

# R.K.SUREKA & CO.

CHARTERED ACCOUNTANTS

170 A & B, C.R.AVENUE, 3RD FLOOR, ROOM NO. 3C, KOLKATA - 700 007.  
☎ : 2257-0114, 2257- 0115 & Fax- (033) 2257-0119 E.mail : rksurekaco@yahoo.co.in

## 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 31<sup>st</sup> March, 2017, and the Profit and Loss Account for the period beginning from 1<sup>st</sup> April, 2016 to ending on 31<sup>st</sup> March, 2017, attached herewith, of M/S R. S. ENTERPRISES of 1, Li Shun Sarani, Todi Mension, 9<sup>th</sup> Floor, Kolkata-700073 (PAN :AAIFR5542C)

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 1, Li Shun Sarani, Todi Mension, 9<sup>th</sup> Floor, Kolkata-700073

3.(a) We report that :-

(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 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 31<sup>st</sup> March, 2017; 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.

170 A & B, C.R.Avenue, 3rd Floor,  
Room No. 3C, Kolkata - 700 007

Place: Kolkata

Date: 30<sup>th</sup> day of Aug 2017.



For R.K.Sureka & Co  
Chartered accountants  
Firm Regn. No. 313207E

Partner  
Membership No. 055430

## FORM NO. 3CD

[See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

## PART - A

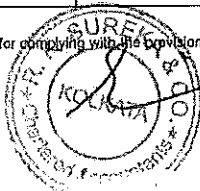
- 1 Name of the assessee R S ENTERPRISES
- 2 Address 1, Lu Shun sarani, Todi mansion 9th floor, Kolkata - 700073
- 3 Permanent Account Number (PAN) AAIFR5542C
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same  
Professional Tax 192D10322518,  
Service Tax Registration Number AAIFR5542CSD001
- 5 Status FIRM
- 6 Previous year from 2016 to 2017
- 7 Assessment year 2017-2018
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted Under clause (a) of section 4

## PART - B

- 9 (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.  
1. SILVA COMPUTECH PVT. LTD., SHARE OF PROFIT - 1/3  
2. NPR MOTORS PVT. LTD., SHARE OF PROFIT - 1/3  
3. RISHI MOTORS PVT. LTD., SHARE OF PROFIT - 1/3  
(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  
NO
- 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)  
REAL ESTATE  
(b) If there is any change in the nature of business or profession, the particulars of such change.  
No change
- 11 (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.  
NA  
(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.)  
Journal, Ledger, Cash Book, Bank Book, and other Subsidiary Books  
Address:- 1, Lu Shun sarani, Todi mansion 9th floor, Kolkata - 700073  
& Generated through Computer System  
(c) List of books of account and nature of relevant documents examined.  
Journal, Ledger, Cash Book, Bank Book, Sales Register and other Related documents
- 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 XIIG, First Schedule or any other relevant section.)  
NO
- 13 (a) Method of accounting employed in the previous year Mercantile System  
(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.  
NO  
(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)

(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)



For R. S. ENTERPRISE  
For Silva Computech Pvt.,

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ICDS		Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
ICDS I	Accounting Policies			NIL
ICDS II	Valuation of Inventories			NIL
ICDS III	Construction Contracts			NIL
ICDS IV	Revenue Recognition			NIL
ICDS V	Tangible Fixed Assets			NIL
ICDS VI	Changes in Foreign Exchange Rates			NIL
ICDS VII	Government's Grants			NIL
ICDS VIII	Securities			NIL
ICDS IX	Borrowing Costs			NIL
ICDS X	Provisions, Contingent Liabilities and contingent assets			NIL
Total				NIL

- i) ICDS-I Accounting Policies
- ii) ICDS-II Valuation of inventories
- iii) ICDS-III Construction Contracts
- iv) ICDS-IV Revenue Recognition
- v) ICDS-V Tangible Fixed Assets
- vi) ICDS-VII Governments Grants
- vii) ICDS-IX Borrowing Costs
- viii) ICDS-X Provisions, Contingent Liabilities and contingent assets

Nil

(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

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)

- (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.

(a) the items falling within the scope of section 2B;

(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 refunds are admitted as due by the authorities concerned

(c) escalation claims accepted during the previous year;

(d) any other item of income;

(e) capital receipt, if any.

