

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name ASHOK KUMAR GUPTA			PAN BXAPG0662C	
Flat/Door/Block No 15	Name Of Premises/Building/Village		Form Number. ITR-3	Status Individual
Road/Street/Post Office MALLIK PARA LANE	Area/Locality BANGUR AVENUE			
Town/City/District KOLKATA	State WEST BENGAL	Pin/Zip Code 700055	Filed w/s 139(1)-On or before due date	
Assessing Officer Details (Ward/Circle) WARD 49(3), KOLKATA				
e-filing Acknowledgement Number 232987101301019				

COMPUTATION OF INCOME AND TAX THEREON

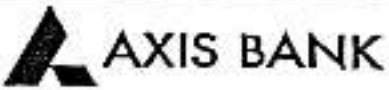
1	Gross total income	1	1148567	
2	Total Deductions under Chapter-VI-A	2	375000	
3	Total Income	3	773570	
3a	Deemed Total Income under AMFI/MAT	3a	773570	
3b	Current Year loss, if any	3b	0	
4	Net tax payable	4	69903	
5	Interest and Fee Payable	5	8976	
6	Total tax, interest and Fee payable	6	78879	
7	Taxes Paid	a Advance Tax	7a	0
		b TDS	7b	1032
		c TCS	7c	0
		d Self Assessment Tax	7d	10000
		e Total Taxes Paid (7a+7b+7c +7d)	7e	11032
8	Tax Payable (6-7e)	8	67850	
9	Refund (7e-6)	9	0	
10	Exempt Income	Agriculture	10	
		Others		



Income Tax Return submitted electronically on 30-10-2019 16:00:41 from IP address 45.123.162.30 and verified by ASHOK KUMAR GUPTA having PAN BXAPG0662C on 30-10-2019 16:00:41 from IP address 45.123.162.30 using Digital Signature Certificate (DSC)

DSC details: 857644CN=Capricorn CA 2014,2.5.4.51=0131647352e56494b41531044454550204255494c44094e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DEL,111,2.5.4.17=01306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

CBDT E-Receipt for e-Tax Payment																			
CBDT-Payment Non TDS/TCS(280)	Assessment Year : 2019-20																		
Permanent Account Number	DXAPG0662C																		
Full Name	ASHXX XXMAR GUPTA																		
Address	15, MALLIK PARA LANE, BANGUR AVENUE																		
City	KOLKATA																		
State	WEST BENGAL																		
Pin Code	700055																		
TAX APPLICABLE	<input checked="" type="checkbox"/> (0021) NON-COMPANY DEDUCTEES																		
TYPE OF PAYMENT	<input type="checkbox"/> (100) ADVANCE TAX																		
	<input type="checkbox"/> (102) SURTAX																		
	<input checked="" type="checkbox"/> (106) TAX ON DISTRIBUTED PROFITS																		
	<input type="checkbox"/> (107) TAX ON DISTRIBUTED INCOME																		
	<input checked="" type="checkbox"/> (300) SELF ASSESSMENT TAX																		
	<input type="checkbox"/> (400) TAX ON REGULAR ASSESSMENT																		
	<input type="checkbox"/> (800) TAX ON PROPERTY																		
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">DETAILS OF PAYMENT</th> <th style="width: 50%;">BANK SEAL</th> </tr> </thead> <tbody> <tr> <td>Income Tax</td> <td>10,000.00</td> </tr> <tr> <td>Surcharge</td> <td>0.00</td> </tr> <tr> <td>Education cess</td> <td>0.00</td> </tr> <tr> <td>Interest</td> <td>0.00</td> </tr> <tr> <td>Penalty</td> <td>0.00</td> </tr> <tr> <td>Others</td> <td>0.00</td> </tr> <tr> <td>Total</td> <td>10,000.00</td> </tr> <tr> <td>Total in words</td> <td>Rupees Ten Thousand only</td> </tr> </tbody> </table>		DETAILS OF PAYMENT	BANK SEAL	Income Tax	10,000.00	Surcharge	0.00	Education cess	0.00	Interest	0.00	Penalty	0.00	Others	0.00	Total	10,000.00	Total in words	Rupees Ten Thousand only
DETAILS OF PAYMENT	BANK SEAL																		
Income Tax	10,000.00																		
Surcharge	0.00																		
Education cess	0.00																		
Interest	0.00																		
Penalty	0.00																		
Others	0.00																		
Total	10,000.00																		
Total in words	Rupees Ten Thousand only																		
 <p>AXIS BANK</p> <p>Internet Tax Payment Ref No: 307651839</p> <p>Debit to A/C: 911010082900740 On 30-10-2019 15:58:31</p> <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th>BSR Code</th> <th>Tender Date</th> <th>Challan No</th> </tr> </thead> <tbody> <tr> <td>CIN :- 6360218</td> <td>30/10/2019</td> <td>5432</td> </tr> </tbody> </table> <p style="text-align: center; margin-top: 10px;">AXIS BANK Limited</p> <p style="text-align: center;">Garia Branch, Kolkata (Internet Collection Branch)</p>		BSR Code	Tender Date	Challan No	CIN :- 6360218	30/10/2019	5432												
BSR Code	Tender Date	Challan No																	
CIN :- 6360218	30/10/2019	5432																	



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

PAN: BXAPG0662C

**COMPUTATION OF TAXABLE INCOME & TAX LIABILITY
FOR THE ASSESSMENT YEAR 2019-20[P.Y. 2018- 19]**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<u>INCOME FROM HOUSE PROPERTY</u>		
Rent Received	2,26,800	
Less : Deduction u/s 24(l)	68,040	
	_____	1,58,760
Interest on Home Loan		(2,00,000)
<u>INCOME FROM BUSINESS</u>		
Net profit as per Profit & Loss A/c.		11,86,544
<u>INCOME FROM OTHER SOURCES</u>		
Bank Interest		3,263
GROSS TOTAL INCOME		11,48,567
Less : <u>Deduction under chapter VIA</u>		
LIC Premium & Tuition Fees u/s 80 C	1,50,000	
Medical Treatment u/s 80 DD	1,25,000	
Medical Treatment u/s 80DDB	1,00,000	
	_____	3,75,000
NET TAXABLE INCOME		7,73,567
NET TAXABLE INCOME R/O		7,73,570
<u>TAX LIABILITY</u>		
Tax on Rs 7,73,570/-		67,214
Add : Health & Education Cess @ 4%		2,689
TOTAL TAX PAYABLE		69,903
Add : Interest u/s 234A	688	
: Interest u/s 234B	4,816	
: Interest u/s 234C	3,472	
	_____	8,976
TOTAL TAX & INTEREST PAYABLE		78,879
Less : Self Assessment Tax Paid u/s 140A	10,000	
: TDS	1,032	
	_____	11,032
BALANCE TAX PAYABLE		67,847

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

BALANCE SHEET AS AT 31ST MARCH, 2019

LIABILITIES	Amount Rs.	Amount Rs.	ASSETS	Amount Rs.	Amount Rs.
CAPITAL A/c.			FIXED ASSETS		
As per last account	32,20,543.00		Flat (At Cost)		1,01,40,550.00
Add : Net Profit	11,86,544.00		Machinery & Tools		
Add : Rent Received	2,26,800.00		As per last A/c.	18,91,957.00	
	46,33,887.00		Less : Depreciation	2,83,794.00	16,08,163.00
Less : Drawings	5,50,000.00	40,83,887.00	Furniture & Fixtures		
			As per last A/c.	49,421.00	
SECURED LOANS			Less : Depreciation	4,942.00	44,479.00
Term Loan		30,19,191.00	CURRENT ASSETS		
Cash Credit (From UBI, Garia)		73,67,924.00	Closing Stock [As certified]		70,54,250.00
Home Loan from Bank of Maharashtra		57,47,555.00	Sundry Debtors		18,94,610.00
CURRENT LIABILITIES & PROVISIONS			Cash & Bank Balance		2,98,512.00
Sundry Creditors		7,18,557.00			
Provisions					
Salary & Wages	64,450.00				
Accounting charges	24,000.00				
Audit Fees	15,000.00	1,03,450.00			
		2,10,40,564.00			2,10,40,564.00

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

Place : KOLKATA

Date : 27/10/2019



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

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

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

PARTICULARS	AMOUNT Rs.	PARTICULARS	AMOUNT Rs.
To Opening Stock	74,25,840.00	By Sales	2,19,48,542.00
“ Purchase	1,66,29,726.00	“ Closing Stock	70,54,250.00
“ Carriage Inward	2,14,756.00		
“ Wages	11,98,250.00		
“ Gross Profit c/d	35,34,220.00		
	2,90,02,792.00		2,90,02,792.00
To Salary & Bonus	2,83,800.00	By Gross profit b/d	35,34,220.00
“ Rates & Taxes	300.00		
“ Rent	1,44,000.00		
“ Electricity charges	32,542.00		
“ Telephone & Internet Charges	34,546.00		
“ Office Maintenance	48,557.00		
“ Travelling & Conveyance	88,981.00		
“ Printing & Stationery	25,510.00		
“ Bank charges	32,544.00		
“ Audit Fees	15,000.00		
“ Accounting Charges	24,000.00		
“ Carriage Outward	1,28,609.00		
“ Donation & Subscription	20,501.00		
“ General Expenses	96,822.00		
“ Interest on Term Loan	1,55,045.00		
“ Interest on Cash Credit	9,28,183.00		
“ Depreciation	2,88,736.00		
To Net Profit	11,86,544.00		
	35,34,220.00		35,34,220.00

