

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 GRAND SPACE INFRA			PAN AAOPG0646C	
Flat/Door/Block No 0	Name Of Premises/Building/Village 42/36		Form Number.	ITR-5
Road/Street/Post Office ALIGUNJ	Area/Locality MEDINIPUR			
Town/City/District PASCHIM MEDINIPUR	State WEST BENGAL	Pin/ZipCode 721101	Status Firm Filed u/s 139(1)-On or before due date	
Assessing Officer Details (Ward/Circle)			WARD 38(2), MIDNAPUR	
e-filing Acknowledgement Number			224595551261019	

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	7436096	
2	Total Deductions under Chapter-VI-A	2	0	
3	Total Income	3	7436100	
3a	Deemed Total Income under AMT/MAT	3a	7436100	
3b	Current Year loss, if any	3b	0	
4	Net tax payable	4	2320063	
5	Interest and Fee Payable	5	19827	
6	Total tax, interest and Fee payable	6	2339890	
7	Taxes Paid	a Advance Tax	7a	2300000
		b TDS	7b	200736
		c TCS	7c	0
		d Self Assessment Tax	7d	0
		e Total Taxes Paid (7a+7b+7c +7d)	7e	2500736
8	Tax Payable (6-7e)	8	0	
9	Refund (7e-6)	9	160850	
10	Exempt Income	Agriculture		
		Others		

Income Tax Return submitted electronically on 26-10-2019 21:50:30 from IP address 103.74.111.118 and verified by SUDIPTA BOSE having PAN AGRPB9616J on 26-10-2019 21:50:30 from IP address 103.74.111.118 using Digital Signature Certificate (DSC)

DSC details: 2493325238008502178CN=SafeScrypt sub-CA for RCAl Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 3CB
[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of GRAND SPACE INFRA 0, 42/36, ALIGUNJ, MEDINIPUR,, PASCHIM MEDINIPUR, WEST BENGAL, 721101 AAOFG0646C,

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 PASCHIM MEDINIPUR, and 0 branches.

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

Cash balance has been taken as certified by the partner, Closing inventory has been taken as valued & certified by the partner, Land sales taken as business income as it is within the nature & object of the firm, An ammendment has been made on partnership deed with effect from 01.04.2018, Somit Sarkar has retired and in his place his son Subrata Sarkar admitted with same profit share ration and capital balance of Somit Sarkar transferred to Subrata sarkar.

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

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

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019 ;and
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place
Date

PASCHIM MEDINIPUR
22/10/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

T. K. Mandal
054889
320037E

C-1, Bidhannagar, Midnapore, Dist.- Paschim Medinipur, West Bengal., Paschim Medinipur, WEST BENGAL, 721101



GRAND SPACE INFRA
ALIGANJ MIDNAPORE-721101 (WEST BENGAL)
BALANCE SHEET AS AT 31ST MARCH 2019

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Account:			Fixed Assets		
Sudipta Bose	17,89,123.56		Died at Dharm		1,54,40,000.00
Swapan Kumar Jana	16,94,938.55		Land & Building(Ranted to Curmchees):		
Ardhendu Sarkar	23,56,805.55		As per last a/c		18,45,800.00
Bijoy Kr Das	16,61,418.55		This year		9,48,750.00
Subrata Sarkar	<u>25,87,542.53</u>	1,00,89,828.74	Fixed Assets (As per Annx)		
			As per Last Account	5,13,796.33	
Loan Account			Add : This Year	<u>13,45,047.86</u>	
Unsecured Loan		2,37,96,191.00			18,58,844.19
Secured Loan		1,19,80,204.00	Less : Depreciation	<u>1,63,230.00</u>	16,95,614.19
Advance for Flat Booking		1,20,59,307.54	Domain Purchase		
			As per last Account		3,000.00
Prov for Income Tax A. Y 2019-20		24,03,293.00	Loan & Advance(Curanchees)		13,61,661.00
Sundry Creditors for Exp		5,51,891.90			
Duties & Taxes			Investment in Share		
CGST	4,754.68		As per last Account		45,000.00
SGST	4,754.68		F.D in Bank		2,49,500.00
T.D.S u/s 194C	7,297.00		Blance With Rev Authority		
T.D.S U/S 194A	2,15,985.00		Advance Tax A. Y 2019-20	23,00,000.00	
Profession Tax	<u>110.00</u>	2,32,901.36	T.D.S A. Y 2019-20	2,00,736.00	
Advance from Curmchees		73,096.00	Service Tax Excess Payment	15,660.00	
			CGST Credit Not taken	11,805.01	
			SGST Credit Not Taken	11,805.01	
			Excess CGST paid	1,78,393.00	
			Excess SGST paid	<u>1,78,393.00</u>	28,96,792.02
			Accued Int on F.D		
			Ad per last a/c	1,224.00	
			This year	<u>16,405.00</u>	
				17,629.00	
			Less : T.D.S	<u>1,640.00</u>	15,989.00
			Advance paid:		
			Susanta Saha for land	25,00,000.00	
			Advanc efor Mirbazar land	85,000.00	
			Advance to staff	<u>1,60,000.00</u>	27,45,000.00
			Current assets:		
			Work-in-progress		2,03,84,252.39
			CASH & BANK BALANCE		
			L.C.I.C.I Bank	25,445.50	
			A/c 059705002146		
			Contai Co-op Bank	93,443.65	
			A/C No		
			HDFC Bank	59,01,827.29	
			A/C No		
			U.B.I Bank	5,22,602.00	
			Cash in hand	<u>70,12,036.50</u>	1,35,55,354.94
		<u>6,11,86,713.54</u>			<u>6,11,86,713.54</u>

