

AUDITOR'S REPORT

We have examined and audited the Balance Sheet as at 31<sup>st</sup> March, 2018 and Trading, Profit & Loss Account for the year ended on that date (enclosed) of M/S. SWARUP CONSTRUCTION, Prop: SWARUP BARDHAN at A/69, Baghajatin, Regent Estate, Kolkata- 700 092. Having PAN : APHPB 1264 R.

We certify that the Balance Sheet and the Profit & Loss Account are in agreement with the books of accounts placed before us.

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 purpose of our audit;
- b) In our opinion, proper books of accounts and other records as required for the purpose of the audit have been kept by the Concern so far as it appears from our examination of the same;
- c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view-
  - i) In the case of the Balance Sheet, of the state of affairs of the Concern as on 31<sup>st</sup> March, 2018 and
  - ii) In the case of the Trading and Profit & Loss Account of the profit of the Concern for the year ended on that date;
- d) The Balance Sheet and the Trading and Profit & Loss Account referred to in this Report are in agreement with the books of accounts and other records.

*Swarup Bardhan*



For ANAL BASU & CO.  
Chartered Accountants

*Anal Basu*  
(ANAL BASU)  
Proprietor  
Mem. No. - 057774  
*20/07/18*

# SWARUP BARDHAN

Proprietor of.: M/S. SWARUP CONSTRUCTION  
A/69, Baghajatin, P.O.: Regent Estate,  
Kolkata- 700 092

## COMPUTATION OF INCOME TAX

Accounting Year: 2017-2018

Assessment Year: 2018-2019

Ward: 53(4)/KOL.

PAN: APHPB1264R.

Fathe's Name: Swapan Bardhan

Date of Birth: 10/07/1974

	<u>Amount (Rs.)</u>
<u>Income from Business / profession:</u>	
Net Profit as per Profit & Loss Account.	562378.00
Add: <u>Income from other sources:</u>	<u>265607.00</u>
GROSS TOTAL INCOME	827985.00
Less: <u>Deduction U/s. 80C.</u>	<u>150000.00</u>
<u>TOTAL INCOME</u>	677985.00
Rounded off U/s. 288A	677990.00
Less: Basic Exemption	<u>250000.00</u>
<u>TAXABLE INCOME</u>	427990.00
Tax on above	48098.00
Less: TDS Against Form 26AS	<u>26561.00</u>
<u>TOTAL TAX PAYABLE</u>	21537.00
Add: Education cess @3%	<u>646.00</u>
<u>TOTAL TAX PAYABLE</u>	22183.00

*Swapan Bardhan*

## M/S. SWARUP CONSTRUCTION

Proprietor.: Swarup Bardhan  
A/69, Baghajatin, P.O.: Regent Estate,  
Kolkata- 700 092

### TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock	972600.00	By Sales of Residential Flats	14001560.00
To Contractual Fees for land	5571300.00	By Closing Work in progress	425850.00
To Purchase	5264980.00		
To Labour Charges	786017.00		
To Gross Profit c/d	1832513.00		
(Tfd. to P/L A/c.)			
	14427410.00		14427410.00
To Salary	252000.00	By Gross Profit b/d	1832513.00
To Consultancy Charges	205100.00		
To Advertisement Expenses	19521.00		
To Printing & Stationary	3125.00		
To Commission Paid	295800.00		
To Telephone & communication	51428.00		
To Travelling & Conveyance	72315.00		
To Electric Charges	19825.00		
To Rates & Taxes	10254.00		
To Petrol Expenses	54250.00		
To General Expences	79250.00		
To Accounting Charges	7500.00		
To Tea & Refreshment	25635.00		
To Puja Expenses	35428.00		
To Hire Charges of Machinery	62850.00		
To Repairs & Maintenance	18540.00		
To Depreciation Account	57314.00		
(Seperately treated on Fixed Assets)			
To NET PROFIT	562378.00		
(Tfd. to Proprietor's Capital A/c.)			
	1832513.00		1832513.00

Swarup Bardhan



**For ANAL BASU & CO.**  
Chartered Accountants

ANAL BASU  
Proprietor  
Mem. No.- 057774

20/07/18

# M/S. SWARUP CONSTRUCTION

Proprietor.: Swarup Bardhan  
A/69, Baghajatin, P.O.: Regent Estate,  
Kolkata- 700 092

## BALANCE SHEET AS AT 31ST MARCH, 2018

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
<u>PROPRIETOR'S CAPITAL ACCOUNT:</u>			<u>FIXED ASSETS:</u>		
As per last A/c.	2923313.00		<u>LAND &amp; BUILDING:</u>		
Add: Net Profit (Tfd. from P/L A/c.)	562378.00		As per last A/c.	1141240.00	
	<u>3485691.00</u>		Add: Addition	210000.00	1351240.00
Less: Drawings	<u>250000.00</u>	3235691.00	<u>FURNITURE &amp; FIXTURE:</u>		
			As per last A/c.	192069.00	
<u>CURRENT LIABILITIES:</u>			Less: Dep. @ 15%	<u>28810.00</u>	163259.00
<u>Sundry Creditors</u>		248750.00	<u>ELECTRICAL EQUIPMENTS:</u>		
(Against Purchase)			As per last A/c.	97479.00	
			Less: Dep. @ 15%	<u>14622.00</u>	82857.00
<u>LIABILITIES FOR EXPENSES:</u>		54200.00	<u>TOOLS &amp; EQUIPMENTS:</u>		
			As per last A/c.	92548.00	
			Less: Dep. @ 15%	<u>13882.00</u>	78666.00
			<u>CURRENT ASSETS:</u>		
			<u>WORK-IN-PROGRESS</u>		425850.00
			<u>Sundry Debtors:</u>		652000.00
			<u>CASH AT BANK:</u>		
			With Bank of Baroda		
			A/c. No: 38300100001107		21385.89
			With Indian Overseas Bank		
			A/c/ No: 219401000000630		702970.22
			&		
			<u>CASH IN HAND:</u>		60412.89
		<u>3538641.00</u>			<u>3538641.00</u>

Swarup Bardhan



**For ANAL BASU & CO.**  
Chartered Accountants

*Anal Basu*  
(ANAL BASU)  
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