

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

**Assessment Year
2020-21**

PAN	AAGCD3122P		
Name	DEBANGAN ESTATE PRIVATE LIMITED		
Address	11E,, NORTHERN AVENUE, Kolkata, KOLKATA, WEST BENGAL, 700037		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	721893091141120
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		720250
	Book Profit under MAT, where applicable	2	1349917
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	210588
	Interest and Fee Payable	5	8523
	Total tax, interest and Fee payable	6	219111
	Taxes Paid	7	470000
	(+)Tax Payable /(-)Refundable (6-7)	8	-250890
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0
Income Tax Return submitted electronically on <u>14-11-2020 15:56:51</u> from IP address <u>113.21.67.152</u> and verified by <u>ARPITA CHAKRABORTY</u>			
having PAN <u>ADLPC1683K</u> on <u>14-11-2020 15:56:51</u> from IP address <u>113.21.67.152</u> using Digital Signature Certificate (DSC).			
DSC details: <u>17614897CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN</u>			

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of DEBANGAN ESTATE PRIVATE LIMITED 11E, NORTHERN AVENUE , , KOLKATA , WEST BENGAL , 700037 AAGCD3122P was conducted by Me SWAPAN KUMAR HALDER in pursuance of the provisions of the COMPANIES ACT, 2013 Act, and I annex here to a copy of My audit report dated 02/11/2020 along with a copy each of

- the audited **Profit and loss account** for the period beginning from 01/04/2019 to ending on 31/03/2020
- the audited balance sheet as at, 31/03/2020 ; and
- documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

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

3. In My opinion and to the best of My information and according to examination of books of account including other relevant documents and explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

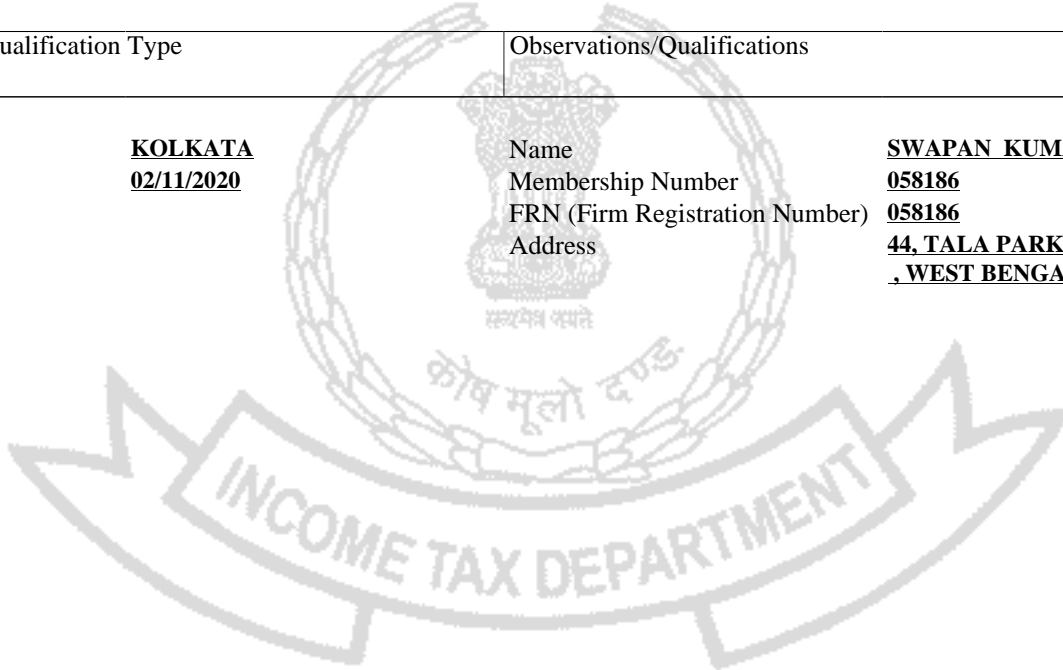
SI No.	Qualification Type	Observations/Qualifications
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Place
Date

KOLKATA
02/11/2020

Name
Membership Number
FRN (Firm Registration Number)
Address

SWAPAN KUMAR HALDER
058186
058186
44, TALA PARK AVENUE , , KOLKATA
, WEST BENGAL , 700037



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		DEBANGAN ESTATE PRIVATE LIMITED			
2	Address		11E, NORTHERN AVENUE , , KOLKATA , WEST BENGAL , 700037			
3	Permanent Account Number (PAN)		AAGCD3122P			
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			
	Sl No.	Type	Registration Number			
	1	Goods and Services tax WEST BENGAL	19AAGCD3122PIZE			
5	Status		Company			
6	Previous year from		01/04/2019 to 31/03/2020			
7	Assessment Year		2020-21			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					No
	Section under which option exercised					
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 ?					
	S.No.	Name			Profit Sharing Ratio (%)	
	1					
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.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
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).					
	S.No.	Sector		Sub Sector		Code
	1	REAL ESTATE AND RENTING SERVICES		Developing and sub-dividing real estate into lots		07003
	2	REAL ESTATE AND RENTING SERVICES		Real estate activities on a fee or contract basis		07004
	3	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					No
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					Yes
	S.No.	Books prescribed				
	1	CASH BOOK, BANK BOOK, JOURNAL , LEDGER, SALES REGISTER AND PURCHASE REGISTER ETC.				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK, BANK BOOK, JOURNAL , LEDGER, SALES REGISTER AND PURCHASE REGISTER ETC.	11E, NORTHERN AVENUE,		KOLKATA	WEST BENGAL
						700037
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, JOURNAL , LEDGER, SALES REGISTER AND PURCHASE REGISTER ETC.					

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, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).								No			
	S.No.	Section						Amount				
	Nil											
13 a	Method of accounting employed in the previous year		Mercantile system									
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.								No			
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.											
	Particulars						Increase in profit(Rs.)	Decrease in profit(Rs.)				
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).								No			
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.											
	S.No.	ICDS			Increase in profit(Rs.)	Decrease in profit(Rs.)		Net effect(Rs.)				
	Total											
13 f	Disclosure as per ICDS.											
	S.No.	ICDS			Disclosure							
14 a	Method of valuation of closing stock employed in the previous year.						COST OR NRV WHICH EVER IS LOWER					
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:								No			
	Particulars						Increase in profit(Rs.)	Decrease in profit(Rs.)				
15	Give the following particulars of the capital asset converted into stock-in-trade											
	S.No.	(a) Description of capital asset			(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade					
	Nil											
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28											
	S.No.	Description						Amount				
	Nil											
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned											
	S.No.	Description						Amount				
16 c	Escalation claims accepted during the previous year											
	S.No.	Description						Amount				
	Nil											
16 d	Any other item of income											
	S.No.	Description						Amount				
	Nil											
16 e	Capital receipt, if any											
	S.No.	Description						Amount				
	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:											
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-											
	S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions			Deduct ions(C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
							Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	

1	Furnitures & Fittings @ 10%	10%	20800		20800	0	0	0	0	0	0	2080	18720
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page													
19	Amounts admissible under sections :												
	S.No.	Section	Amount debited to profit and loss account				Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.						
	Nil												
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]											
		S.No.	Description									Amount	
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):											
		S.No.	Nature of fund				Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities			
	Nil												
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc											
	Capital expenditure												
		S.No.	Particulars									Amount in Rs.	
	Personal expenditure												
		S.No.	Particulars									Amount in Rs.	
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party												
		S.No.	Particulars									Amount in Rs.	
	Expenditure incurred at clubs being entrance fees and subscriptions												
		S.No.	Particulars									Amount in Rs.	
	Expenditure incurred at clubs being cost for club services and facilities used.												
		S.No.	Particulars									Amount in Rs.	
	Expenditure by way of penalty or fine for violation of any law for the time being force												
		S.No.	Particulars									Amount in Rs.	
	Expenditure by way of any other penalty or fine not covered above												
		S.No.	Particulars									Amount in Rs.	
	Expenditure incurred for any purpose which is an offence or which is prohibited by law												
		S.No.	Particulars									Amount in Rs.	
(b)	Amounts inadmissible under section 40(a):-												
	(i) as payment to non-resident referred to in sub-clause (i)												
	(A) Details of payment on which tax is not deducted:												
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)												
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
	(ii) as payment referred to in sub-clause (ia)												
	(A) Details of payment on which tax is not deducted:												
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
S.No.	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).												
S.No.	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;												
S.No.	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	
S.No.	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	
S.No.	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												
S.No.	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												
S.No.	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).											
S.No.	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 33ABA or 33AC.											
S.No.	Section	Description							Amount			
Nil												
25	Any amount of profit chargeable to tax under section 41 and computation thereof.											
S.No.	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), (b), (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											
S.No.	Section	Nature of liability					Amount					

