

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

We have examined the **Balance Sheet** as on 31st March 2018, and the **Profit and loss account** for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith, of SUDIP GHOSH, 20, SANTINIVAS, GARIA PLACE, PAN No. ADTPG4305J.

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 KOLKATA and 0 branches.

(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 purpose 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 examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2018, and

(ii) in the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.

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.3 CD are true and correct subject to following observations/qualifications, if any:

Sr. No.	Qualification Type	Observation
Nil	Nil	

ADD & ASSOCIATES
Chartered Accountants

ADD & ASSOCIATES
Chartered Accountants

SANDIP RAY
Partner
C.No. :053188

Sandip Ray
Partner

Place : KOLKATA
Date : 20/09/2018
Address : P-168 SECTOR-B METROPOLITIAL CO-
OP HSG. SCO LTD

Firm Registration No. : 0308064E

M/S. SOHAM CONSTRUCTION
Sudip Ghosh
SUDIP GHOSH
Partner

**SOHAM CONSTRUCTION
KOLKATA**

BALANCE SHEET AS ON 31ST MARCH, 2018

SCHEDULE	AS ON 31ST MARCH, 2018	AS ON 31ST MARCH, 2017
SOURCES OF FUND		
[1] PROPRIETOR'S CAPITAL ACCOUNT Sudip Ghosh	A (2,747,888.66)	(193,499.72)
[2] UNSECURED LOAN	B 15,334,906.70	10,730,932.00
TOTAL	<u>12,587,018.04</u>	<u>10,537,432.28</u>
APPLICATIONS OF FUND		
[1] FIXED ASSETS	C 46,143.65	55,733.65
[2] INVESTMENTS		2,000,000.00
[3] CURRENT ASSETS		
[a] Current Assets		
(i) Closing Work in Progress	D 29,457,413.56	32,450,476.00
(ii) Cash & Bank Balances	E 2,026,366.67	427,481.63
[b] Loans & Advances	F 4,601,270.20	2,904,163.00
Less: Current Liabilities	F <u>36,085,050.43</u>	<u>35,782,120.63</u>
Net Current Assets	12,540,874.39	8,481,698.63
TOTAL	<u>12,587,018.04</u>	<u>10,537,432.28</u>
Accounting policies and notes on accounts	M	

Schedule A to F and M referred as above form
an integral part of the Balance Sheet

This is the Balance Sheet referred to in report of even date

For ADD & ASSOCIATES

Chartered Accountants

ADD & ASSOCIATES
Chartered Accountants

(Sandip Ray)
Partner, M No. 053188

Partner

P-168, Sector-B,
Metropolitan Co-Op Hsg. Sco.Ltd
Canal South Road
Kolkata-700105

Dated : The 20th Day Of September, 2018

M/S. SOHAM CONSTRUCTION

Sudip Ghosh
Sudip Ghosh
Sudip Ghosh

**SOHAM CONSTRUCTION
KOLKATA**

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

	SCHEDULE	FOR THE YEAR ENDED 31.03.2018	FOR THE YEAR ENDED 31.03.2017
I) INCOME			
Contract Receipt	G	30,776,003.00	11,230.00
Other Income	H	116,956.06	7,572.83
		<u>30,892,959.06</u>	<u>18,802.83</u>
II) EXPENDITURE			
Cost of Contract	I	27,567,770.91	-
Employee's Emoluments	J	425,409.00	237,584.00
Administrative Expenses	K	426,602.58	358,692.25
Financial Charges	L	3,352.85	701.16
Depreciation		9,590.00	15,139.35
		<u>28,432,725.34</u>	<u>612,116.76</u>
III) NET PROFIT TRANSFERRED TO CAPITAL A/C.		<u>2,460,233.72</u>	<u>(593,313.93)</u>

Accounting policies and notes on accounts M

Schedule G to M referred as above form an integral part of the Profit & Loss Account

This is the Profit & Loss Account referred to in report of even date

For ADD & ASSOCIATES

Chartered Accountants

for ~~ADD & ASSOCIATES~~

Chartered Accountants
(Sandip Ray)