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 : 4532020

furnish : 4532020 Details of property Flats at 174F, Nilgunj Road Project: Ganga, J	Consideration received or accrued 43352170	Value adopted or assessed or assessable 47884190
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(iii) subsidy or grant or reimbursement, by whatever name called.

NIT

For K. J. ENTERPRISE  
For Silva Computech Pvt. Ltd.

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Part 1

(e) Depreciation allowable.

(f) Written down value at the end of the year

As Per ANNEXURE - 'A'

19 Amounts admissible under sections :

Section	Amount debited to	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any
32AC		
33AB		
33ABA		
35(1)(i)		
35(1)(ii)		
35(1)(iia)		
35(1)(iib)		
35(1)(iv)		
35(2AA)		
35(2AB)		
35ABB		
35AC		
35AD		
35CCA		
35CCB		
35CCC		
35CCD		
35D		
35DD		
35DDA		
35E		

- 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)]

NIL

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

Serial	Nature of	Sum received	Due date for	The actual	The actual date of payment to
					NOT APPLICABLE

- 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.

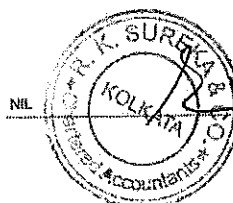
Nature	Serial number	Particulars	Amount in Rs.
			NIL
Capital expenditure			
Personal expenditure			
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			
Expenditure incurred at clubs being entrance fees and subscriptions			
Expenditure incurred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

(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:

(i) date of payment



For R. S. ENTERPRISE  
For Silva CompuTech Pvt. Ltd.

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(II) amount of payment NIL  
 (III) nature of payment NIL  
 (IV) name and address of the payee NIL

(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)

(I) date of payment NIL  
 (II) amount of payment NIL  
 (III) nature of payment NIL  
 (IV) name and address of the payee NIL  
 (V) amount of tax deducted NIL

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

(A) Details of payment on which tax is not deducted:

(I) date of payment NIL  
 (II) amount of payment NIL  
 (III) nature of payment NIL  
 (IV) name and address of the payee NIL

(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.

(I) date of payment NIL  
 (II) amount of payment NIL  
 (III) nature of payment NIL  
 (IV) name and address of the payer NIL  
 (V) amount of tax deducted NIL  
 (VI) amount out of (V) deposited, if any NIL

(iii) under sub-clause (ic) [Wherever applicable]

(iv) under sub-clause (IIa) NIL  
 (v) under sub-clause (IIb) NIL  
 (vi) under sub-clause (III)  
 (A) date of payment NIL  
 (B) amount of payment NIL  
 (C) name and address of the payee NIL  
 (vii) under sub-clause (iv) NIL  
 (viii) under sub-clause (v) NIL

(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:

Not Applicable

(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:

NOTE:- In case of bank payments it is not possible for us to verify whether the payments in excess of Rs.20000/- have been made by crossed cheque/bank draft as the necessary evidence are not in such payments by account payee/ crossed cheque or bank draft, the possession of the company. However, as informed, it is the general practice of the company, to make all

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account

(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

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account

(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;

(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;

(i) amount inadmissible under the proviso to section 36(1)(iii).

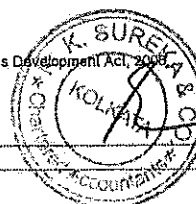
N.A.

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

23 Particulars of payments made to persons specified under section 40A(2)(b).

As Per ANNEXURE - 'B'

N.A.



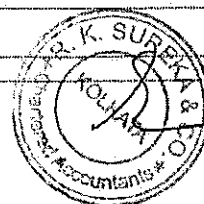
For R. S. ENTERPRISES,  
For Silva Comptech Pvt. Ltd.