	Nil													
26	(i)(A)(b)	Not paid during the previous year												
	S.No.	Section							Nature of liability			Amount		
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)												
	S.No.	Section							Nature of liability			Amount		
	Nil													
26	(i)(B)(b)	not paid on or before the aforesaid date												
	S.No.	Section							Nature of liability			Amount		
	Nil													
(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)													No	
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No		
		CENVAT/ITC					Amount					Treatment in Profit and Loss/Accounts		
		Opening Balance												
		Credit Availed												
		Credit Utilized												
		Closing/Outstanding Balance												
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
		S.No.	Type	Particulars				Amount			Prior period to which itrelates(Year in yyyy-yyformat)			
	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)(viia)												No	
	S.No.	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)(viib). If yes, please furnish the details of the same												No	
	S.No.	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?												No	
A(b)	If yes, please furnish the following details:													
	S.No.	Nature of income:							Amount (in Rs.)					
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(b)	If yes, please furnish the following details:													
	S.No.	Nature of income:							Amount (in Rs.)					
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque,(Section 69D)												No	
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	

	Nil								
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.							No	
A(b)	If yes, please furnish the following details:								
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money		
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No	
B(b)	If yes, please furnish the following details:								
	S.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 kept in abeyance till 31st March, 2021)							No	
C(b)	If yes, please furnish the following details:								
	S.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				
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	1	DEBABRAT A CHAKRABORTY	ANATH NATH DEB LANE, KOLKATA-700037	ACIPC5882E	3429088	No	2620588	Yes-Cheque	Account payee cheque
	2	ARPITA CHAKRABORTY	ANATH NATH DEB LANE, KOLKATA-700037	ADLPC1683K	0	No	1450000	Yes-Cheque	Account payee cheque
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	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	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		

				specified sum is received		through a bank account	cheque or an account payee bank draft.
1	DEBABRATA CHAKRA BORTY	ANATHNATH DEBLAN E, KOLKATA-700037	ACIPC5882 E	3429088	Yes-Cheque	Account payee cheque	Account payee cheque

(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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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
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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 Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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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
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(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.
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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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft 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 any deposit or 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	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed (give reference to relevant order)	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.									No
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									No
	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	Section	Nature of payment	Total amount of	Total amount	Total amount	Amount of tax	Total amount	Amount of tax	Amount of tax

		and collection Account Number (TAN)		payment or receipt of the nature specified in column (3)	on which tax was required to be deducted or collected out of (4)	on which tax was deducted or collected at specified rate out of (5)	deducted or collected out of (6)	on which tax was deducted or collected at less than specified rate out of (7)	deducted or collected on (8)	deducted or collected not deposited to the credit of the Central Government out of (6) and (8)		
	1	CALD11797C	194C	Payments to contractors	3605000	3605000	3605000	72100	0	72100	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	CALD11797C	26Q	31/07/2019	25/07/2019	Yes					
		2	CALD11797C	26Q	31/10/2019		No		NO TAX DEDUCTION			
		3	CALD11797C	26Q	31/01/2020	19/02/2020	Yes					
		4	CALD11797C	26Q	31/07/2020		No		NO TAX DEDUCTION			
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 paid out of column (2) along with date of payment.	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 as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts Amount 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						No
A(b)	If yes, please furnish the following details:						
	S.No.	Amount received (in Rs.)	Date of receipt				
37	Whether any cost audit was carried out						Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor						
38	Whether any audit was conducted under the Central Excise Act, 1944						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						
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:						
No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	15245000			0		
b	Gross profit / Turnover	3033156	15245000	19.90 %	0	0 %	
c	Net profit / Turnover	982588	15245000	6.45 %	-445185	0 %	
d	Stock-in-Trade / Turnover			%		%	
e	Material consumed/ Finished goods produced	12211844	7463538	163.62 %		15148233	%
	(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						
	S.No.	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	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No
	A(b)	If yes, please furnish the following details:					
	S.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(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No
	A(b)	If yes, please furnish the following details:					
	S.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 kept in abeyance till 31st March, 2021)						
	S.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 **02/11/2020**