Midnapore,
the 22nd October, 2019

In terms of our report of even date
T.K.MANDAL & CO
CHARTERED ACCOUNTANTS


(T.K.Mandal)

Proprietor
M. No. 054889



GRAND SPACE INFRA

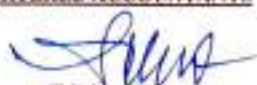
ALIGANJ MIDNAPORE-721101 (WEST BENGAL)

Profit & Loss & App. Account For the year Ended 31st March 2019

Particulars	AMOUNT	AMOUNT	Particulars	AMOUNT	AMOUNT
To Opening W.I.P		5,44,07,029.38	By Flat sale		6,20,18,296.02
To Construction this Year	1,57,78,629.26		By Land sale		1,26,90,000.00
To Land purchase	<u>1,36,13,200.00</u>		By Discount Received		10,633.45
	2,93,91,829.26		By Interest on F.D		16,405.00
Less, Transferred to Asset	<u>9,48,750.00</u>	2,84,43,079.26	By Interest on Loan		1,38,768.00
To Bank Ch.		2,550.70	By Rent Received		7,30,959.32
To Advertisement		5,000.00	By Closing W.I.P(taken as valued & certified by the partner)		2,03,84,252.39
To Audit fees		20,000.00			
To New year's greetings		3,000.00			
To Legal charges		4,697.00			
To Stationery		254.23			
To Professional fees		38,600.00			
To Profession tax		2,500.00			
To Staff salary		9,69,000.00			
To Staff welfare		19,050.00			
To Office exp.		16,802.10			
To Printing & stationery		8,322.00			
To Telephone charges		1,272.00			
To Service tax paid		1,90,501.00			
To Others exp.		4,786.00			
To Depreciation		1,63,230.00			
To Book Profit		<u>1,15,99,640.51</u>			
		<u>9,58,99,314.18</u>			<u>9,58,99,314.18</u>
To Interest on Partners's Capital			By Book Profit		1,15,99,640.51
Sudipto Bose	2,22,958.00				
Swapan Kumar Jana	2,29,579.00				
Arhendu Sarkar	2,31,626.00				
Bijoy Kr Das	2,58,429.00				
Somit Sarkar	<u>2,20,953.00</u>	11,63,545.00			
To Remuneration to Partner					
Sudipto Bose	6,00,000.00				
Swapan Kumar Jana	6,00,000.00				
Arhendu Sarkar	6,00,000.00				
Bijoy Kr Das	6,00,000.00				
Somit Sarkar	<u>6,00,000.00</u>	30,00,000.00			
To Taxable Profit		74,36,095.51			
		<u>1,15,99,640.51</u>			<u>1,15,99,640.51</u>
To Prov For I.Tax A.y 19-20		24,03,293.00	By Taxable Profit		74,36,095.51
To Prov for I.Tax A.Y 18-19		8,56,266.00	By Prov for I.Tax 18-19		8,56,262.00
To Divisible Profit					
Sudipto Bose	10,06,559.71				
Swapan Kumar Jana	10,06,559.70				
Arhendu Sarkar	10,06,559.70				
Bijoy Kr Das	10,06,559.70				
Somit Sarkar	<u>10,06,559.70</u>	50,32,798.51			
		<u>82,92,357.51</u>			<u>82,92,357.51</u>

Midnapore,
 The 22nd October, 2019

In terms of our report of even date
 T.K.MANDAL & CO
 CHARTERED ACCOUNTANTS


 (T.K.Mandal)
 Proprietor
 M. No. 054889



GRAND SPACE INFRA

ALIGANJ::MIDNAPORE-721101 (WEST BENGAL)

