

**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).

**Assessment Year  
2017-18**

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

**PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION**

Name: TARAK SINGHA ROY  
 PAN: AWUPS5128D  
 Flat/Door/Block No: 45  
 Name Of Premises/Building/Village: CHETLA  
 Road/Street/Post Office: CHETLA ROAD  
 Area/Locality: CHETLA  
 Town/City/District: KOLKATA  
 State: WEST BENGAL  
 Pin/Zip Code: 700027  
 Form No. which has been electronically transmitted: ITR-J  
 Status: Individual  
 Designation of AO (Ward / Circle): WARD 29(4), KOLKATA  
 Andhaar Number/ Enrollment ID: 979371854050

**COMPUTATION OF INCOME AND TAX THEREON**

E-filing Acknowledgement Number		[157186760070817]		Original or Revised	ORIGINAL
1	Gross Total Income			Date(DD-MM-YYYY)	05-08-2017
2	Deductions under Chapter-VI-A			1	
3	Total Income			2	332851
4	Net Tax Payable			3	29298
5	Interest Payable			3a	303550
6	Total Tax and Interest Payable			4	0
7	Taxes Paid			5	360
	a Advance Tax			6	360
	b TDS	7a	0		
	c TCS	7b	20936		
	d Self Assessment Tax	7c	0		
	e Total Taxes Paid (7a + 7b + 7c + 7d)	7d	0		
8	Tax Payable (6-7e)			7e	30936
9	Refund (7e-6)			8	0
10	Exempt Income			9	20570
	Agriculture			10	
	Others				

**VERIFICATION**

I, **TARAK SINGHA ROY** son/daughter of **LATE PANCHANAN SINGH**, holding Permanent Account Number **AWUPS5128D** 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: *Tarak Singha Roy* Date: 05-08-2017 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
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For Office Use Only  
 Receipt No. Filed from IP address: 103.242.190.51  
 Date  
 Seal and signature of receiving official



AWUPS5128D157186760070817979371854050

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 CTD-CPC will be sent to the e-mail address: [mukey.vvgn@gmail.com](mailto:mukey.vvgn@gmail.com)



# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER				PAN			
Name			TARAK SINGHA ROY			AWUPS5128D	
Flat/Door/Block No		Name Of Premises/Building/Village		Form Number.		ITR-3	
45							
Road/Street/Post Office		Area/Locality		Status		Individual	
CHETLA ROAD		KOLKATA					
Town/City/District		State		Pin/Zip Code		Filed u/s	
KOLKATA		WEST BENGAL		700027		139(1)-On or before due date	
Assessing Officer Details (Ward/Circle)			WARD 29(4), KOLKATA				
e-filing Acknowledgement Number			182469401290919				
COMPUTATION OF INCOME AND TAX THEREON							
1	Gross total income			1	460413		
2	Total Deductions under Chapter-VI-A			2	47786		
3	Total Income			3	412630		
3a	Deemed Total Income under AMT/MAT			3a	412630		
3b	Current Year loss, if any			3b	0		
4	Net tax payable			4	8457		
5	Interest and Fee Payable			5	0		
6	Total tax, interest and Fee payable			6	8457		
7	Taxes Paid	a	Advance Tax	7a	0		
		b	TDS	7b	0		
		c	TCS	7c	0		
		d	Self Assessment Tax	7d	8457		
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	8457		
8	Tax Payable (6-7e)			8	0		
9	Refund (7c-6)			9	0		
10	Exempt Income	Agriculture		10	0		
		Others					

Income Tax Return submitted electronically on 29-09-2019 00:18:31 from IP address 103.52.247.210 and verified by

TARAK SINGHA ROY having PAN AWUPS5128D on 29-09-2019 00:18:31 from IP address

103.52.247.210 using Digital Signature Certificate (DSC)

DSC details: 17511501CN=eMudhra Sub CA for Class 2 Organisation 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



### ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	TARAK SINGHA ROY	PAN	AWUPS5128D
Form No	3CB	Assessment Year	2019-20
e-Filing Acknowledgement Number	182468591290919	Date of e-Filing	29/09/2019

*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](#)

**TARAK SINGHA ROY****PAN : AWUPS5128D DOB : 21-12-1968**Computation of Taxable Income of Tarak Singha Roy, a resident individual, for the Assessment Year  
2019-20, relating to the Previous Year ended on 31st March, 2019.

