

# 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  
**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	AVIJIT BOSE			AOSPB4867N		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-3	
	67 / D					
	Road/Street/Post Office	Area/Locality		Status	Individual	
	BELGACHIA ROAD	BELGACHIA				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700037	XXXX XXXX 5207		
	Designation of AO(Ward/Circle)			WARD 45(2), KOLKATA	Original or Revised	ORIGINAL
	E-filing Acknowledgement Number		346758571261018	Date(DD/MM/YYYY)	26-10-2018	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	4040314
	2	Deductions under Chapter-VI-A			2	2419
	3	Total Income			3	4037900
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	1054586
	5	Interest and Fee Payable			5	125410
	6	Total tax, interest and Fee payable			6	1179996
	7	Taxes Paid	a	Advance Tax	7a	105000
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	1075000	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	1180000	
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 AVIJIT BOSE in the capacity of Self  
 having PAN AOSPB4867N from IP Address 47.15.195.40 on 26-10-2018 at KOLKATA

Dsc SI No & issuer 817210CN=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**

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. I have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of M/S ANUSHKA CONSTRUCTION (SRI AVIJIT BOSE) 67/D, BELGACHIA ROAD, KOLKATA, WEST BENGAL, 700037 AOSPB4867N.

2. I 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 67/D BELGACHIA ROAD, KOLKATA-700037. and 0 branches.

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

(b) Subject to above,-

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

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

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

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and
- (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In My opinion and to the best of My information and according to explanations given to Me 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

**KOLKATA**  
**16/10/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**SWAPAN KUMAR HALDER**  
**058186**  
**058186**  
**44, TALA PARK AVENUE, KOLKATA,**  
**WEST BENGAL, 700037**

**INCOME TAX DEPARTMENT**

## 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	M/S ANUSHKA CONSTRUCTION (SRI AVIJIT BOSE)			
2	Address	67/D, BELGACHIA ROAD, KOLKATA, WEST BENGAL, 700 037			
3	Permanent Account Number (PAN)	AOSPB4867N			
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	19AOSPB4867N2Z1		
5	Status	Individual			
6	Previous year from	01/04/2017 to 31/03/2018			
7	Assessment Year	2018-19			
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 (%)
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 of complete constructions or parts- civil contractors		66002	
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				No
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, LEDGER, JOURNAL, PURCHASE & SALES REGISTERED	67/D BELGACHIA ROAD		KOLKATA	WEST BE NGAL 700037
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined	CASH BOOK, LEDGER, JOURNAL, PURCHASE & SALES REGISTERED			
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.)
	Total		Net effect(Rs.)
13 f	Disclosure as per ICDS.		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	The financial statement of the concern have been prepared in accordance with generally accepted accounting principal in india to comply in all materials respect with the accounting standards specified. The preparation of the Financial statements in conformity with generally accepted accounting principals requires the management to make estimates and assumptions that effect the reporting amount of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements	
	ICDS II - Valuation of Inventories	Inventories are valued at lower of cost & net realisable value. cost of inventories are determined which comprises expenditure incurred on the normal course of business for bringing such inventories to the present location & includes, where applicable, the appropriate overhead	
	ICDS IV - Revenue Recognition	In case of sale of goods (NUTRIMIX) total amount of sale has been recognised as revenue. There is no revenue from service transaction	
	ICDS V - Tangible Fixed Assets	The tangible fixed assets are being recorded at costs which comprise of its purchase price, import duties and other related cost which are specifically attributable to the acquisition of the asset but excluding trade discount, administrative and general overhead expenses relating to the specific assets. Depreciation on a tangible assets and income out of disposal of tangible assets are being computed in accordance with the provision of the income tax act	
	ICDS IX - Borrowing Costs	Borrowing cost in relation to overdraft from bank on being accounted on accrual basis. There is no capitalisation of borrowing cost during the previous year.	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	A provision is recognised when the concern has present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation	
14 a	Method of valuation of closing stock employed in the previous year.		COST OR NET REALISABLE VALUE WHICH IS LOWER
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
	Nil		
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)	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)
Plant & Machinery @ 40%	40%	15114	0	0	0	0	0	6046	9068	
Furnitures & Fittings @ 10%	10%	219307	0	0	0	0	0	21931	197376	
Plant & Machinery @ 15%	15%	1676825	0	0	0	0	0	251524	1425301	
* 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 from employees	Due date for payment	The actual amount paid	The actual date of payment to 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	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	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)		
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			
	Nil						
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.)						
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)(vii-a)						
	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)(vii-b). 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 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.											
	(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 applicable from 1st April, 2019).											
	(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	Whether the loan or deposit was squared up 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.			
	1	PAYAGPOUR VYAPARR PVT LTD	KOLKATA	AACCP7704K	1110355	No	1110355	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	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	Account	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	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 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	Amount of the repayment	Maximum amount outstanding in the account at any time during	Whether the repayment was made by cheque or bank	In case the repayment was made by cheque or bank account payee cheque or

				assessee) of the payee	the previous year	draft or use of electronic clearing system through a bank account.	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 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)						Yes				
	S.No	Section	Amount								
	1	80C					342				
	2	80TTA					2077				
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						No				
	S.No	Tax deduction and collection	Section	Nature of payment	Total amount of payment or receipt	Total amount on which tax was	Total amount on which tax was	Amount of tax deducted or	Total amount on which tax was	Amount of tax deducted or	Amount of tax deducted or



