

AMARNATH CONSTRUCTION

PAN : AAQFA9567L

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2017-2018
Assessment Year	:	2018-2019
Date of Audit Report	:	28/09/2018



R.K.BAGLA & Co.
RAJESH KUMAR BAGLA
Chartered Accountants

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 the rule 6G**

1. We have examined the balance sheet as on **31 March 2018**, and the profit and loss account for the period beginning from **01 April 2017** to ending on **31 March 2018**, attached herewith, of **AMARNATH CONSTRUCTION, 152/3/5, SALKIA SCHOOL ROAD, HOWRAH, HOWRAH, WEST BENGAL-711101, PAN - AAQFA9567L**
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 **152/3/5, SALKIA SCHOOL ROAD, HOWRAH, HOWRAH, WEST BENGAL-711101** and NIL branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any :
- (b) Subject to above,--
- (A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.
- (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
- (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
- (i) In the case of the balance sheet, of the state of the affairs of the assessee as at **31 March 2018** and
- (ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
1	Others	The firm is not in possession of documents for valuation of property as on the date of booking/agreement. Accordingly, we are unable to report under Clause no.17 of Form 3CD. Assessee has purchased immovable property, only agreement was executed till the date of audit and necessary valuation report is not available, so we are unable to report on clause no. 29B

Place : KOLKATA
Date : 28/09/2018



For **R.K.BAGLA & Co.**
(Chartered Accountants)
Reg No. :325093E

Rajesh Kumar Bagla
RAJESH KUMAR BAGLA
(Proprietor)
Membership No. : 061850
PAN : AEIPB5834P

M/S AMARNATH CONSTRUCTION

BALANCE SHEET AS ON 31.03.2018

LIABILITIES

PARTNER'S CAPITAL ACCOUNT

(As per schedule "A")

ADVANCES

(As per schedule "B")

CURRENT LIABILITY

Sundry Creditors

(As per schedule "C")

PROVISIONS

Provisions for Income Tax

AMOUNT

9,068,929.51

48,475,798.53

54,943,309.00

13,159,198.00

125,647,235.04

ASSETS

FIXED ASSETS

(As per schedule "D")

CURRENT ASSETS, LOANS & ADVANCES

SUNDRY DEBTORS

Santanu kar and Suparna Kar

162,228.00

CLOSING STOCK

Finished Stock

(As certified by the Partners)

96,197,713.99

LOANS, ADVANCES & DEPOSITS

(Unsecured considered good recoverable
in cash or in Kind or value to be received)
(As per schedule "E")

25,375,189.60

CASH & BANK BALANCES

Cash in hand

(As certified by the Partners)

Balance with Schedule Bank in

India with Corporation bank, Howrah

AMOUNT

1,075,590.12

121,735,131.59

2,159,680.43

676,832.90

125,647,235.04

Place : Kolkata

Date : 28/09/2018

Amarnath Construction, Amarnath Construction.

Manoj Bachtaw

Om Prakash Singh

MANOJ BACHHAWAT

Partner

OM PRAKASH SINGH

Partner

As per our annexed report of even date

For R.K.BAGLA & Co.