Amount (Rs.)

**INCOME FROM SALARY :**

Salary received from Chillmck Engineering Pvt. Ltd.		96,000.00	
Less : <u>Deduction U/s. 16(ii)</u>			
Professional Tax	780.00		
<u>Standard Deduction U/s. 16(iia)</u>	<u>40,000.00</u>	<u>40,780.00</u>	55,220.00

**INCOME FROM BUSINESS :**

Net Profit from Proprietary concern M/s. Makersbury			4,00,924.98
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**INCOME FROM OTHER SOURCES :**

Interest on Savings Deposit :			<u>4,268.00</u>
	Gross Total Income Rs.		4,60,412.98

Less : Deduction U/s. 80C :			
i) P. F. Contribution	7,374.00		
ii) School Fees for Son	<u>29,400.00</u>	36,774.00	

Deduction U/s. 80D :			
Medical Premium paid by Cheque		6,744.00	

Deduction U/s. 80TTA :			
Interest on Bank Savings Deposit		<u>4,268.00</u>	<u>47,786.00</u>


Net Income Rs. 4,12,626.98

Rounded off 4,12,630.00

Income Tax on Rs. 4,12,630/-			8,132.00
Add : Education Cess @ 4%			<u>325.00</u>
			8,457.00

Less : Paid Self Assessment Tax			
28.09.2019   BSR : 0014431   SI No. 02952			<u>8,457.00</u>

Payable Nil

  
(TARAK SINGHA ROY)

**NAME**

**MAKERSBURY**

B/45/H/2, Chetla Road,

Kolkata - 700 027.

**STATEMENT OF ACCOUNTS**



**AUDITORS' REPORT**

**FOR THE YEAR / PERIOD ENDED :**

31st March, 2019

2018 - 19

**S. KOLE & ASSOCIATES**

*Chartered Accountants*

141, Lenin Sarani, Kolkata - 700013

M) 9433081095 / 8902752041

e-mail ) kole\_sukumar@yahoo.in

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 (i) OF RULE 6G

We have examined the Balance Sheet as on 31st March, 2019 and the Profit & Loss Account for the period beginning from 10th July 2018 to ending on 31st March, 2019 attached herewith, of MAKERSBURY, of B/45/H/2, Chetla Road, Kolkata - 700 027. ( PAN : AWUPS5128D).

We certify that the Balance Sheet and the Profit & Loss Account are in agreement with the books of accounts maintained at the head office at B/45/H/2, Chetla Road, Kolkata - 700 027. and Branches Nil.

We report the following comments -

- 1) that the Closing Cash In Hand and Stocks were not physically verified by us ;
- 2) that the Closing balance confirmation of Sundry Creditors and Sundry Debtors were considered as certified by the Partners.
- 3) Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.

subject to the above :

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

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

In our opinion and to the best of 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, 2019 ; and
- ii) in the case of the Profit & Loss Account, of the Profit of the Assessee for the year ended on that date.

The Statement of Particulars required to be furnished under Section 44AB is annexed herewith in FORM NO. 3CD.

In our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said FORM NO. 3CD are true and correct.

Dated, 27th September, 2019  
141, Lenin Sarani,  
Kolkata - 700 013.



