

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 SRESTHA DEVELOPMENT 380/6 GARULIA MAIN ROAD, GARULIA, GARULIA, NORTH 24 PARGANAS, WEST BENGAL, 743133 ADUFS2343H.

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 380/6 GARULIA MAIN ROAD, GARULIA, NORTH 24 PARGANAS, PIN - 743133, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

TAX AUDIT U/S 44AB HAS BEEN CONDUCTED FOR THE BUSINESS ACTIVITY ACCOUNTING POLICY FOLLOWED IN RESPECT OF OTHER ACTIVITIES HAS BEEN CONSIDERED ON THE BASIS OF INFORMATIONS PROVIDED TO US. FURTHER, COMPLIANCE REGARD TO FORM 3CB-3CD HAS BEEN VERIFIED ONLY OF TRANSACTION ARISING OUT OF BUSINESS ACTIVITIES.

(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
Place	<u>BAIDYABATI</u>	Name <u>NILADRI BANERJEE</u>
Date	<u>20/09/2019</u>	Membership Number <u>064333</u>
		FRN (Firm Registration Number) <u>329530E</u>
		Address <u>226/25 STATION ROAD (WEST), , BAIDYABATI, HOOGHLY, WEST BENGAL, 712222</u>



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	SRESTHA DEVELOPMENT				
2	Address	380/6 GARULIA MAIN ROAD,GARULIA, GARULIA, NORTH 24 PARGANAS, WEST BENGAL, 743133				
3	Permanent Account Number (PAN)	ADUFS2343H				
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	No				
	Sl No.	Type	Registration Number			
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				
	I	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 (%)
		Pradyut Dutta				50
		Rabi Kanta Jaiswal				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 completion			06004
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
						No
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
		CASH BOOK, BANK STATEMENT, JOURNAL, SALES REGISTER, PURCHASE REGISTER & OTHERS LEDGERS				
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 STATEMENT, JOURNAL, WIP REGISTER, PURCHASE REGISTER & OTHERS LEDGERS	362/1 NOAPARA OG G ROAD, BYELANE	GARULIA	NORTH 24 PARGANAS	WEST BENGAL 743133
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, BANK STATEMENT, JOURNAL, WIP REGISTER, PURCHASE REGISTER & OTHER LEDGERS				
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).				
		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.)	Net effect(Rs.)							
	Total										
13 f	Disclosure as per ICDS.										
	ICDS	Disclosure									
14 a	Method of valuation of closing stock employed in the previous year.										
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	(d) Amount at which the asset is converted into stock-in trade							
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28										
	Description	Amount									
	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										
	Description	Amount									
16 c	Escalation claims accepted during the previous year										
	Description	Amount									
	Nil										
16 d	Any other item of income										
	Description	Amount									
	Nil										
16 e	Capital receipt, if any										
	Description	Amount									
	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)	Purchase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Nil										
	* 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									Amount	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
	Nature of fund				Sum received	Due date for payment	The actual amount paid	The actual date of payment to			



		from employees		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										
	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		
(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	
(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		
(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 (iia)										
(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		
(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	Payment Made(Amount)			
	Pradyut Dutta		PARTNER	PARTNER'S REMUNERATION	40000			
	Pradyut Dutta		PARTNER	INTEREST ON CAPITAL	10000			
	Rabi Kanta Jaiswal		PARTNER	PARTNER'S REMUNERATION	40000			
	Rabi Kanta Jaiswal		PARTNER	INTEREST ON CAPITAL	10000			
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			
	Tax,Duty,Cess,Fee etc	GST			225600			
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)(viiia)								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)(viiib). 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	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.												
	(b) If yes, please furnish the following details												
	Sl No.	Under which clause of sub-section (1) of section 92CE primary	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India	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						



	adjustment is made ?	as per the provisions of sub-section (2) of section 92CE.								
	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.									
	(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 during the previous year	Whether the loan or deposit was squared 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			



S.No	Item Name	Unit	Opening stock	Purchases 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	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:-									No
	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			0			0			
b	Gross profit / Turnover	122500	0 %		0	0 %				
c	Net profit / Turnover	312	0 %		0	0 %				
d	Stock-in-Trade Turnover	2482500	0 %		0	0 %				



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.	Whether the Form contains 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 Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
	Nil						

Place **BAIDYABATI**
Date **20/09/2019**

Name **NILADRI BANERJEE**
Membership Number **064333**
FRN (Firm Registration Number) **329530E**
Address

226/25 STATION ROAD (WEST), BAIDYABATI, HOOGHLY, WEST BENGAL, 712222.