Director  
Partner

- 24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC: N.A.
- 25 Any amount of profit chargeable to tax under section 41 and computation thereof. N.A.
- 26 In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:—  
 (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  
     (a) paid during the previous year, N.A.  
     (b) not paid during the previous year, \_\_\_\_\_  
 (B) was incurred in the previous year and was  
     (a) paid on or before the due date for furnishing the return of Income of the previous year under section 139(1); N.A.  
     (b) not paid on or before the aforesaid date. \_\_\_\_\_  
 (State whether sales 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 availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. \_\_\_\_\_  
 (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. \_\_\_\_\_
- 28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same. N.A.
- 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)(vib), if yes, please furnish the details of the same. N.A.
- 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) 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:— NIL  
 (i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor; \_\_\_\_\_  
 (ii) amount of loan or deposit taken or accepted; \_\_\_\_\_  
 (iii) whether the loan or deposit was squared up during the previous year; \_\_\_\_\_  
 (iv) maximum amount outstanding in the account at any time during the previous year; \_\_\_\_\_  
 (v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. \_\_\_\_\_  
 \* (These particulars 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.)  
 (b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:— NIL  
 (i) name, address and Permanent Account Number (if available with the assessee) of the payee; \_\_\_\_\_  
 (ii) amount of the repayment; \_\_\_\_\_  
 (iii) maximum amount outstanding in the account at any time during the previous year; \_\_\_\_\_  
 (iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft. \_\_\_\_\_  
 (c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant

For R. S. ENTERPRISE  
For Silva Computech Pvt. Ltd.

Director  
Partner



documents

Nil

(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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 the extent available : NIL

Serial	Assessment	Nature of loss/	Amount as	Amounts as assessed	Remarks

(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.

NO

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.

NO

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

NO

(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.

N.A.

33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA), NIL

Section under	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the

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.

Tax	Section	Nature	Total amount of	Total amount on	Total amount on	Amount	Total amount on	Amount	Amount of tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

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 transactions which are required to be reported

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
CALR05988D	55	55
CALR05988D	48	48

35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded :

(i) Opening Stock; N.A.  
 (ii) purchases during the previous year;  
 (iii) sales during the previous year;  
 (iv) closing stock;  
 (v) shortage/excess, if any

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products : N.A.

A. Raw Materials :

(i) opening stock; N.A.  
 (ii) purchases during the previous year;  
 (iii) consumption during the previous year;  
 (iv) sales during the previous year;  
 (v) closing stock;  
 (vi) yield of finished products;  
 (vii) percentage of yield;  
 (viii) shortage/excess, if any.

B. Finished products/by-products :

(i) opening stock;  
 (ii) purchases during the previous year;  
 (iii) quantity manufactured during the previous year;

For R. S. ENTERPRISE.  
 For Silva Computech Pvt. Ltd.

Director  
 Partner



- (iv) sales during the previous year;  
 (v) closing stock;  
 (vi) shortage/excess, if any.

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-

- (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) dates of payment with amounts.

N.A.

37 Whether any cost audit was carried out, 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.

NO

38 Whether any audit was conducted under the Central Excise Act, 1944, 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.

NO

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, 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

NO

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Serial number	Particulars	Previous year	Preceding previous year
1	Total turnover of the assessee	44,552,170	183,001,595
2	Gross profit/turnover	26.35%	32.08%
3	Net profit/turnover	4.69%	25.11%
4	Stock-in-trade/turnover	19.00%	23.37%
5	Material consumed/finished goods produced	N.A.	N.A.

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

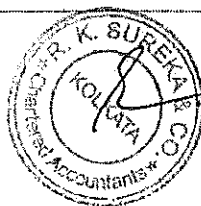
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

N.A.

Place: Kolkata

Date:

30/8/12



For R.K.Sureka & Co.

\*(Signature and stamp/seal of the signatory)

Name of the signatory

Full address

For R. S. ENTERPRISES  
 For Silva Computers Pvt., Ltd.

Director  
 Partner



R S ENTERPRISES
ANNEXTURE -A

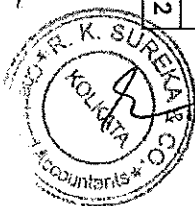
# R S ENTERPRISES

## Schedule 1 Fixed Assets

Particulars	W.D.V				DEPRECIATION	W.D.V as at 31.03.2017
	Opening Balance	Addition during more than 6 months	Addition during Less than 6 months	At Close		
Airconditioners	205,514.48	-	-	205,514.48	30,827.17	174,687.31
Mobile Phone	48,813.10	-	-	48,813.10	7,321.97	41,491.14
Computer	69,969.04	-	15,746.00	85,715.04	46,705.22	39,009.82
Office Equipments	235,014.55	-	66,320.00	301,334.55	40,226.18	261,108.37
Construction Equipments	1,102,927.91	-	-	1,102,927.91	165,439.19	937,488.72
Vehicle	938,703.37	-	-	938,703.37	140,805.51	797,897.86
ERP Software	306,391.88	-	-	306,391.88	45,958.78	260,433.10
Furniture & Fittings	83,106.00	-	-	83,106.00	8,310.60	74,795.40
	2,990,440.33	-	82,066.00	3,072,506.33	485,594.62	2,586,911.72

For R. S. ENTERPRISE  
For Silva Computech Pvt, Ltd.