For S. KOLE & ASSOCIATES  
Firm Registration No. 317067B  
Chartered Accountants

  
(S. Kole)

Proprietor

Membership No. 53168

UDIN : 19053168AAAAA08900

FORM NO. 3CD

[See rule 6 G(2)]

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

PART - A

1. Name of the assessee **MAKERSBURY** (Proprietor : Tarak Singha Roy )
2. Address **B/45/H/2, Chetla Road, Kolkata - 700 027 , West Bengal,**
3. Permanent Account Number (PAN) **AWUPSS128D**
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 any other identification number allotted for the same : **Yes**  
**GSTIN - 19 AWUPSS128D129**
5. Status **Individual ( Proprietary Concern)**
6. Previous year from **1<sup>st</sup> April, 2018 to 31<sup>st</sup> March 2019**
7. Assessment year **2019 - 2020**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted

**Sec. 44AB Clause (e)**  
**PART - B**

9. (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios. : **Not Applicable**
- (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 : **Not Applicable**
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) : **Retail Sale of Other Products n.e.c. (Code 09028) - Supplier of Engineering Products.**
- (b) If there is any change in the nature of business or profession, the particulars of such change. : **No**
11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.: **No.**
- (b) List of books of account maintained and the address at which the books of accounts are kept. :  
**Cash Book including Bank , General Ledger including Sub Ledger, Sales Register, Purchase Register kept at head office at B/45/H/2, Chetla Road, Kolkata - 700 027 , West Bengal,**
- (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.)
- (c) List of books of account and nature of relevant documents examined.  
**Cash Book including Bank, General Ledger including Sub Ledger, Sales Register, Purchase Register, Bills, Memos, Challans, Vouchers, Bank Statement, GST Returns & GST payment Challan.**
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BDA, 44BDD, Chapter XII-G, First Schedule or any other relevant section.): **No.**





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

: Mercantile

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. : No.

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. : Not applicable

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
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(d) Whether any adjustment is required to be made to the profits or loss for complying with the provision of Income Computation and Disclosure Standards notified under Section 145(2): Nil

(e) If answer to (d) above is in the affirmative, give details of such adjustment

Sl. No.	ICDS	Increase in Profit	Decrease in Profit	Net effect
ICDS-I	Accounting Policies	0	0	0
ICDS-II	Valuation of Inventories	0	0	0
ICDS-III	Construction Contracts	0	0	0
ICDS-IV	Revenue Recognition	0	0	0
ICDS-V	Tangible Fixed Assets	0	0	0
ICDS-VI	Changes in Foreign Exchange Rates	0	0	0
ICDS-VII	Governments Grants	0	0	0
ICDS-VIII	Securities	0	0	0
ICDS-IX	Borrowing Cost	0	0	0
ICDS-X	Provisions, Contingent Liabilities and Contingent Assets	0	0	0
	Total	0	0	0

(f) Disclosure as per ICDS :

Sl. No.	ICDS	Discloser
(i) ICDS-I	Accounting Policies	Fundamental accounting assumptions of Going Concern, Consistency and accrual are followed
(ii) ICDS-II	Valuation of Inventories	Inventories are valued at cost or net realizable value whichever is lower using First-In-First-out cost formula. Total carrying amount of Stock Rs. 1,70,000 /-  Note : The entity follows exclusive method of accounting for duties and taxes, yet there is no impact on profits.
(iii) ICDS-III	Construction Contracts	Not Applicable.
(iv) ICDS-IV	Revenue Recognition	For Sale transaction, revenue is recognised at the time of issue of Sale Bill and Challan through which the significant risks and rewards of ownership of the goods transferred to the buyer. For sale of goods, total amount recognized as revenue during the previous year as there was reasonable certainty of its ultimate collection.
(v) ICDS-V	Tangible Fixed Assets	Cost of acquisition of Tangible fixed Assets and expenses incurred upto the date of put to commercial operation of the particular assets is capitalised. Depreciation on Tangible fixed Assets is computed in accordance with the provisions of Income Tax Act, 1961, as amended. The Assessee has no depreciable assets during the previous year.
(vi) ICDS-VII	Governments Grants	Govt. grants are recognized in the year in which the reasonable assurance of receipt of grants is ascertained or recognized in the year in which it is actually received. No Govt. grants or assurance of receipt of such grants was received in the previous year by the assessee.
(vii) ICDS-IX	Borrowing Costs	Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised to the particular qualifying assets. No such borrowing costs incurred by the Assessee during the previous year.
(viii) ICDS-X	Provisions, Contingent Liabilities and Contingent Assets	Provision will be recognized on a present obligation arise as a result of a past event, which has reasonable certainty for outflow of resources and a reliable estimate of the obligation can be made. The assessee has no such obligation to be provided for as on the close of the year. Assessee has not recognized any Contingent Liability and any Contingent Assets at the end of the previous year.