Name **SWAPAN KUMAR HALDER**
Membership Number **058186**
FRN (Firm Registration Number) **058186**
Address **44, TALA PARK AVENUE , , KOLKATA , WEST BENGAL , 700037 ,**

Form Filing Details	
Revision/Original	Original

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

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	

This form has been digitally signed by **SWAPAN KUMAR HALDER** having PAN **AAQPH9120E** from IP Address **157.40.50.241** on **2020-11-14 13:41:17.0** .
Dsc SI No and issuer **19539804CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

SWAPAN KUMAR HALDER (F.C.A)
CHARTERED ACCOUNTANT

44, TALA PARK AVENUE
KOLKATA – 700037
MOBIL No - 9830471101

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF DEBANGAN ESTATE PRIVATE LIMITED

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Debangan Estate Private Limited**, which comprises the Balance Sheet as at 31st March, 2020, the Statement of Profit and Loss and a summary of the significant accounting policies and other explanatory information for the year then ended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, the and its profit for the year ended on that date.

Basis of Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provision of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility, Corporate Governance and Shareholders Information, but does not include the standalone financial statements and our auditor's report thereon.



Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we performed, we conclude that there is material misstatement of this information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The boards of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of the section 143 of the Companies Act, 2013 is not applicable.
2. As required by Section 143(3) of the Act, I report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account and records as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;



- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;
- (e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2020, from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013.
- (f) With respect to the adequacy of the internal controls over financial reporting of the Company and the operating effectiveness of such controls, in our opinion and to the best of our knowledge the company have adequate internal controls over financial reporting of the company.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to me :
- (i) The Company does not have any pending litigations which would materially impact its financial position;
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Kolkata

For SWAPAN KUMAR HALDER.
CHARTERED ACCOUNTANTS

Dated: The 02 nd day of November , 2020



(S. K. Halder)
PROPRIETOR
M. No:058186

UAIN: 20058186AAAAD52994

DEBANGAN ESTATE PRIVATE LIMITED
11E Northern Avenue Kolkata Kolkata WB 700037
CIN U45403WB2017PTC222359
Balance Sheet as at 31st March, 2020

Particulars	Note No.	Figures at the end of current year ended on	Figures at the end of previous year ended on
		31.03.2020	31.03.2019
1	2	3	4
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	1	100,000.00	100,000.00
(b) Reserve and Surplus	2	350,916.90	(631,671.00)
Non-current Liabilities			
Short Term Borrowings	3	18,915,138.00	16,320,500.00
Deferred Tax Liabilities	4	-	-
Current Liabilities:			
(a) Trade Payables	5	-	-
(b) Other Current Liabilities	6	34,081.00	46,081.00
TOTAL		19,400,135.90	15,840,910.00
ASSETS			
Non-current Assets			
(a) Fixed Assets			
(i) Tangible Assets	7	18,720.00	20,800.00
(ii) Intangible	7	-	-
Other Non Current Assets	8	11,190,308.75	154,749.00
Current Assets:			
Inventories	9	7,463,538.00	15,148,233.00
Trade Receivables	10	-	-
Cash and Cash Equivalents	11	727,569.15	517,128.00
TOTAL		19,400,135.90	15,840,910.00

