

# 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  
**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name		ASHOK KUMAR GUPTA		PAN		BXAPG0662C			
	Flat/Door/Block No		Name Of Premises/Building/Village		Form No. which has been electronically transmitted		ITR-3			
	15									
	Road/Street/Post Office		Area/Locality		Status		Individual			
	MALLIK PARA LANE		BANGUR AVENUE							
	Town/City/District		State		Pin/ZipCode		Aadhaar Number/Enrollment ID			
	KOLKATA		WEST BENGAL		700055		XXXX XXXX 2250			
	Designation of AO(Ward/Circle) WARD 49(3), KOLKATA					Original or Revised		REVISED		
	E-filing Acknowledgement Number				427206381280219		Date(DD/MM/YYYY)		28-02-2019	
	COMPUTATION OF INCOME AND TAX THEREON	1		Gross total income		1		1260236		
2		Deductions under Chapter-VI-A		2		278000				
3		Total Income		3		982240				
3a		Current Year loss, if any		3a		0				
4		Net tax payable		4		112216				
5		Interest and Fee Payable		5		18288				
6		Total tax, interest and Fee payable		6		130504				
7		Taxes Paid		7a		0				
		a Advance Tax		7b		1020				
		b TDS		7c		0				
		c TCS		7d		30804				
		d Self Assessment Tax		7e		31824				
		e Total Taxes Paid (7a+7b+7c +7d)		8		98680				
8		Tax Payable (6-7e)		9		0				
9		Refund (7e-6)		10						
10		Exempt Income		Agriculture						
				Others						



This return has been digitally signed by ASHOK KUMAR GUPTA in the capacity of Self  
 having PAN BXAPG0662C from IP Address 45.123.162.215 on 28-02-2019 at KOLKATA  
 Dsc SI No & Issuer 857644CN=Capricorn CA 2014.2.5.4.51=#1316#7352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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

**ASHOK KUMAR GUPTA**  
15, Mallik Para Lane, Bangur Avenue  
Kolkata - 700 055

**PAN: BXAPG0662C**

**COMPUTATION OF TAXABLE INCOME & TAX LIABILITY  
FOR THE ASSESSMENT YEAR 2018-19[P.Y. 2017-18]**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b><u>INCOME FROM HOUSE PROPERTY</u></b>		
Rent Received	2,26,800	
Less : Deduction u/s 24(I)	68,040	
		1,58,760
<b><u>INCOME FROM BUSINESS</u></b>		
Net profit as per Profit & Loss A/c.		11,01,476
<b><u>INCOME FROM OTHER SOURCES</u></b>		
		NIL
<b>GROSS TOTAL INCOME</b>		12,60,236
<b>Less : Deduction under chapter VIA</b>		
LIC Premium & Tuition Fees u/s 80 C	1,50,000	
Medical Treatment u/s 80 DD	75,000	
Medical Treatment u/s 80 DDB	53,000	
		2,78,000
<b>NET TAXABLE INCOME</b>		9,82,236
<b>NET TAXABLE INCOME R/O</b>		9,82,240
<b><u>TAX LIABILITY</u></b>		
Tax on Rs 9,82,240/-		1,08,948
Add : Education Cess @ 3%		3,268
<b>TOTAL TAX PAYABLE</b>		1,12,216
Add : Interest u/s 234B	3,164	
: Interest u/s 234C	3,992	
		7,156
<b>TOTAL TAX &amp; INTEREST PAYABLE</b>		86,355
Less : Self Assessment Tax Paid u/s 140A		86,360
<b>BALANCE TAX REFUNDABLE</b>		10