Chartered Accountants

FRNO.325093E

Rajesh Kumar Bagla

R.K.Bagla

Proprietor

M.NO. 061850



M/S AMARNATH CONSTRUCTION

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening work in Progress		B Miscellaneous Income	4,725.00
" Purchases	130,946,326.45	" Interest received on FD	62,717.00
" General Expenses	83,256,537.41	" Sales	181,851,108.00
" Labour Charges	234,449.92	" Other Income	121,103.50
" Salary	19,171,752.00	" Closing Stock	96,197,713.99
" Carriage Charges	2,765,300.00		
" Depreciation	11,350.00		
" Electric Expenses	194,674.85		
" EPFO & ESI Payment	260,810.00		
" Prior Period Payment	52,283.00		
" GST Fees Paid	166,029.00		
" Engineering Fess	160.00		
" Partners Remuneration	1,025,444.00		
" Fire License Fees	1,500,000.00		
" Advertisement Expenses	89,663.00		
" Bank Charges	1,500.00		
" Commission & Brokerage	3,817.40		
" Conveyance	1,035,263.00		
" Audit Fees	4,333.00		
" HMC Tax	30,000.00		
" Insurance	11,581.00		
" Interest on Car Loan	24,457.00		
" Interest on Service Tax	48,799.00		
" Interest on TDS	77,082.21		
" Interest on loan	14,465.00		
" Motor Car Expenses	188,845.00		
" Printing & Stationary	36,222.00		
" Rent Paid	57,299.00		
" Repair and Maintenance	70,000.00		
" Round Off	27,630.00		
" Registry Charges	0.59		
" Electricity Installation Expenses	317,997.00		
" Security Charges	779,649.00		
" Staff Welfare	45,000.00		
" Subscription Charges	27,627.00		
" Sundry Balance Written Off	66,250.00		
" Telephone Expenses	88,695.73		
" Trade licence	16,141.00		
" Tenant Vacancy charges	5,000.00		
" Miscellaneous Expenses	800,000.00		
	44,327.00		
" Profit transferred to Partners Capital account	34,740,606.93		
	278,237,367.49		278,237,367.49
T Provision for Income Tax	13,159,198.00	B Balance B/d	34,740,606.93
" Balance transferred to Partners Capital A/c			
Om Prakash Singh (14%)	3,021,397.25		
Manoj Bachhawat (86%)	18,560,011.68		
	21,581,408.93		
	34,740,606.93		34,740,606.93

Place: Kolkata
Date: 28/09/2018

Amarnath Construction
Manoj Bachhawat
 Partner
 Manoj BACHHAWAT

Amarnath Construction
Om Prakash Singh
 Partner
 OM PRAKASH SINGH

As per our annexed report of even date
 For R.K.BAGLA & Co.
 Chartered Accountants
 FRNO.325093E
Rajesh Kumar Bagla
 R.K.Bagla
 Proprietor
 M.NO. 061850



M/S AMARNATH CONSTRUCTION

SCHEDULE - 'A'

PARTNER'S CAPITAL ACCOUNT

NAME OF THE PARTNER	OPENING BALANCE	ADDITION	DRAWINGS	PARTNERS REMUNERATION	PROFIT/(LOSS)	CLOSING BALANCE
Om Prakash Singh	184,332.83	-	1,080,000.00	400,000.00	3,021,397.25	2,525,730.08
Manoj Bachhawat	10,997,183.75	167,000.00	24,280,996.00	1,100,000.00	18,560,011.68	6,543,199.43
Nupur Bose	434.65	-	434.65	-	-	-
	11,181,951.23	167,000.00	25,361,430.65	1,500,000.00	21,581,408.93	9,068,929.51

Amarnath Construction.
Om Prakash Singh
Partner

Amarnath Construction.
Manoj Bachhawat
Partner



M/S AMARNATH CONSTRUCTION

SCHEDULE "D" DETAIL OF FIXED ASSETS AS ON 31.03.2018							
SL. NO	NAME	W.D.V ON 01.04.17	ADDITION / SALE	TOTAL ON 31.03.18	RATE OF DEP.	DEPRECIATION	W.D.V ON 31.03.18
1	Laptop	9,565.92	-	9,565.92	40%	3,826.37	5,739.55
1	Computer	11,725.64	-	11,725.64	40%	4,690.26	7,035.38
2	Mobile	2,058.13	-	2,058.13	15%	308.72	1,749.41
3	Air Condition	28,050.00	270,400.00	298,450.00	15%	44,767.50	253,682.50
4	Car	712,527.80	-	712,527.80	15%	106,879.17	605,648.63
5	C.C.T.V. CAMERA	138,565.52	-	138,565.52	15%	20,784.83	117,780.69
6	Bike	70,598.77	-	70,598.77	15%	10,589.82	60,008.95
7	Inverter	3,017.19	-	3,017.19	15%	452.58	2,564.61
8	Silver Lord Statues	-	23,756.00	23,756.00	10%	2,375.60	21,380.40
		976,108.97	294,156.00	1,270,264.97		194,674.85	1,075,590.12

Amarnath Construction

Hij Baal

Partner

Amarnath Construction

Om Prakash Singh

Partner



M/S AMARNATH CONSTRUCTION

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

These accounts have been prepared under the historical cost convention on the basis of going concern and with revenues recognized and expenses accounting on their accrual, including provisions/adjustment for committed obligations and amounts determined as payable or recoverable during the period.