14. (a) Method of valuation of closing stock employed in the previous year. : Cost or Net Realisable Value which ever is lower.

(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: : Nil

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
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15. Give the following particulars of the capital asset converted into stock-in trade: - : Nil

- (a) Description of capital asset;  
 (b) Date of acquisition;  
 (c) Cost of acquisition;  
 (d) Amount at which the asset is converted into stock-in-trade.

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

- (a) the items falling within the scope of section 28; : Nil  
 (b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned; : Nil  
 (c) escalation claims accepted during the previous year; : Nil  
 (d) any other item of income; : Nil  
 (e) capital receipt, if any. : Nil

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: : Nil

Details of property	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil

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

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

19. Amounts admissible under sections:

Section	Amount debited to 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 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.
32AC	Nil	Nil
32AD	Nil	Nil
31AB	Nil	Nil
31ABA	Nil	Nil
35(1)(c)	Nil	Nil



35(1)(ii)	Nil	Nil
35(1)(iii)	Nil	Nil
35(1)(iv)	Nil	Nil
35(2AA)	Nil	Nil
35(2AB)	Nil	Nil
35ABA	Nil	Nil
35ABB	Nil	Nil
35AC	Nil	Nil
35AD	Nil	Nil
35ACA	Nil	Nil
35ACB	Nil	Nil
35ACC	Nil	Nil
35ACD	Nil	Nil
35D	Nil	Nil
35DD	Nil	Nil
35DDA	Nil	Nil
35E	Nil	Nil

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

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

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

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

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

(1) 85 payment to non-resident referred to in sub-clause (1)

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

(i) Date of payment	(ii) Amount of payment	(iii) Nature of payment	(iv) Name and address of the payee
Nil	Nil	Nil	Nil



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

(I)	(II)	(III)	(IV)	(V)	(VI)
Date of payment	Amount of payment	Nature of payment	Name & address of the payee	PAN of the payee, if available	Amount of Tax deducted
Nil	Nil	Nil	Nil	Nil	

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

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

(I)	(II)	(III)	(IV)	(V)
Date of payment	Amount of payment	Nature of payment	PAN of the Payee, if available	Name and address of the payee
Nil	Nil	Nil	Nil	

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

(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)
Date of payment	Amount of payment	Nature of payment	Name & address of the payee	PAN of the Payee, if available	Amount of Tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	

(iii) as payment referred to in sub-clause (ib)

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

Sl. No.	Date of Payment	Amount of payment	Nature of Payment	Name & Address of the payee	PAN of the payee, if available

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

Sl. No.	Date of Payment	Amount of payment	Nature of Payment	Name & Address of the payee	PAN of the payee, if available	Amount of levy deducted	Amount out of deduction, deposited if any

(iv) fringe benefit tax under sub-clause (ic) [Wherever applicable] : Nil

(v) wealth tax under sub-clause (IIa) : Nil

(vi) royalty, licence fees, service fees etc. under sub-clause (iib) : Nil

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

(I)	(II)	(III)
Date of payment	Amount of payment	Name and address of payee
Nil	Nil	Nil

(viii) payment to PF/other fund etc. under sub-clause (iv) : Nil

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

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

Sl. No.	Particulars	Sec.	Amount debited to P & L A/c.	Amount Admissible	Amount Inadmissible	Remarks

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

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : Yes



Sr.No.	Date of payment	Nature of payment	Amount	Name and Permanent 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);

