

# SARATHI REALTORS PRIVATE LIMITED

PAN : AAJCS8959A

## Tax Audit Report

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

Financial Year	:	2018-2019
Assessment Year	:	2019-2020
Date of Audit Report	:	30/10/2019



CANameofAuditor

AuditFirmName

CAName

HEMANT D AGARWAL AND ASSOCIATES

HEMANT AGARWAL

Chartered Accountants



**ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)**

<b>Name</b>	SARATHI REALTORS PRIVATE LIMITED	<b>PAN</b>	AAJCS8959A
<b>Form No</b>	3CA	<b>Assessment Year</b>	2019-20
<b>e-Filing Acknowledgement Number</b>	239716211311019	<b>Date of e-Filing</b>	31/10/2019

*For and on behalf of,  
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

# Tax Payer Counterfoil

PAN

Received from : SARXXXX REALTORS  
PRIVATE LIMITED

Rs :

(in words) : One Lakh And Seven Thousand And  
Six Hundred And Fifty Rupees Only

Drawn On :

PAN ON ACCOUNT OF INCOME TAX  
ON: Major Head : COMPANIES  
TAX[0020]  
Minor Head : SELF ASSESSMENT TAX  
[300]

For the assessment year : 2019-20

Payment Status :

SBI Ref No. : CKL0906944

	BSR Code	Tender date	Challan No
CIN	0004329	311019	32277
Date of challan :	31-10-2019		

**State Bank of India**  
Bangalore Focal Point Branch  
Bangalore  
(Internet Collection Center)

FORM NO. 3CA  
[See rule 6G(1)(a)]

**Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law**

1. **We** report that the statutory audit of SARATHI REALTORS PRIVATE LIMITED SHREE SHYAM COMPLEX,ASHRA MPA-RA , , SILIGURI , WEST BENGAL , 734001 AAJCS8959A was conducted by **Us** HEMANT D AGARWAL AND ASSOCIATES in pursuance of the provisions of the Companies Act 2013 Act, and **We** annex here to a copy of **Our** audit report dated 29/06/2019 along with a copy each of

- (a) the audited **Profit and loss account** for the period beginning from 01/04/2018 to ending on 31/03/2019  
(b) the audited balance sheet as at, 31/03/2019 ; and  
(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

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

3. In **Our** opinion and to the best of **Our** information and according to examination of books of account including other relevant documents and explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

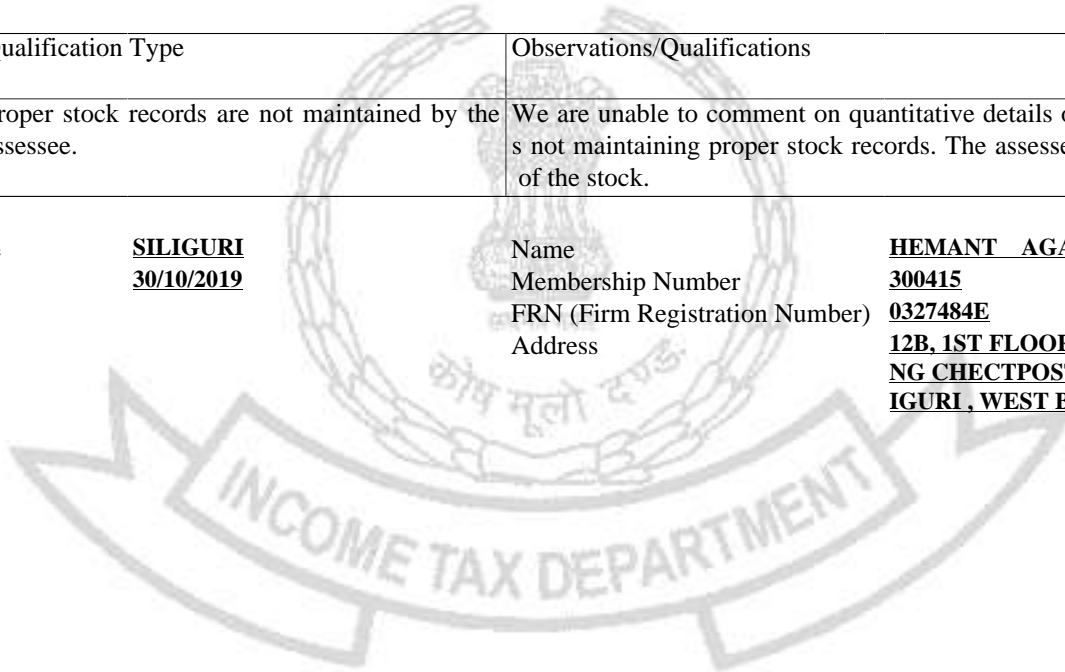
Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

SI No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	We are unable to comment on quantitative details of stock as the assessee is not maintaining proper stock records. The assessee has certified the value of the stock.