Revenue has been recognized when all significant risks and rewards of ownership has been transferred to the buyer .

The Management has confirmed and certified that : -

- a) No personal expenses have been charged to Profit & Loss account except those payable under contractual obligation or in accordance with the generally accepted business practice.
- b) Although Balance confirmation of parties either in debit or credit have not been obtained they stand good for realization or payment in full as on the date of Balance sheet.
- c) Contingent liability have not been ascertained by the firm.

Place: KOLKATA
Date : 28/09/2018



For R.K.BAGLA & CO.
Chartered Accountants
Firm regd.no.325093E

Rajesh Kuan
(R. K. Bagla)
Proprietor
M.NO. 061850

FORM NO. 3CD

[See rule 6G (2)]

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

PART-A

1	Name of the assessee	AMARNATH CONSTRUCTION		
2	Address	152/3/5, SALKIA SCHOOL ROAD, HOWRAH, HOWRAH, WEST BENGAL-711101		
3	Permanent Account Number (PAN)	AAQFA9567L		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes		
	S.No.	Nature of Registration	State	Registration Number
	1	Goods and Service Tax	WEST BENGAL	19AAQFA9567L1ZG
5	Status	Partnership Firm		
6	Previous year from	01 April 2017 to 31 March 2018		
7	Assessment Year	2018-2019		
	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)		

PART-B

9a	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?				
	S.No.	Name			Profit Sharing Ratio(%)
	1	MANOJ BACHHAWAT			86
	2	OM PRAKASH SINGH			14
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of 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
10a	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)				
	S.No.	Sector	Sub Sector	Code	
	1	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	7005	
10b	If there is any change in the nature of business or profession, the particulars of such change.				
	S.No.	Business	Sector	Sub Sector	Code
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.				No
	Books Prescribed				
11b	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.)				
	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, PURCHASE AND SALES, STOCK REGISTER ETC.	152/3/5, SALKIA SCHOOL ROAD		HOWRAH	WEST BENGAL
					PinCode
					711101
11c	List of books of account and nature of relevant documents examined.				
	Books Examined				
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, PURCHASE AND SALES, STOCK REGISTER ETC.				
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.)				No

Amarnath Construction

Hej Debit

Partner

Amarnath Construction

Om Prakash Singh

Partner



S.No	Section	Amount			
13a	Method of accounting employed in the previous year.			Mercantile system	
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No	
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	
13d	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	
13e	if answer to (d) above is in the Affirmative give details of such adjustments:				
	S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)
13f	Disclosure as per ICDS				
	S.No	ICDS	Disclosure		
	1	ICDS I - Accounting Policies	The company has adopted fundamental accounting assumptions of going concern, accrual and consistency. There is no conflict of any of the ICDS with the Income Tax Act, 1961 unless disclosed here in below. State of affairs and incomes of business have been recognized generally in accordance with ICDS, unless disclosed otherwise.		
	2	ICDS II - Valuation of Inventories	Cost of inventories are inclusive of all cost of purchases, duties & taxes and expenses incurred in bringing the inventories to their present location and condition . Inventories are valued at lower of COST or NRV using FIFO (First In First Out) method. Impact of duties on sales, purchases, opening and closing stock is revenue neutral.		
	3	ICDS III - Construction Contracts	The entity doesn't provide construction services. Hence, not applicable.		
	4	ICDS IV - Revenue Recognition	The assessee recognizes sale of products when they are invoiced to customers. In respect of other income, it is recognized when collection is reasonably certain. The entity is not a service provider and hence assessment of service completion is not applicable.		
	5	ICDS V - Tangible Fixed Assets	Fixed Assets have been fully disclosed along with respective nature, description, actual cost, date of purchase, date of put to use, depreciation, written down value, etc in Para 18 to Form No. 3CD.		
	6	ICDS VII - Government Grants	The entity hasn't received any government grant hence this ICDS is not applicable.		
	7	ICDS IX - Borrowing Costs	The company has taken no specific borrowings for purchase of any qualifying asset.Hence, this ICDS is not applicable.		
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Since the entity has no contingent liability hence this ICDS is not applicable.		
14a	Method of valuation of closing stock employed in the previous year.		AT LOWER OF OST OR MARKET VALUE		
14b	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	
	S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	
15	Give the following particulars of the capital assets converted into stock in trade:-				
	S.No	(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
16	Amounts not credited to the profit and loss account, being:-				
16a	The items falling within the scope section 28				
	S.No	Description	Amount		
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				
	S.No	Description	Amount		