	Account Number (TAN)		of the nature specified in column (3)	required to be deducted or collected out of (4)	deducted or collected at specified rate out of (5)	collected out of (6)	deducted or collected at less than specified rate out of (7)	collected on (8)	collected not deposited to the credit of the Central Government out of (6) and (8)		
	Nil										
34	b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: <b>No</b>										
	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.				
	Nil										
34	c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish <b>Not Applicable</b>										
	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.				
	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	*Percent- age 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 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) 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						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 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	48718593			9125144			
b	Gross profit / Turnover	6653630	48718593	13.66%			%	
c	Net profit / Turnover	4038136	48718593	8.29%	1237483	9125144	13.56%	
d	Stock-in-Trade Turnover			%			%	
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 along with 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							No
	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	of Whether the Form if contains information about 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 applicable from 1st April,2019)							
	Sl No.	Total amount of Expenditure	Expenditure in respect of entities registered under GST				Expenditure relating to entities	



	incurred during the year	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	not registered under GST
	NI					

Place **KOLKATA**  
Date **16/10/2018**

Name **SWAPAN KUMAR HALDER**  
Membership Number **058186**  
FRN (Firm Registration Number) **058186**  
Address **44, TALA PARK AVENUE, KOLKATA, WEST BENGAL, 700037.**

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	SI.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of		Total Amount
						MODVAT	Exchange Rate Change	
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0

Deduction Details(From Point No. 18)

Description of Block of Assets	SI.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0

**SRI AVIJIT BOSE**

**67/D, Belgachia Road, Kolkata - 700037.**

**Computation of Taxable Income for the Year ended 31st March, 2018.**

<b>A. <u>Income from Business</u></b>		
Net profit from M/s Bose Enterprise		4038136
<b>B. <u>Other Income</u></b>		
Interest on S. B. A/c.	2077	
Misc. Income (Int 17 Que)	294	2371
<b>Gross Total Income</b>		<b>4040507</b>
<b>Less: <u>Deduction under Chapter IV-A</u></b>	800-Asst 80792-Asst	2419
<b>Net Taxable Income</b>		<b>4038088</b>

Or Say Rs. 4038090/-

Tax Liability on Rs. 4038090/-	1023927
Add: Education Cess @ 3%	30718
<b>Total Tax Payable</b>	<b>1054645</b>
Add: Interest U/s.	
234A	0
234B	69466
234C	42719
<b>Total Tax &amp; Interest Payable</b>	<b>1166830</b>
Less: Advance Tax Paid	105000
	1061830
Less: T D S	0
<b>Balance Tax Payable</b>	<b>1061830</b>
Less: Self assessment Tax Paid	1075000
<b>Balance Tax Payable</b>	<b>:13170</b>



**ANUSHKA CONSTRUCTION**  
**8/22/3, RAJA MANINDRA ROAD, KOLKATA-700 037**  
**BALANCE SHEET FOR THE YEAR ENDED 31.03.2018**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CAPITAL A/C</b>			<b>FIXED ASSETS</b>		
Mr. Avijit Bose			Gross Block (Schedule-A)	1,911,246.00	
Opening Balance	9,372,085.40		Less: Depreciation	(279,501.00)	1,631,745.00
Add: Additions	739,554.00				
Add: Net Profit	4,038,136.30		<b>CURRENT ASSETS</b>		
Less: Drawings	(356,920.29)	13,792,855.41	<u>Closing Work-in-Progress</u>		
			Construction Exp-12,7 Birpara	674,288.00	
			Construction Exp-21 <sup>st</sup> , Paikpara	3,158,548.84	
			Construction Exp- 64/1 Kshudram	53,350.00	3,886,187.84
<b>SECURED LOAN</b>			<b>Loans &amp; Advances</b>		
Motor Car loan from Mahindra Finance		990,440.00	Security Deposit(64/1 Kshudram)	20,000,000.00	
			Advance for Land(64/1 Kshudram)	2,350,000.00	
<b>UNSECURED LOANS</b>			Advance for Land(42, Paikpara)	1,000,000.00	
Payagpur Vyapar Pvt Ltd		1,110,355.00	Jayanta Konch	105,000.00	
			Partha Pratim Biswas	25,000.00	
<b>CURRENT LIABILITIES</b>			Advance to Creditors	416,186.00	23,896,186.00
<u>Advance Against Booking</u>					
Avishek Paul	20,000.00		<b>Cash &amp; Bank</b>		
Gautam Kumar Paul	193,000.00		<u>Cash-At-Bank</u>		
Jayanta Bhattacharya	1,000,000.00		Standard Chartered Bank		726,107.88
Jayanta Kumar Paul	250,000.00				
Amit Sarkar	500,000.00		<u>Cash-in-Hand</u>		21,513.69
Debashis Poddar	1,580,000.00				
Sanjay Kumar Mitra	1,452,000.00				
Atanu Pal	1,850,000.00				
Sandip Shaw	700,000.00				
Bidyut Kumar Kotal	700,000.00				
Chandan Paul	50,000.00				
Indranath Das	50,000.00				
Jhuma Sadukhan	300,000.00				
Aloke Kumar Bhowmick	640,100.00				
Kishore Ganguly	3,321,000.00	12,606,800.00			
Sundry Creditors		1,018,181.00			
Audit Fees Payable		20,000.00			
GST Payable		17,488.00			
TDS Payable		68,971.00			
Advance from Party		536,650.00			
<b>TOTAL</b>		<b>30,161,740.41</b>	<b>TOTAL</b>		<b>30,161,740.41</b>