*Ashok kumar Gupta*



**M/S. GUPTA TRADERS**  
**PROP. : ASHOK KUMAR GUPTA**  
**233, Kalighat Road, Kolkata - 700 026**

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2018**

LIABILITIES	Amount Rs.	Amount Rs.	ASSETS	Amount Rs.	Amount Rs.
<u>CAPITAL A/c</u>			<u>FIXED ASSETS</u>		
As per last account	23,92,267.00		<u>Machinery &amp; Tools</u>		
Add : Net Profit	11,01,476.00		As per last A/c.	22,25,832.00	
Add : Rent Received	2,26,800.00		Less : Depreciation	3,33,875.00	18,91,957.00
	37,20,543.00				
Less : Drawings	5,00,600.00	32,20,543.00	<u>Furniture &amp; Fixtures</u>		
			As per last A/c.	54,912.00	
			Less : Depreciation	5,491.00	49,421.00
<u>SECURED LOANS</u>					
Term Loan		13,89,290.00	<u>CURRENT ASSETS</u>		
Cash Credit ( From UBI, Garia)		70,84,677.00	Closing Stock [ As certified ]		74,25,840.00
			Sundry Debtors		28,14,542.00
<u>CURRENT LIABILITIES &amp; PROVISIONS</u>			Cash & Bank Balance		2,31,792.00
Sundry Creditors		6,25,542.00			
<u>Provisions</u>					
Salary & Wages	54,500.00				
Accounting charges	24,000.00				
Audit Fees	15,000.00	93,500.00			
		1,24,13,552.00			1,24,13,552.00

Place : KOLKATA

Date : 27/02/2019



AS PER OUR REPORT OF EVEN DATE  
 FOR A.MALLIK & ASSOCIATES  
 Chartered Accountants

*A. Mallik*  
 [ ARUNAVA MALLIK ]  
 Partner, M.No. : 053709

GUPTA TRADERS  
*Ashok Kumar Gupta*  
 Proprietor

**M/S. GUPTA TRADERS**  
**PROP. : ASHOK KUMAR GUPTA**  
**233, Kalighat Road, Kolkata – 700 026**

**TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2018**

PARTICULARS	AMOUNT Rs.	PARTICULARS	AMOUNT Rs.
To Opening Stock	37,09,650.00	By Sales	1,90,85,420.00
" Purchase	1,84,79,584.00	" Closing Stock	74,25,840.00
" Carriage Inward	2,14,756.00		
" Wages	10,15,452.00		
" Gross Profit c/d	30,91,818.00		
	<b>2,65,11,260.00</b>		<b>2,65,11,260.00</b>
To Salary & Bonus	2,58,000.00	By Gross profit b/d	30,91,818.00
" Rates & Taxes	300.00		
" Rent	1,44,000.00		
" Electricity charges	26,474.00		
" Telephone & Internet Charges	30,416.00		
" Office Maintenance	40,410.00		
" Travelling & Conveyance	72,514.00		
" Printing & Stationery	21,440.00		
" Bank charges	46,810.00		
" Audit Fees	15,000.00		
" Accounting Charges	24,000.00		
" Carriage Outward	1,15,240.00		
" Donation & Subscription	15,801.00		
" General Expenses	84,942.00		
" Interest on Term Loan	1,71,105.00		
" Interest on Cash Credit	5,84,524.00		
" Depreciation	3,39,366.00		
To Net Profit	11,01,476.00		
	<b>30,91,818.00</b>		<b>30,91,818.00</b>

Place : KOLKATA

Date : 27/02/2019



AS PER OUR REPORT OF EVEN DATE  
 FOR A.MALLIK & ASSOCIATES  
 Chartered Accountants

*Amallik*  
 [ ARUNAVA MALLIK ]  
 Partner, M.No. : 053709

GUPTA TRADERS

*Ashok Kumar Gupta*  
 Proprietor

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 ASHOK KUMAR GUPTA 233, KALIGHAT ROAD, KOLKATA, WEST BENGAL, 700026 BNAPG0662C,

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 233, KALIGHAT ROAD, KOLKATA - 700026, 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

Place:  
Date:

KOLKATA  
27/02/2019

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

*Arunava Mallik*  
ARUNAVA MALLIK  
053709  
0318055F  
6/47, BHOYGARH, KOLKATA, WEST B  
BENGAL, 700032