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	

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount



M/s SRESTHA DEVELOPMENT
(PAN - ADUFS2343H)
380/6 GARULIA MAIN ROAD, GARULIA, NORTH 24 PARGANAS, PIN - 743133
BALANCE SHEET AS AT 31ST MARCH, 2019

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
<u>PARTNERS CAPITAL ACCOUNT:</u>			<u>CURRENT ASSETS:</u>		
<u>Sri Rabi Kanta Jaiswal</u>			Closing Construction Work-in-progress (As Certified By Partners)		2,482,500
Opening Balance as on 01.04.2018	-				
Add: Introduction During The Year	1,050,000		<u>CASH & BANK BALANCE:</u>		
Add: Interest On Capital	10,000		State Bank of India	11,236	
Add: Partner's Remuneration	40,000		(CA 38110340668, IFSC SBIN0001720)		
Add: Share of Profit	107		Cash in Hand	5,276	16,512
Less: Withdrawal During The Year	-	1,100,107	(As Certified By Partners)		
<u>Sri Pradyut Dutta</u>					
Opening Balance as on 01.04.2018	-				
Add: Introduction During The Year	1,050,000				
Add: Interest On Capital	10,000				
Add: Partner's Remuneration	40,000				
Add: Share of Profit	107				
Less: Withdrawal During The Year	-	1,100,107			
<u>CURRENT LIABILITIES & PROVISIONS:</u>					
Creditors for Goods & Services	92,700				
Other Advances	200,000				
Provision For Income Tax	97				
Provision for Audit Fee	6,000	298,797			
Total		2,499,012	Total		2,499,012

In Terms of Our Report in Form 3CB-3CD Of Even Date Attached

For N Banerjee & Associates
Chartered Accountants

(Niladri Banerjee)
Proprietor
FRN 329530E
Membership No. 064333



Place: Bairdyabati
Date: 16th September, 2019

M/s SRESTHA DEVELOPMENT
(PAN - ADUFS2343H)
380/6 GARULIA MAIN ROAD, GARULIA, NORTH 24 PARGANAS, PIN - 743133
PROFIT & LOSS ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2019

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
To, Land Owner Payment		2,200,000	By Closing Construction		2,482,500
To Purchases Of Building Materials		137,300	Work-in-progress		
To Labour Charges		22,700	(As Certified By Management)		
To Gross Profit c/d		122,500			
		2,482,500			2,482,500
To Audit Fees		6,000	By Gross Profit b/d		122,500
To Bank Charges		764			
To General Expenses		1,275			
To Puja Expenses		2,001			
To Telephone Expenses		798			
To Land owner Rent		9,000			
To Trade Licence Fees		2,350			
To, Net Profit Carried to Appropriation A/c		100,312			
		122,500	By, Net Profit B/d		122,500
<u>To, Partner's Remuneration:</u>					100,312
Sri Pradyut Dutta	40,000				
Sri Rabi Kanta Jaiswal	40,000	80,000			
<u>To, Interest On Capital:</u>					
Sri Pradyut Dutta	10,000				
Sri Rabi Kanta Jaiswal	10,000	20,000			
<u>To, Share Of Profit:</u>					
Sri Pradyut Dutta	107				
Sri Rabi Kanta Jaiswal	107	215			
To, Provision For Income Tax		97			
Total		100,312	Total		100,312

In Terms of Our Report in Form 3CB-3CD Of Even Date Attached

For N Banerjee & Associates
Chartered Accountants

(Niladri Banerjee)
Proprietor
FRN 329530E
Membership No. 064333



Place: Baidyabati
Date: 16th September, 2019

M/s SRESTHA DEVELOPMENT
380/6 GARULIA MAIN ROAD, GARULIA, NORTH 24 PARGANAS, PIN - 743133
PAN - ADUFS2343H

Computation of total Income & Income Tax Payable for the year ended 31.03.2019

Financial Year : 2018-19

Assesment Year : 2019-20

	Amount Rs.	Amount Rs.
<u>INCOME FROM BUSINESS/ PROFESSION:</u>		
Book Profit from Business	100,312	100,312
		100,312
<u>LESS: REMUNERATION PAID TO PARTNERS</u>		80,000
<u>LESS: INTEREST ON CAPITAL OF PARTNERS</u>		20,000
TOTAL TAXABLE INCOME		312
TOTAL INCOME ROUNDED OFF		310
<u>Tax on total Income Comes to:</u>		
Total Tax Payable	93	
ADD: Education Cess@ 4%	4	
	97	
Add: Interest U/s 234	-	
Net Payable/(Refundable)	97	
Less: Self Assessment Tax Paid	100	
Net Tax Payable/(Refundable) r/o	-	



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			PAN		
	SRESTHA DEVELOPMENT			ADUFS2343H		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-5	
	380/6					
	Road/Street/Post Office	Area/Locality		Status Firm		
		GARULIA MAIN ROAD				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	NORTH 24 PARGANAS	WEST BENGAL	743133	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)			WARD 11(2), KOLKATA		
	e-filing Acknowledgement Number			167918481200919		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	312
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	310
	3a	Deemed Total Income under AMT/MAT			3a	310
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	97
	5	Interest and Fee Payable			5	0
	6	Total tax, interest and Fee payable			6	97
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
c			TCS	7c	0	
d			Self Assessment Tax	7d	100	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	100	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 20-09-2019 17:25:36 from IP address 157.40.97.103 and verified by RABI KANTA JAISWAL having PAN BEDPS1768H on 20-09-2019 17:25:36 from IP address 157.40.97.103 using **Digital Signature Certificate (DSC)**

DSC details: 1431400CN=Capricorn CA 2014.2.5.4.51=#131647352e56494b41532044454550204255494e44494e47.STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU