

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961.  
in case of a person referred to in clause (b) of sub-rule (1) of rule 6G.

- 1) \*I/we have examined the balance sheet as on 31st March 2019, and the \*profit and loss account / income expenditure account for the period beginning from 01.04.2018 to ending on 31.03.2019, attached herewith of ARSIHAD HOSSAIN BAMCIANDIPUR, JOTRAM, BURDWAN, 713104, PAN : AANPI18801P
- 2) \* I/we certify that the balance sheet and the profit and loss account / income and expenditure account are in agreement with the books of account maintained at the head office at BAMCIANDIPUR, JOTRAM, BURDWAN, BURDWAN-713101 and NIL branches.
- 3.(a) \* I/we report the following observations / comments / discrepancies / inconsistencies, if any :-
  - (b) Subject to above:-
- (A) I/we have obtained all the information and explanation which, to the best of \*my / our knowledge and belief, were necessary for the purpose of the audit.
- (B) In my/our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my / our examination of the books.
- (C) In my / our opinion and to the best of my / our information and according to the explanations given to me / 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 / income and expenditure account, of the profit/loss or surplus /deficit or 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 my /our opinion and to the best of \*my/our information and according to explanations given to \*me/ us, the particulars given in the said Form No.3CD are true and Correct subject to following observations / qualifications, if any :



KOLKATA

The 10th day of Octo, 2019.

PARTIBHA HARSH  
CHARTERED ACCOUNTANT  
*Partibha*  
PROPRIETOR  
MEMBERSHIP NO - 156927  
PAN - ACXPH6847H  
NATURAL CITY, BLOCK C, FLAT 80D, 42 SHYAMNAGAR ROAD  
KOLKATA-700055

## FORM NO. 3CD

[See rule 6 G(2)]

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

## PART - A

1	Name of the assessee	ARSHAD HOSSAIN
2	Address	BAMCHANDIPUR, JOTRAM, BURDWAN, 713104
3	Permanent Account Number (PAN)	AANPH8801P
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	YES GST:-19AANPH8801PZO( TRINKA)
5	Status	Individual
6	Previous year	2018-2019
7	Assessment year	2019-2020
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Section 44AB(a)

## PART - B

9	(a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	N.A		
	(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	N.A		
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)	(Resturant Cum Bar & Of Counter Code-1007), &( Trading of Juts Bag Code-09027)		
	(b) If there is any change in the nature of business or profession, the particulars of such change.	No change		
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Yes		
	(b) List of books of account maintained and the address at which the books of accounts are kept.	Cash Book, Bank Book, Ledger Book (Computer System)		
	(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.)	Cash Book, Bank Book, Ledger Book (Manual System)		
	(c) List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Ledger Book (Manual System)		
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No		
13	(a) Method of accounting employed in the previous year	Mercantile System		
	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No		
	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Not Applicable		
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	Not Applicable		
14	(a) Method of valuation of closing stock employed in the previous year.	At cost or net realizable value whichever is lower		
	(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:	Not Applicable		
	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade:-	Not Applicable		
	(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.			



16	Amounts not credited to the profit and loss account, being, -					
	(a) the items falling within the scope of section 28;		Nil			
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		Nil			
	(c) escalation claims accepted during the previous year;		Nil			
	(d) any other item of income;		Nil			
	(e) capital receipt, if any.		Nil			
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		Nil			
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-					
	(a) Description of asset/block of assets.		Details in the Balance Sheet			
	(b) Rate of depreciation.					
	(c) Actual cost of written down value, as the case may be.					
	(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -		Nil			
	i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,		Nil			
	ii) change in rate of exchange of currency, and		Nil			
	iii) subsidy or grant or reimbursement, by whatever name called.		Nil			
	(e) Depreciation allowable.					
	(f) Written down value at the end of the year					
19	Amounts admissible under sections:					
	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 the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.			
	32AC		Nil			
	33AB		Nil			
	33ABA		Nil			
	35(1)(i)		Nil			
	35(1)(ii)		Nil			
	35(1)(iii)		Nil			
	35(1)(iii)		Nil			
	35(1)(iv)		Nil			
	35(2AA)		Nil			
	35(2AB)		Nil			
	35ABB		Nil			
	35AC		Nil			
	35AD		Nil			
	35CCA		Nil			
	35CCB		Nil			
	35CCC		Nil			
	35CCD		Nil			
	35D		Nil			
	35DD		Nil			
	35DDA		Nil			
	35E		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)]					
	Nil					
	(b) Details of contributions received from employees for various funds as referred to in section 36(1)(v):					
	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities



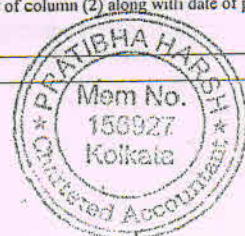
(a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of Nil capital, personal, advertisement expenditure etc				
Nature	Serial number	Particulars	Amount in Rs.	
Expenditure incurred at clubs being cost for club services and facilities used.				
Expenditure by way of penalty or fine for violation of any law for the time being force				
Expenditure by way of any other penalty or fine not covered above				
Expenditure incurred for any purpose which is an offence or which is prohibited by law				
(b) Amounts inadmissible under section 40(a):-				Nil
(i) as payment to non-resident referred to in sub-clause (i)				Nil
(A) Details of payment on which tax is not deducted:				Nil
(I) date of payment				
(II) amount of payment				
(III) nature of payment				
(IV) name and address of the payee				
(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)				Nil
(I) date of payment				
(II) amount of payment				
(III) nature of payment				
(IV) name and address of the payee				
(V) amount of tax deducted				
(ii) as payment referred to in sub-clause (ia)				
(A) Details of payment on which tax is not deducted:				Nil
(I) date of payment				
(II) amount of payment				
(III) nature of payment				
(IV) name and address of the payee				
(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				Nil
(I) date of payment				
(II) amount of payment				
(III) nature of payment				
(IV) name and address of the payer				
(V) amount of tax deducted				
(VI) amount out of (V) deposited, if any				
(iii) under sub-clause (ic) [Wherever applicable]				
(iv) under sub-clause (iia)				
(v) under sub-clause (iib)				
(vi) under sub-clause (iii)				
(A) date of payment				
(B) amount of payment				
(C) name and address of the payee				
(vii) under sub-clause (iv)				
(viii) 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;				Nil
(d) Disallowance/deemed income under section 40A(3):				Nil
(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, 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.	
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available



Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available.	
					Yes
		(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);			
		(e) provision for payment of gratuity not allowable under section 40A(7);			Nil
		(f) any sum paid by the assessee as an employer not allowable under section 40A(9);			Nil
		(g) particulars of any liability of a contingent nature;			Nil
		(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;			Nil
		(i) amount inadmissible under the proviso to section 36(1)(iii).			Nil
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			Nil
23		Particulars of payments made to persons specified under section 40A(2)(b).			Nil
24		Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.			Nil
25		Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil
26		In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 47B, the liability for which:-			Nil
		(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			
		(a) paid during the previous year;			
		(b) not paid during the previous year;			
		(B) was incurred in the previous year and was			
		(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);			
		(b) not paid on or before the aforesaid date.			
		(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)			Nil
27		(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			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), if yes, please furnish the details of the same.			Nil
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.			Nil
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]			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 :-			Nil
		(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;			
		(ii) amount of loan or deposit taken or accepted;			
		(iii) whether the loan or deposit was squared up during the previous year;			
		(iv) maximum amount outstanding in the account at any time during the previous year;			
		(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.			