Place SILIGURI  
Date 30/10/2019

Name HEMANT AGARWAL  
Membership Number 300415  
FRN (Firm Registration Number) 0327484E  
Address

12B, 1ST FLOOR MILESTONE BUILDING CHECTPOST SEVOKE ROAD , , SILIGURI , WEST BENGAL , 734001



**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		<b>SARATHI REALTORS PRIVATE LIMITED</b>			
2	Address		<b>SHREE SHYAM COMPLEX,ASHRAMPA-RA , , SILIGURI , WEST BENGAL , 734001</b>			
3	Permanent Account Number (PAN)		<b>AAJCS8959A</b>			
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		<b>Yes</b>			
	Sl No.	Type	Registration Number			
	<b>1</b>	<b>Goods and Services tax</b>	<b>19AAJCS8959A1ZW</b>			
5	Status		<b>Company</b>			
6	Previous year from		<b>01/04/2018 to 31/03/2019</b>			
7	Assessment Year		<b>2019-20</b>			
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				
	<b>1</b>	<b>Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits</b>				
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 ?				
	S.No.	Name				Profit Sharing Ratio (%)
	<b>Nil</b>					
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.				
	S.No.	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).				
	S.No.	Sector	Sub Sector		Code	
	<b>1</b>	<b>CONSTRUCTION</b>	<b>Building completion</b>		<b>06004</b>	
10	b	If there is any change in the nature of business or profession, the particulars of such change				
	S.No.	Business	Sector	SubSector		Code
	<b>Nil</b>					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	S.No.	Books prescribed				
	<b>1</b>	<b>CASH BOOK</b>				
	<b>2</b>	<b>BANK BOOK</b>				
	<b>3</b>	<b>LEDGERS</b>				
	<b>4</b>	<b>BILLS</b>				
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				
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	<b>1</b>	<b>CASH BOOK</b>	<b>SHREE SHYAM COMPLEX</b>	<b>ASHRAMPA-RA</b>	<b>SILIGURI</b>	<b>WEST BE NGAL</b>
	<b>2</b>	<b>BANK BOOK</b>	<b>SHREE SHYAM COMPLEX</b>	<b>ASHRAMPA-RA</b>	<b>SILIGURI</b>	<b>WEST BE NGAL</b>
	<b>3</b>	<b>LEDGERS</b>	<b>SHREE SHYAM COMPLEX</b>	<b>ASHRAMPA-RA</b>	<b>SILIGURI</b>	<b>WEST BE NGAL</b>
	<b>4</b>	<b>BILLS</b>	<b>SHREE SHYAM COMPLEX</b>	<b>ASHRAMPA-RA</b>	<b>SILIGURI</b>	<b>WEST BE NGAL</b>
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined					
	<b>CASH BOOK</b>					
	<b>BANK BOOK</b>					