Director  
Partner



R S ENTERPRISES					
ANNEXTURE -B					
Particulars of payments made to persons specified under section 40A(2)(b).					
SL No.	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment (Amount)
1	CHETAN TODI	ABUPT0425J		salary & Others Payment	1,350,000



For R. S. ENTERPRISE  
For SHIVA COMPUTECH PVT. LTD.

Director  
Director

(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-EB, if yes furnish:

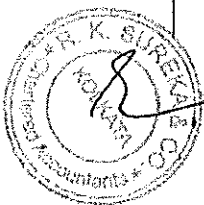
Sl. No.	TAN	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the central government out of (6) and (8)
1		2	3	4	5	6	7	8	9	10
1	CALR0588D	94C	Payments to contractors @ 1%	1,008,694	993,734	993,794	9,938	-	-	-
2	CALR0588D	94C	Payments to contractors @ 2%	559,100	559,100	559,100	11,182	-	-	-
3	CALR0588D	94I	Fees for professional or technical services @ 10%	557,450	532,250	532,250	53,225	-	-	-
4	CALR0588D	94I	Rent of Plant & Machinery	6,400	6,400	6,400	128	-	-	-
5	CALR0588D	92B	Salary	3,934,960	255,000	396,300	396,300	-	-	-

(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time, if not furnish the details:

Sl. No.	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 transactions which are required to be furnished
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(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7), if yes furnish:

Sl. No.	TAN	Amount of interest u/s 201(1A)/206C(7) is payable	Amount	Date of Payment
1	CALR0588D	55	55	11/09/2016
2	CALR0588D	48	48	14/07/2016



FOR R. S. ENTERPRISES  
FOR Silva Computech Pvt. Ltd.

Director  
Partner

# RS ENTERPRISES

P-15 INDIA EXCHANGE PLACE EXTENSION KOLKATA-700073

Balance Sheet as on 31st March 2017

Liabilities		Assets	
Schedule No.	Amount	Amount	Amount
<b>Partners Capital:</b>		<b>Investments</b>	
Capital Contribution from Partners	81,538,379.82	1285.005 units SBI Premier Liquid Fund-Regular Plan-Growth	3,132,362
		2843.353 units SBI Premier Liquid Fund-Direct Plan-Growth	7,127,915
			10,280,176.76
<b>Current Liabilities &amp; Provisions:</b>		<b>Current Assets:</b>	
Advance from Flat Purchaser	10,748,849.52	Cash in Hand (as certified by the management)	53,399.15
Sundry Creditors	291,055.00	Cash at Bank	126,251.44
Liabilities For Expenses	15,060.00	Federal Bank Ltd. Current Account	330,495.40
Statutory Liabilities	128,617.72	State Bank of India-Current Account	456,746.84
Provisions for taxation		Sundry Debtors	4,734,281.00
		<b>Closing Stock</b>	
		Unsold flat	3,605,101.32
		Stock-in-Trade(WIP)	4,898,436.00
		Loans/Advances/Security Deposits	
		Advances	
		Income Tax Refund & advance tax (Net)	64,535,505.00
		Service Tax Credit Available	19,352,577.00
		Security Deposit (CESC)	199,694.00
		Security Deposit (RIM)	108,455.00
			1,000.00
			84,197,231.00

110,783,283.78

110,783,283.78

For R. S. ENTERPRISE, For R. S. ENTERPRISE  
For Rishi Motors Pvt. Ltd. or Silva Computech Pvt. Ltd.