Amarnath Construction

Hay Balle

Partner

Amarnath Construction

One Frank Singh

Partner



16c Escalation claims accepted during the previous year										
S.No		Description							Amount	
16d Any other item of income										
S.No		Description							Amount	
16e Capital receipt, if any.										
S.No		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:										
S.No	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 following form :-										
Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
			Purchase Value	MOD_VAT	Change in Rate of Exchange	Subsidy/Grant	Total of Purchases			
Machinery and plant 15%	15	954818	270400	0	0	0	270400	0	183782.7	1041435.30
Machinery And plant 40%	40	21292	0	0	0	0	0	0	8516.8	12775.20
Furniture and fittings 10%	10	0	23756	0	0	0	23756	0	2375.6	21380.40
*For Addition and Deduction Details refer Addition and Deduction Details 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 or Income-tax Rules, 1962 or any other guidelines				
20a 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)]										
S.No		Description							Amount	
20b Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
S.No	Nature of Fund		Sum received from Employees		Due date for Payment	Actual amount paid		Actual Payment Date		
21a 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										
S.No	Particulars							Amount in Rs.		
Personal Expenditure										
S.No	Particulars							Amount in Rs.		
Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
S.No	Particulars							Amount in Rs.		
Expenditure incurred at clubs being entrance fees and subscriptions										
S.No	Particulars							Amount in Rs.		
Expenditure incurred at clubs being cost for club services and facilities used										
S.No	Particulars							Amount in Rs.		
Expenditure by way of penalty or fine for violation of any law for the time being in force										

Amarnath Construction

Mr. B. S. S.

Partner

Amarnath Construction

Mr. Prasad S. S.

Partner



S.No	Particulars	Amount in Rs.
Expenditure by way of any other penalty or fine not covered above		
S.No	Particulars	Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law		
S.No	Particulars	Amount in Rs.

21b 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											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ 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)											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted	Amount of tax Deposited
(ii) As payment referred to in sub-clause(ia)											
(A) Details of payment on which tax is not deducted											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ 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.											
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted	Amount of tax Deposited
(iii) Fringe benefit tax under sub-clause (ic) 0											
(iv) Wealth tax under sub-clause (iia) 0											
(v) Royalty, license fee, service fee etc. under sub-clause (iib) 0											
(vi) Salary payable outside India/to a non resident without TDS etc. under sub clause (iii)											
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode			
(vii) Payment to PF/Other fund etc. under sub-clause (iv) 0											
(viii) Tax paid by employer for perquisites under sub-clause (v) 0											

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:							
S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks	
1	Interest	40(b)/40(ba)	0	0	0		
2	Remuneration	40(b)/40(ba)	1500000	1500000	0	REMUNERATION	
3	Commission	40(b)/40(ba)	0	0	0		
4	Salary	40(b)/40(ba)	0	0	0		
5	Bonus	40(b)/40(ba)	0	0	0		

21d 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
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	
(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
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	

Amarnath Construction
Raj Bhatta

Partner

Amarnath Construction

Dr. Arjun Singh

Partner



21e	Provision for payment of gratuity not allowable under section 40A(7)					
21f	Any sum paid by the assessee as an employer not allowable under section 40A(9)					
21g	Particulars of any liability of a contingent nature					
	S.No	Nature of Liability			Amount in Rs.	
21h	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.					
	S.No	Nature of Liability			Amount in Rs.	
21i	Amounts inadmissible under the proviso to section 36(1)(iii).					
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006					
23	Particulars of payments made to persons specified under section 40A(2)(b)					
	S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made
	1	MANOJ BACHHAWAT	ADEPB6787G	PARTNER	REMUNERATION	1100000
	2	OM PRAKASH SINGH	AJWPS3251L	PARTNER	REMUNERATION	400000
	3	HARSH BACHHAWAT	BTTPB9562R	PARTNER SON	SALARY	600000
24	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.					
	S.No	Section	Description		Amount	
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any
	(i)*	In respect of any sum referred to in clause (a), (b), (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				
	S.No	Section	Nature of Liability		Amount	
	26(i)A(b)	No Paid during the previous year				
	S.No	Section	Nature of Liability		Amount	
	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)				
	S.No	Section	Nature of Liability		Amount	
	1	Sec 43B(b)-provident /superannuation/gratuity/other fund	PROVIDENT FUND		2809	
	2	Sec 43B(b)-provident /superannuation/gratuity/other fund	E.S.I		1234	
	26(i)B(b)	Not paid on or before the aforesaid date				
	S.No	Section	Nature of Liability		Amount	
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.) No					
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts					No
	CENVAT		Amount	Treatment in Profit and Loss/Accounts		
	Opening Balance					
	CENAVT Availed					
	CENVAT Utilized					
	Closing/Outstanding Balance					
27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-					
	S.No	Type	Particulars	Amount	Prior period to which it Relates	
	1	Expenditure Debited	ESI PAYMENT	35140	2016-17	
	2	Expenditure Debited	ESI PAYMENT	18784	2015-16	
	3	Expenditure Debited	P.F PAYMENT	74530	2016-17	
	4	Expenditure Debited	P.F PAYMENT	37575	2015-16	
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)(viia), if yes, please furnish the details of the					NA

Amarnath Construction

Haj' Baclal

Partner

Amarnath Construction

Om Prakash Singh

Partner



same									
S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares		
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)(viib), if yes, please furnish the details of the same.							NA	
S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares				

29A	(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							No
S.No	Nature of Income	Amount						

29B	(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							No
S.No	Nature of Income	Amount						

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
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment

30A	(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
S.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 income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money in DD/MM/YY YY format	

30B	(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
S.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 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 brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried 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	Assessment Year	Amount	

Amar Nath Construction

May Daxelav

Partner

Amar Nath Construction

Om Prakash Singh

Partner



30c	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.)		NIL
	S.No	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

31a	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	PAN of the Lender or 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 anytime during the previous year	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
31b	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 Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft		

31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
	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 (in Rs.)	Date of receipt

31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST				
	S.No	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

31(bc)	Particulars of each payment in an amount exceeding the limit specified in section 269ST						
	S.No	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

31(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST				
	S.No	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

Amarnath Construction

Maj Baskar

Partner

Amarnath Construction

Dr. Prakash Singh

Partner



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							
31c Particulars of each repayment of loan or deposit 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	PAN of the Payee	Amount of Repayment	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
1	ADD TRUCK COMMERCIAL COMPANY	1, GRASTIN PLACE, KOLKATA-7000 01	ACQPR6614P	1504229	1504229	Electronic Clearing System	
2	ADD TRUCK COMMERCIAL (P) LTD	P-44, RABINDRA SARANI, KOLKATA-7000 01	AACCA2556J	3336820	3336820	Electronic Clearing System	
3	SANGITA ROONGTA	3, DILIP GANGULY SARANI, 24 PGNS (N), 700108	AFJPK3658J	3870552	3887378	Electronic Clearing System	
31d 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 Payer	Address of the Payer	PAN of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
31e 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 Payer	Address of the Payer	PAN of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft			
Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State or Provincial Act)							
32a Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.							
S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	Amount as assessed	Order Under section	Date of order	Remarks
32b 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. NA							
32c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same. No If Yes, Please furnish the details of the same							
32d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. No If Yes, Please furnish the details of the same							
32e In case of a company, please state that whether the company is deemed to be carrying on a NA							

Amarnath Construction

Miy' Basak

Partner

Amarnath Construction

Duc Pradhan S.D.

Partner



	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.										
	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		
34a	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	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	CALA12316D	194A	Interest other than interest on securities	188844	188844	188844	18885	0	0	0
	2	CALA12316D	194H	Commission or brokerage	1035260	1035260	1035260	51763	0	0	0
	3	CALA12316D	194C	Payments to contractor and sub-contractors	10424240	10424240	10424240	104243	0	0	0
	4	CALA12316D	192	Salary	1040000	1040000	1040000	41416	0	0	0
34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details									Yes	
	S.No	TAN	Type of Form	Due Date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.					
	1	CALA12316D	Form 26Q	31/07/2017	18/09/2017	Yes					
	2	CALA12316D	Form 26Q	31/10/2017	23/10/2017	Yes					
	3	CALA12316D	Form 26Q	31/01/2018	24/01/2018	Yes					
	4	CALA12316D	Form 26Q	31/05/2018	21/04/2018	Yes					
	5	CALA12316D	Form 24Q	31/05/2018	25/07/2018	Yes					
34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									Yes	
	S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable			Amount		Dates of Payment			
	1	CALA12316D	11830			11830		25/08/2018			

Amarnath Construction

May Datta

Partner

Amarnath Construction

Dr. Prakash Singh

Partner



35a	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			
35b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products										
35bA	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 Goods	*Percentage of Yield	Shortage/excess, if any
35bB	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		
35bC	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		
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-										
	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	Amount	Dates of Payment				

36A	(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							No
	S.No	Amount Received				Date of Receipt		

37	Whether any cost audit was carried out	NA
	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	NA
	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.	NA
	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:					
	No	Particulars	Previous Year		Preceding Previous Year	
	a	Total turnover of the assessee	181851108		0	
	b	Gross Profit/Turnover	44674206	181851108	24.57	0
	c	Net Profit/Turnover	34740607	181851108	19.1	0
	d	Stock In Trade/Turnover	96197714	181851108	52.9	130946326
	e	Material Consumed/Finished Goods Produced	0	0	0	0

(The details required to be furnished for principal items of goods traded of 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						
	S.No	Financial Year to which	Name of other Tax	Type (Demand	Date of	Amount	Remark

Amarnath Construction
 Raj Behera
 Partner

Amarnath Construction
 One Pravin Singh
 Partner



demand/refund relates to	Law	raised/ Refund received	demand raised/refund received
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42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No
S.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 requested to be reported.	If not please furnish list of the details/transac tions which are not reported	

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
S.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		

44	Break of total expenditure of entities registered or not registered under the GST : (This clause is applicable from 1st April, 2019.)	
	NIL	

Date : 27/09/2018
Place : KOLKATA

For R.K.BAGLA & Co.
(Chartered Accountants)
Reg No. :325093E
Rajesh Kumar Bagla
RAJESH KUMAR BAGLA
(Proprietor)
Membership No : 061850
PAN :AEIPB5834P

Addition Details (From Point No. 18)								
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy/ Grant	
1	Air Condition	04/05/2017	04/05/2017	270400	0	0	0	270400
	Total (Machinery and plant 15%)			270400	0	0	0	270400
1	Silver Lord Statues	29/04/2017	29/04/2017	23756	0	0	0	23756
	Total (Furniture and fittings 10%)			23756	0	0	0	23756
	Total of Addition			294156	0	0	0	294156

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

Amarnath Construction
Hajj Soelvi
Partner

Amarnath Construction
Bu Arun Singh
Partner



AMARNATH CONSTRUCTION
152/3/5, SALKIA SCHOOL ROAD, HOWRAH, HOWRAH, WEST BENGAL-711101

Annexures Forming Part of 3CD For The Period Ended on 31 March 2018

ANNEXURE NO :- 1

Detail of Indirect taxes applicable					
Sr.No.	Nature of Registration	State	Other Indirect Tax/Duty	Description [Not for E-filing]	Reg. No.
1	Goods and Service Tax	WEST BENGAL			19AAQFA 9567L1ZG

ANNEXURE NO :- 2

Name of partner & there profit sharing ratio 9(a)		
Sr.No.	Partner's Name	Profit Ratio (%)
1	MANOJ BACHHAWAT	86
2	OM PRAKASH SINGH	14

ANNEXURE NO :- 3

Nature of Business & Profession 10 (a)			
Sr.No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005

ANNEXURE NO :- 4

List of Books								
Books of Account Prescribed U/s 44AA		Books of Account Maintained						Books of Account Examined
Sr. No.	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	None	CASH BOOK, BANK BOOK, JOURNAL LEDGER, PURCHASE AND SALES, STOCK REGISTER ETC.	152/3/5 , SALKIA SCHOOL ROAD	None	HOWRAH	WEST BENGAL	711101	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, PURCHASE AND SALES, STOCK REGISTER ETC.

Amarnath Construction
Manoj Bachawat
 Partner

Amarnath Construction
Om Prakash Singh
 Partner



ANNEXURE NO :- 5

Disclosure as per ICDS		
Sr.No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	The company has adopted fundamental accounting assumptions of going concern, accrual and consistency. There is no confliction of any of the ICDS with the Income Tax Act, 1961 unless disclosed here in below. State of affairs and incomes of business have been recognized generally in accordance with ICDS, unless disclosed otherwise.
2	ICDS II - Valuation of Inventories	Cost of inventories are inclusive of all cost of purchases, duties & taxes and expenses incurred in bringing the inventories to their present location and condition. Inventories are valued at lower of COST or NRV using FIFO (First In First Out) method. Impact of duties on sales, purchases, opening and closing stock is revenue neutral.
3	ICDS III - Construction Contracts	The entity doesn't provide construction services. Hence, not applicable.
4	ICDS IV - Revenue Recognition	The assessee recognizes sale of products when they are invoiced to customers. In respect of other income, it is recognized when collection is reasonably certain. The entity is not a service provider and hence assessment of service completion is not applicable.
5	ICDS V - Tangible Fixed Assets	Fixed Assets have been fully disclosed along with respective nature, description, actual cost, date of purchase, date of put to use, depreciation, written down value, etc in Para 18 to Form No. 3CD.
6	ICDS VII - Government Grants	The entity hasn't received any government grant hence this ICDS is not applicable.
7	ICDS IX - Borrowing Costs	The company has taken no specific borrowings for purchase of any qualifying asset. Hence, this ICDS is not applicable.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Since the entity has no contingent liability hence this ICDS is not applicable.

ANNEXURE NO :- 7

Interest/Remuneration/Commission/Salary/Bonus u/s 40b/40(ba)						
Sr.No.	Particular	Section	Amount debited to P/L A/c	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)/40(ba)	0	0	0	
2	Remuneration	40(b)/40(ba)	1500000	1500000	0	REMUNERATION
3	Commission	40(b)/40(ba)	0	0	0	
4	Salary	40(b)/40(ba)	0	0	0	
5	Bonus	40(b)/40(ba)	0	0	0	

ANNEXURE NO :- 8

Particulars of payments made to persons specified under sections 40 A(2)(b)					
Sr.No.	Name of Related Party	PAN No	Relation	Nature	Payment made(Amount)
1	MANOJ BACHHAWAT	ADEPB6787G	PARTNER	REMUNERATION	1100000
2	OM PRAKASH SINGH	AJWPS3251L	PARTNER	REMUNERATION	400000
3	HARSH BACHHAWAT	BTTPB9562R	PARTNER SON	SALARY	600000

Amarnath Construction,
Hq. Assent

Partner

Amarnath Construction
Dhe Prakash Singh,

Partner



ANNEXURE NO :- 9

Liability Incurred During the previous year					
Sr.No.	Section	Nature of Liability	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reported in the tax audit report, whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reported in the tax audit report, whichever earlier.
1	Sec 43B(b)-provident /superannuation/ gratuity/other fund	PROVIDENT FUND	2809	2809	0
2	Sec 43B(b)-provident /superannuation/ gratuity/other fund	E.S.I	1231	1234	0

ANNEXURE NO :- 10

Prior Period [Income & Expenditure]				
Sr.No.	Type	Nature of Income/Expenditure	Amount	Prior Period to which it relates (Year in YYYY-YY format)
1	Expenditure Debited	ESI PAYMENT	35140	2016-17
2	Expenditure Debited	ESI PAYMENT	18784	2015-16
3	Expenditure Debited	P.F PAYMENT	74530	2016-17
4	Expenditure Debited	P.F PAYMENT	37575	2015-16

ANNEXURE NO :- 11

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 (Clause 31(c))							
Sr.No.	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	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 taken or accepted by an Account Payee Cheque or an Account Payee Bank Draft

Amarnath Construction
Haji Baekel

Partner

Amarnath Construction
Dhe Prasen Singh

Partner



1	ADD TRUCK COMMERCIAL COMPANY	1, GRASTIN PLACE, KOLKATA-700001	ACQPR66 14P	1504229	1504229	Electronic Clearing System
2	ADD TRUCK COMMERCIAL (P) LTD	P-44, RABINDRA SARANI, KOLKATA-700001	AACCA25 56J	3336820	3336820	Electronic Clearing System
3	SANGITA ROONGTA	3, DILIP GANGULY SARANI, 24 PGNS (N), 700108	AFJPK365 8J	3870552	3887378	Electronic Clearing System

ANNEXURE NO :- 12

TDS Details as per chapter XVII-B & XVII-BB										
Sr.No.	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted/ collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	CALA123 16D	194A	Interest other than interest on securities	188844	188844	188844	18885	0	0	0
2	CALA123 16D	194H	Commission or brokerage	1035260	1035260	1035260	51763	0	0	0
3	CALA123 16D	194C	Payments to contractor and sub-contractors	10424240	10424240	10424240	104243	0	0	0
4	CALA123 16D	192	Salary	1040000	1040000	1040000	41416	0	0	0

ANNEXURE NO :- 13

TDS Statement Details					
Sr.No.	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	CALA12316D	Form 26Q	31/07/2017	18/09/2017	Yes
2	CALA12316D	Form 26Q	31/10/2017	23/10/2017	Yes
3	CALA12316D	Form 26Q	31/01/2018	24/01/2018	Yes
4	CALA12316D	Form 26Q	31/05/2018	21/04/2018	Yes
5	CALA12316D	Form 24Q	31/05/2018	25/07/2018	Yes

Amarnath Construction
Hej Baella

Partner

Amarnath Construction
Dev Prasen Singh

Partner



ANNEXURE NO :- 14

Interest details paid u/s 201(1A), or 206C(7)				
Sr.No.	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment	Dates of payment
1	CALA12316D	11830	11830	25/08/2018

ANNEXURE NO :- 15

Accounting Ratios Current Year(Clause 40)			
Sr.No.	Description	Formula	Ratio
1	Total Turnover		181851108
2	Gross Profit Ratio(%)	$44674206 / 181851108 * 100$	24.57 %
3	Net Profit Ratio(%)	$34740607 / 181851108 * 100$	19.1 %
4	Stock Turnover Ratio(%)	$96197714 / 181851108 * 100$	52.9 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

Accounting Ratios Previous Year(Clause 40)			
Sr.No.	Description	Formula	Ratio
1	Total Turnover		0
2	Gross Profit Ratio(%)	$0 / 0 * 100$	0 %
3	Net Profit Ratio(%)	$0 / 0 * 100$	0 %
4	Stock Turnover Ratio(%)	$130946326 / 0 * 100$	0 %
5	Material Consumed/Finished Goods Produced	$0 / 0 * 100$	0 %

FOR AMARNATH CONSTRUCTION

Heg Baellat

(Partner)

Place : KOLKATA

Date : 27/09/2018

As Per Audit Report of Even Date

FOR R.K.BAGLA & Co.
(Chartered Accountants)
Reg No. :325093E

Rajesh Kumar Bagla

RAJESH KUMAR BAGLA

Proprietor

Membership No 061850

AEIPB5834P



Amarnath Construction

Heg Baellat

Partner

Amarnath Construction

Dru Prasen Sengupta

Partner