

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 U.S.T CONSTRUCTIONS 67/1, S.N ROY ROAD, KOLKATA, WEST BENGAL, 700038 AAUFU0695H,

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 67/1, S.N ROY ROAD, KOLKATA-700038, 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	Observations/Qualifications
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Place	KOLKATA	Name	RAMAN KUMAR JHA
Date	31/10/2019	Membership Number	304757
		FRN (Firm Registration Number)	331764E
		Address	MARSHALL HOUSE, 6TH FLOOR, ROOM NO - 663, 33/1 N.S. ROAD & 25 STR AND ROAD, KOLKATA, WEST BENGAL, 700001

UDIN : 19304757AAAA9L5501

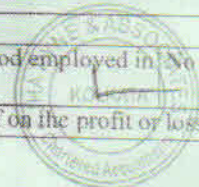


FORM NO. 3CD

[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	U S T CONSTRUCTIONS				
2	Address	67/I, S N ROY ROAD., KOLKATA, WEST BENGAL., 700038				
3	Permanent Account Number (PAN)	AAEFU0695H				
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	19AAEFU0695H1ZU			
5	Status	Firm				
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(e)- Profits and gains lower than deemed profit u/s 44AD				
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 (%)
		SOURAV ROY				50
		SUBRATA ROY				50
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	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
		CONSTRUCTION	Building of complete constructions or parts- civil contractors			06002
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
		No				
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 BANK BOOK JOURNAL LEDGER	67/I, S N ROY ROAD, KOLKATA		KOLKATA	WEST BE NGAL, 700038
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK BANK BOOK JOURNAL LEDGER				
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				
		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).		
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.)	Net effect(Rs.)
13 f	Total			
ICDS				

14 a	Method of valuation of closing stock employed in the previous year.	Disclosure
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
	Nil		(d) Amount at which the asset is converted into stock-in trade

16	Amounts not credited to the profit and loss account, being:-	Amount
16 a	The items falling within the scope of section 28	
	Description	
	Nil	

16 b	The proforma 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 refund are admitted as due by the authorities concerned	Amount
	Description	

16 c	Escalation claims accepted during the previous year	Amount
	Description	
	Nil	

16 d	Any other item of income	Amount
	Description	
	Nil	

16 e	Capital receipt, if any	Amount
	Description	
	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:	Consideration received or accrued	Value adopted or assessed or assessable
	Details of property		
	Address Line 1	Address Line 2	City/Town
			State
			Pincode

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:-										
Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent of age)	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 @ 40%	40%	47542	0	0	0	0	0	0	9508	38034

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :		Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
S.No	Section		
		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)]	Amount
	Description	

20 b	Details of contributions received from employees for various funds as referred to in section 36(I)(va):	Sum received	Due date for payment	The actual amount paid	The actual date of payment
	Nature of fund				

Nil from employees the concerned authorities

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
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(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
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(ii) as payment referred to in sub-clause (ia)

(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
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(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
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(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
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(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
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- (iv) fringe benefit tax under sub-clause (ic)
- (v) wealth tax under sub-clause (ia)
- (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).



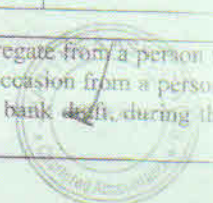
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pin
(vii) payment to PF /other fund etc. under sub-clause (iv)							
(ix) tax paid by employer for perquisites under sub-clause (v)							
(c) Amounts debited to profit and loss account 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:							
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account 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)							
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Yes		
(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 36(1)(iii)							
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006							
23 Particulars of any payment made to persons specified under section 40A(2)(b).							
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)			
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 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							



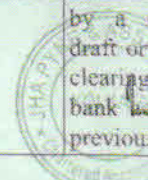
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts											No	
	CENVAT/ITC	Amount									Treatment 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)												No
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received		Amount of consideration paid		Fair Market value of the shares				
	Nil												
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same												No
	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 69D)												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 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.	Assessment Year	Amount (in Rs.)	Details of expenditure forward as per 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).								
(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) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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) 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 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							



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 specific amount taken or accepted from Government, Government company, banking company or a corporation established by a Central 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)						
	S.No	Section	Amount				No
	Nil						

34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										
	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 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 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:										
	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										
	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Amount	Dates of payment	No				
	Nil										

35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil										



	Nil											
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-											
35 bA	Raw materials :											
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any	
	Nil											
35 bB	Finished products :											
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil											
35 bC	By products :											
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil											
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction 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) Total tax paid thereon	Amount					Dates of payment
	Nil											
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. 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											
											No	
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											
											No	
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											
											No	
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
Sl No	Particulars	Previous Year				Preceding previous Year						
a	Total turnover of the assessee	3860000				4300000						
b	Gross profit / Turnover	1924440	3860000	49.86%	2332597	4300000	54.25%					
c	Net profit / Turnover	360000	3860000	9.33%	1292203	4300000	30.05%					
d	Stock-in-Trade Turnover	0	3860000	0.00%	0	4300000	0.00%					
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, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
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			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 **31/10/2019**

Name **RAMAN KUMAR JHA**
Membership Number **304757**
FRN (Firm Registration Number) **331764E**
Address **MARSHALL HOUSE, 6TH FLOOR, ROOM NO - 663, 33/1 N.S. ROAD & 25 STR AND ROAD, KOLKATA, WEST BENGAL, 700001.**

UDIN: 19304757 AA AA GL5501

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 @ 40%								
Total of Plant & Machinery @ 40%								0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0



UST CONSTRUCTIONS
67/1, S.N.ROY ROAD
KOLKATA - 700 038. (W.B.)

Status : PARTNERSHIP FIRM, Financial Year - 2018-19
Date of Birth : 15.04.2014. Assesment Year - 2019-20
Partner's Details : SOURAV ROY, ALHPR0226K,
SUBRATA ROY, ADAPR0701N,
67/1, S.N.ROY ROAD, KOLKATA - 700038
P.A.N. No. : AAEFU0695H
Ward No. : CIRCLE-50/KOL
Bank Details : HDFC BANK , HDFC0000040, 50200010315547
Phone No. : 9674675024

Computation of Total Income for the Year Ended 31.03. 2019
(Assessment Year 2019-2020)

1. Income From Business & Profession.

Net Book Profit from Partnership Concern.
UST CONSTRUCTIONS

1,278,000.00

Book Profit

1,278,000.00

Less : Deduction under Section 40(b) of Income- Tax Act, 1961

90 % of Book Profit upto Rs.300000 and bal @60% 856,800.00

Remuneration to Partners Allowable

918,000.00

Total Income

360,000.00

Rounded off under section 288A of Income- Tax Act, 1961

360,000.00

Income-Tax on total income

108,000.00

Add : Education Cess @4%

4,320.00

Add :- Intetrest on their on

14,211.00

Total Income- Tax Payable

126,531.00

TDS Deducted

3,366.00

Tax Payable

123,165.00

Self Asst Tax Paid - Tax Paid Under Section 140A of Income - Tax Act, 1961

125,000.00

Amount Payable/(Refundable)

(1,840.00)

M/S UST CONSTRUCTIONS
67/1, S.N.ROY ROAD
KOLKATA-700038

Balance Sheet as on 31st March 2019

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
Partner's Capital A/C			Fixed Assets		
Sri. Subrata Roy			Laptop Purchase	47,542.37	
Capital as per Last A/C	4,481,054.92		Less: Depreciation @40%	9,508.47	38,033.90
Add:- Remuneration	459,000.00				
Add:- Capital introduce	357,300.00				
Add:- Share of Profit	123,840.00				
	5,421,194.92				
Less: Interest on I. Tax Adjust	4,082.00				
Less:- Drawing During the year	2,104,463.12	3,312,649.80			
			Investment		
Sri. Sourav Roy			HDFC R/D	277,577.00	
Capital as per Last A/C	(7,042,160.49)		Sweep F/D	39,483.00	317,060.00
Add:- Capital introduce	2,061,150.00				
Add:- Remuneration	459,000.00				
Add:- Share of Profit	123,840.00				
	(4,398,170.49)				
Less: Interest on I. Tax Adjust	4,084.00				
Less:- Drawing During the year	4,083,811.61	(8,486,066.10)			
			Current Assets		
Loans & Liability			Work In Progress (Note - 4)		39,124,795.98
Unsecured Loans (Note - 1)		1,311,110.00	Loans & Advances (Note - 5)		1,897,339.49
			Other Current Assets (Note -6)		1,115,957.62
Current Liabilities			Cash & Bank Balance (Note - 7)		1,794,820.48
Sundry creditors (Note - 2)		3,138,753.00			
Advance From Purchaser (Note - 3)		44,899,240.77			
Provision for I Tax		112,320.00			
		44,288,007.47			44,288,007.47

For Jha Pyne & Associates
Chartered Accountants
FRN: 331764E

Rugha
(CA. Raman Kumar Jha)
Partner

M.No. 304757
UDIN: 19304757AAAAGL5501
Place : Kolkata
Date: 31-10-2019



Signature of Subrata Roy

For. UST CONSTRUCTIONS.

Subrata Roy
Partner.

M/S UST CONSTRUCTIONS

67/1, S.N.ROY ROAD

KOLKATA-700038

Trading, Profit & Loss Statement for the year ended 31st March 2019

Particulars	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)
To Purchase			By Sales of Flat:		
Behala Flat No.4_856		1,490,017.77	Behala Flat No.4_856		2,000,000.00
Flat at Prosenjit Road		433,542.36	Flat at Prosenjit Road		1,600,000.00
" Labour Charges		12,000.00	Garage Sale		260,000.00
" Gross Profit c/d		1,924,439.87			
		3,860,000.00			3,860,000.00
To Accounting Charges		26,500.00	By Gross Profit b/f		1,924,439.87
" Audit Fee		10,000.00	" Interest Received On Term Deposit		33,660.88
" Interest On P. Tax		300.00			
" Bank Charges		1,793.50			
" Electric Charges		27,441.53			
" Depreciation		9,508.47			
" LBS Paid		64,906.99			
" Rent A/c		82,495.00			
" Club Expense		4,727.00			
" Donation & Subscription		31,865.00			
" Printing & Stationery		7,150.00			
" Maintenance Expenses		12,820.73			
" Salary & Bonus		189,830.00			
" Fuel Expenses		56,883.35			
" Miscellaneous Expenses		39,436.00			
" Professional Tax		5,000.00			
" Telephone Exp.		62,875.74			
" Office Expenses		33,000.00			
" Advertisement Expenses		13,564.00			
" Rounded off		3.44			
" Net Profit		1,278,000.00			
(Transf. To P/L Appro. A/C)					
		1,958,100.75			1,958,100.75

Profit & Loss Appropriation Account for the year ended 31st March 2019

Particulars	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)
To Partners Remuneration			By Net Profit		1,278,000.00
Sri. Subrata Roy	459,000.00		(Transf. From P/L A/C)		
Sri. Sourav Roy	459,000.00	918,000.00			
" Provision For Taxation		112,320.00			
" Share of Profit					
Sri. Subrata Roy	123,840.00				
Sri. Sourav Roy	123,840.00	247,680.00			
		1,278,000.00			1,278,000.00

For Jha Pyne & Associates

Chartered Accountants

FRN: 331764E

Rajha

(CA. Raman Kumar Jha)

Partner

M.No. 304757

UDIN: 19304757A A A A Q L 5 5 0 1

Place: Kolkata

Date: 31-10-2019.



For. UST CONSTRUCTIONS.

Subrata Roy

Partner.

UST CONSTRUCTIONS

67/1, S. N. Roy Road

Kolkata - 700038

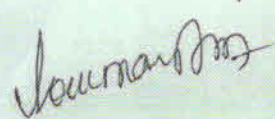
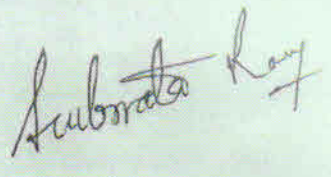
Schedules forming Part of Balance Sheet as on 31.03.2019

NOTE -1 -Unsecured Loan	Amount (Rs)
Soumen Mukherjee	521,500.00
Car Loan	789,610.00
Grand Total	1,311,110.00

NOTE -2 -Sundry Creditors	Amount (Rs)
ALCO INFO-TECH PVT LTD.	22,600.00
ALOKA SANITARY	130,497.00
BANERJEE BROTHERS	700,050.00
DIPAK ELECTRIC	17,500.00
GOPAL TRADING	251,577.00
J.D.Industries	694.00
MAGICBRICKS REALTY SERVICES LIMITED	31,000.00
MAHALAXMI IRON TRADING COMPANY	264,537.00
MARUTI TRADERS	25,855.00
Maxx Elevator	43,124.00
M/S. DESHAPRAN BUILDING STORES	411,240.00
M/S INFO EDGE INDIA LTD	62,000.00
MUSIK MESSE	13,300.00
PRATIM BANERJEE	849.00
PRAXIS HOME RETAIL LIMITED	194,304.00
RASHI ENTERPRISES	62,090.00
RINKU KUNDU	280,785.00
RUPJIT ENTERPRISES	98,713.00
SATYAM	45,438.00
SEK CONSTRUCTION	210,000.00
SEK MANNAN	25,000.00
Subrata Sadhukhan	247,600.00
Grand Total	3,138,753.00

NOTE -3-Advance Received from Customer	Amount (Rs)
C K Pandey Flat No G	5,000,000.00
Flat B Mondalpara	2,422,193.07
Flat I Mondalpara	1,275,000.00
Kochar	3,520,714.70
Mayukh (75 S N Roy Road Flat C)	1,250,000.00
Mr. Ghosh	737,900.00
Mr&Mrs. Ghatak	4,875,003.00
PRADIP KUMAR MAJUMDER	1,500,000.00
SANDEEP GUHA ROY	7,267,780.00
Somnath Dhal (339)	4,300,000.00
Soumen Mukh. Mondalpara	2,981,150.00
Sourit Roy -Flat No E, 4No S N Roy Road	479,500.00
SUDIPTA BOSE(J K Paul Road, 1st Floor)	4,190,000.00
SWAPAN KUMAR GHOSH(75 S N Roy Road Flat C)	5,100,000.00
Grand Total	44,899,240.77



NOTE -4- Work in Progress (As Certified By Partner)	Amount (Rs)
11 Mondal Para	5,167,581.31
27 No. Shapur Main Road	450,000.00
3, NIPA SENGUPTA	3,079,131.40
3 NO. PRASENJIT	2,146,205.00
3 No. Prserjit Road	2,426,237.50
4, S.N.ROY ROAD (FLAT "H")	15,336,995.77
75 S.N.ROY ROAD	696,000.00
J.K.PAUL ROAD (1st FLOOR)	4,561,266.00
Project 339	3,461,379.00
Saket Residency	1,800,000.00
Grand Total	39,124,795.98
NOTE -5-Loans & Advances	
	Amount (Rs)
Loans Advances	878,476.00
Sadhana Chakraborty	505,000.00
Soumit Roy	250,000.00
Sonodyne Technologies Pvt Ltd	60,871.60
Srijoni Enterprise	202,991.89
Grand Total	1,897,339.49
NOTE -6-Other Current Assets	
	Amount (Rs)
GST Input Excess	1105510.00
Unclaimed GST	10447.62
Grand Total	1,115,957.62
NOTE -7-Cash and Bank	
	Amount (Rs)
Cash in Hand (As Certified by Partner)	106,940.81
Cash at bank	
HDFC Bank	1,179,520.75
Kotak Mahindra Bank	508,358.92
Grand Total	1,794,820.48

Sourav Roy

Subrata Roy