*(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)																																
(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-		Nil																														
(i) name, address and Permanent Account Number (if available with the assessee) of the payee;																																
(ii) amount of the repayment;																																
(iii) maximum amount outstanding in the account at any time during the previous year;																																
(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft.																																
(c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents		Yes																														
(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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 the extent available :-	Nil																														
	<table border="1"> <thead> <tr> <th>Serial Number</th> <th>Assessment Year</th> <th>Nature of loss / allowance (in rupees)</th> <th>Amount as returned (in rupees)</th> <th>Amounts as assessed (give reference to relevant order)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks																									
Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks																											
	(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																														
	(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.	Nil																														
	(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	Nil																														
	(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.	Nil																														
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).																															
	<table border="1"> <thead> <tr> <th>Section under which deduction is claimed</th> <th>Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.</th> </tr> </thead> <tbody> <tr> <td>80TTA</td> <td>1820</td> </tr> </tbody> </table>	Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.	80TTA	1820																											
Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.																															
80TTA	1820																															
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:	Nil																														
	<table border="1"> <thead> <tr> <th>Tax deduction/Section and collection Account Number (TAN)</th> <th>Nature of payment</th> <th>Total amount of payment or receipt of the nature specified in column (3)</th> <th>Total amount on which tax was required to be deducted or collected out of (4)</th> <th>Total amount on which tax was deducted or specified rate out of (5)</th> <th>Amount of tax deducted or collected out of (6)</th> <th>Total amount on which tax was deducted or collected at less than specified rate out of (7)</th> <th>Amount of tax deducted or collected on (8)</th> <th>Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)</th> <th>(10)</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> <th>(8)</th> <th>(9)</th> <th>(10)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Tax deduction/Section and collection Account Number (TAN)	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or 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)	(10)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)											
Tax deduction/Section and collection Account Number (TAN)	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or 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)	(10)																							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)																							
	(b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details: Nil																															
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Type of Form</th> <th>Due date for furnishing</th> <th>Date of furnishing, if furnished</th> <th>Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	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 transactions which are required to be reported																										
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 transactions which are required to be reported																												
	(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: Nil																															
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th> <th>Amount of interest under section 201(1A)/206C(7) is payable</th> <th>Amount paid out of column (2) along with date of payment.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.																												
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.																														



35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded : (i) Opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any (b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: A. Raw Materials : (i) opening stock; (ii) purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any. B. Finished products/by- products : (i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.	Quantitative details are not available																								
		Not a Manufacturing Concern																								
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- (a) total amount of distributed profits; (b) amount of reduction as referred to in section 115-O(1A)(i); (c) amount of reduction as referred to in section 115-O(1A)(ii); (d) total tax paid thereon; (e) dates of payment with amounts.	Not Applicable																								
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.	Not Applicable																								
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.	Not Applicable																								
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, 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.	Not Applicable																								
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:																									
	<table border="1"> <thead> <tr> <th>S.No.</th> <th>Particulars</th> <th>Previous year</th> <th>Preceding Previous year</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Total turnover of the assessee</td> <td>34332192</td> <td>22641343</td> </tr> <tr> <td>2</td> <td>Gross profit/turnover</td> <td>5078496/34290150</td> <td>3828772/22641343</td> </tr> <tr> <td>3</td> <td>Net profit/turnover</td> <td>1177615/34332192</td> <td>881804/2264141343</td> </tr> <tr> <td>4</td> <td>Stock-in-trade/turnover</td> <td>8883487/34290150</td> <td>8135186/22641343</td> </tr> <tr> <td>5</td> <td>Material consumed/finished goods produced</td> <td></td> <td></td> </tr> </tbody> </table>	S.No.	Particulars	Previous year	Preceding Previous year	1	Total turnover of the assessee	34332192	22641343	2	Gross profit/turnover	5078496/34290150	3828772/22641343	3	Net profit/turnover	1177615/34332192	881804/2264141343	4	Stock-in-trade/turnover	8883487/34290150	8135186/22641343	5	Material consumed/finished goods produced			
S.No.	Particulars	Previous year	Preceding Previous year																							
1	Total turnover of the assessee	34332192	22641343																							
2	Gross profit/turnover	5078496/34290150	3828772/22641343																							
3	Net profit/turnover	1177615/34332192	881804/2264141343																							
4	Stock-in-trade/turnover	8883487/34290150	8135186/22641343																							
5	Material consumed/finished goods produced																									
41	(The details required to be furnished for principal items of goods traded or manufactured or services rendered) 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	Nil																								



PARTIBHA HARSH  
 CHARTERED ACCOUNTANT  
*Partibha*  
 PROPRIETOR  
 MEMBERSHIP NO - 156927  
 PAN - ACXPH6847H  
 NATURAL CITY, BLOCK C, FLAT 80D, 42 SHYAMNAGAR ROAD  
 KOLKATA-700055

KOLKATA  
 The 10th day of Octo, 2019.

