



**AUDIT REPORT**

We have examined the attached Balance Sheet of "SAHA & SAHA CONSTRUCTION", Residing At A/62, Laxminagar, Lichubagan, Motijheel, Dum Dum, Kolkata-700074, as at 31st March 2020 and the attached Profit & Loss Account for the year ended on that date. The compilation of financial statement is the responsibility of the Proprietor. Our responsibility is to express an opinion on these financial statements, based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance and whether the financial statements are free of material misstatements.

Our observation is subject to the availability of related documents and records and the explanations offered to us by the Proprietor, in course of our audit.

**Our Observations:**

- 1) Internal Debit vouchers have been maintained where original vouchers are not available.
- 2) Cash in hand & Stock in Trade have been taken as per books of account and as certified by the proprietor, which has not been physically verified by us.
- 3) Quantitative detail of trading items was not provided by the proprietor.

We have examined the books of accounts of the Proprietor for the year ended 31<sup>st</sup> March, 2020 and the report that:

- i) The annexed Balance Sheet of "SAHA & SAHA CONSTRUCTION", was at 31<sup>st</sup> March, 2020 and
- ii) The Profit & Loss Account for the year ended on that date

are in conformity with the books of accounts maintained by the Proprietor subject to our above mentioned observations.

Date : 20.02.2021  
Place:Kolkata

UDIN- 21306259AAAAMS8372



For **ABRS & ASSOCIATES**  
Chartered Accountants

**CA Rishi Basu**

Partner

M. No: 306259

FRN : 017964C

**SAHA & SAHA CONSTRUCTION**

A/62, LAXMINAGAR, LICHUBAGAN, MOTIHEEL, DUM DUM, KOLKATA-700074

**BALANCE SHEET AS AT 31.03.2020**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Capital Account</u>			<u>Advance For Land Lord/Lady</u>		
<u>Gopi Nath Saha (50%)</u>			Serial 1 to 5 Rs. 70000/= each		
Op. Capital	133745.00		Serial 6,7 & 8 Rs. 70000/=		
Add: Further Introduction	1047500.00		50% Of Above		
Less: Net Loss	6300.50		67, M.N Saha Road, Kol-74		
Less: Withdrawl	450000.00	724944.50			
<u>Samir Saha (30%)</u>					
Op. Capital	4247.00		<u>Loans &amp; Advance</u>		
Add: Further Introduction	530000.00		As per Schedule		1188821.00
Less: Net Loss	3780.30	530466.70	<u>W-I-P</u>		794068.00
<u>Biswanath Das (20%)</u>			<u>Cash-in-Hand</u>		21247.00
Op. Capital	4498.00		<u>Cash-at-Bank</u>		783253.00
Add: Further Introduction	500000.00		BOB(19450200012411)		
Less: Net Loss	2520.20	501977.80			
<u>Loans &amp; Liability</u>					
Raju Dutta	1000000.00				
Saha Vision Partnership	30000.00	1030000.00			
		<u>2787389.00</u>			<u>2787389.00</u>

NAME- SAHA & SAHA CONSTRUCTION

PAN- ADSFS0025Q

G.D.J- 02.07.2018

MOB- 79805 16527

PARTNER DETAILS:-

GOPINATH SAHA

PAN- AVHPS6837P

AADHAAR- 8720 5068 9867

SAMIR SAHA

PAN- BHWPS1562D

AADHAAR- 3126 6406 0206

BISWANATH DAS

PAN- AXMPD4641H

ADHAAR- 6406 4298 1926

In terms of our Audit Report on even Date.

Date - 20/02/2021

Place - Kolkata

UDIN - 21306259 AAAAMS8372

Ms. SAHA & SAHA CONSTRUCTION

Gopi Nath Saha

Samir Saha

Biswanath Das

Partner



For ABR & ASSOCIATES

Chartered Accountants

CA RISHI BASU

Partner

M. No. - 306259

FRN-017964C

**SAHA & SAHA CONSTRUCTION**

A/62, LAXMINAGAR, LICHUBAGAN, MOTIJHEEL, DUM DUM, KOLKATA-700074

**JOB ACCOUNT FOR THE YEAR ENDED 31.03.2020**

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To, WIP	129913		W-I-P		794068
To, Amalgamation Exp	8000				
To, Bhit Puja Expenses	2000				
To, Blo& Mutation Exp	4000				
To, Development Charges	480000				
To, Earth Moving Charges	23500				
To, Engenering Consultancy Charges	40000				
To, Labour Charges	23500				
To, Municipal Tax Mutation	1530				
To, Pilling Exp	5000				
To, SDDM	76625	794068			
		<u>794068</u>			<u>794068</u>

In terms of our Auditor Report on even Date

Date - 20/02/2021

Place - Kolkata

UDIN - 21306259 AAAA MS 8372

Ms. SAHA & SAHA CONSTRUCTION

Jyoti Nath Saha

Somir Saha

Partner

Biswanath Das



For ABRs & ASSOCIATES  
Chartered Accountants  
CA RISHI BASU  
Partner  
M. No. - 306259  
FRN-017964C

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020**

<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>
To, Trade Licence	1500		By, Net Loss		
To, Accounting Charges	1000		Trf. To Capital A/c		12601
To, Printing & Stationery	4800				
To, Bank Charges	301				
To, P.tax	5000	12601			
		<u>12601</u>			<u>12601</u>

**PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31.03.2020**

<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>	<u>Amount</u>
By, Net Loss		12601	Gopi Nath Saha (50%)	6300.5	
			Samir Saha (30%)	3780.3	
			Biswanath Das (20%)	2520.2	12601
		<u>12601</u>			<u>12601</u>

In terms of our Audit Report on even date -

**M/s. SAHA & SAHA CONSTRUCTION**

*Gopi Nath Saha*

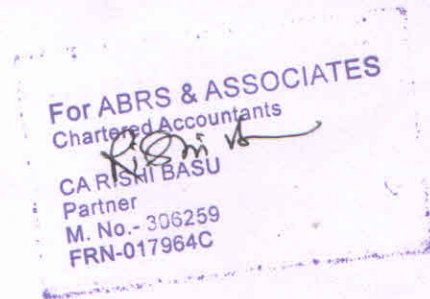
*Samir Saha* Partner

*Biswanath Das*

Date - 20/02/2021

Place - Kolkata

UDIN - 21306259 AAAAM58372



**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	ADSF50025Q		
Name	SAHA & SAHA CONSTRUCTION		
Address	A/62, , LAXMI NAGAR, LICHU BAGAN, Kolkata, KOLKATA, WEST BENGAL, 700074		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4)-Related	e-Filing Acknowledgement Number	256219661130221
Taxable Income and Tax details	Current Year business loss, if any	1	12601
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	1000
	Total tax, interest and Fee payable	6	1000
	Taxes Paid	7	1000
(+)Tax Payable /(-)Refundable (6-7)	8	0	
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 13-02-2021 16:50:01 from IP address 49.37.1.221 and verified by  
GOPINATH SAHA

Using PAN AVHPS6837P on 13-02-2021 16:50:01 from IP address 49.37.1.221 using

Digital Signature Certificate (DSC).  
20630452CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DSC details: \_\_\_\_\_

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