

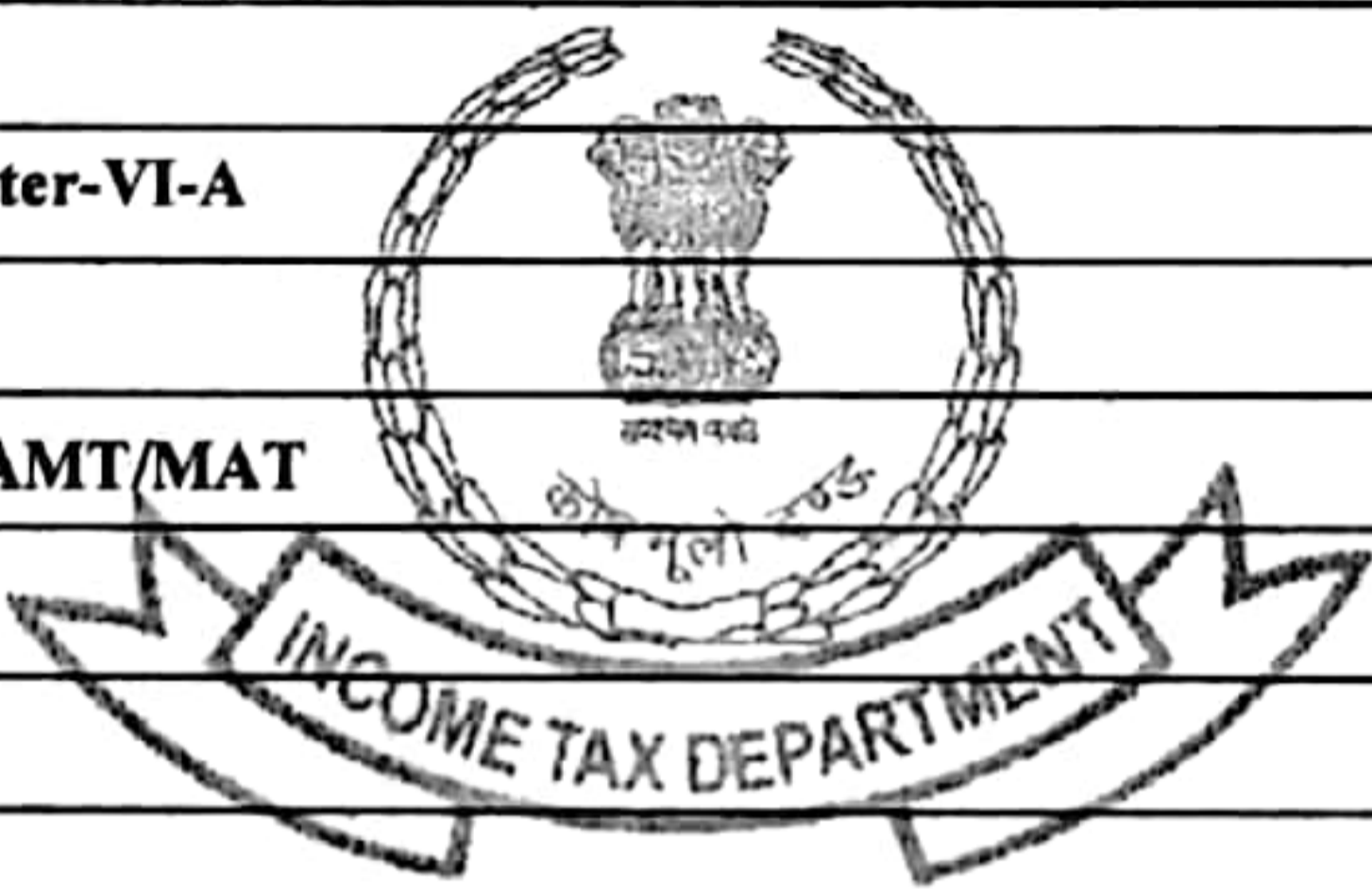
# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	BISWAS INFRACON LLP			AASFB5900A		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-5	
	128	GOBINDPUR				
	Road/Street/Post Office	Area/Locality		Status Firm		
	RAGHUNATHPUR	BASIRHAT				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	NORTH 24 PGS	WEST BENGAL	743428	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)		WARD 43(1), KOLKATA			
	e-filing Acknowledgement Number		246957381311019			

COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	43087550
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	43087550
	3a	Deemed Total Income under AMT/MAT			3a	43087550
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	15056514
	5	Interest and Fee Payable			5	301926
	6	Total tax, interest and Fee payable			6	15358440
	7	Taxes Paid	a	Advance Tax	7a	16000000
			b	TDS	7b	2928
c			TCS	7c	0	
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	16002928	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	644490	
10	Exempt Income	Agriculture		10		
		Others				



Income Tax Return submitted electronically on 31-10-2019 22:24:54 from IP address 122.176.30.132 and verified by BARIK BISWAS having PAN AHYPB7479F on 31-10-2019 22:24:54 from IP address 122.176.30.132 using Digital Signature Certificate (DSC)

DSC details: 17579980CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



M/S BISWAS INFRACON LLP  
VIII - 128 GOBINDAPUR GOBINDAPUR, RAGHUNATHPUR  
24 PGS NORTH - 743 428, WEST BENGAL, INDIA

**COMPUTATION OF TOTAL INCOME & TAX LIABILITY**

Previous Year : 2018-19

Assessment Year : 2019-20

	Particulars	Rs.	Rs.
A.	<b>Income from Business</b>		
	As per Profit & Loss Account	43,087,550.52	
	<b>Add : Inadmissible Expenses :-</b>		
	Depreciation as per Companies Act, 2013	-	
		43,087,550.52	
	<b>Less : Admissible Expenses :-</b>		
	Depreciation as per Income Tax Act, 1961	-	
	<b>Business Income/Loss</b>	43,087,550.52	43,087,550.52
B.	<b>Income from Capital Gain</b>		NIL
C.	<b>Income from Other Source</b>		NIL
	<b>Gross Total Income/Loss</b>		43,087,550.52
	<b>Less : Deduction under Chapter VI-A</b>	NIL	NIL
	<b>Net Income/Loss (Rounded off)</b>		43,087,551.00
	Income Tax @ 29%		12,926,265.30
	Mat @ 18.5% on Book Profit u/s 115jb		1,551,151.84
	Add : Surcharge		579,097.00
	Add : Secendary & Higher Education Cess @ 4%		15,056,514.00
	Add : interest u/s		
	234 A	-	
	234B	-	
	234C	301,926.00	301,926.00
	Total Income Tax Payable		15,358,440.00
	Rounded Off U/s. 288B		15,358,440.00
	<b>Less :</b>		
	Advance Tax	16,000,000.00	
	TDS	2,928.00	
	Self Assessment Tax Paid	-	16,002,928.00
	<b>Balance Tax Refundable</b>		<b>(644,490.00)</b>

*Baich 18/11/19*



**M/S BISWAS INFRACON LLP**  
**VIII - 128 GOBINDAPUR GOBINDAPUR, RAGHUNATHPUR**  
**24 PGS NORTH - 743 428, WEST BENGAL, INDIA**

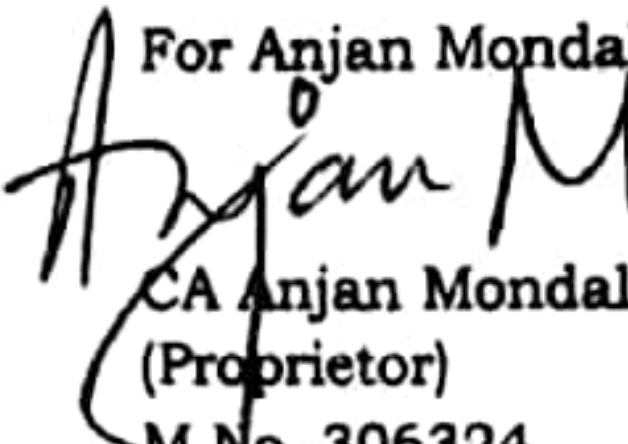
**PART I - FORM OF BALANCE SHEET**

**BALANCE SHEET AS ON 31-03-2019**

(in ₹)