NATURAL CITY, BLOCK C, FLAT 80D, 42 SHYAMNAGAR ROAD  
 KOLKATA-700055

**TRINKA & ARSHAD HOSSAIN**  
**BAMBATTALA, JOTERAM, BURDWAN.**

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

PARTICULARS :	AMOUNT		PARTICULARS :	AMOUNT	
	Rs.	P.		Rs.	P.
To Opening Stock.		8135186.00	By Sales.		34290150.00
.. Purchases.		28763606.15	.. Closing Stock.		8883487.00
.. Wages.		1087330.00			
.. Fuel & Gas.		41354.00			
.. Carriage Inwards.		67665.00			
.. Gross Profit C/d.		5078495.85			
<b>TOTAL :</b>		<b>43173637.00</b>	<b>TOTAL :</b>		<b>43173637.00</b>
.. Salary & Wages.		258000.00	By Gross Profit.		5078495.85
.. Bonus.		21500.00	.. Interest on F.D. A/c.		23790.00
.. Electricity & Generator Exps.		457328.00	.. Commission from IFB Agro-		
.. Travelling & Conveyance.		35082.00	Industries Ltd.		18252.00
.. Refreshment & Entertainment Exps.		22840.00			
.. Licences & Taxes.		117200.00			
.. Legal Exps.		9700.00			
.. Printing & Stationery.		21092.00			
.. Telephone Charges..		9000.00			
.. Repair & Maintenance.		46626.00			
.. Audit Fees.		8000.00			
.. Accounting Charges.		18000.00			
.. Miscellaneous Exps.		4855.00			
.. Washing & Clening.		18349.00			
.. VAT Interest & Late fees.		6584.00			
.. Bank Charges on Term Loan.		13072.00			
.. Bank Charges Others.		217064.20			
.. Interest on C.C. Loan.		1363299.00			
.. Interest on Term Loan.		628974.00			
.. Insurance Charges.		27639.00			
.. Depreciation.		638719.00			
.. Net Profit.		1177614.65			
<b>TOTAL :</b>		<b>5120537.85</b>	<b>TOTAL :</b>		<b>5120537.85</b>



KOLKATA  
The 10th day of Octo, 2019.

PARTIBHA HARSH  
CHARTERED ACCOUNTANT  
*Partibha Harsh*  
PROPRIETOR  
MEMBERSHIP NO - 156927  
PAN - ACXPH6847H



**TRINKA & ARSHAD HOSSAIN**  
**BAMBATTALA, JOTERANI, BURDWAN.**  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2019**