: Yes

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
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(e) provision for payment of gratuity not allowable under section 40A(7); : Nil  
 (f) any sum paid by the assessee as an employer not allowable under section 40A(9); : Nil  
 (g) particulars of any liability of a contingent nature; : Nil  
 (h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; : Nil  
 (i) amount inadmissible under the proviso to section 36(1)(iii). : Nil

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

23. Particulars of payments made to persons specified under section 40A(2)(b). : Nil

Sl. No.	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment made (Amount)
	Nil				

24. Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC. : Nil

25. Any amount of profit chargeable to tax under section 41 and computation thereof. : Nil

26. In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-

(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was : Nil

(a) paid during the previous year;  
 (b) not paid during the previous year;

(B) was incurred in the previous year and was

(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1); : Nil

Section	Nature of Liability	Amount	Date of payment
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b) not paid on or before the aforesaid date: : Nil

Sl. No.	Section	Nature of Liability	Amount
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(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.)

Collection and corresponding payment of GST passed through the Profit & 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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit (ITC) in the accounts.

CENVAT/ITC	AMOUNT	TREATMENT IN PROFIT & LOSS/ ACCOUNTS
Opening Balance	Nil	



Credit Availed	16,86,175.30	IGST, CGST & SGST input paid on Purchase debited to the Profit & Loss A/c.
Credit Utilised	15,13,501.30	Input credit adjusted towards IGST, CGST & SGST Liability payable on sales credited to the Profit & Loss Account
Closing/ Outstanding Balance	1,72,674.00	Excess CGST & SGST Input credited to Profit & Loss for carry forward to Balance Sheet Asset side for utilization in next financial year.

(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.: Nil

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii-a), if yes, please furnish the details of the same. : 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. : 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 ? : No

(b) If yes, please furnish the following details : SI No. Nature of Income Amount

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 ? : No

(b) If yes, please furnish the following details : SI No. Nature of Income Amount

30. Details of any amount borrowed on hundi or any amount due thereon (Including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] : Nil

A(a) Whether primary adjustment to transfer price, as referred to sub-section (1) of section 92 CE, has been made during the previous year. : No

(b) If yes, please furnish the following details

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B : No

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause abeyance till 31.03.2020)

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 : : Yes

Name of the lender or depositor	Address of the lender or depositor	Permanent Account No.	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 a payee cheque or a 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
Anil Kumar Paul	23, S. N. Roy Road, Kolkata - 700033	ABLPP6667R	35,00,000/-	NO	35,00,000/-	Yes by Cheque	Account Payee Cheque
Debashish Ghosh	120, Batabhanga Lane, Patuli, Kolkata - 700 047	ABLPP6897244	1,00,000/-	NO	1,00,000/-	Yes by Cheque	Account Payee Cheque



\*(These particulars needs 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) Particulars of each specified sum in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year : NIL

Sl. No.	Name of the Person from Whom specified Sum is received	Address of the person from whom specified sum is received	Permanent Account No. (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum take 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.)

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	PAN (if available with the assessee) of the payer	Nature of transaction	Amount of receipt	Date of receipt
	NIL					

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 account payee bank draft, during the previous year.

S. No.	Name of the payer	Address of the Payer	PAN (if available with the assessee) of the payer	Amount of receipt
	NIL			

b(c) 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, 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 Payee	Address of the Payee	PAN (if available with the assessee) of the payee	Nature of transaction	Amount of Payment	Date of Payment
	NIL					

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, otherwise made by a cheque or bank draft not being an account payee cheque or account payee bank draft, during the previous year.

S. No.	Name of the Payee	Address of the Payee	PAN (if available with the assessee) of the payee	Nature of transaction	Amount of Payment	Date 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. 2095(G) dated 2<sup>nd</sup> July, 2017

(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 :-

Sl. 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 made by an account payee cheque or an account payee bank draft



Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(b) Whether the assessee has required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details : 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
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(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: No

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
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35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded : Not available

Particulars	Unit of measurement	Opening stock	Purchase during the year	Sales during the year	Closing Stock	Shortage/excess, if any
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(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products : Not applicable

A. Raw Materials :

Opening stock	Purchase 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
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B. Finished products/by- products :

Particulars	Opening stock	Purchase during the year	Quantity manufactured during the previous year	Sales during the year	Closing Stock	Shortage/excess, if any
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36. In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- Not Applicable

- total amount of distributed profits;
- amount of reduction as referred to in section 115-O(1A)(i);
- amount of reduction as referred to in section 115-O(1A)(ii);
- total tax paid thereon;
- dates of payment with amounts.