As per our report of even date  
For R.K. SUREKA & CO.  
Chartered Accountants  
FRN:313205E

Director  
Partner

Director  
Partner

PARTNER  
MNO: 055437  
Date: 30/08/2017  
Place - Kolkata



# **R S ENTERPRISES**

**R.S. INDIA EXCHANGE PLACE EXTENSION KOLKATA-700073**

**Profit & Loss Account for the year ended 31st March 2017**

**Amount**

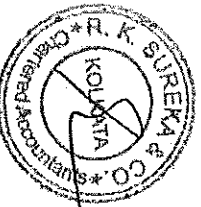
**Amount**

To	Opening Stock-WIP(Construction Expenses)		By	Sales & Other Receipts	44,552,170.00
	Ganga Jamuna Bhagirathi				
	Completed unsold flats	36,009,387.92			
			By	Closing Stock	
	Building under Construction-WIP	4,326,996.00		Ganga Jamuna Bhagirathi	3,198,424.45
	Addition during the year	542,500.00		Unsold flats	
			By	Closing Stock	4,889,436.00
				Stock-in-trade (WIP)	
	Gross Profit C/I	11,741,206.53			52,620,030.45
		<u>15,610,642.53</u>			
To	Depreciating Stock-WIP( Construction Expenses)		By	Gross Profit B/F	11,741,206.53
	Ganga Jamuna Bhagirathi		By	Interest	14,833.00
	Completed unsold flats	2,436,406.08	By	Miscellaneous Receipts	1,248,376.00
	Addition during the year	2,142,188.05	By	Profit on Sale of Mutual Fund	961,250.43
			By	Closing Stock	
	Salary & Other allowances	4,578,562.13		Ganga Jamuna Bhagirathi	406,676.87
	Legal Fees	4,272,346.73		Unsold flats	
	Professional Fees	17,050.00			
	Interest Paid	67,652.00			
	Postage, Telegram & Telephone	128,053.50			
	Trade Licence	79,317.00			
	Professional Tax	440.00			
	Conveyance & Travelling Expenses	2,500.00			
	Repair & maintenance	513,346.00			
	Printing & Stationery	105,623.00			
	Advertisement & Marketing	41,682.00			
	Miscellaneous Expenses	65,963.00			
	Audit Fees	1,514,689.21			
	Tax Audit Fee	9,310.00			
	Depreciation	5,750.00			
	Balance C/I	485,584.62			
		<u>2,084,583.64</u>			
		13,972,342.83			
		<u>13,972,342.83</u>			
To	Provision for Taxation		By	Balance b/f	
To	Income Tax Earlier Year	454,601.64			
To	Partner's Capital Account	464,601.64			
	NPS MOTORS PVT LTD	1,393,804.51			
	RISHI MOTORS PVT LTD				
	SILVA COMPUTECH PVT LTD				
		<u>2,084,583.64</u>			

As per our report of even date  
For R.K. SUREKA & CO.

Chartered Accountants  
FRN313205E

PARTNER  
MNO. 0859337  
Date: 31/03/2017  
Place: Kolkata



**R.S. ENTERPRISES**  
For Rishi Motors Pvt. Ltd.

Director  
Partner

PARTNER

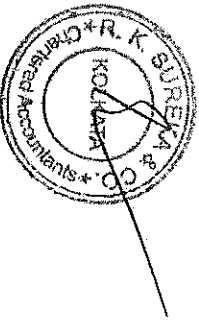
**R.S. ENTERPRISE**  
For Silva Computech Pvt. Ltd.

Director  
Partner

# R S ENTERPRISES

## Schedule 1 Fixed Assets

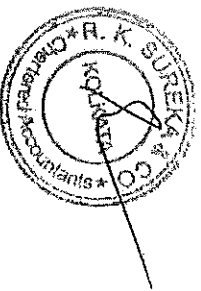
Particulars	W.D.V				DEPRECIATION	W.D.V as at 31.03.2017
	Opening Balance	Addition during more than 6 months	Addition during Less than 6 months	At Close		
Airconditioners	205,514.48	-	-	205,514.48	30,827.17	174,687.31
Mobile Phone	48,813.10	-	-	48,813.10	7,321.97	41,491.14
Computer	69,969.04	-	15,746.00	85,715.04	46,705.22	39,009.82
Office Equipments	235,014.55	-	66,320.00	301,334.55	40,226.18	261,108.37
Construction Equipments	1,102,927.91	-	-	1,102,927.91	165,439.19	937,488.72
Vehicle	938,703.37	-	-	938,703.37	140,805.51	797,897.86
ERP Software	306,391.88	-	-	306,391.88	45,958.78	260,433.10
Furniture & Fittings	83,106.00	-	-	83,106.00	8,310.60	74,795.40
	2,990,440.33	-	82,066.00	3,072,506.33	485,594.62	2,586,911.71



