

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			RAINBOW CONSTRUCTION		PAN		AAMFR0335D		
	Flat/Door/Block No		Name Of Premises/Building/Village				Form Number.		ITR-5	
	2 NO									
	Road/Street/Post Office		Area/Locality				Status		Firm	
	ITALGACHA		KOLKATA							
	Town/City/District		State		Pin/ZipCode		Filed u/s			
	TARUN SEN PALLY LANE		WEST BENGAL		700079		139(1)-On or before due date			
	Assessing Officer Details (Ward/Circle)			WARD 50(3), KOLKATA						
	e-filing Acknowledgement Number			182104131280919						
	COMPUTATION OF INCOME AND TAX THEREON	1		Gross total income				1		496850
2		Total Deductions under Chapter-VI-A				2		0		
3		Total Income				3		496850		
3a		Deemed Total Income under AMT/MAT				3a		496850		
3b		Current Year loss, if any				3b		0		
4		Net tax payable				4		155017		
5		Interest and Fee Payable				5		4323		
6		Total tax, interest and Fee payable				6		159340		
7		Taxes Paid		a Advance Tax		7a		150000		
		b TDS		7b		0				
		c TCS		7c		0				
		d Self Assessment Tax		7d		10000				
		e Total Taxes Paid (7a+7b+7c +7d)		7e		160000				
8		Tax Payable (6-7e)				8				0
9		Refund (7e-6)				9		660		
10		Exempt Income		Agriculture				10		
				Others						

Income Tax Return submitted electronically on 28-09-2019 18:04:15 from IP address 103.18.168.175 and verified by

SANDIP HALDER having PAN ABBPH9876K on 28-09-2019 18:04:15 from IP address

103.18.168.175 using Digital Signature Certificate (DSC)

DSC details: 2481074762919460146CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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 RAINBOW CONSTRUCTION 2 NO, TARUN SEN PALLY LANE, DUM DUM, KOLKATA, WEST BENGAL, 700079 AAMFR0335D.

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 2 NO, TARUN SEN PALLY LANE, DUM DUM KOLKATA 700079. 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	SHEORAPHULI	Name	ASHOK KUMAR BHADRA
Date	25/09/2019	Membership Number	059849
		FRN (Firm Registration Number)	311066E
		Address	119/8, CHATTERJEE PARA LANE, SHEORAPHULI, HOOGHLY, WEST BENGAL, 790087



UDIN-19059849AAAACT9934

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		RAINBOW CONSTRUCTION			
2	Address		2 NO, TARUN SEN PALLY LANE, DUM DUM, KOLKATA, WEST BENGAL, 700079			
3	Permanent Account Number (PAN)		AAMFR0335D			
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	19AAMFR0335D1ZC			
	2	Service Tax	AAMFR0335DSD001			
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 (%)
	SANDIP HALDER					50.00
	SAMVU PAUL					50.00
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		Other construction activity n.e.c.		06010	
10	b If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	SubSector			No
11	a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	Books prescribed					Yes
	JOURNAL BOOK, GENERAL LEDGER BOOK, CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER ETC.					
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
	JOURNAL BOOK, GENERAL LEDGER BOOK, CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER ETC.	2, TARUN SEN PALLY,	P.S.-DUM DUM	KOLKATA	WEST BENGAL	700079
11	c List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	JOURNAL BOOK, GENERAL LEDGER BOOK, CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER ETC.					
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).	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						
ICDS I - Accounting Policies		Fundamental accounting assumptions i.e going concern, consistency & accrual are being consistently followed						
ICDS II - Valuation of Inventories		Inventories have been valued at cost or net realisable value, whichever is lower, under FIFO						
ICDS III - Construction Contracts		Contract revenue recognised in the period, amount of costs incurred, recognised profits, advances received, retention amounts and Notes on Accounts for the methods used to determine the stage of completion of contracts in progress.						
ICDS IV - Revenue Recognition		Revenue recognition from sales and service transactions. Sales and Other Incomes are considered on accrual basis						
ICDS V - Tangible Fixed Assets		Necessary disclosures in this regard have been made under clause 18 of this Form 3CD						
ICDS VII - Governments Grants		NA						
ICDS IX - Borrowing Costs		The amount of borrowing costs capitalised during the previous year, if any and accounting policy adopted for that						
ICDS X - Provisions, Contingent Liabilities and Contingent Assets		As far as information is available, there is no provision, contingent liabilities and contingent assets as at date						
14 a	Method of valuation of closing stock employed in the previous year.	Inventories have been valued at cost or net realisable value, whichever is lower						
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:-							
16 a	The items falling within the scope of section 28		Amount					
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								
Nil								
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:							
Details of property		Address Line 1	Address Line 2	City/Town	State	Pincode	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:-

Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent-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)			
Furnitures & Fittings @ 10%	10%	40286	0	0	0	0	0	4029	36257

* 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

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Particulars	Amount in Rs.
Capital expenditure	
Particulars	
Personal expenditure	
Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions	
Particulars	
Expenditure incurred at clubs being cost for club services and facilities used	
Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force	
Particulars	
GST LATE FEES	
Expenditure by way of any other penalty or fine not covered above	550
Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law	
Particulars	

(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	Address Line 1	Address Line 2	City or Town or District	Pincode
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					payee,if available							
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (ia)												
(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						
	Interest	40b	364153	364153	0	NIL						
	Salary	40b	480000	480000	0	NIL						
(d) Disallowance/deemed income under section 40A(3):												
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available							
(e) Provision for payment of gratuity not allowable under section 40A(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	Amount							
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33AB											



	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
	Nil		Description of Transaction
			Computation if any
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
	Tax,Duty,Cess,Fee etc	GST PAYABLE	9546
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.)			
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
		Opening Balance	Treatment in Profit and Loss/Accounts
		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
	Nil		Prior period to which it relates (Year in yyyy-yy format)
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)(vii a)		
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received
	Nil		CIN of the company
			No. of Shares Received
			Amount of consideration paid
			Fair Market value of the shares
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
	Nil		Amount of consideration received
			Fair Market value of the shares
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:		
	SI 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:		
	SI 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 money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
Nil											
B(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 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).											
(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	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	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or the	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken					



			the person from whom specified sum is received	of electronic clearing system through a bank account	or accepted by an account payee cheque or a 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(F) 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)		No
	S.No	Section	Amount
	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										Yes
	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 or less than 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)	
1	CALR140 16C	194C	Payments to contrac tors	5420482	5300922	5300922	55680	0	0	0	
2	CALR140 16C	194H	Commissi on or brok erage	165600	165600	165600	8280	0	0	0	
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Yes										
	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.				
	1	CALR14016C	26Q	31/07/2018	30/07/2018	Yes					
	2	CALR14016C	26Q	31/10/2018	30/01/2019	Yes					
	3	CALR14016C	26Q	31/01/2019	30/01/2019	Yes					
	4	CALR14016C	26Q	31/05/2019	15/05/2019	Yes					
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish No										
	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchas es during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	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	Consumpti- on during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage excess, if any
	Nil										
35 bB	Finished products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactur- ed 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 manufactur- ed 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 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) 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 (c) of clause (22) of section 2. If yes, please furnish the following details:-						No
	Sl No.	Amount received (in Rs.)			Date of receipt		
	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	15737829			15593762		
b	Gross profit / Turnover	5078393	15737829	32.27%	4033475	15593762	25.87%
c	Net profit / Turnover	492540	15737829	3.13%	471779	15593762	3.03%
d	Stock-in-Trade / Turnover	18820650	15737829	119.59%	7845500	15593762	50.31%
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 yes, please furnish						No
	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.	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						No
	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	Expenditure in respect of entities registered under GST				Expenditure relating to entities



	incurred during the year	Relating to goods or services exempt from GST	Relating to goods or services falling under composition scheme	Relating to other registered entities	Total payment to registered entities	not registered under GST
	Nil					

Place **SHEORAPHULI**
Date **25/09/2019**

Name **ASHOK KUMAR BHADRA**
Membership Number **959849**
FRN (Firm Registration Number) **311066E**
Address **119/8, CHATTERJEE PARA LANE, SHEORAPHULL HOOGHLY, WEST BENGAL, 700087,**