For, ANUSHKA CONSTRUCTION

*Avijit Bose*

Avijit Bose  
(Proprietor)

Date: 04.10.2018  
Place: Kolkata

In terms of my report of even date  
For, Swapan Kumar Halder  
(Chartered Accountant)

*Swapan Kumar Halder*

SWAPAN KUMAR HALDER  
Proprietor  
Membership No. 058186  
P. IN: AAQPH9120E



**ANUSHKA CONSTRUCTION**  
**B/22/3, RAJA MANINDRA ROAD, KOLKATA-700 037**  
**PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31.03.2018**

PARTICULARS		AMOUNT	AMOUNT	PARTICULARS		AMOUNT	AMOUNT
To, Opening Work-in-Progress				By, Jobs Charges Received			4,250,000.00
Construction Exp-12/2 Birpara		300,000.00		By, Civil Work Sales			44,468,591.50
Construction Exp-21P, Paikpara		1,519,620.00					
Construction Exp-42, Paikpara		11,044,107.00		By, Closing Work-in-Progress			
Construction Exp-51, Paikpara		6,522,887.00		Construction Exp-12/2 Birpara		674,288.00	
Construction Exp-5/2/2, R M Road		71,838.00		Construction Exp-21P, Paikpara		3,158,549.84	
Construction Exp-Ultadanga		3,295,446.00	22,753,898.00	Construction Exp- 64/1 Kshudiram		53,350.00	3,886,187.84
To, Site Expenses							
Construction Exp-22/1 R M Road		3,974,392.62					
Construction Exp-42, Paikpara		9,779,418.90					
Construction Exp-5/2/2, R M Road		2,704,001.06					
Construction Exp-12/2 Birpara		374,288.00					
Construction Exp-21P, Paikpara		1,638,929.84					
Construction Exp-Ultadanga		1,669,654.29					
Construction Exp-51, Paikpara		3,003,217.00					
Construction Exp- 64/1 Kshudiram		53,350.00	23,197,251.71				
To, Gross Profit C/d			6,653,629.63				
<b>TOTAL</b>			<b>52,604,779.34</b>	<b>TOTAL</b>			<b>52,604,779.34</b>

PARTICULARS		AMOUNT	AMOUNT	PARTICULARS		AMOUNT	AMOUNT
To, Bank Charges		3,038.61		By, Gross Profit B/d			6,653,629.63
To, Depreciation		279,501.00					
To, Electricity Charges		28,270.00					
To, General Expenses		53,712.60					
To, Postage & Stamp		6,152.00					
To, Printing & Stationery Expenses		96,177.00					
To, Rates & taxes		751.00					
To, Salary & Bonus		1,122,562.00					
To, Interest Paid on Loan		455,950.00					
To, Staff Welfare Expenses		84,343.00					
To, Telephone Expenses		34,234.00					
To, Interest Paid on Car Loan		188,421.00					
To, Conveyance Expenses		25,960.00					
To, Accounting Charges		30,000.00					
To, Motor Car Expenses		94,593.32					
To, Repairs & Maintenance		35,606.00					
To, Motor Car Insurance		54,744.00					
To, Audit Fees		20,000.00	2,615,493.33				
To, Net Profit C/d			4,038,136.30				
<b>TOTAL</b>			<b>6,653,629.63</b>	<b>TOTAL</b>			<b>6,653,629.63</b>

For, ANUSHKA CONSTRUCTION

*Avijit Bose*

Avijit Bose  
(Proprietor)

Date: 04.10.2018  
Place: Kolkata

In terms of my report of even date  
For, Swapam Kumar Halder  
(Chartered Accountant)



SWAPAM KUMAR HALDER  
Proprietor  
Membership No. 058186  
PAN: AAQPH9120E