<b>LEDGERS</b>				
<b>BILLS</b>				
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).			<b>No</b>
	S.No.	Section	Amount	
	<b>Nil</b>			
13 a	Method of accounting employed in the previous year	<b>Mercantile system</b>		
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.			<b>No</b>
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).			<b>No</b>
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.			
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)
		<b>Total</b>		
13 f	Disclosure as per ICDS.			
	S.No.	ICDS	Disclosure	
	1	<b>ICDS I - Accounting Policies</b>	<b>Mercantile method of accounting employed. Expenses and Income are accounted for on accrual basis as per generally accepted accounting principles in India</b>	
	2	<b>ICDS II - Valuation of Inventories</b>	<b>As per Cost or Net Realizable Value whichever is lower</b>	
	3	<b>ICDS III - Construction Contracts</b>	<b>Not Applicable</b>	
	4	<b>ICDS IV - Revenue Recognition</b>	<b>All the revenues for the sales of Goods and Services has been recognised. There is no amount which has not been recognised as revenue during the Previous Year due to lack of reasonable Certainty of its ultimate collection</b>	
	5	<b>ICDS V - Tangible Fixed Assets</b>	<b>As per clause 18 of Tax audit report</b>	
	6	<b>ICDS VII - Governments Grants</b>	<b>Not Applicable</b>	
	7	<b>ICDS IX - Borrowing Costs</b>	<b>There was no borrowing cost amount which was need to be capitalized on asset</b>	
	8	<b>ICDS X - Provisions, Contingent Liabilities and Contingent Assets</b>	<b>Provision to be recognised when it is reasonably certain that an outflow of economic resources will be required to settle an obligation. There was no provision made in the previous year and in the current financial year.</b>	
14 a	Method of valuation of closing stock employed in the previous year.		<b>AT COST OR NET RELIAZABLE VALUE WHICHEVER IS LOWER</b>	
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:			<b>No</b>
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
15	Give the following particulars of the capital asset 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
	<b>Nil</b>			
16	Amounts not credited to the profit and loss account, being:-			
16 a	The items falling within the scope of section 28			
	S.No.	Description	Amount	
	<b>Nil</b>			
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned			
	S.No.	Description	Amount	
16 c	Escalation claims accepted during the previous year			
	S.No.	Description	Amount	
	<b>Nil</b>			
16 d	Any other item of income			
	S.No.	Description	Amount	
	<b>Nil</b>			
16 e	Capital receipt, if any			
	S.No.	Description	Amount	
	<b>Nil</b>			

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/District	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:-											
S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual(A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Plant & Machinery @ 15%	15%	2159817	522369				522369		363150	2319036
2	Plant & Machinery @ 40%	40%	322							129	193
<b>* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page</b>											
19 Amounts admissible under sections :											
S.No.	Section			Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.						
<b>Nil</b>											
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)]										
	S.No.	Description								Amount	
20 b	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	The actual amount paid	The actual date of payment to the concerned authorities			
<b>Nil</b>											
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											
	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 force											
	S.No.	Particulars								Amount in Rs.	
Expenditure by way of any other penalty or fine not covered above											
	S.No.	Particulars								Amount in Rs.	
	1	<b>Late fees</b>								<b>356</b>	
	2	<b>Income Tax</b>								<b>335577</b>	
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
	S.No.	Particulars								Amount in Rs.	
(b) Amounts inadmissible under section 40(a):-											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
	S.No.	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)

S.No.	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:										
S.No.	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.

S.No.	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:										
S.No.	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.

S.No.	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) 0

(v) wealth tax under sub-clause (iia) 0

(vi) royalty, license fee, service fee etc. under sub-clause (iib). 0

(vii) 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 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) 0

(ix) tax paid by employer for perquisites under sub-clause (v) 0

(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;

S.No.	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**

S.No.	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**

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
-------	-----------------	-------------------	--------------	-------------------	---

(e) Provision for payment of gratuity not allowable under section 40A(7) **0**

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9) **0**

(g) Particulars of any liability of a contingent nature

S.No.	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



		S.No.	Nature Of Liability			Amount in Rs.			
(i)		Amount inadmissible under the proviso to section 36(1)(iii)						0	
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006						0	
23		Particulars of any payment 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(Amount)			
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.							
	S.No.	Section	Description			Amount			
		Nil							
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			
		Nil							
26 (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			
		Nil							
26 (i)(A)(b)		Not 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			
		Nil							
26 (i)(B)(b)		not paid on or before the aforesaid date							
	S.No.	Section	Nature of liability			Amount			
		Nil							
		(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)			No				
27 a		Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts						No	
	CENVAT/ITC	Amount				Treatment in Profit and Loss/Accounts			
	Opening Balance								
	Credit Availed								
	Credit Utilized								
	Closing/Outstanding Balance								
27 b		Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-							
	S.No.	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)(viia)							
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	
		Nil							
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same							No
	S.No.	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>No</b>
A(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:							Amount (in Rs.)				
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												<b>No</b>
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:							Amount (in Rs.)				
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)												<b>No</b>
	S.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	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	<b>Nil</b>												
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>No</b>
A(b)	If yes, please furnish the following details:												
	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 of 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						
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>No</b>
B(b)	If yes, please furnish the following details:												
	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 of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)			
	<b>Nil</b>												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020)												<b>No</b>
C(b)	If yes, please furnish the following details:												
	S.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					
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	BJAY AGARWAL AND SONS HUF	C/O SCOOTER WORLD, BIJAY DEEP BUILDING, SEV OKE ROAD, SILIGURI - 73401	AAFHB4446L	5320000	No	5375768	Yes-Electronic clearing system	
2	CRD BUILDERS P LTD	C/O DIPAK KUMAR SARAF, SWASTIK APARTMENT, SUKANTA SARANI, MILANPALLY SILIGURI, DARJEELING - 734005	AAECC7534N	720000	No	747600	Yes-Electronic clearing system	
3	HOOGHLY ALLOY AND STEEL CO P LTD	ROOM 76 5TH FLOOR, STEPHEN HOUSE, 56E HEMANTA BASU SARANI, KOLKATA, KOLKATA - 700001	AABCH5848R	4100000	No	4214213	Yes-Electronic clearing system	
4	OSAS DEVELOPERS P LTD	SIDHI VINAYAK COMPLEX, GROUND FLOOR BLOCK B, ISKONM ANDIR ROAD, WARD NO 40, SILIGURI - 734001	AABCO6224E	4555000	No	4694308	Yes-Electronic clearing system	
5	BIJAY AGARWAL	SRISHYAM COMPLEX, SRISHYAM COMPLEX, PRAFULLA CHAKI SARANI, ASHRAMPARA WARD NO 14, SILIGURI DARJEELING - 734001	ACFPA9197F	17080000	No	16021172	Yes-Electronic clearing system	
6	PAWAN KUMAR AGARWAL	C/O PAWAN KUMAR AGARWAL, ASHRAMPARA, RAMKRISHNA ROAD BYELANE, SILIGURI - 734401	ACGPA9798K	400000	No	402840	Yes-Electronic clearing system	
7	SHINE MOTORS P LTD	PARIBAHAN NAGAR, NH 31, MATIGARA, SILIGURI - 734428	AADCS5794F	2030000	No	2033002	Yes-Electronic clearing system	
8	SUMAN AGARWAL	SHREE SHYAM COMPLEX, RAMKRISHNA ROAD BYELANE, ASHRAMPARA, SILIGURI - 734001	AEEPA3441H	10220000	No	10382018	Yes-Electronic clearing system	
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
-------	-------------------	----------------------	--	-----------------------	-------------------	-----------------

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
-------	-------------------	----------------------	--	-------------------

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 Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
-------	-------------------	----------------------	--	-----------------------	-------------------	-----------------

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
-------	-------------------	----------------------	--	-------------------

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	BIJAY AGA RWAL	SRI SHYAM COMPLEX, SRI SHYAM COMPLEX, PRAFULLA CHAKI SARANI, AS	ACFPA9197F	1500000	16021172	Yes- Electronic	

		HRAMPARA WARD NO 14, SILIGURI DA RJEELING - 734001				clearing system						
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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer			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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer			Amount of repayment 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 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 any deposit or 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 (give reference to relevant order)		Remarks				
						Amount as assessed	Order U/S and Date					
		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.									No	
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									No	
		If yes, please furnish the details of speculation loss if any incurred during the previous year										
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No
		S.No.	Section	Amount								
		Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish									Yes	
		S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified	Total amount on which tax was required to be deducted or	Total amount on which tax was deducted or collected at	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of

				in column (3)	collected out of (4)	specified rate out of (5)		than specified rate out of (7)		the Central Government out of (6) and (8)		
1	CALS210 25E	194C	Payments to contra ctor and sub-contr actors	1518521	1518521	1518521	30371	0	0	0		
2	CALS210 25E	194H	Commissi on or brok erage	364601	364601	364601	18231	0	0	0		
3	CALS210 25E	192	Salary	1200000	1200000	1200000	280000	0	0	0		
4	CALS210 25E	194J	Fees for pr ofessional or technic al services	610000	610000	610000	61000	0	0	0		
5	CALS210 25E	194A	Interest ot her than i nterest on securities	1051029	1051029	1051029	105108	0	0	0		
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: <b>Yes</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				
		1	CALS21025E	26Q	31/10/2018	17/10/2018	Yes					
		2	CALS21025E	26Q	31/01/2019	29/01/2019	Yes					
		3	CALS21025E	26Q	31/05/2019	11/05/2019	Yes					
		4	CALS21025E	24Q	31/05/2019	11/05/2019	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish <b>No</b>										
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Amount	Dates of payment					
		<b>Nil</b>										
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			
		<b>Nil</b>										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		<b>Nil</b>										
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		
		<b>Nil</b>										
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) Date of Payment with Amounts 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							No	
A(b)	If yes, please furnish the following details:								
	S.No.	Amount received (in Rs.)	Date of receipt						
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							No	
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor								
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:								
No	Particulars	Previous Year			Preceding previous Year				
a	Total turnover of the assessee	27720628			33687295				
b	Gross profit / Turnover	6468384	27720628	23.33 %				%	
c	Net profit / Turnover	2192306	27720628	7.91 %	2976034	33687295	8.83 %		
d	Stock-in-Trade / Turnover	23796573	27720628	85.84 %	26239250	33687295	77.89 %		
e	Material consumed/ Finished goods produced			%			%		
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)									
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings								
S.No.	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	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?						No	
	A(b)	If yes, please furnish the following details:							
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 required to be reported	If not, please furnish list of the details/ transactions which are not reported			
43	A(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	
	A(b)	If yes, please furnish the following details:							