UDIN-19059849 AAA ACT99

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	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0



M/S RAINBOW CONSTRUCTION

2, Tarun Sen Pally Lane,
P.P.-Italgacha, P.S.-Dum Dum
Kolkata-700 079

Balance Sheet as at 31.03.2019

Liabilities	AMOUNT ₹	AMOUNT ₹	Assets	AMOUNT ₹	AMOUNT ₹
Capital A/c			Fixed Assets		
Mr. Sandip Halder			Tools & Instruments	40,286.00	
As per last Account	14,86,870.85		Less: Depreciation	4,029.00	36,257.00
Add: During The Year	1,70,000.00				
Add: Share of Profit	1,68,769.94		Current Assets, Loans & Advances		
Interest on Capital	1,78,425.00		Advance for Land		
Partner's Salary	2,40,000.00		Jagabandhu Saha	30,000.00	
Provision for Taxation	77,500.00		Mina Das	7,30,900.00	
IT Refund	635.00		Mukunda Dikoder	25,00,000.00	
	23,22,200.79		Pradip Das	7,30,900.00	
Less: Drawing	4,92,000.00	17,80,200.79	Reba Podder	7,30,900.00	
Income Tax	50,000.00		Sankari Saha	1,00,000.00	
			Sujit Poddar	7,30,900.00	
Mr. Samru Paul			Tapan Kr Das	7,30,900.00	62,84,500.00
As per last Account	15,47,730.85				
Add: Share of Profit	1,68,769.94		Tax on Regular Assessment (AY 15-16)	4,09,470.00	
Interest on Capital	1,85,728.00		Advance Income Tax (AY 2019-20)	1,50,000.00	
Partner's Salary	2,40,000.00		Excess Input GST	21,42,991.80	27,02,461.80
Provision for Taxation	77,500.00				
IT Refund	635.00		Advance to Party		
	22,20,363.79		(As per Schedule - 4)		23,30,000.00
Less: Drawing	3,22,000.00	18,48,363.79			
Income Tax	50,000.00		Closing Stock		
			Work-in-Progress		1,88,20,650.00
Unsecured Loan					
Farida Bibi	5,00,000.00		Cash & Bank Balances		
Sahil Hossain	2,00,000.00	7,00,000.00	Allahabad Bank	17,15,409.00	
			Durganagar Branch		
Current Liabilities & Provisions			A/c No-21300805787		
Advance from Party			United Bank of India	6,55,251.97	
(As per Schedule - 1)		2,12,00,166.20	Durganagar Branch		
Sundry Creditors			A/c No-1718050002875		23,70,660.97
(As per Schedule - 2)		69,22,643.10			
Provision for Taxation		1,55,000.00	Cash in Hand		1,02,925.00
Others Current Liabilities					
Professional Fees	25,000.00				
GST Payable	9,545.82				
TDS on Labour Charges	6,535.00	41,080.82			
		3,26,47,454.77			3,26,47,454.77