PARTNER NAME	OP. BALANCE	Transfer	DRAWINGS	INTEREST ON CAPITAL	PARTNER SALARY	SHARE PROFIT	CLOSING BALANCE
ARDHENDU SARKAR	25,73,619.85		20,55,000.00	2,31,626.00	6,00,000.00	10,06,559.70	23,56,805.55
BIJOY KUMAR DAS	28,71,429.85		30,75,000.00	2,58,429.00	6,00,000.00	10,06,559.70	16,61,418.55
SOMIT SARKAR (Retire on 01-04-2018)	24,55,029.83	-24,55,029.83	-	-	-	-	-
SUBRATA SARKAR (Admitted on 01-04-2018)	-	24,55,029.83	16,95,000.00	2,20,953.00	6,00,000.00	10,06,559.70	25,87,542.53
SUDIPTO BOSE	24,77,305.85		25,17,700.00	2,22,958.00	6,00,000.00	10,06,559.71	17,89,123.56
SWAPAN KUMAR JANA	25,50,879.85		26,92,080.00	2,29,579.00	6,00,000.00	10,06,559.70	16,94,938.55
Total	1,29,28,265.23		1,20,34,780.00	11,63,545.00	30,00,000.00	50,32,798.51	1,00,89,828.74

In terms of our report of even date

Midnapore,
 The 22nd October, 2019

T.K.MANDAL & CO
 CHARTERED ACCOUNTANTS



(Signature)
 (T.K. Mandal)
 Proprietor

M. No. 054889

UDIN - 19054889AAAAAGU2892

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		GRAND SPACE INFRA		
2	Address		0, 42/36, ALIGUNJ, MEDINIPUR., PASCHIM MEDINIPUR, WEST BENGAL, 721101		
3	Permanent Account Number (PAN)		AAOFG0646C		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes		
	Sl No.	Type	Registration Number		
	1	Goods and Services Tax WEST BENGAL	19 AAOFG0646C 1ZH		
5	Status		Firm		
6	Previous year from		01/04/2018 to 31/03/2019		
7	Assessment Year		2019-20		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits			
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 (%)		
		SWAPAN KUMAR JANA	20		
		ARDHENDU SARKAR	20		
		BIJOY KUMAR DAS	20		
		SUDIPTA BOSE	20		
		SUBRATA SARKAR	20		
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	
		REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003	
10	b	If there is any change in the nature of business or profession, the particulars of such change			
		Business	Sector	SubSector	Code
		Nil			No
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed			
		Yes			
		Books prescribed			
		Cash book			
		Ledger			
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	
		Bank book	0, 42/36, ALIGUNJ, MEDINIPUR		PASCHIM MEDINIPUR
					WEST BE NGAL
					721101
		Cash book	0, 42/36, ALIGUNJ, MEDINIPUR		PASCHIM MEDINIPUR
					WEST BE NGAL
					721101
		Ledger	0, 42/36, ALIGUNJ, MEDINIPUR		PASCHIM MEDINIPUR
					WEST BE NGAL
					721101
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above			
		Books Examined			
		Bank book			
		Cash book			



Ledger Bills Invoice Vouchers statements etc.		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section)		No
Section Nil		Method of accounting employed in the previous year Mercantile system		No
13 a	Method of accounting employed in the previous year			No
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		Increase in profit(Rs.)	Decrease in profit(Rs.)
Particulars				
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.		Increase in profit(Rs.)	Decrease in profit(Rs.)
ICDS				
Total				
13 f	Disclosure as per ICDS.		Disclosure	
ICDS		Accounting has been done following fundamental accounting assumptions going concern, consistency & accrual, no change in accounting policies.		
ICDS I - Accounting Policies		Valuation of inventory has been done on cost basis applying FIFO method of valuation. No change in method of valuation.		
ICDS II - Valuation of Inventories		Business is a developer, all cost incurred charged to construction A/c and revenue has been recognised on completion & sales method.		
ICDS III - Construction Contracts		Revenue has been recognised on execution of sale deed of the flats etc..		
ICDS IV - Revenue Recognition		All fixed assets are shown on historical basis. And depreciation has been charged on WDV method.		
ICDS V - Tangible Fixed Assets		Not applicable to the assessee		
ICDS VII - Governments Grants		Borrowing cost includes interest on loan charged to construction work-in-progress a/c		
ICDS IX - Borrowing Costs		Not applicable to the assessee		
ICDS X - Provisions, Contingent Liabilities and Contingent Assets				
14 a	Method of valuation of closing stock employed in the previous year.			At cost
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			Amount
Description				Amount
Nil				Amount
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned			Amount
Description				Amount
16 c	Escalation claims accepted during the previous year			Amount
Description				Amount
Nil				Amount
16 d	Any other item of income			Amount
Description				Amount
Nil				Amount
16 e	Capital receipt, if any			Amount
Description				Amount