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. : No.

(b) If yes, please furnish the following details : Amount received (in Rs.) Date of receipt

37. Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. No





38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. : No
39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, as may be reported/identified by the auditor? : No

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
1.	Total turnover of the assessee	1,00,00,096	N.A.
2.	Gross profit/turnover	7,41,377/1,00,00,096 = 7.41%	N.A.
3.	Net profit/turnover	4,00,925/1,00,00,096 = 4.01%	N.A.
4.	Stock-in-trade/turnover	1,70,000/1,00,00,096 = 1.70%	N.A.
5.	Material consumed/finished goods produced	N.A.	N.A.

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

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings. : Nil

Sl. No.	Financial Year to which demand/refund relates to	Name of Other Tax laws	Type of (Demand raised/Refund received)	Date of Demand raised/Refund received	Amount	Remarks

42. (a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B. : No

If yes, please furnish

S. No.	Income Tax Dept. Reporting Entity Identification No.	Type of form	Due date for furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported

43. (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 288 : No

SIGNED IN FAVOR OF OUR REPORT OF EVEN DATE IN FORM NO. 3CB

For S. KOLE & ASSOCIATES  
Firm Regn. No. 317067E  
Chartered Accountants



Name : (S. KOLE)

Proprietor (Mem. No. 53168)

Address : 141, Lenin Sarani, Kolkata - 700 013  
UDIN :19053169AAAAAU6909

Place : Kolkata  
Date : 27th September, 2019

Notes : 1. \*This Form has to be signed by the person competent to sign Form No. 3CA or Form No. 3CB, as the case may be.



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**MAKERSBURY**  
 B/45/H/2, Chetla Road, Kolkata - 700 027.  
**BALANCE SHEET AS AT 31ST MARCH, 2019**

Liabilities	Amount Rs.	Assets	Amount Rs.
<b>CAPITAL ACCOUNT:</b>		<b>CURRENT ASSETS:</b>	
Capital Introduced	29,60,000.00	<b>STOCK - IN - TRADE</b>	
Add:		(As taken, valued and certified by Proprietor)	1,70,000.00
Net Profit during the year	<u>4,00,924.98</u>	<b>SUNDRY DEBTORS</b>	
	33,60,924.98	(Unsecured, considered good)	25,18,173.90
Less: Drawings	<u>2,95,000.00</u>	<b>ADVANCE TO SUPPLIERS:</b>	
	30,65,924.98	(Recoverable in cash or in kind or for value to be received)	5,07,979.88
<b>UNSECURED LOAN:</b>		<b>CASH - AT - BANK</b>	
Loan from A. K. Paik	10,00,000.00	In Current Account with Axis Bank, Chetla Br.	
Loan from D. Ghosh	<u>1,00,000.00</u>	A/c. No. 918020066286420	11,30,931.00
	11,00,000.00	<b>CASH - IN - HAND</b>	
<b>CURRENT LIABILITIES:</b>		(As certified by Proprietor)	65,835.00
<b>SUNDRY CREDITORS</b>	1,57,680.00	<b>CGST INPUT</b>	81,007.00
<b>ADVANCE FROM CUSTOMERS</b>	2,11,988.80	<b>SGST INPUT</b>	91,667.00
<b>LIABILITY FOR EXPENSES</b>	30,000.00		
	<u>45,65,593.78</u>		<u>45,65,593.78</u>

SIGNIFICANT ACCOUNTING POLICIES & NOTES  
 ON ACCOUNTS - Schedule 1.  
 (forming an integral part of the Balance Sheet)

This is the Balance Sheet referred to in our report of even date in FORM NO. 3CB  
 For S. KOLE & ASSOCIATES  
 Firm Registration No. 317867R  
 Chartered Accountants

Dated, 27th September, 2019

141, Lenin Sarani, Kolkata - 700 013.