Significant Accounting Policies & 23

Notes to Balance Sheet and Statement of Profit & Loss 1 to 23

As per our Report of Even Date
For SWAPAN KUMAR HALDER
Chartered Accountants



(S.K. HALDER)
Membership No.058186
UDIN : 20058186AAAAEB8100

FOR DEBANGAN ESTATE PRIVATE
LIMITED
Director

Debabrata Chakraborty
DEBABRATA CHAKRABORTY
DIN 07381973

Arpita Chakraborty
ARPITA CHAKRABORTY
DIN 07400777

Dated: The 02 nd day of November , 2020

DEBANGAN ESTATE PRIVATE LIMITED

NOTES - ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

		<u>As at</u> <u>31.03.2020</u>	<u>As at</u> <u>31.03.2019</u>
1	Share Capital:	No. of shares	Amount (Rs.)
(a)	Authorized Share Capital:		Amount (Rs.)
	1,00,000 Equity Shares of Rs.10/- each	100000	<u>1,00,000.00</u>
(b)	Issued; Subscribed & Fully paid up Capital		
	10,000 Equity Shares of Rs.10/- each Fully Paid up	10000	<u>100,000.00</u>

(c) **The reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:**

Particulars	Op. Balance	Fresh issue	Bonus/ESOP	Conversion / Buyback	Closing Balance
Equity Shares with voting rights					
Year ended 31st March, 2020					
Number of shares	10,000	-	-	-	10,000
Amount	100,000.00	-	-	-	100,000.00
Year ended 31st March, 2019					
Number of shares	10,000.00	-	-	-	10,000
Amount	100,000.00	-	-	-	100,000.00

(d) **Terms and Rights attached to the Equity Shares:**

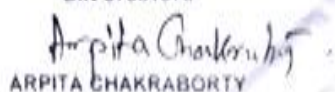
The Company has only one class of Equity Shares having a par value of Rs. 10/- per share. All these shares have same right with respect of dividend, repayment of capital and voting. In the event of liquidation of company the holder of equity shares will be entitled to receive assets of the company in proportion to the number of shares held by the shareholder.

(e) **Shareholders holding more than 5% of Equity Shares Capital**

Name	<u>As at 31.03.2020</u>		<u>As at 31.03.2019</u>	
	<u>No. of shares</u>	<u>(%) of Holding</u>	<u>No. of shares</u>	<u>(%) of Holding</u>
<u>Equity Shares with voting rights</u>				
DEBABRATA CHAKRABORTY	5,000	50.00%	5000	50.00%
ARPITA CHAKRABORTY	5,000	50.00%	5000	50.00%

FOR DEBANGAN ESTATE PRIVATE
LIMITED
Director


DEBABRATA CHAKRABORTY
DIN 07381973


ARPITA CHAKRABORTY
DIN 07400777



As at 31.03.2020

As at 31.03.2019

No. of Shares

No. of Shares

(f) **Aggregate No. of shares issued
by consideration other than cash**Equity Shares allotted as fully paid up pursuant
to contracts for consideration other than cash

0

0

2 Reserves & Surplus:

Capital Reserve

-

-

General Reserve

-

-

Balance in statement of Profit & Loss

Opening Balance

(631,671.00)

(186,486.00)

Add: Profit / Loss for the year

982,587.90

350,916.90

(445,185.00)

(631,671.00)

350,916.90**(631,671.00)****3 Non -Current Liabilities****Unsecured Loan**

Short Term Borrowing

Directors Loans :-

DEBABRATA CHAKRABORTY

2,620,588.00

4,741,500.00

ARPITA CHAKRABORTY

1,450,000.00

4,070,588.00

2,350,000.00

7,091,500.00

Advance Received against Flat

14,844,550.00

9,235,000.00

18,915,138.00**16,326,500.00****4 Deferred Tax Liabilities Related
to Fixed Assets**