Partner, M No-0531800
Sandip Ray
Partner

P-168, Sector-B,
Metropolitan Co-Op Hsg. Soc.Ltd
Canal South Road
Kolkata-700105

Dated : The 20th Day Of September, 2018

M/S. SOHAM CONSTRUCTION

Sandip Ghosh
S.P. GHOSH
Spic Promotor

**SOHAM CONSTRUCTION
KOLKATA**

SCHEDULE FORMING PARTS OF THE ACCOUNT

	<u>AS ON 31ST MARCH, 2018</u>	<u>AS ON 31ST MARCH, 2017</u>
SCHEDULE - A		
PROPRIETOR,S CAPITAL A/C.		
Balance as per last Balance Sheet	(193,499.72)	762,462.06
Add : Net profit for the year	2,460,233.72	(593,313.93)
Add: Income tax payment	-	93,440.00
Add : Introduced during the year	2,240,000.00	700,000.00
	4,506,734.00	962,588.13
Less : Withdrawn during the Year	7,254,622.66	1,156,087.85
	(2,747,888.66)	(193,499.72)
SCHEDULE - B		
UNSECURED LOAN		
Dipalai Rani Ghosh	4,071,257.07	3,340,485.00
Mita Bakhsi	3,276,862.48	2,614,496.00
Pradip Ghosh	1,738,031.65	1,433,242.00
Ashis Das	386,724.13	386,724.00
Dipankar Naskar	-	200,000.00
Mousumi Naskar	200,000.00	200,000.00
Panna Devi Lodha	2,694,349.17	2,431,723.00
Arijndam Sarkar	100,000.00	-
Bhapendra Nath Halder	700,000.00	-
Sarabni Ghosh	117,682.20	124,262.00
Samir Kumar Ghosh	1,900,000.00	-
Soumen Bhoumik	50,000.00	-
Subodh Chandra Sarkar	100,000.00	-
	15,334,906.70	10,730,932.00
SCHEDULE - C		
FIXED ASSETS		
(As per schedule attached)	46,143.65	55,733.65
	46,143.65	55,733.65
SCHEDULE - D		
CASH & BANK BALANCES		
Cash in Hand	6,588.00	236,383.00
Bank Balances		191,098.63
Axis Bank	156,513.67	-
Bandhan Bank	1,863,265.00	-
	2,026,366.67	427,481.63
SCHEDULE - E		
LOANS & ADVANCES		
Balance with Government Authorities		
Advance Tax	400,000.00	60,000.00
Adv Tax Asst. Year 2014-2015	220,000.00	220,000.00
TDS Recievable	74,489.00	-
Tax Deducted - Flat	59,197.00	109,163.00
Adv Tax Asst. Year 2015-2016	275,000.00	275,000.00
GST Recievable	69,480.00	-
	1,098,166.00	664,163.00
Security Deposits		
Security Deposit 3 No Garia	6,373.00	-
Security Deposit Rent	25,000.00	-
	31,373.00	-
Receivable From		
Geo test Engineering Pvt Ltd.	-	10,000.00
Blue Bird Construction Co	70,000.00	-
Angal Dey - SD - 173	2,100,000.00	2,100,000.00
Samir Kumar Aditya	30,000.00	30,000.00
Sova Aditya	50,000.00	50,000.00
Ashok Chatterjee	50,000.00	50,000.00
	2,300,000.00	2,240,000.00
Receivable From		
Goods & Service Tax	1,171,731.20	-
	4,601,270.20	2,904,163.00



SCHEDULE - F

CURRENT LIABILITIES

Sundry Creditors

For Expenses

Audit Fees	36,000.00		18,000.00
Joydeb Sardar	<u>462,357.00</u>		<u>559,042.00</u>
		498,357.00	577,042.00

For Goods

AKJ Engineers Pvt Ltd	19,397.00		-
Marudhar Marble & Granite	-		89,835.00
Aruhava Sarkar	397,890.00		-
Ashish Das	891,396.00		-
Balaram Timber Mart	584,883.00		-
Bikash Hardware	90,000.00		-
Gupta Building Solution Private Limited	272,902.00		2,367,746.00
Das Hardware Sanitary Stores	357,974.00		-
Dipankar Naskar	276,630.00		-
Halder Engineering	172,237.00		-
Indeed Construction Pvt Ltd	89,600.00		-
Kavita Mansharmani	87,244.80		-
Mahendra Shaw	272,200.00		-
Sarkar Enterprise	60,260.00		-
Shree Arihant Metal	331,618.00		-
Siddhi Vinayak Enterprise	19,742.00		-
Sikhiri Cottages	10,620.00		-
S P S Construction	6,000.00		-
Subha Caterer	21,840.00		-
Suman Dey	59,000.00		-
Victor Engineering co	15,773.00		-
Aperna Sarder	15,619.00		15,619.00
Mamoj Roy	10,000.00		-
Rehan Sekh	165,815.00		176,015.00
Mllah Asrafur Rahaman	14,370.00		-
Pradip Kr Ghosh	1,062,663.00		-
Rakesh Enterprise	3,415.50		-
Ashish Senapati	-		7,000.00
Desai Electricals	-		71,244.00
G N Mondol	-		8,755.00
Jayantanta Roy Chowdhury	23,900.00		23,900.00
Soma Haider	-		4,500.00
S S Sanitary Sales	7,487.00		6,546.00
Sandip Kumar Ghosh	<u>842,767.00</u>		-
		6,183,243.30	2,771,160.00