Particulars	Note No.	31st March, 2019	31st March, 2018
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Partners' funds</b>			
(a) Fixed Contribution	1	200,000.00	200,000.00
(b) Current Contribution	2	212,015,978.33	520,347.44
(c) Reserves and surplus		-	
<b>2 Share application money pending allotment</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	288,950,000.00	2,500,000.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long Term Liabilities			
(d) Long-term provisions			
<b>4 Current liabilities</b>			
(a) Short-term borrowings	4	-	63,339,495.00
(b) Trade payables			
(A) Total Outstanding dues of Micro Enterprises and Small Enterprises; and			
(B) Total Outstanding dues of Creditors Other than Micro Enterprises and Small Enterprises;	5	9,298,902.39	592,573.00
(c) Other current liabilities	6	1,290,300.00	1,143,000.00
(d) Short-term provisions	7	15,056,514.00	613,000.00
<b>TOTAL</b>		<b>526,811,694.71</b>	<b>68,908,415.44</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets			
(i) Tangible assets	8	864,313.15	-
(ii) Intangible assets		-	61,913,000.00
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	9	43,050,000.00	
(c) Deferred tax assets (net)			
(d) Long-term loans and advances	9A	30,602,819.61	2,572,822.00
(e) Other Non-Current Assets			
<b>2 Current assets</b>			
(a) Current investments			
(b) Inventories	10	338,808,128.27	1,246,127.72
(c) Trade receivables	11	28,880,031.00	-
(d) Cash and cash equivalents	12	52,218,727.57	2,901,858.50
(e) Short-term loans and advances	13	15,000,000.00	27,884.00
(f) Other current assets	14	17,387,675.11	246,723.22
<b>TOTAL</b>		<b>526,811,694.71</b>	<b>68,908,415.44</b>

See accompanying notes to the financial statements in terms of our report attached

For Anjan Mondal.  
  
 CA Anjan Mondal  
 (Proprietor)  
 M.No. 306324



BISWAS INFRACON LLP



DESIGNATED PARTNER  
 BARIK BISWAS      FARIDA BEGUM BISWAS  
 DIN - 06416503      DIN - 06756207

Place : Kolkata  
 Date :



**M/S BISWAS INFRACON LLP**  
**VIII - 128 GOBINDAPUR GOBINDAPUR, RAGHUNATHPUR**  
**24 PGS NORTH - 743 428, WEST BENGAL, INDIA**

**PART II - FORM OF STATEMENT OF PROFIT AND LOSS**

**PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31.03.2019**

( in ₹ )

Particulars	Refer Note No.	31st March, 2019	31st March, 2018
I. Revenue from operations	15	509,296,326.87	
II. Other income	16	21,035,837.60	
<b>III. Total Revenue (I + II)</b>		<b>530,332,164.47</b>	
IV. Expenses:			
Cost of materials consumed	17	711,337,864.75	1,246,127.72
Purchases of Stock-in-Trade			
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	18	(337,562,000.55)	(1,246,127.72)
Employee benefits expense	19	324,000.00	-
Finance costs	20	118,050.92	186,862.50
Depreciation and amortization expense	8	319,847.99	-
Other expenses	21	112,706,850.84	25,000.06
Total expenses		487,244,613.95	211,862.56
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>43,087,550.52</b>	<b>(211,862.56)</b>
VI. Exceptional items			
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>43,087,550.52</b>	<b>(211,862.56)</b>
VIII. Extraordinary Items			
<b>IX. Profit before tax (VII- VIII)</b>		<b>43,087,550.52</b>	<b>(211,862.56)</b>
X Tax expense:			
(1) Current tax		15,056,514.00	-
(2) Deferred tax ( as per P/L)		-	-
(3) Provisions for earlier years		-	-
<b>TOTAL</b>		<b>15,056,514.00</b>	<b>-</b>
<b>XI Profit (Loss) for the period from continuing operations (VII- VIII)</b>		<b>28,031,036.53</b>	<b>(211,862.56)</b>
XII Profit/(loss) from discontinuing operations			
XIII Tax expense of discontinuing operations			
<b>XIV Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)</b>			
<b>XV Profit (Loss) for the period (XI + XIV)</b>		<b>28,031,036.53</b>	<b>(211,862.56)</b>

See accompanying notes to the financial statements in terms of our report attached

For Anjan Mondal.

