

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 APEX REALTY BIMALA APARTMENT, 28 PATUATOLA LANE, KHARDAH, KOLKATA, WEST BENGAL, 700115 AAWFA9689B.
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 28 PATUATOLA LANE, KHARDAH, KOLKATA, WEST BENGAL-700115. and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:  
(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	Proper stock records are not maintained by the assessee.	THE ASSESSEE MAINTAINS STOCK RECORDS OF BUILDING MATERIALS FOR VARIOUS PROJECTS BUT NOT PROPERLY. IT IS EXPLAINED TO US THAT BUILDING MATERIALS PURCHASED ARE CONSUMED FOR CONSTRUCTION OF FLATS AND SHPOS IMMEDIATELY AND THEREFORE STOCK MAINLY LIES IN WORK-IN-PROGRESS MODE. THEREFOUR IT IS NOT POSSIBLE FOR US TO GIVE QUANTITATIVE DETAILS OF BUILDING MATERIALS PURCHASED AND CONSUMED.
2	Others.	THE ASSESSEE IS A PROPERTY DEVELOPER ON JOINT VENTURE BASIS WITH THE LAND LORDS. WHETHER ANY FLATS TRANSFERRED DURING THE PREVIOUS YEAR FOR A CONSIDERATION LESS THAN THE VALUE ADOPTED OR ASSESSED OR ASSESSABLE BY ANY AUTHORITY OF A STATE GOVERNMENT REFERRED TO IN SECTION 43CA OR -50C, COULD NOT BE VERIFIED BY US FOR WANT OF DOCUMENTS FOR THE PURPOSE.

Place KOLKATA  
Date 30/10/2018

Name PRADIP GHOSH  
Membership Number 053404  
FRN (Firm Registration Number) 317175E  
Address 40/3, MATRI MANDIR LANE, KOLKATA, WEST BENGAL, 700035

M/s APEX REALTY  
*Nitin Jain*  
Partner



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		APEX REALTY			
2	Address		BIMALA APARTMENT, 28 PATUATOLA LANE, KHARDAH ,, KOLKATA, WEST BENGAL, 700115			
3	Permanent Account Number (PAN)		AAWFA9689B			
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	Service Tax	AAWFA9689BSD001			
	2	Goods and Services Tax WEST BENGAL	19AAWFA9689BIZO			
5	Status		Firm			
6	Previous year from		01/04/2017 to 31/03/2018			
7	Assessment Year		2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
9	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(b)-Gross receipts of profession 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 ?					
9	Name					Profit Sharing Ratio (%)
	BISWANATH DAS					42.85
	MIHIR GUIN					28.57
	SUBHANKAR BISWAS					14.29
	SWAPAN DAS					14.29
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.					
10 a	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
	No					
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).					
10 b	Sector		Sub Sector		Code	
	REAL ESTATE AND RENTING SERVICES		Other real estate/renting services n.e.c		07005	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
11 a	Business		Sector		SubSector	
	No		No		No	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
11 b	Books prescribed					
	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					
11 b	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK, BANK BOOK, DEBTORS AND CREDITORS LEDGER, STOCK REGISTER	BIMALA APARTMENT 28 PATUATOLA LANE, KHARDAH		KOLKATA	WEST BENGAL	700115
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
12	Books Examined					
	CASH BOOK, BANK BOOK, DEBTORS AND CREDITORS LEDGER, STOCK REGISTER					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G-First Schedule or any other relevant section).					
13 a	Section		Amount		Amount	
	Nil		Nil		Nil	
13 a	Method of accounting employed in the previous year		Mercantile system			

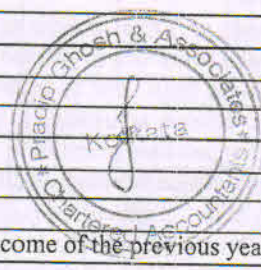


	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under 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 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 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										
	Section	Nature of liability	Amount								
Nil											
26 (i)(A)(b)	Not paid during the previous year										
	Section	Nature of liability	Amount								
Nil											
26 (i)B	was incurred in the previous year and was										
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)										
	Section	Nature of liability	Amount								
Nil											

M/s APEX REALTY

Heena Jais

Partner



26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section					Nature of liability					Amount	
		Nil											
		(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)											
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts											
		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)(viiia)											
		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)(viiib). 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:											
		SI 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:											
		SI 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)											
		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.											
		(b) If yes, please furnish the following details											
		Sl No.	Under which clause of sub-section (1) of section 92CE primary		Amount (in Rs.) of primary adjustment		Whether the excess of money available with the associated enterprise is required to be		If yes, whether the excess money has been repatriated		If no, the amount (in Rs.) of imputed interest on such excess money which has not		Expected date of repatriation of money



	adjustment is made ?		repatriated to India as per the provisions of sub-section (2) of section 92CE.	within the prescribed time.	the	been repatriated within the prescribed time			
	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.								
	(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		
	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 applicable from 1st April, 2019).								
	(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 during the previous year	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		

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*Nilis Jain*

Partner



	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 the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
	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			



				from whom specified advance is received	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						
	If yes, please furnish the details below						
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 details of the same						
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)			No
	S.No	Section	Amount	
	Nil			