Opening balance

-

-

Add: For the year

-

-

Closing Balance

-

-

5 Trade Payable

(a) Other than acceptance

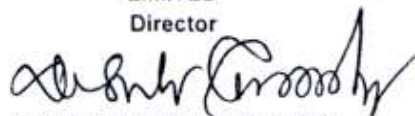
-

-

6 Other Current Liabilities

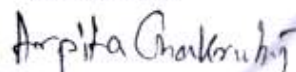
(a) Other payable

Liabilities For Expenses

34,081.00**46,081.00**FOR DEBANGAN ESTATE PRIVATE
LIMITED
Director

DEBABRATA CHAKRABORTY

DIN 07381973



ARPITA CHAKRABORTY

DIN 07400777



DEBANGAN ESTATE PRIVATE LIMITED

Note: 7

Description	Gross Block				Depreciation				Net Block		
	As on 01.04.2018	Addition	Sales	As on 31.03.2020	As on 01.04.2018	For the year	On Deductions/ Adjustments	Adjustment consequent upon revision and useful lives	As on 31.03.2020	As on 31.03.2020	As on 31.03.2018
TANGIBLE ASSETS											
Furniture and Fixtures	20,800.00	-	-	20,800.00	-	2,080.00	-	-	2,080.00	18,720.00	20,800.00
INTANGIBLE ASSETS	20,800.00	-	-	20,800.00	-	2,080.00	-	-	2,080.00	18,720.00	20,800.00
	20,800.00	-	-	20,800.00	-	2,080.00	-	-	2,080.00	18,720.00	20,800.00
Previous Year	-	-	-	-	-	-	-	-	-	-	20,800.00

FOR DEBANGAN ESTATE PRIVATE
LIMITED
Director

Debabrata Chakraborty

DEBABRATA CHAKRABORTY
DIN 07381973

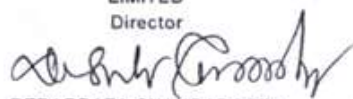
Arpita Chakraborty

ARPITA CHAKRABORTY
DIN 07400777

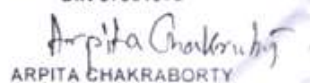


	<u>31.03.2020</u>	<u>31.03.2019</u>
8 Other Non-Current Assets		
Short Term Loans and Advances:		
<u>(Unsecured, considered good)</u>		
Capital Advances	-	-
Advances for Land	10,636,252.00	-
Advances for Construction	401,756.75	-
Excess ITC on GST	221,629.00	104,749.00
Income Tax Advance (Net of Provision)	(69,329.00)	50,000.00
	<u>11,190,308.75</u>	<u>154,749.00</u>
9 Inventories:		
(At lower of cost and net realisable value)		
Raw Materials	-	-
Finished Goods/ Work-In-Progress	7,463,538.00	15,148,233.00
	<u>7,463,538.00</u>	<u>15,148,233.00</u>
10 Trade Receivable:		
(a) Trade Receivable outstanding for a period exceeding six months from the date they were due for payment		
(i) Unsecured considered good	-	-
<u>(b) Other Trade Receivable</u>		
(i) Unsecured considered good	-	-
	<u>-</u>	<u>-</u>
11 Cash & Cash Equivalents:		
(a) Cash on Hand	98,333.00	8,000.00
(As Certified by the Management)		
(b) Balance with banks		
(i) In Current Accounts	629,236.15	509,128.00
(With Schedule Bank)		
	<u>727,569.15</u>	<u>517,128.00</u>

FOR DEBANAN ESTATE PRIVATE
LIMITED
Director



DEBABRATA CHAKRABORTY
DIN 07381973



ARPITA CHAKRABORTY
DIN 07400777



DEBANGAN ESTATE PRIVATE LIMITED

11E Northern Avenue Kolkata Kolkata WB 700037

CIN U45403WB2017PTC222359

Profit and Loss Statement for the year ended 31st March, 2020

			Figures at the end of current year ended on	Figures at the end of previous year ended on
Particulars		Note No	31.03.2020	31.03.2019
1		2	3	4
INCOME:				
i	Revenue from operations	12	15,245,000.00	-
ii	Other Income	13	2,000.00	-
iii	Total Revenue		15,247,000.00	-
EXPENSES:				
iv	Cost of materials consumed	14	12,211,844.25	-
	Work -In-progress and Stock -In-Trade	15	-	-
	Employee Benefits Expense	16	275,000.00	120,000.00
	Finance Costs	17	1,852.85	1,385.00
	Depreciation and Amortization Expense	7	2,080.00	-
	Other Expenses	18	1,404,306.00	323,800.00
	Total Expenses		13,895,083.10	445,185.00
v	Profit before exceptional and Extraordinary Item & Tax		1,351,916.90	(445,185.00)
vi	Profit before Extraordinary Item & Tax (V-VI)		1,351,916.90	(445,185.00)
vii	Extraordinary Item			
	Profit before Tax (VII-VIII)		1,351,916.90	(445,185.00)
Tax Expenses:				
	Current Tax		369,329.00	-
	Tax relating to earlier year/s		-	-
	Deferred Tax		-	-
	operations		982,587.90	(445,185.00)
	Profit/(Loss) for the period		982,587.90	(445,185.00)
Earnings per Equity Share:				
	(1) Basic		135.19	(44.52)
	(2) Diluted		135.19	(44.52)