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
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18) Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	4959	1242853	0	0	0	0	62639	1185173	
Plant & Machinery @ 15%	15%	442440	102195	0	0	0	0	74031	470604	
Plant & Machinery @ 40%	40%	66397	0	0	0	0	0	26559	39838	

* 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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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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
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20 b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
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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	Amount in Rs.
Particulars	
Personal expenditure	Amount in Rs.
Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
Particulars	
Expenditure incurred at clubs being cost for club services and facilities used.	Amount in Rs.
Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
Particulars	
Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
Particulars	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:							
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District

(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	Amount of tax deducted	
(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 of tax 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	Amount of tax deducted	Amount of tax deposited, if any
(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 of levy 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					
Interest	40b	0	1163545	0	(Interest debited in P & L A/c) less 1163545 (Interest allowable u/s 40b)					
Remuneration	40b	0	3000000	0	(Remuneration debited in P & L A/c) less 3000000 (Remuneration allowable u/s 40b)					
(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)		0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)		0
(g) Particulars of any liability of a contingent nature	Amount in Rs.	
Nature Of Liability		
(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	Amount in Rs.	
Nature Of Liability		
(i) Amount inadmissible under the proviso to section 36(1)(iii)		0
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)	Nature of Payment Made(Amount)	
Name of Related Person	PAN of Related Person	Relation
Transaction		
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.	Amount	
Section	Description	
Nil		
25 Any amount of profit chargeable to tax under section 41 and computation thereof.	Description of Transaction	Computation if any
Name of Person	Amount of income	Section
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	Amount	
Section	Nature of liability	
Nil		
26 (i)A(b) Not paid during the previous year	Amount	
Section	Nature of liability	
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)	Amount	
Section	Nature of liability	
Nil		
26 (i)B(b) not paid on or before the aforesaid date	Amount	
Section	Nature of liability	
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
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)		
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 Fair consideration paid
		Market value
Nil		
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the market value of the shares as referred to in section 56(2)(viib). 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 consideration received	of Fair Market value of the shares							
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:				No							
	SI No.	Nature of Income			Amount							
	Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:				No							
	SI No.	Nature of Income			Amount							
	Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No
	(b) If yes, please furnish the following details:											
	SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No
	(b) If yes, please furnish the following details											
	SI 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.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:					
					Assessment Year	Amount (in Rs.)	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).											No
	(b) If yes, please furnish the following details											
	SI 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	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up	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	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken			



			lender or the depositor		during the previous year		electronic clearing system through a bank account.	or accepted by an account payee cheque or an account payee bank draft.
1	Asish Kumar Mondal	Midnapore	AEHPM99 58C	400000	No	400000	Yes-Cheque	Account payee cheque
2	Gautam Das	Midnapore	AGVPD94 61H	400000	No	600000	Yes-Cheque	Account payee cheque
3	Abdul Wazed	Midnapore	AAMPW2 584P	40000 00	No	4026000	Yes-Cheque	Account payee cheque
4	Abdul Salam	Midnapore	AURPS676 7P	11000 00	No	1693597	Yes-Cheque	Account payee cheque
5	Alok Kr. Ghosh	Midnapore	AGGPG27 82D	30000 00	No	3436160	Yes-Cheque	Account payee cheque

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 receipt	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 Payment	Amount of Payment	Date Of Payment
Nil						