Signed in terms of our annexed report of even date

For Ghosh Basu & Associates
Chartered Accountants

Ashok Kumar Bhadra
Partner

CA Ashok Kumar Bhadra
Membership No - 059049
Firm Reg. No. 311066E



Date: 25.09.2019

Place: Sheoraphuli

M/S RAINBOW CONSTRUCTION

Sandip Halder
Partner

M/S RAINBOW CONSTRUCTION

2, Tarun Sen Pally Lane,
P.P.-Italgacha, P.S.-Dum Dum
Kolkata-700 079

Trading Profit & Loss for the year Ended on 31.03.2019

Particulars	AMOUNT ₹	AMOUNT ₹	Particulars	AMOUNT ₹	AMOUNT ₹
To Opening stock			By Sales of Flat		
Work-in-Progress		78,45,500.00	(As per Schedule -3)		1,57,37,828.90
To Purchase		1,63,76,104.12	By Closing Stock		
To Labour Charges		52,58,482.00	Work-in-Progress		1,88,20,650.00
To Gross Profit c/d		50,78,392.78			
		<u>3,45,58,478.90</u>			<u>3,45,58,478.90</u>
To Audit Fees		25,000.00	By Gross Profit b/d		50,78,392.78
To Bank Charges		7,264.00	By Interest on Loan		2,10,000.00
To Bonus		84,000.00			
To Brokerage & Commission		1,65,600.00			
To Conveyance		1,91,536.00			
To Depreciation		4,029.00			
To Discount		6,11,891.91			
To Electricity Expenses		10,14,799.00			
To Engineers Fees		60,000.00			
To General Expenses		52,169.00			
To Hire Charges of Machineries		96,000.00			
To Interest on TDS		3,759.00			
To Interest on Partners Capital		3,64,153.00			
To Internet Expenses		6,000.00			
To Late Filing Fees		550.00			
To Licence & Taxes		2,500.00			
To Municipality Taxes		20,000.00			
To Postage & Courier		2,590.00			
To Printing & Stationery		13,836.00			
To Professional Fees		50,000.00			
To Puja Expenses		16,950.00			
To Registration Fees		1,14,000.00			
To Rent		5,24,000.00			
To Salaries		5,04,000.00			
To Sales Promotion Expenses		75,950.00			
To Security Guard		1,62,000.00			
To Staff Welfare		1,10,525.00			
To Subscription & Donation		6,500.00			
To TDS Assessment		1.00			
To Telephone Expenses		26,250.00			
To Book Profit c/d		9,72,539.87			
		<u>52,88,392.78</u>			<u>52,88,392.78</u>

Signed in terms of our annexed report of even date

For Ghosh Basu & Associates
Chartered Accountants

Ashok Kumar Bhadra

Partner

CA Ashok Kumar Bhadra
Membership No - 059849
Firm Reg. No. 311066E



Date: 25.09.2019

Place: Sheoraphuli

M/S RAINBOW CONSTRUCTION

Sandip Halder
Partner

M/S RAINBOW CONSTRUCTION

2, Tarun Sen Pally Lane,
P.P.-Italgacha, P.S.-Dum Dum
Kolkata-700 079

Profit & Loss Appropriation Account for the year Ended on 31.03.2019

Particulars	AMOUNT ₹	AMOUNT ₹	Particulars	AMOUNT ₹	AMOUNT ₹
To <u>Partner's Salary</u>			By Book Profit B/d		9,72,539.87
Sandip Halder	2,40,000.00				
Samvu Paul	2,40,000.00	4,80,000.00			
To Provision for Taxation		1,55,000.00			
To <u>Share of Profit</u>					
Sandip Halder 50%	1,68,769.94				
Samvu Paul 50%	1,68,769.94	3,37,539.87			
(Transferred to Capital A/c)					
		<u>9,72,539.87</u>			<u>9,72,539.87</u>

Signed in terms of our annexed report of even date

For Ghosh Basu & Associates
Chartered Accountants



Partner
CA Ashok Kumar Bhadra
Membership No - 059849
Firm Reg. No. 311066E



Date: 25.09.2019

Place: Sheoraphuli

For RAINBOW CONSTRUCTION

Sandip Halder.

Partner

M/S RAINBOW CONSTRUCTION

2, Tarun Sen Pally Lane,
P.P.-Italgacha, P.S.-Dum Dum
Kolkata-700 079

Schedule : 1

Advance for Flat Booked

	AMOUNT ₹
Alo Rani Saha	12,30,622.00
Ananda Kundu	1,00,000.00
Anirban Dandapat-8%	20,75,000.00
Anuja & Arijit-Garriage	4,45,080.00
Anup Kumar Das	1,51,000.00
Arun Kanti Guhathakurata	55,00,000.00
Ashis & Samadrita Chakraborty	3,50,000.00
Biswanath & Toton Das-After Cc	10,00,000.00
Deblina Misra	80,000.00
Gobardhan Adhikary	2,00,000.00
Jibak Chakraborty	50,000.00
Mihir Roy	3,00,000.00
Pampa Bhattacharjya-8%	23,50,000.00
Pradip Ghosh	2,00,000.00
Sanat Ghosh	50,000.00
Sanjiban Das	1,00,000.00
Saptarshi Ghosh	1,50,000.00
Satyajit Pattanayak	2,11,000.00
Saurav Maiti-8%	1,00,714.28
Shikha Nandy-Cancelled of Flat	50,000.00
Sima Dutta	1,00,000.00
Sk Nabirul Islam	2,00,000.00
Swarup Chandra Adhikari	13,50,000.00
Tanay Mitra-Cancelled of Flat	3,06,750.00
Tapan Jyoti Mazumder	42,00,000.00
Tarak Kumar Sarkar	3,50,000.00
	2,12,00,166.28

Schedule : 2

Details of Sundry Creditors

	AMOUNT ₹
Ajj Hossain Mondal-Babla Electric	1,58,150.00
Ashoke Ghosh-Builders	99,170.00
Bhatat Enterprise-Bad Debt	5,08,402.00
Das Trading Co.	79,500.00
Ganeriwala Brothers Pvt Ltd	42,967.00
Kalika Trading	32,292.00
Kanal Biswas-Labour	78,000.00
Kundu Enterprise-Biswajit Kundu	2,47,732.00
Lokenath Engineering	5,12,123.40
Maa Marbles 2018-2019	-2,99,800.00
Maa Tara Enterprise-Bad Debt	7,76,674.00
New Bholanath Enterprise	1,75,887.00
New Rajbari Traders	55,192.00
Paul Enterprise	1,82,140.00
Pintu Mallick	2,89,974.00
Pradip Debnath	1,55,000.00
Premier Electric & Trading	6,53,077.70
Prodip Das	2,63,825.00
Rudani Decors Pvt. Ltd.	60,751.00
Sabina Builders	1,87,575.00
Sachin Sharma	4,29,472.00
Saha Brothers & Company	69,500.00
Sahil Enterprise	2,77,400.00
Salkat Enterprise	1,77,617.00
Sree Gopal Iron Stores	50,000.00
Sudip Chakraborty	1,98,269.00
Sujay Kumar Sen-Bad Debt	3,90,500.00
Surprise Enterprise	1,90,805.00
Task Force Solution	32,480.00
Tubai Tha	2,82,968.00
Yusuf Sapul	5,65,000.00
	69,22,643.10

M/S RAINBOW CONSTRUCTION
 Sandip Halder
 Director



Ghosh Basu & Associates
Chartered Accountants

119/B, Chatterjee Para Lane
Sheoraphuli-712 223

M/S RAINBOW CONSTRUCTION

2, Tarun Sen Pally Lane,
P.P.-Italgacha, P.S.-Dum Dum
Kolkata-700 079

Schedule : 3

Sale of Flat

Tapas Chowdhury
Anirban Patra
Kalyani Mondal, Riya Mondal
Kalyan & Kaushik Chakraborty
Ila Biswas
Sukanta Thakur
Subhajit Chowdhury

AMOUNT
₹
15,30,000.00
17,72,544.64
21,32,000.00
20,50,000.00
28,30,500.00
21,33,485.19
32,89,299.07
1,57,37,828.90

Schedule : 4

Advance to Party

Kaya Roy-R P Construction
R. P. Construction
S S Construction
Indranil Das

AMOUNT
₹
10,00,000.00
11,00,000.00
2,00,000.00
30,000.00
23,30,000.00



M/S RAINBOW CONSTRUCTION

Sandip Haldar,
Partner

✓

✓

M/S RAINBOW CONSTRUCTION
2, Tarun Sen Pally Lane,
P.P.-Italgacha, P.S.-Dum Dum
Kolkata-700 079

Notes forming part of the Accounts for the Year ended 31st March, 2019

- 1 The Financial statement have been prepared in accordance with the Historical Cost conversion.
- 2 Closing Stock as on 31st March, 2019 could not ve verified physically & was incorporated in the accounts on the basis of the certificate given by the Partners.
- 3 All Income & expenditure are accounted for on accrual basis.
- 4 Sundry Creditors, Advance to Party and Advance for Flat Balances are subject to confirmation.
- 5 In respect of certain transantions where no documentary proof or other supporting documents were made available to us. We have relied on the explanation & informantion given by the Partners.

FOR RAINBOW CONSTRUCTION

Sandip Halder,

Partner