*(Signature)*

(S. Kole)  
 Proprietor

Mem. No. 053168

**UDIN :19053168AAAAAU8909**

*(Signature)*

**MAKERSBURY**

B/45/H/2, Chetla Road, Kolkata - 700 027.

**PROFIT & LOSS ACCOUNT FOR THE YEAR PERIOD FROM 10.07.2018 TO 31.03 2019**

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Purchase :		By Sales :	
GST State Purchase	92,74,562.56	IGST Sales	2,31,000.00
IGST Purchase	<u>1,02,000.00</u>	GST State Sales	<u>97,69,096.02</u>
	93,76,562.56		1,00,00,096.02
Less : Return	<u>7,200.00</u>	By IGST Received on Sales	41,580.00
To Unregistered Purchase	11,500.00	By CGST Received on Sales	7,83,829.54
To IGST Paid on Purchase	18,360.00	By SGST Received on Sales	7,83,829.54
To CGST Paid on Purchase (net)	8,33,907.65		
To SGST Paid on Purchase (net)	8,33,907.65	By CGST Input C/f	81,007.00
To Carriage & Transportation Charges	47,736.00	By SGST Input C/f	91,667.00
To CGST paid	45,094.00		
To SGST paid	<del>45,094.00</del>	By Closing Stock	1,70,000.00
To IGST paid	3,870.00		
To Gross Profit C/d	7,41,377.24		
	<u>1,19,52,009.10</u>		<u>1,19,52,009.10</u>
To Salary to Staff	1,62,000.00	By Gross Profit B/d	7,41,377.24
To Printing & Stationery	15,360.00		
To Telephone Charges	12,330.00		
To Trade Licence	300.00		
To Bank Charges	1,593.00		
To Tea & Tiffin Expenses	8,950.00		
To Conveyance	14,570.00		
To Entertainment Expenses	12,500.00		
To General Charges	30,149.26		
To Delivery & Cartage Outward	50,700.00		
To Accounting Charges	20,000.00		
To Audit Fees	12,000.00		
To Net Profit			
- transferred to Capital Account	4,00,924.98		
	<u>7,41,377.24</u>		<u>7,41,377.24</u>

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS - Schedule 1.**

(forming an integral part of the Profit & Loss Account)

This is the Profit & Loss Account referred to in our report of even date in FORM NO. 3CB For S. KOLE & ASSOCIATES

Firm Registration No. 317067E

Chartered Accountants



Dated, 27th September, 2019

141, Lenin Sarani, Kolkata - 700 013

(S. Kole)  
Proprietor

Mem. No. 053168

UDIN : 19053168AAAAAUB009

*Engla Bar...*

MAKERSBURY

B/45/H/2, Chetla Road, Kolkata - 700 027.

SCHEDULE : 1.

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS AS AT 31ST MARCH, 2019

SIGNIFICANT ACCOUNTING POLICIES :

1. BASIS OF FINANCIAL STATEMENTS : The Financial Statements are prepared under the historical cost convention in accordance with the generally accepted accounting principles.
2. INVENTORIES : Inventories are valued at cost or market price whichever is lower.
3. DEBTORS : Debtors are stated at Book Value.
4. TREATMENT OF RETIREMENT BENEFITS :  
Gratuity and other retirement benefits are to be accounted for as and when paid. No provisions made for the same in the accounts.
5. BASIS OF ACCOUNTING : All income and expenditure items having a material bearing on the financial statements are recognised on accrual basis.

NOTES ON ACCOUNTS

1. Letters confirming the balances appearing under the heads Sundry Debtors and Sundry Creditors being not yet obtained from the parties, could not be produced to the Auditors for their verification.
2. Internal vouchers have been relied upon wherever external evidences were not available.



*[Handwritten signature]*