# R S ENTERPRISES

## SCHEDULE 2 PARTNERS CAPITAL ACCOUNT

PARTNERS CAPITAL ACCOUNT	OPENING	NET RECEIVED/(PAID)	PROFIT FOR	CLOSING BALANCE
	BALANCE	DURING THE YEAR	THE YEAR	
	AMOUNT (CR.)			
NPR MOTORS PVT LTD	22,047,478.20	(662,695.00)	464,601.64	21,849,384.84
RISHI MOTORS PVT LTD	31,326,481.39	(100,000.00)	464,601.64	31,691,083.03
SILVA COMPUTECH PVT LTD	25,233,310.32	2,300,000.00	464,601.64	27,997,911.96
	78,607,269.91	1,537,305.00	1,393,804.92	81,538,379.82



## R.S. ENTERPRISES

### SCHEDULE- ' 3 '

#### NOTES ON ACCOUNT

##### A) ACCOUNTING POLICY

1) The accounts have been prepared on historical cost convention and on the principal of going concern and on Mercantile Basis.

##### 2) Revenue Recognition

All Expenses and incomes to the extent considered payable and receivable respectively, unless specifically stated to be otherwise are accounted for on Mercantile Basis.

3) Closing Stock of Unsold Flats and Stock-in-Trade(WIP) are valued at cost. Closing Stock of Unsold flats and Stock-in-trade (WIP) consists of all costs that are directly attributable to the development activities, interest or that can be allocated on a reasonable basis to such activities.

4) Depreciation on fixed assets is calculated on WDV basis by using the rates as prescribed under the Income Tax Act 1961

##### 5) Disclosure of Related Party Transaction

Name of Related party	Nature of Transaction	Relation	Amount(Rs.)
Chetan Todi	Salary & Other Expenses	Relative of Director's Partner	1,350,000

6) The firm was entered into Joint Development Agreement with M/s. GNB Motors Pvt. Ltd. for development of Land situated at premises No. 168F, Nilgunj Road, Sodepur, Panihati, Kolkata - 700114 and paid to them advance of Rs.5.60 crore.

7) The firm had made advances a sum of Rs. 30 Lacs to M/S Badu Road Developers LLP against acquiring share in LLP

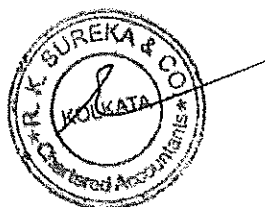
8) The Firm had made advances a sum of Rs. 51 Lacs to M/S Supreme Paper Mills Ltd. Towards purchase of land at Chakdah

B) Previous Year figures have been regrouped or re-arranged, whenever necessary

Signature to Schedule-1 to 3 forming part of Balance Sheet & Profit & Loss Account.

170A & B C.R.AVENUE  
3RD FLOOR, ROOM NO-3C  
KOLKATA-700 007.

Date: 31<sup>st</sup> day of Aug, 2017



As per our report of even date

For R.K. SUREKA & CO.  
Chartered Accountants

PARTNER.

For R. S. ENTERPRISE

For Silva Computech Pvt. Ltd.

Director  
Partner

For R. S. ENTERPRISE  
For Rishi Motors Pvt. Ltd.

For R. S. ENTERPRISE  
For Silva Computech Pvt. Ltd.

Director  
Partner



<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b> [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]	Assessment Year <b>2016-17</b>
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PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name R.S. ENTERPRISES			PAN AAIFR5542C	
	Flat/Door/Block No P-15		Name Of Premises/Building/Village TODI MANSION 9TH FLOOR		Form No. which has been electronically transmitted ITR-5
	Road/Street/Post Office INDIA EXCHANGE PLACE EXTN		Area/Locality LALBAZAR		
	Town/City/District KOLKATA		State WEST BENGAL	Pin 700073	Status Firm
	Designation of AO(Ward/Circle) 40(4) KOLKATA			Original or Revised ORIGINAL	
	E-filing Acknowledgement Number 485406001071016			Date(DD/MM/YYYY) 07-10-2016	
	1	Gross total income			46045932
	2	Deductions under Chapter-VI-A			0
	3	Total Income			46045930
	3a	Current Year loss, if any			0
COMPUTATION OF INCOME AND TAX THEREON	4	Net tax payable			15935575
	5	Interest payable			143967
	6	Total tax and interest payable			16079542
	7	Taxes Paid	a Advance Tax	7a	16785000
		b TDS	7b	0	
		c TCS	7c	0	
		d Self Assessment Tax	7d	0	
		e Total Taxes Paid (7a+7b+7c +7d)	7e	16785000	
	8	Tax Payable (6-7e)			0
	9	Refund (7e-6)			705460
10	Exempt Income	Agriculture		10	
		Others			