LIABILITIES :		AMOUNT	AMOUNT	ASSETS :		AMOUNT	AMOUNT
<b>CAPITAL ACCOUNT :</b>				<b>FIXED ASSETS :</b>			
As Per Last Account.	3195595.77			<b>Land :</b>			1640451.00
Add: Net Profit.	1177614.65			As per Last Account.			
Add: IT Refund.	63400.00			<b>Building :</b>			
Add: Intt. on SB A/c.	3109.00			As per Last Account.	9401493.00		
	4439719.42			Add: Expended this year.	2924270.00		
Less: Drawings.	1268508.00	3171211.42			12325763.00		
				Less: Depreciation @ 10%.	470075.00	11855688.00	
<b>CURRENT LIABILITIES :</b>				<b>Furniture &amp; Fixture :</b>			
C.C. Loan with Bank.		16871149.17		As per Last Account.	508862.00		
Term Loan with Bank.		5481317.00		Add: Expended this year.	456200.00		
Sundry Creditors.		82720.00			965062.00		
Loan & Advance.		3559900.00		Less: Depreciation @ 10%.	73696.00	891366.00	
				<b>Tools &amp; Equipment :</b>			
				As Per Last Account.	72448.00		
				Less: Depreciation @ 15%	10867.00	61581.00	
				<b>Electrical Installation :</b>			
				As per Last Account.	325173.00		
				Add: Purchased this year.	156740.00		
					481913.00		
				Less: Depreciation @ 15%	72287.00	409626.00	
				<b>Utencil :</b>			
				As per Last Account.	17207.00		
				Less: Depreciation @ 15%	2581.00	14626.00	
				<b>Aquaguard :</b>			
				As per Last Account.	1850.00		
				Less: Depreciation @ 15%	278.00	1572.00	
				<b>TV Set :</b>			
				As per Last Account.	19611.00		
				Less: Depreciation @ 15%	2942.00	16669.00	
				<b>Gloshine Board :</b>			
				At Cost	39950.00		
				Less: Depreciation @ 15%	5993.00	33957.00	
				<b>Factory Shed :</b>			
				As Per Last Account.		127380.00	
				<b>Plant &amp; Machinery :</b>			
				As Per Last Account.		14082.30	
				<b>Tools &amp; Equipment :</b>			
				As Per Last Account.		2038.10	
				<b>Furniture &amp; Fixture :</b>			
				As Per Last Account.		12784.00	
				<b>CURRENT ASSETS :</b>			
				<b>Security Deposit with Electricity :</b>			
				As Per Last Account.	1860.00		
				with WBSEDCL (As per Last A	23700.00		
				with Prestige ICE Cream P. Ltd.			
				As per Last Account	16000.00	41560.00	
				<b>Fixed Deposit :(CBI)</b>			
				As per Last Account.		395323.00	
				Loan & Advance.		3140000.00	
				Security Deposit with VAT.		25000.00	
				<b>Closing Stock : (At Cost as Taken -</b>		8883487.00	
				<b>valued &amp; as Certified by the Proprietor)</b>			
				Sundry Creditors at Debit.		234000.00	
				<b>Closing Balance :</b>			
				Cash-in-hand.	849195.30		
				(As Certified by the Proprietor)			
				Cash at Bank.	699565.89	1548761.19	
<b>TOTAL :</b>		29349951.59		<b>TOTAL :</b>		29349951.59	



KOLKATA  
 The 10th day of Octo, 2019.

PARTIBHA HARSH  
 CHARTERED ACCOUNTANT  
*Phiroh*  
 PROPRIETOR  
 MEMBERSHIP NO - 156927  
 PAN - ACXPH6847H

**ARSHAD HOSSAIN**  
**BAMBATTALA, JOTERAM, BURDWAN.**

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

PARTICULARS :	AMOUNT	AMOUNT	PARTICULARS :	AMOUNT	AMOUNT
To Opening Stock.		2936430.00	By Sales.		7712750.00
„ Purchases.		6816624.00	„ Closing Stock.		3063970.00
„ Carriage & Wages.		64570.00			
„ Gross Profit C/d.		959096.00			
<b>TOTAL :</b>		<b>10776720.00</b>	<b>TOTAL :</b>		<b>10776720.00</b>
To Salary to Staffs.		42000.00	By Gross Profit B/d.		959096.00
„ Exgratia.		3500.00	„ Interest on F.D. A/c.		23790.00
„ Printing & Stationery.		4122.00			
„ Travelling Charges.		16872.00			
„ Trade Licence.		1000.00			
„ Interest on C.C. Loan.		544803.00			
„ Bank Charges & Others.		39473.20			
„ Miscellaneous Expenses.		3227.00			
„ Accounting Charges.		6000.00			
„ Repairs & Maintenance.		16462.00			
„ Net Profit.		305426.80			
<b>TOTAL :</b>		<b>982886.00</b>	<b>TOTAL :</b>		<b>982886.00</b>

**BALANCE SHEET AS AT 31ST MARCH, 2019.**

PARTICULARS :	AMOUNT	AMOUNT	PARTICULARS :	AMOUNT	AMOUNT
<b>CAPITAL ACCOUNT :</b>			<b>FIXED ASSETS :</b>		
As Per Last Account. 10,59,400/-	#####		<b>Factory Shed :</b>		
Add: Net Profit.	305426.80		As Per Last Account.		127380.00
„ Capital Introduced.	0.00		<b>Plant &amp; Machinery :</b>		
Less: Drawings.	280000.00	1983835.90	As Per Last Account.		14082.30
			<b>Tools &amp; Equipment :</b>		
			As Per Last Account.		2038.10
			<b>Furniture &amp; Fixture :</b>		
			As Per Last Account.		12784.00
			<b>Security Deposit with Electricity :</b>		
			As Per Last Account.		1860.00
<b>CURRENT LIABILITIES :</b>			<b>CURRENT ASSETS :</b>		
C.C. Loan with Central Bank of India, Burdwan.A/c-3977830621.		4778127.20	<b>Fixed Deposit with C.B.I :</b>		
			As Per Last Account.	371533.00	
			Add: Accrued Intt.	23790.00	
				395323.00	
			Less : Withdrawn.	0.00	395323.00
			<b>Loan &amp; Advance :</b>		
			To Sangita Hossain.		700000.00
			To H.M.T.E. Brick Field.		1100000.00
			To Trinka.		1340000.00
			Closing Stock. (At Cost as Taken - valued & as Certified by the Proprietor)		3063970.00
			<b>Closing Balance :</b>		
			Cash-in-hand.		4525.70
			(As Certified by the Proprietor)		
<b>TOTAL :</b>		<b>6761963.10</b>	<b>TOTAL :</b>		<b>6761963.10</b>

In terms of our separate of even date.



PARTIBHA HARSH  
CHARTERED ACCOUNTANT  
*Partibha*  
PROPRIETOR  
MEMBERSHIP NO - 156927  
PAN - ACXPH6847H

KOLKATA  
The 10th day of Octo, 2019.

**TRINKA**  
**BAMBATTALA, JOTERAM, BURDWAN.**  
**PROP. :- ARSHAD HOSSAIN**

**NATURE : RESTURENT CUM BAR & OFF COUNTER**

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

PARTICULARS :	AMOUNT		AMOUNT		PARTICULARS :	AMOUNT		AMOUNT	
	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.
<b>To Opening Stock :</b>					<b>By Sales:</b>				
For Restaurant.	433290.00				For Restaurant.	3627520.00			
For Bar.	4765466.00		5198756.00		For Bar & Off Counter.	22949880.00		26577400.00	
” <b>Purchases:</b>									
For Restaurant.	3187520.00				” <b>Closing Stock:</b>				
For Bar & Off Counter.	18759462.15		21946982.15		For Restaurant,	494820.00			
” Direct Labour & Wages.			1022760.00		For Bar & Off Counter.	5324697.00		5819517.00	
” Direct Expenses.					” Direct Income.				
” Fuel & Gas.			41354.00						
” Carriage Inwards.			67665.00						
” Gross Profit C/d.			4119399.85						
<b>TOTAL :</b>			32396917.00		<b>TOTAL :</b>			32396917.00	
” Salary & Wages.			216000.00		By Gross Profit B/d.				4119399.85
” Bonus.			18000.00		” Commission from IFB Agro -				18252.00
” Electricity & Generator Exps.			457328.00		Industries Ltd..				
” Travelling & Conveyance.			18210.00						
” Refreshment & Entertainment Exps.			22840.00						
” Licences & Taxes.			117200.00						
” Legal Exps.			8700.00						
” Printing & Stationery.			16970.00						
” Telephone Charges..			9000.00						
” Repair & Maintenance.			30164.00						
” Audit Fees.			8000.00						
” Accounting Charges.			12000.00						
” Miscellaneous Exps.			1628.00						
” Washing & Clening.			18349.00						
” VAT Interest & Late Fees.			6584.00						
” Bank Charges on Term Loan.			13072.00						
” Bank Charges Others.			177591.00						
” Interest on C.C. Loan.			818496.00						
” Interest on Term Loan.			628974.00						
” Insurance Charges.			27639.00						
” Depreciation.			638719.00						
” Net Profit.			872187.85						
<b>TOTAL :</b>			4137651.85		<b>TOTAL :</b>			4137651.85	

In terms of our separate of even date.



PARTIBHA HARSH  
 CHARTERED ACCOUNTANT

*Partibha Harsh*  
 PROPRIETOR  
 MEMBERSHIP NO - 156927  
 PAN - ACXPH6847H

KOLKATA  
 The 10th day of Octo, 2019.