CA Anjan Mondal  
(Proprietor)  
M.No. 306324



Place : Kolkata  
Date :

BISWAS INFRACON LLP

*Barik Biswas*

DESIGNATED PARTNER

BARIK BISWAS      FARIDA BEGUM BISWAS  
DIN - 06416503      DIN - 06756207



Details of Partners Fixed & Current Contribution in the company

1A Partners Fixed Contribution

Partners Details	Profit & (Loss) Sharing ratio for the Period	Opening Balance as at 1st April, 2018	Addition During The Period	Withdrawals During the period	Closing Balance As at 31st March. 2019
Barik Biswas [ Designated Partner ]	50.00	100,000.00	-	-	100,000.00
Farida begum Biswas [ Designated Partner ]	50.00	100,000.00	-	-	100,000.00
	<b>100.00</b>	<b>200,000.00</b>	-	-	<b>200,000.00</b>

1B Partners Current Contribution

Partners Details	Profit & (Loss) Sharing ratio for the Period	Opening Balance as at 1st April, 2018	Addition During The Period	Withdrawals During the period	Profit & (Loss) During the Year.	Closing Balance As at 31st March. 2019
Barik Biswas [ Designated Partner ]	50.00	226,278.72	217,444,687.10	24,980,092.74	14,015,518.26	206,706,391.34
Farida begum Biswas [ Designated Partner ]	50.00	294,068.72	-	9,000,000.00	14,015,518.26	5,309,586.98
	<b>100.00</b>	<b>520,347.44</b>	<b>217,444,687.10</b>	<b>33,980,092.74</b>	<b>28,031,036.53</b>	<b>212,015,978.33</b>

BISWAS INFRACON LLP

*Barik Biswas*

DESIGNATED PARTNER

BARIK BISWAS FARIDA BEGUM BISWAS  
DIN - 06416503 DIN - 06756207





Reserves & Surplus	31st March 2019	31st March 2018
	Amount [₹]	Amount [₹]
<b>a. Capital Reserves</b>		
Opening Balance		
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	-	-
<b>b. Capital Redemption Reserve</b>		
Opening Balance		
(+) Current Year Transfer		
(-) Written Back in Current Year		
Closing Balance	-	-
<b>c. Securities Premium Account</b>		
Opening Balance		
Add : Securities premium credited on Share issue		
Less : Premium Utilised for various reasons	-	-
Premium on Redemption of Debentures		
For Issuing Bonus Shares		
Closing Balance	-	-
<b>d. Debenture Redemption Reserve</b>		
Opening Balance		
(+) Current Year Transfer		
(-) Written Back in Current Year		
Closing Balance	-	-
<b>e. Revaluation Reserve</b>		
Opening Balance		
(+) Current Year Transfer		
(-) Written Back in Current Year		
Closing Balance	-	-
<b>f. Share Options Outstanding Account</b>		
Opening Balance		
(+) Current Year Transfer		
(-) Written Back in Current Year		
Closing Balance	-	-
<b>g. Other Reserves (Specify the nature and purpose of each)</b>		
Opening Balance		
(+) Current Year Transfer		
(-) Written Back in Current Year		
Closing Balance	-	-
<b>h. Surplus</b>		
Opening balance	(211,862.56)	
(+) Net Profit/(Net Loss) For the current year	28,031,036.53	(211,862.56)
	27,819,173.97	
(-) Distributed to Partners	-	
<b>Closing Balance</b>	<b>27,819,173.97</b>	<b>(211,862.56)</b>

BISWAS INFRACON LLP



Barik Biswas

DESIGNATED PARTNER

BARIK BISWAS FARIDA BEGUM BISWAS  
DIN - 06416503 DIN - 06756207



NOTE 3

Long term Borrowings	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
(i) Other Long-term Liabilities shall be classified as:		
(a) Others Long-term Borrowings	288,950,000.00	2,500,000.00
<b>Total</b>	<b>288,950,000.00</b>	<b>2,500,000.00</b>

NOTE 4

Short-Term Borrowings	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
(i) Short-term borrowings shall be classified as:		
(a) Loans and advances from related parties;	-	63,339,495.00
<b>Total</b>	<b>-</b>	<b>63,339,495.00</b>

NOTE 5

Trade Payable	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
Trade Payable	9,298,902.39	592,573.00
<b>Total</b>	<b>9,298,902.39</b>	<b>592,573.00</b>

NOTE 6

Other Current Liabilities	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
The amounts shall be classified as:		
a. Received in advance i. As per Annexure	1,290,300.00	1,143,000.00
<b>Total</b>	<b>1,290,300.00</b>	<b>1,143,000.00</b>