Significate Accounting Policies &

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Notes to Balance Sheet and Statement of Profit & Loss

1 to 23

As per our Report of Even Date
For **SWAPAN KUMAR HALDER**
Chartered Accountants



(S.K. HALDER)

Membership No.058186

UDIN : 20058186AAAAEB8100

Dated: The 02 nd day of November , 2020

FOR DEBANGAN ESTATE PRIVATE
LIMITED
Director

Debabrata Chakraborty

DEBABRATA CHAKRABORTY

DIN 07381973

Arpita Chakraborty

ARPITA CHAKRABORTY

DIN 07400777

	<u>31.03.2020</u>	<u>31.03.2019</u>
12 Revenue From Operation		
Sales of Flat	15,245,000.00	-
13 Other Income		
Other non -operating income	2,000.00	-
14 Cost of Material consumed:		
Opening stock of Raw materials	-	-
Opening stock of Work-in-Progress	5,231,981.00	7,830,000.00
Add: Purchase	9,917,001.25	4,873,233.00
Add: Construction Expenses (LC)	4,526,400.00	2,445,000.00
	<u>19,675,382.25</u>	<u>15,148,233.00</u>
Less:- Stock Transferred to Adv for Land A/c.	-	-
Less:- Closing Stock of Work-in-Progress	7,463,538.00	15,148,233.00
	<u>-</u>	<u>-</u>
	<u>12,211,844.25</u>	<u>-</u>
15 Change in Inventories of Finished Goods:		
a Inventories at the end of the year		
Work-in-Progress and Stock-in-trade	<u>15,148,433.00</u>	<u>15,148,233.00</u>
	15,148,433.00	15,148,233.00
b) Inventories at the beginning of the year		
Finish Goods Transferred to Advance for land	15,148,433.00	-
Work-in-Progress and Stock-in-trade	-	15,148,233.00
Others (Scrap Materials, Stores& Spares Parts)	-	-
	<u>15,148,433.00</u>	<u>15,148,233.00</u>
Net (Increase)/ Decrease	<u>-</u>	<u>-</u>
16 Employees' Benefits Expenses:		
Salaries and wages	250,000.00	120,000.00
Staff Welfare Expenses	-	-
Bonus	25,000.00	-
Employer's Contribution to PF	-	-
Employer's Contribution to ESI	-	-
Gratuity	-	-
Leave wages	-	-
Medical Expenses	-	-
	<u>275,000.00</u>	<u>120,000.00</u>
17 Finance Cost :		
Bank charges	1,852.85	1,385.00
	<u>1,852.85</u>	<u>1,385.00</u>



FOR DEBANGAN ESTATE PRIVATE
LIMITED
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Debanrata Chakraborty
DEBABRATA CHAKRABORTY
DIN 07381973

Arpita Chakraborty
ARPITA CHAKRABORTY
DIN 07400777

	<u>31.03.2020</u>	<u>31.03.2019</u>
18 Other Expenses		
Accounting Charges	25,000.00	15,000.00
As Auditors- statutory Audit	12,000.00	3,000.00
Brokerage Expenses	30,000.00	27,000.00
Internet Expenses	12,000.00	7,500.00
General Charges	283,925.00	53,100.00
ROC Registration Expenses	-	31,500.00
Printing & Stationery	69,118.00	45,400.00
Legal charges	41,000.00	34,000.00
Telephone Expenses	3,200.00	3,000.00
Travelling & Conveyance	78,510.00	58,200.00
Electric Charges	110,000.00	-
Interest on TDS	3,019.00	-
Plan Sanction Expenses	140,000.00	-
Puja Expenses	35,000.00	-
Donation & Subscription	1,000.00	-
Late Fees	5,800.00	-
Site Expenses	<u>554,734.00</u>	<u>46,100.00</u>
	<u>1,404,306.00</u>	<u>323,800.00</u>



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