUMEN & ASSOCIATES

Chartered Accountants

SD/-
 Jaydip GuhaRay
 Partner
 M No. 302025



Place: Kolkata
 Date: 30-10-2018

M/S JAY MATADI CONSTRUCTION
Prop:- Biswajit Mitra
PAN: AFAPM6742G DOB: 26/11/1968
Debigarh No2, P.o. Madhyamgram, North 24Parganas, PIN-700129

Profit & Loss Account for the year ended 31st March, 2018

Particulars	Amount	Particulars	Amount
To Opening Stock	2,156,200.00	By Sales	29,642,059.00
* Opening Work in Progress	25,391,050.00		
* Purchase	7,100,648.00	* Closing Stock	14,889,000.00
* Salary	804,000.00		
* Land Cost	300,000.00		
* Direct Wages	4,006,604.00		
* Lift Equipments Purchase	286,875.00		
* Plumbing Expenses	198,155.00		
* Fencing Allowance	464,260.00		
* Electrical Expenses	453,500.00		
* Municipal Expenses	194,389.00		
* Accomodation	216,530.00		
* Tea & Tiffin	54,623.00		
* Engineer Charges	80,000.00		
* Printing & Stationery	26,436.00		
* Bank Charges	16,589.00		
* Accounting Charges	23,000.00		
* Bank Interest	96,471.00		
* Travelling & Conveyance	84,362.00		
* Postage & Stamp	17,546.00		
* General Expenses	4,956.00		
* Interest on Unsecured Loan	137,000.00		
* Professional Tax	2,500.00		
* Depreciation	14,129.00		
* Provision for IT	548,313.00		
* Net Profit	1,852,923.00		
	44,531,059.00		44,531,059.00

As per our report of even date

Place: Kolkata
 Date: 30-10-2018

For SOUMEN & ASSOCIATES
 Chartered Accountants
 SD/-
 Jaydip GuhaRay
 Partner
 M No. 302025