NOTE 7

Short Term Provisions	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
The amounts shall be classified as:		
(a) Others i. Provision For Income Tax	15,056,514.00	613,000.00
<b>Total</b>	<b>15,056,514.00</b>	<b>613,000.00</b>

BISWAS INFRACON LLP



Barik Biswas

DESIGNATED PARTNER

BARIK BISWAS FARIDA BEGUM BISWAS  
DIN - 06416503 DIN - 06756207



## NOTE 9

Non-current Investments	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
i) Non-current Investments	43,050,000.00	-
<b>Total</b>	<b>43,050,000.00</b>	<b>-</b>

## NOTE 9A

Long-Term Loans & Advances	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
(i) Long-term loans and advances shall be classified as:		
(a) Security Deposits	-	2,058,100.00
(b) Advance Income-tax [ Net of Provisions ]		
i. Advance Income Tax Paid	-	500,000.00
(c) Other loans and advances (specify nature)		
i. Advance to Party	30,602,819.61	14,722.00
<b>Total</b>	<b>30,602,819.61</b>	<b>2,572,822.00</b>

## NOTE 10

Inventories	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
(i) Inventories shall be classified as:		
(a) Stock-in-trade (in respect of goods acquired for trading)	338,808,128.27	1,246,127.72
<b>Total</b>	<b>338,808,128.27</b>	<b>1,246,127.72</b>

## NOTE 11

Trade Receivables	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
Unsecured and considered good	28,880,031.00	-
<b>Total</b>	<b>28,880,031.00</b>	<b>-</b>

## NOTE 12

Cash and Cash Equivalents	31st March 2019	31st March 2018
	Amount [ ₹ ]	Amount [ ₹ ]
(i) Cash and cash equivalents shall be classified as:		
(a) Balances with banks		
i. Bank of Baroda [ C.A. - 34860200000599 ]	278,036.00	111,358.50
ii. Axis Bank [ C.A. - 918020027489006 ]	15,132,768.48	
iii. ICICI Bank [ C.A. - 91405500575 ]	26,787,922.09	
iv. Allahabad Bank [ C.A. - 50439507317 ]	278,036.00	
v. Bank of Baroda	8,868,930.49	
(b) Cheques, drafts on hand		
(c) Cash on hand	873,034.51	980,000.00
(ii) Balances with banks against guarantees, shall be disclosed separately.	-	1,810,500.00
<b>Total</b>	<b>52,218,727.57</b>	<b>2,901,858.50</b>

Bank guarantees issued for Burdwan Site Project in the tune of Rs. 18,10,500.00

BISWAS INFRACON LLP



*Barik Biswas*

DESIGNATED PARTNER

BARIK BISWAS FARIDA BEGUM BISWAS  
DIN - 06416503 DIN - 06756207



NOTE 8

Depreciation as per Income Tax Act, 1961

Sl. No.	Description of Assets	GROSS BLOCK				DEPRECIATION			NET BLOCK		Rate of Depreciation	
		Cost As On March 31,2018 ₹	Addition During the year ₹		Disposal During the year ₹	Cost As On March 31,2019 ₹	As On March 31,2018 ₹	For the year ₹	Total As On March 31,2019 ₹	As On March 31,2018 ₹		As On March 31,2019 ₹
			Less Than 180 Days	More Than 180 Days								
1	Computer & Peripherals	-	-	657,878.51	-	657,878.51	-	263,151.40	263,151.40	-	394,727.11	40.00%
2	Electric Goods	-	-	33,710.00	-	33,710.00	-	5,056.50	5,056.50	-	28,653.50	15.00%
3	Furniture	-	-	444,916.25	-	444,916.25	-	44,491.63	44,491.63	-	400,424.63	10.00%
4	LED TV	-	-	47,656.38	-	47,656.38	-	7,148.46	7,148.46	-	40,507.92	15.00%
<b>Total</b>		-	-	<b>1,184,161.14</b>	-	<b>1,184,161.14</b>	-	<b>319,847.99</b>	<b>319,847.99</b>	-	<b>864,313.15</b>	
1	Land & Land Development	A	61,913,000.00	225,623,948.00	17,820,034.00	-	305,356,982.00	-	-	-	305,356,982.00	0.00%

*Bank Mmm*