Place : KOLKATA

Date : 27/10/2019



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

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



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	ASHOK KUMAR GUPTA	PAN	BXAPG0662C
Form No	3CB	Assessment Year	2019-20
e-Filing Acknowledgement Number	232829801301019	Date of e-Filing	30/10/2019

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

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 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of ASHOK KUMAR GUPTA 233, KALIGHAT ROAD, KOLKATA, WEST BENGAL, 700026 BXAPG0662C.

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, 2019 ;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	Discrepancies/Qualifications
--------	--------------------	------------------------------

Place KOLKATA
Date 27/10/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

Arunava Mallik
ARUNAVA MALLIK
053709
03180835
6/47, BHOYGARH, KOLKATA, WEST B
ENGAL, 700032



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	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	Yes					
	Sl No.	Type	Registration Number				
	1	Goods and Services Tax WEST BENGAL	19BXAPG0662C1ZY				
5	Status	Individual					
6	Previous year from	01/04/2018 to 31/03/2019					
7	Assessment Year	2019-20					
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 determinate 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	Type of change	Remarks		
				Old profit sharing ratio	New profit sharing ratio		
10	a	Nature of business or profession (if more than one business or profession is carried out 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	Sub-Sector	Code			
				No			
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		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	Pin Code
		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, 44BD, 44BBA, 44BBD, Chapter XII-G, First Schedule or any other relevant section).						
		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.									
ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)							
Total			Net effect(Rs.)							
13 f	Disclosure as per ICDS.									
ICDS		Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.	AT COST								
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									
(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									
Description		Amount								
Nil										
16 b	The proforma credits, drawbacks, refund of duty of custom for excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted to be by the authorities concerned									
Description		Amount								
Nil										
16 c	Escalation claims accepted during the previous year									
Description		Amount								
Nil										
16 d	Any other item of income									
Description		Amount								
Nil										
16 e	Capital receipt, if any									
Description		Amount								
Nil										
17	Where any land or building or both, 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:									
Details of Address of property		Address Line	City/Town							
		State	Pincode							
		Consideration received or accrued	Value adopted or assessed or assessable							
18	Particulars of depreciation allowances as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 15%	15%	1891957	0	0	0	0	0	0	283794	1608163
Furnitures & Fittings @ 10%	10%	49421	0	0	0	0	0	0	4942	44479
* 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 14 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)]									
Description		Amount								
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(iii)									



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	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(1)										
	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 (iia)										
	(vi) royalty, license fee, service fee etc. under sub-clause (iib).										
	(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										



Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
(viii) payment to PF /other fund etc. under sub-clause (iv)							
(ix) tax paid by employer for perquisites under sub-clause (v)							
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:							
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks		
(d) Disallowance/deemed income under section 40A(3):							
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:							Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent 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 Number of the payee, if available			
(e) Provision for payment of gratuity not allowable under section 40A(7)							
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)							
(g) Particulars of any liability of a contingent nature:							
Nature Of Liability	Amount in Rs.						
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income							
Nature Of Liability	Amount in Rs.						
(i) Amount inadmissible under the proviso to section 35(1)(iii)							
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006							
23 Particulars of any payment made to persons specified under section 40A(2)(b)							
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Amount of Payment Made (Amount)			
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33B or 33AC or 33ABA.							
Section	Description	Amount					
Nil							
25 Any amount of profit chargeable to tax under section 41 and computation thereof.							
Name of Person	Amount of income	Section	Description of Transaction	Computation if any			
Nil							
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-							
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-							
26 (i)A(a) Paid during the previous year							
Section	Nature of liability			Amount			
Nil							
26 (i)A(b) Not paid during the previous year							
Section	Nature of liability			Amount			
Nil							
26 (i)B was incurred in the previous year and was							
26 (i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)							
Section	Nature of liability			Amount			
Nil							
26 (i)B(b) not paid on or before the aforesaid date							
Section	Nature of liability			Amount			
Nil							
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)							
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 :-											
	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)(viii)											
	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)(vii b). If yes, please furnish the details of the same											
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:							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) repaid, otherwise than through an account payee cheque, (Section 94D)							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 92C, 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 92C 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 92C.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No