**TRINKA**  
**BAMBATTALA, JOTERAM, BURDWAN.**  
**PROP. :- ARSHAD HOSSAIN**  
**NATURE : RESTURENT CUM BAR & OFF COUNTER**

**BALANCE SHEET AS AT 31ST MARCH, 2019.**

<u>PARTICULARS :</u>	AMOUNT	AMOUNT	<u>PARTICULARS :</u>	AMOUNT	AMOUNT
<b><u>CAPITAL ACCOUNT :</u></b>			<b><u>FIXED ASSETS :</u></b>		
As per Last Account.	1237186.67		<b>Land :</b>		
Add: Interest on SB A/c.	3109.00		As per Last Account.		1640451.00
: IT Refund.	63400.00		<b>Building :</b>		
: Net Profit.	872187.85		As per Last Account.	9401493.00	
	2175883.52	1187375.52	Add: Expended this year.	2924270.00	
Less: Drawings.	988508.00			12325763.00	
			Less: Depreciation @ 5%.	470075.00	11855688.00
<b><u>CURRENT LIABILITIES :</u></b>			<b>Furniture &amp; Fixture :</b>		
Term Loan with Allahabad Bank -			As per Last Account.	508862.00	
A/c No. - 50280899445.	1547291.00		Add: Expended this year.	456200.00	
As per Last Account.	161122.00			965062.00	
Add: Intt. & Charges.	1708413.00	1278813.00	Less: Depreciation @ 10%&5%	73696.00	891366.00
	429600.00		<b>Tools &amp; Equipment :</b>		
Less : Paid this year.			As per Last Account.	72448.00	
			Less: Depreciation @ 15%	10867.00	61581.00
Term Loan with Allahabad Bank -			<b>Electrical Installation :-</b>		
A/c No. - 50397198358.	4788580.00		As per Last Account.	325173.00	
As per Last Account.	480924.00		Add: Purchased this year.	156740.00	
Add: Intt. & Charges.	5269504.00	4202504.00		481913.00	409626.00
	1067000.00		Less: Depreciation @ 15%	72287.00	
Less : Paid this year.			<b>Utencil :</b>		
			As per Last Account.	17207.00	
Term Loan with Allahabad Bank -			Less: Depreciation @ 15%	2581.00	14626.00
A/c No. - 50028185294.		12093021.97	<b>Aquaguard :</b>		
As per Last Account.			As per Last Account.	1850.00	
Add: Intt. & Charges.			Less: Depreciation @ 15%	278.00	1572.00
			<b>TV Set :</b>		
Sundry Creditors.		82720.00	As per Last Account.	19611.00	
			Less: Depreciation @ 15%	2942.00	16669.00
			<b>Gloshine Board :</b>		
			At Cost	39950.00	
			Less: Depreciation @ 15%	5993.00	33957.00
			<b>CURRENT ASSETS :</b>		
			<b>Security Deposit :</b>		
			with WBSEDCL (As per Last A/c).	23700.00	
			with Prestige ICE Cream P. Ltd.		
			As per Last Account	16000.00	39700.00
			Security Deposit with VAT.		25000.00
			<b>Closing Stock : (At Cost as Taken -</b>		
			<b>valued &amp; as Certified by the Proprietor)</b>		
			For Restaurant.	494820.00	
			For Bar & Off Counter..	5324697.00	5819517.00
			Sundry Creditors at Debit.		234000.00
			<b>Closing Balance :</b>		
			Cash-in-hand.	844669.60	
			(As Certified by the Proprietor)		
			Cash at Bank (with Allahabad -		
			Bank S.B. A/c. No.-50009430114)	661877.00	
			with AXIS Bank -		
			C. A/c No.-914020037853949.	16391.67	
			with Allahabad Bank -		
			C. A/c. No.-50398466464.	3702.00	
			with Allahabad Bank -		
			C. A/c. No.-50418000754.	17595.22	1544235.49
<b>TOTAL :</b>		22587988.49	<b>TOTAL :</b>		22587988.49

In terms of our separate of even date.



PARTIBHA HARSH  
**CHARTERED ACCOUNTANT**  
*Pratiksha*  
**PROPRIETOR**  
**MEMBERSHIP NO - 156927**  
**PAN - ACXPH6847H**

KOLKATA  
 The 10th day of Octo, 2019.