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										Yes
	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)
	1	CALA15841A	194C	Payments to contractors	9002750	9002750	9002750	97253	0	0	0
	2	CALA15841A	194H	Commission or brokerage	50000	50000	50000	2500	0	0	0
	3	CALA15841A	194J	Fees for professional or technical services	840250	840250	840250	84025	0	0	0

34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										Yes
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
	1	CALA15841A	26Q	31/07/2017	28/07/2017	Yes					
	2	CALA15841A	26Q	31/10/2017	30/10/2017	Yes					

M/s APEX REALTY  
*Milind Jain*  
 Partner



	3	CALA15841A	26Q	31/01/2018	20/01/2018	Yes						
	4	CALA15841A	26Q	30/06/2018	11/05/2018	Yes						
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish							No			
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A)	(c) Amount of reduction as referred to in section 115-O(1A)	(d) Total tax paid thereon	(e) Total tax paid thereon	Dates of payment				
		Nil										
A(a)		Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-										
		SI No.	Amount received (in Rs.)	Date of receipt								
		Nil										
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										
		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										
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
SI	Particulars	Previous Year	Preceding previous Year									
No												





a	Total turnover of the assessee		25718086			33404324
b	Gross profit / Turnover	5320482	25718086	20.69%	7176179	33404324 21.48%
c	Net profit / Turnover	1559180	25718086	6.06%	2223143	33404324 6.66%
d	Stock-in-Trade Turnover	31700000	25718086	123.26%	23050000	33404324 69.00%
e	Material consumed/ Finished goods produced			%		%

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

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

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

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

Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all 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 286

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

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 applicable from 1st April,2019)

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 services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		

Place **KOLKATA**  
Date **30/10/2018**

Name **PRADIP GHOSH**  
Membership Number **053404**  
FRN (Firm Registration Number) **317175E**  
Address **40/3, MATRI MANDIR LANE, . KOLKATA, WEST BENGAL, 700035.**

Form Filing Details

Revision/Original Original

M/s APEX REALTY

*Pradip Ghosh*

Partner



Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	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 @ 15%	1	04/02/2018	04/02/2018	6490	0	0	0	6490
Total of Plant & Machinery @ 15%								6490
Intangible Assets @ 25%	1	14/07/2017	14/07/2017	17796	0	0	0	17796
Total of Intangible Assets @ 25%								17796

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Intangible Assets @ 25%			
Total of Intangible Assets @ 25%			0



# 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  
**2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>APEX REALTY</b>			PAN <b>AAWFA9689B</b>		
	Flat/Door/Block No <b>ROOM NO 1</b>	Name Of Premises/Building/Village <b>BIMALA APARTMENT</b>		Form No. which has been electronically transmitted <b>ITR-5</b>		
	Road/Street/Post Office <b>46A (28) PATUATOLA LANE</b>	Area/Locality <b>SUKCHAR</b>				
	Town/City/District <b>24 PGS NORTH</b>	State <b>WEST BENGAL</b>	Pin/ZipCode <b>700115</b>	Status <b>Firm</b>		
	Designation of AO(Ward/Circle) <b>51(1)</b>			Original or Revised <b>ORIGINAL</b>		
	E-filing Acknowledgement Number <b>287046051031117</b>			Date(DD/MM/YYYY) <b>03-11-2017</b>		
	1	Gross total income			1	422888
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	422890
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	130673	
5	Interest payable			5	0	
6	Total tax and interest payable			6	130673	
7	Taxes Paid	a	Advance Tax	7a	350000	
		b	TDS	7b	5996	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	355996	
	8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	225320	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by MIHIR GUIN in the capacity of PARTNER  
 having PAN AJHPG3277D from IP Address 103.252.166.213 on 03-11-2017 at KOLKATA  
 Dsc SI No & issuer 2221801713424147263CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN  
**M/s APEX REALTY**  
*Mihir Guin*  
**Partner**


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

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year  
**2016-17**

Where the date of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>APEX REALTY</b>			PAN <b>AAWFA9689B</b>			
	Flat/Door/Block No <b>ROOM NO 1</b>	Name Of Premises/Building/Village <b>BIMALA APARTMENT</b>		Form No. which has been electronically transmitted <b>ITR-5</b>			
	Road/Street/Post Office <b>46A (28) PATUATOLA LANE</b>	Area/Locality <b>SUKCHAR</b>					
	Town/City/District <b>24 PGS NORTH</b>	State <b>WEST BENGAL</b>	Pin <b>700115</b>	Status Firm <b>Aadhaar Number</b>			
	Designation of AO(Ward/Circle) <b>51(1)</b>			Original or Revised <b>ORIGINAL</b>			
	E-filing Acknowledgement Number <b>521925821271016</b>			Date(DD/MM/YYYY) <b>27-10-2016</b>			
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	963265
		2	Deductions under Chapter-VI-A			2	0
3		Total Income			3	963270	
3a		Current Year loss, if any			3a	0	
4		Net tax payable			4	297650	
5		Interest payable			5	0	
6		Total tax and interest payable			6	297650	
7		Taxes Paid	a	Advance Tax	7a	300000	
			b	TDS	7b	0	
			c	TCS	7c	0	
	d		Self Assessment Tax	7d	0		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	300000		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	2350		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by MIHIR GUIN in the capacity of PARTNER  
 having PAN AJHPG3277D from IP Address 115.187.42.54 on 27-10-2016 at KOLKATA **M/s APEX REALTY**  
  
 Dsc SI No & issuer 2221801713424147263CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN **Partner**

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