(b) If yes, please furnish the following details							
Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)
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, 2020). 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 depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was secured 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 received	Address of the person from whom specified sum received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

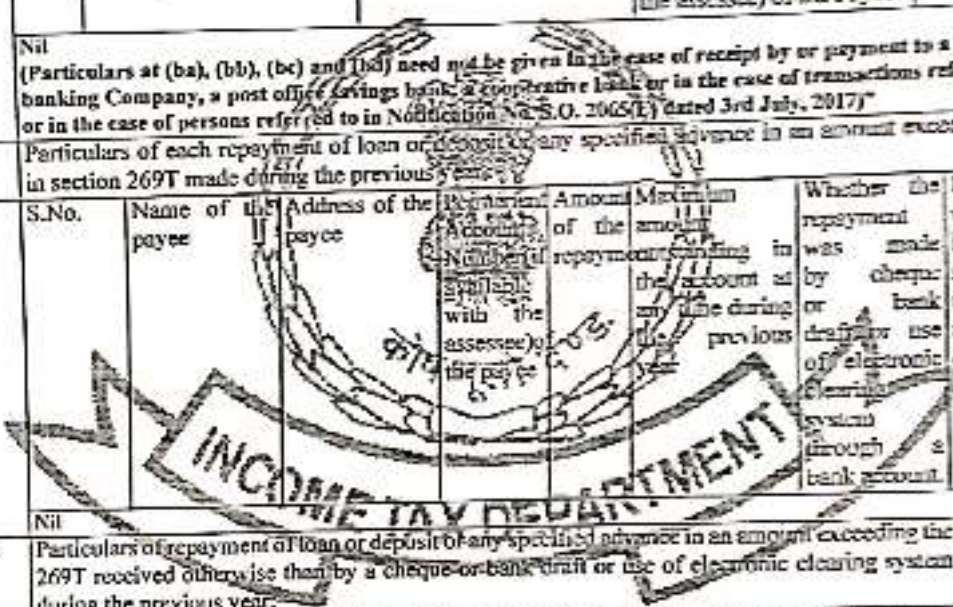
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-



S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
Nil							
31 b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 2695T, 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 2695T, 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 2695S 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 repayment	Maximum amount standing in the account as on the date 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 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 receipt			
	Nil						
31 b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
	Nil						
31 b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
	Nil						
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31 c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-						
S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
	Nil						
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-						
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil						
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-						
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			



Nil

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
	Nil						

32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	Not Applicable
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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	125000
	3	80DDB	100000

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
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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 (5)	Total amount of 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)
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34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details:	No
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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.
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34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	Not Applicable
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S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
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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	Sales during the	Closing stock	Shortage excess, if any



the previous year previous year

35 b Nil
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	*Percent- age of yield	Shortage excess, if any
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Nil

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchase during the previous year	Quantity manufactur- ed during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
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Nil

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchase during the previous year	Quantity manufactur- ed during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
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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(i)	(d) Total tax as paid thereon	(e) Total tax paid thereon	Dates of payment
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Nil

A(a) Whether the assessee has received any dividend in the nature of dividend as referred to in sub-clause (e) of No clause (22) of section 210. Yes, please furnish the following details:

Sl. No.	Amount received (in Rs.)	Date of receipt
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Nil

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 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 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 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 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		21948542			19085420	
b	Gross profit / Turnover	3534220	21948542	16.10%	3091818	19085420	16.20%
c	Net profit / Turnover	1186544	21948542	5.41%	1101476	19085420	5.77%
d	Stock-in-Trade Turnover	7054250	21948542	32.14%	7425840	19085420	38.91%
e	Material consumed/			%			%



Finished goods produced						
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					
42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If 'No' yes, please furnish						
	Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form contains information about all details/ transactions which are required to be 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						
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
	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 kept in abeyance till 31st March, 2020)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
			Relating to goods or services from GST	Relating to entities falling under composition scheme	Relating to other registered entities	
	Nil					

Place **KOLKATA**
Date **27/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

Arunava Mallik
ARUNAVA MALLIK
053702
0318085E
6/47, BIJOYGARH, KOLKATA, WEST BENGAL, 700032.



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	
Plant & Machinery @ 15%								

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





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