31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269S1, 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 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.	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 269S6 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.
1	Subhasis Roy	Midnapore	BKCPR5346B	1100000	1100000	Yes-Cheque	Account payee cheque
2	Debabrata Chakraborty	Midnapore	APPCC8614Q	200000	250000	Yes-Cheque	Account payee cheque
3	Bitapi Sarkar	Midnapore	BIYPS8916E	338000	338000	Yes-Cheque	Account payee cheque
4	Emeli Guha	Midnapore	AFDPG3171N	400000	750000	Yes-Cheque	Account payee cheque
5	Narayan Chandra Maity	Midnapore	ARZPM6015D	666024	850000	Yes-Cheque	Account payee cheque
6	Siddhartha Ghosh	Midnapore	ADJPG9624N	700000	1700000	Yes-Cheque	Account payee cheque
7	Snehasish Dutta	Midnapore	ATJPD3101F	405000	1105000	Yes-Cheque	Account payee cheque
8	Abdul Majed	Midnapore	AGPPM5448J	1238334	1138670	Yes-Cheque	Account payee cheque
9	Abdul Wazed	Midnapore	AAMPW2584P	40000	4026000	Yes-Cheque	Account payee cheque
10	Abdul Salam	Midnapore	AURPS6767P	1055666	1693597	Yes-Cheque	Account payee cheque
11	Alok Kr. Ghosh	Midnapore	AGGPG2782D	1569840	3436160	Yes-Cheque	Account payee cheque
12	Alok Kr. Basu	Midnapore	ACEPB7228B	218383	475488	Yes-Cheque	Account payee cheque
13	Atishprabha Dasmahapatra	Midnapore	AJKPD4203H	100000	1300000	Yes-Cheque	Account payee cheque
14	Lutfu Majed	Midnapore	AWRPM7355B	619166	569333	Yes-Cheque	Account payee cheque
15	Manish Murarka	Midnapore	AREPM4682R	180000	180000	Yes-Cheque	Account payee cheque
16	Meghashree Guha	Midnapore	AWNPG5022B	125000	1250000	Yes-Cheque	Account payee cheque
17	Meera Dhar Bose	Midnapore	AFWPB7392D	707600	1207600	Yes-Cheque	Account payee cheque
18	Monisha Chakrabarti	Midnapore	APJPC4615B	65000	65000	Yes-Cheque	Account payee cheque

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
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clearing system through a bank account during the previous year

31 e Nil
Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil						

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**

If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73

If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **No**

S.No	Section	Amount
Nil		

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate 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	CALG080 52F	194C	Payments to contractors	3787987	3787987	3787987	38780	0	0	0
2	CALG080 52F	194A	Interest other than interest on securities	3687413	3687413	3687413	3687413	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or collected, if yes please furnish **Yes**



S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.
1	CALG08052F	26Q	31/07/2018	25/07/2018	Yes	
2	CALG08052F	26Q	31/10/2018	23/10/2018	Yes	
3	CALG08052F	26Q	31/01/2019	17/01/2019	Yes	
4	CALG08052F	26Q	31/05/2019	06/05/2019	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish No

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil				

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

S.No	Item Name	Unit	Opening stock	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:-

Sl No.	Amount received (in Rs.)	Date of receipt
Nil		

37 Whether any cost audit was carried out

Not Applicable

If yes, give the details, if any, of disqualification or disagreement on any character/item/value/quantity as may be reported/identified by the cost auditor

38	Whether any audit was conducted under the Central Excise Act, 1944					Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor					Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
Sl No	Particulars	Previous Year			Preceding previous Year	
a	Total turnover of the assessee	74618296			27537139	
b	Gross profit / Turnover	74618296	%		27537139	%
c	Net profit / Turnover	11599640	74618296	15.55%	6171949	27537139 22.41%
d	Stock-in-Trade / Turnover	74618296	%		27537139	%
e	Material consumed/ Finished goods produced		%			%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings					
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil					
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish					
	Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be 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					
	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)					Expenditure relating to entities not registered under GST
	Sl No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure in respect of entities falling to Relating to other registered entities	Total payment to registered entities	
			Relating to goods or services exempt from GST	Relating to entities under composition scheme		
	Nil					



Place
Date

PASCHIM MEDINIPUR
22/10/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

T. K. Mandal
054889
320037E
C-1, Bidhannagar, Midnapore, Dist. Paschim Medinipur, West Bengal, Paschim Medinipur, WEST BENGAL, 721191.



Form Filing Details
Revision-Original Original

Addition Details (From Point No. 18)					Adjustment on account of			Total Amount
Description of Block of Assets	Sl.No	Date of Purchase	Date put to use	Amount	MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	08/12/2018	08/12/2018	1200000				1200000
	2	26/11/2018	26/11/2018	2400				2400
	3	11/12/2018	11/12/2018	13136				13136
	4	11/12/2018	11/12/2018	4661				4661
	5	31/10/2018	31/10/2018	22656				22656
Total of Furnitures & Fittings @ 10%								1242853
Plant & Machinery @ 15%	1	05/10/2018	05/10/2018	84375				84375
	2	16/12/2018	16/12/2018	17820				17820
Total of Plant & Machinery @ 15%								102195
Plant & Machinery @ 40%								0
Total of Plant & Machinery @ 40%								0

Deduction Details (From Point No. 18)			
Description of Block of Assets	Sl.No	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0