For Others

TDS Payable		154,520.74	102,886.00
S/tax (Gopal)		-	12,271.00

Advance From Customers

A.Guha	3,240,000.00		3,240,000.00
K K Ghosh	1,720,000.00		1,476,000.00
Manoj Kumar Mondal	102,400.00		102,400.00
Swapan paul	3,692,500.00		3,262,500.00
Tushar Subhra Guha Neogi	-		6,044,850.00
M. Bhattacharjee	-		4,430,000.00
Sikha Mitra	20,000.00		300,000.00
Suvandhu Roy	-		4,981,313.00
Ayani Kanti Dutta	832,400.00		-
Bidyat Ghosh	80,000.00		-
Kabita Mansharmani	100,000.00		-
Nabanita Dey Sarkar	3,059,500.00		-
Nayana Mitter & Anirban	1,200,000.00		-
Sanjit kumar Bhuyan	100,000.00		-
Suman & Reshmi Chakraborty	55,150.00		-
Swapan Kr Basu	967,000.00		-
Swarup Kr Chowdhary	1,539,105.00		-
	<u>23,544,176.04</u>		<u>27,300,422.00</u>

Signature to Schedule A to F

In term of our report of even date

FOR ADD & ASSOCIATES
Chartered Accountants
FRN-308064E
Saudip Ray

(Sandip Ray)
Partner, M No-053188

Partner

P-168, Sector-B,
Metropolitan Co-Op Hsg. Soc.Ltd

M/S. SOHAM CONSTRUCTION

Sudip Ghosh
SUDIP GHOSH
Sole Proprietor

**SOHAM CONSTRUCTION
KOLKATA**

SCHEDULE FORMING PARTS OF THE ACCOUNT

	<u>AS ON 31ST MARCH, 2018</u>		<u>AS ON 31ST MARCH, 2017</u>
SCHEDULE - G			
CONTRACT RECEIPT			11,230.00
Gross Contract Receipt	30,776,003.00		
	<u>30,776,003.00</u>		<u>11,230.00</u>
SCHEDULE - H			
OTHER INCOME			4,332.83
Interest on Mututal Fund	110,912.06		3,240.00
Interest on IT Refund	6,044.00		
	<u>116,956.06</u>		<u>7,572.83</u>
SCHEDULE - I			
COST OF CONTRACT			23,014,562.00
Opening work in Progress		32,450,476.00	
Payment to Labour Contractor	9,731,170.00	1,740,082.00	
External Connection Fees & CESC	88,687.00	-	
Land Lord Expenses	-	-	
Plan Sanction Expenses	-	5,994,968.00	
Material Purchases	11,464,367.82	15,420.00	
Dranage Connection Charges	16,702.00	167,464.00	
Kolkata Municipal tax	108,108.00	-	
KMC C/C	100,628.00	-	
Professional Fees	591,476.00	1,505,080.00	
Other Related Expenses	2,458,874.00	12,900.00	
Soil Testing Charges	14,695.65	-	
Security Charges	-	-	9,435,914.00
	<u>24,574,708.47</u>		<u>32,450,476.00</u>
	<u>57,025,184.47</u>		<u>32,450,476.00</u>
Less : Closing Work in Progress	<u>29,457,413.56</u>		-
	<u>27,567,770.91</u>		-
	<u>27,567,770.91</u>		-
SCHEDULE - J			
EMPLOYEES EMOLUMENTS			205,033.00
Salary & Bonus	412,500.00		32,551.00
Staff Welfare Expenses	12,909.00		
	<u>425,409.00</u>		<u>237,584.00</u>



M/S. SOHAM CONSTRUCTION

Sudip Ghosh
SUDIP GHOSH
Sole Proprietor

SCHEDULE - K

ADMINISTRATIVE EXPENSES

Accounting Charges	58,000.00	64,000.00
Audit Fees	18,000.00	18,000.00
Office expenses	2,550.00	-
Conveyance Expenses	4,223.00	-
Donation	33,701.00	-
Insurance Expenses	17,327.00	14,560.00
Computer AMC Chagres	2,735.00	-
Printing & Stationery	10,137.00	6,196.00
Rent	168,000.00	168,000.00
Legal Expenses	-	7,000.00
Internet expenses	-	25,200.00
General Expenses	53,233.99	41,865.00
Puja Expenses	21,840.00	-
Car Running expenses	28,909.59	12,037.25
Trade License	1,700.00	-
Telephone Expenses	6,246.00	1,834.00
	<u>426,602.58</u>	<u>358,692.25</u>

SCHEDULE - L

FINANCIAL CHARGES

Bank Charges	3,352.85	701.16
	<u>3,352.85</u>	<u>701.16</u>

Signature to Schedule A to L

In term of our report of even date

For ADD & ASSOCIATES

Chartered Accountants

FRN-308064E

FOR ADD & ASSOCIATES

Chartered Accountants

(Sandip Ray)

Partner, M No-083188

P-168, Sector-B,

Metropolitan Co-Op Hsg. Sco.Ltd

Canal South Road

Kolkata-700105

Dated : The 20th Day Of September, 2018

M/S. SOHAM CONSTRUCTION

Sudip Ghosh

SUDIP GHOSH
Sole Proprietor