FORM NO. 3CD

[See rule 6C(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	ASHOK KUMAR GUPTA				
2	Address	233, KALIGHAT ROAD, KOLKATA, WEST BENGAL, 700026				
3	Permanent Account Number (PAN)	BXAPG0662C				
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	No				
	Sl No.	Type	Registration Number			
5	Status	Individual				
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					
	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				
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?				
		Name	Profit Sharing Ratio (%)			
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				
		Date of change	Name of Partner/Member	Terms of share	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)				
		Sector	Sub Sector	Code		
		MANUFACTURING	Other manufacturing n.e.c.	04097		
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	Sub Sector	Code	
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Yes				
		Books prescribed				
		CASH BOOK, GENERAL LEDGER, PARTY LEDGER, SALES REGISTER, PURCHASE REGISTER				
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				
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
		CASH BOOK, GENERAL LEDGER, PARTY LEDGER, SALES REGISTER, PURCHASE REGISTER	233	KALIGHAT ROAD	KOLKATA	WEST BENGAL 700026
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, GENERAL LEDGER, PARTY LEDGER, SALES REGISTER, PURCHASE 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, 44BDB, Chapter XII-G, First Schedule or any other relevant section).					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









	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										
	Particulars				Amount in Rs.						
	Personal expenditure										
	Particulars				Amount in Rs.						
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	Particulars				Amount in Rs.						
	Expenditure incurred at clubs being entrance fees and subscriptions										
	Particulars				Amount in Rs.						
	Expenditure incurred at clubs being cost for club services and facilities used.										
	Particulars				Amount in Rs.						
	Expenditure by way of penalty or fine for violation of any law for the time being force										
	Particulars				Amount in Rs.						
	Expenditure by way of any other penalty or fine not covered above										
	Particulars				Amount in Rs.						
	Expenditure incurred for any purpose which is an offence or which is prohibited by law										
	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:										
	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(3) and										
	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 (ii)										
	(A) Details of payment on which tax is not deducted:										
	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.										
	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:										
	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.										
	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 (ia)										





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(3)							
(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 4A 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(D)(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	Amount of Payment Made (Amount)			
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33A B 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 (iA)	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							
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							





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 :-											
		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)							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)(viiib). If yes, please furnish the details of the same							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? (Yes/No) (b) If yes, please furnish the following details:							No				
		Sl 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:							No				
		Sl 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) not repaid, otherwise than through an account payee cheque (Section 92D)							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	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.							No				
		(b) If yes, please furnish the following details											
		Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is 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					
		Nil											





(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.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)
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). No

(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 or the lender or the depositor)	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared 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 or 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 receipt	Amount of receipt	Date Of receipt
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





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(L) 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 by a cheque or bank draft or use of electronic clearing system through a			





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) **Yes**

S.No	Section	Amount
1	80C	150000
2	80DD	75000
3	80DDB	53000

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 **No**

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 at specified rate 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)
Nil										

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **No**

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.
Nil						

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Not Applicable**

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	Purchases	Sales	Closing stock	Shortage
------	-----------	------	---------	-----------	-------	---------------	----------





					the previous year	previous year	
--	--	--	--	--	-------------------	---------------	--

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(IA)	(c) Amount of reduction referred to in section 115-O(IA)(ii)	(d) Total tax as 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:

Sl 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

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

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

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee			19085420			17040782
b	Gross profit / Turnover	3091818	19085420	16.20%	1729144	17040782	10.15%
c	Net profit / Turnover	1101476	19085420	5.77%	876960	17440782	5.03%
d	Stock-in-Trade Turnover	7425840	19085420	38.91%	3709650	17440782	21.27%





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								
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	of if 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.	
	Nil							
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								
	SI 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			
	Nil							
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)								
	SI 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			
	Nil							

Place **KOLKATA**  
Date **27/02/2019**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

*Arunava Mallik*  
**ARUNAVA MALLIK**  
953709  
0318085E  
6/47, BHOYGARH, KOLKATA, WEST BENGAL, 700032.



Form Filing Details	
Revision/Original	Revised
Reason 1	Others
Description	CHANGE IN TOTAL TURNOVER AND NET PROFIT OF THE ASSESSEE

Addition Details (From Point No. 18)								
Description	of SI.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate	Subsidy Credit	
Block of Assets								

Plant & Machinery @ 15%		0
Total of Plant & Machinery @ 15%		0
Furnitures & Fittings @ 10%		0
Total of Furnitures & Fittings @ 10%		0

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