This return has been digitally signed by <u>RISHI TODI</u> in the capacity of <u>PARTNER</u>	
having PAN <u>ABUPT6543N</u> from IP Address <u>122.163.97.31</u> on <u>07-10-2016</u> at <u>KOLKATA</u>	
Dsc SI No & issuer <u>1397185225CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals</u>	

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

FORM  
ITR-V

## INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-7 transmitted electronically without digital signature].  
(Please see Rule 12 of the Income-tax Rules, 1962)Assessment Year  
**2015-16.**PERSONAL INFORMATION AND THE  
DATE OF ELECTRONIC  
TRANSMISSION

Name <b>R.S. ENTERPRISES</b>			PAN <b>AAIFR5542C</b>	
Flat/Door/Block No <b>P-15</b>	Name Of Premises/Building/Village <b>TODI MANSION 9TH FLOOR</b>		Form No. which has been electronically transmitted <b>ITR-5</b>	
Road/Street/Post Office <b>INDIA EXCHANGE PLACE EXTN</b>	Area/Locality <b>LALBAZAR</b>			
Town/City/District <b>KOLKATA</b>	State <b>WEST BENGAL</b>	Pin <b>700073</b>	Status Firm	
Designation of AO (Ward / Circle) <b>40(4) KOLKATA</b>			Original or Revised	<b>ORIGINAL</b>
E-filing Acknowledgement Number <b>754956520310815</b>		Date(DD-MM-YYYY)	<b>31-08-2015</b>	

COMPUTATION OF INCOME  
AND TAX THEREON

1	Gross Total Income	1	84141
2	Deductions under Chapter-VI-A	2	0
3	Total Income	3	84140
a	Current Year loss, if any	3a	0
4	Net Tax Payable	4	25999
5	Interest Payable	5	0
6	Total Tax and Interest Payable	6	25999
7	Taxes Paid		
a	Advance Tax	7a	0
b	TDS	7b	178875
c	TCS	7c	0
d	Self Assessment Tax	7d	0
e	Total Taxes Paid (7a+7b+7c+7d)	7e	178875
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	152880
10	Exempt Income	10	
	Agriculture		
	Others		

## VERIFICATION

I, **RISHI TODI** son/ daughter of **PAWAN KUMAR TODI**, holding Permanent Account Number **ABUPT6543N** solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2015-16. I further declare that I am making this return in my capacity as **PARTNER** and I am also competent to make this return and verify it.

Sign here

Date **31-08-2015**Place **KOLKATA**

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only  
Receipt NoFiled from IP address **122.176.26.241**

Date

Seal and signature of  
receiving official

AAIFR5542C05754956520310815303A16516BEA5494DC1C956B4CCE710E5F8B8FA0

Please send the duly signed Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by **ORDINARY POST OR SPEED POST ONLY**, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address **tax\_sajal@yahoo.com**

**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 transmitted electronically with digital signature]

Assessment Year  
**2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	R.S. ENTERPRISES			AAIFR5542C		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5	
	P-15	TODI MANSION 9TH FLOOR				
	Road/Street/Post Office	Area/Locality		Status	Firm	
	INDIA EXCHANGE PLACE EXTN	LALBAZAR				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700073			
	Designation of AO(Ward/Circle) WARD 40(4) KOLKATA			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 260379571271017			Date(DD/MM/YYYY) 27-10-2017		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	2076210
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	2076210
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	641549
	5	Interest payable			5	70274
	6	Total tax and interest payable			6	711823
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
			d	Self Assessment Tax	7d	711823
			e	Total Taxes Paid (7a+7b+7c +7d)	7e	711823
	8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by RISHI TODI in the capacity of PARTNER  
having PAN ABUPT6543N from IP Address 27.5.128.252 on 27-10-2017 at KOLKATA

Dsc SI No & issuer 1397185225CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**