

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

Sr. No.	Qualification Type	Observation
Nil	Nil	

For ADD & ASSOCIATES  
Chartered Accountants

For ADD & ASSOCIATES  
Chartered Accountants  
*Sandip Ray*  
Partner

SANDIP RAY  
Partner  
M.No. :053188

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

Firm Registration No. : 0308064E

**SOHAM CONSTRUCTION  
KOLKATA**

**BALANCE SHEET AS ON 31ST MARCH, 2018**

SCHEDULE	AS ON 31ST MARCH, 2018	AS ON 31ST MARCH, 2017
<b>SOURCES OF FUND</b>		
[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
<b>TOTAL</b>	<b><u>12,587,018.04</u></b>	<b><u>10,537,432.28</u></b>
<b>APPLICATIONS OF FUND</b>		
[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	4,601,270.20	2,904,163.00
Less: Current Liabilities        F	<u>36,085,050.43</u>	<u>35,782,120.63</u>
Less: Current Liabilities	23,544,176.04	27,300,422.00
<b>Net Current Assets</b>	12,540,874.39	8,481,698.63
<b>TOTAL</b>	<b><u>12,587,018.04</u></b>	<b><u>10,537,432.28</u></b>
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  
N-308004E  
**Chartered Accountants**  
(Sandip Ray)  
Partner, M No-053188  
*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

**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
<b>I) INCOME</b>		
Contract Receipt	30,776,003.00	11,230.00
Other Income	116,956.06	7,572.83
	<b>30,892,959.06</b>	<b>18,802.83</b>
<b>II) EXPENDITURE</b>		
Cost of Contract	27,567,770.91	-
Employee's Emoluments	425,409.00	237,584.00
Administrative Expenses	426,602.58	358,692.25
Financial Charges	3,352.85	701.16
Depreciation	9,590.00	15,139.35
	<b>28,432,725.34</b>	<b>612,116.76</b>
<b>III) NET PROFIT TRANSFERRED TO CAPITAL A/C.</b>	<b>2,460,233.72</b>	<b>(593,313.93)</b>
Accounting policies and notes on accounuts	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-053488

Partner

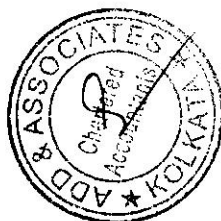
P-168, Sector-B,  
Metropolitan Co-Op Hsg. Sco.Ltd  
Canal South Road  
Kolkata-700105

Dated : The 20th Day Of September, 2018

**SOHAM CONSTRUCTION  
KOLKATA**

**SCHEDULE FORMING PARTS OF THE ACCOUNT**

	<u>AS ON 31ST MARCH, 2018</u>	<u>AS ON 31ST MARCH, 2017</u>
<b>SCHEDULE - A</b>		
<b>PROPRIETOR,S CAPITAL A/C.</b>		
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	<u>2,240,000.00</u>	<u>700,000.00</u>
	4,506,734.00	962,588.13
Less : Withdrawan during the Year	7,254,622.66	1,156,087.85
	<u><u>(2,747,888.66)</u></u>	<u><u>(193,499.72)</u></u>
<b>SCHEDULE - B</b>		
<b>UNSECURED LOAN</b>		
Dipalai Rani Ghosh	4,071,257.07	3,340,485.00
Mita Bakhshi	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
Arindam 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 Bhounik	50,000.00	-
Subodh Chandra Sarkar	100,000.00	-
	<u><u>15,334,906.70</u></u>	<u><u>10,730,932.00</u></u>
<b>SCHEDULE - C</b>		
<b>FIXED ASSETS</b>		
(As per schedule attached)	46,143.65	55,733.65
	<u><u>46,143.65</u></u>	<u><u>55,733.65</u></u>
<b>SCHEDULE - D</b>		
<b>CASH &amp; BANK BALANCES</b>		
Cash in Hand	6,588.00	236,383.00
<b>Bank Balances</b>		
Axis Bank	156,513.67	191,098.63
Bandhan Bank	<u>1,863,265.00</u>	<u>-</u>
	<u><u>2,026,366.67</u></u>	<u><u>427,481.63</u></u>
<b>SCHEDULE - E</b>		
<b>LOANS &amp; ADVANCES</b>		
<b><u>Balance with Government Authorities</u></b>		
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
<b><u>Security Deposits</u></b>		
Security Deposit 3 No Garia	6,373.00	-
Security Deposit Rent	25,000.00	-
	31,373.00	-
<b><u>Receivale From</u></b>		
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
<b><u>Receivale From</u></b>		
Goods & Service Tax	1,171,731.20	-
	<u><u>4,601,270.20</u></u>	<u><u>2,904,163.00</u></u>



**SCHEDULE - F**

**CURRENT LIABILITIES**

**Sundry Creditors**

**For Expenses**

Audit Fees	36,000.00		18,000.00	
Joydeb Sardar	462,357.00		559,042.00	
		498,357.00		577,042.00

**For Goods**

AKJ Engineers Pvt Ltd	19,397.00		-	
Marudhar Marble & Granite	-		89,835.00	
Arunava 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	
Jayanta 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	842,767.00		-	
		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 ADDITIONAL ASSOCIATES**  
**Chartered Accountants**  
**FRN-308064E**

(Sandip Ray)  
 Partner, M No-053188

**Partner**

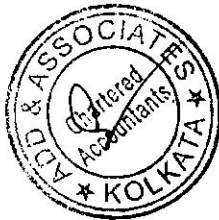
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 Canal South Road  
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Dated : The 20th Day Of September, 2018

**SOHAM CONSTRUCTION  
KOLKATA**

**SCHEDULE FORMING PARTS OF THE ACCOUNT**

	<u>AS ON 31ST MARCH, 2018</u>		<u>AS ON 31ST MARCH, 2017</u>
<b>SCHEDULE - G</b>			
<b>CONTRACT RECEIPT</b>			
Gross Contract Receipt	30,776,003.00		11,230.00
	<u>30,776,003.00</u>		<u>11,230.00</u>
<b>SCHEDULE - H</b>			
<b>OTHER INCOME</b>			
Interest on Mututal Fund	110,912.06		4,332.83
Interest on IT Refund	6,044.00		3,240.00
	<u>116,956.06</u>		<u>7,572.83</u>
<b>SCHEDULE - I</b>			
<b>COST OF CONTRACT</b>			
Opening work in Progress			23,014,562.00
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 Muncipal 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	-	-	
	<u>24,574,708.47</u>		<u>9,435,914.00</u>
	<u>57,025,184.47</u>		<u>32,450,476.00</u>
	<u>29,457,413.56</u>		<u>32,450,476.00</u>
Less : Closing Work in Progress	<u>27,567,770.91</u>		<u>-</u>
	<u>27,567,770.91</u>		<u>-</u>
<b>SCHEDULE - J</b>			
<b>EMPLOYEES EMOLUMENTS</b>			
Salary & Bonus	412,500.00		205,033.00
Staff Welfare Expenses	12,909.00		32,551.00
	<u>425,409.00</u>		<u>237,584.00</u>



**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
	<b>426,602.58</b>	<b>358,692.25</b>

**SCHEDULE - L****FINANCIAL CHARGES**

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

Signature to Schedule A to L

In term of our report of even date

For ADD &amp; ASSOCIATES

Chartered Accountants  
FRN-308064E**Chartered Accountants**

(Sandip Ray)

Partner, M No-083188

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

Canal South Road

Kolkata-700105

Dated : The 20th Day Of September, 2018