	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		
	A(c)	If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)						
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Place **SILIGURI**  
Date **30/10/2019**

Name **HEMANT AGARWAL**  
Membership Number **300415**  
FRN (Firm Registration Number) **0327484E**  
Address **12B, 1ST FLOOR MILESTONE BUILDING CHECTPOST SEVOKE ROAD , , SILIGURI , WEST BENGAL , 734001 ,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount	
					MODVAT	Exchange Rate Change	Subsidy Grant		
<b>Plant &amp; Machinery @ 15%</b>	<b>1</b>	<b>12/10/2018</b>	<b>12/10/2018</b>	<b>522369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>522369</b>	
<b>Total of Plant &amp; Machinery @ 15%</b>								<b>522369</b>	
<b>Plant &amp; Machinery @ 40%</b>									
<b>Total of Plant &amp; Machinery @ 40%</b>									

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
<b>Plant &amp; Machinery @ 15%</b>			
<b>Total of Plant &amp; Machinery @ 15%</b>			
<b>Plant &amp; Machinery @ 40%</b>			
<b>Total of Plant &amp; Machinery @ 40%</b>			



# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4 , ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name				PAN	
	SARATHI REALTORS PRIVATE LIMITED				AAJCS8959A	
	Flat/Door/Block No		Name Of Premises/Building/Village		Form Number.	ITR-6
	SHREE SHYAM COMPLEX					
	Road/Street/Post Office		Area/Locality			
			ASHRAMPA-RA		Status Pvt Company	
	Town/City/District		State	Pin/ZipCode	Filed u/s	
	SILIGURI		WEST BENGAL	734001	139(1)-On or before due date	
	Assessing Officer Details (Ward/Circle)				CIRCLE 2 SILIGURI	
	e-filing Acknowledgement Number				242260261311019	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	2364141
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	2364140
	3a	Deemed Total Income under AMT/MAT			3a	2192307
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	614676
	5	Interest and Fee Payable			5	12978
	6	Total tax, interest and Fee payable			6	627654
	7	Taxes Paid	a	Advance Tax	7a	520000
			b	TDS	7b	0
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	107650	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	627650	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 31-10-2019 17:07:51 from IP address 103.51.222.212 and verified by

BIJAY AGARWAL having PAN ACFPA9197F on 31-10-2019 17:07:51 from IP address 103.51.222.212 using **Digital Signature Certificate (DSC)**

DSC details: 2480058285894438664CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

**SARATHI REALTORS PRIVATE LIMITED**  
SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001  
U45201WB2005PTC104790

Ph: +91-9800000039; Email: vijay.rhd@gmail.com

Balance Sheet as at 31st March, 2019

Particulars	Note No	As at 31.03.2019	As At 31.03.2018
<b>I. EQUITY AND LIABILITY</b>			
(1) Shareholder's Funds			
(a) Share Capital	3	1,500,000.00	1,500,000.00
(b) Reserves and Surplus	8	35,155,275.84	33,526,429.83
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	9	44,317,385.00	912,833.00
(b) Deferred tax liabilities (Net)		-	
(c) Other Long term liabilities			
(d) Long term provisions			
(4) Current Liabilities			
(a) Short-term borrowings			-
(b) Trade payables	10	1,877,901.85	1,858,438.86
(c) Other current liabilities	11	3,182,739.00	7,742,182.00
(d) Short-term provisions	12	455,650.00	149,721.00
Total		86,488,951.69	45,689,604.69
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Fixed assets	21	1,330,117.61	1,006,929.47
(i) Tangible assets			
(ii) Intangible assets			
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development			
(b) Non-current investments	13	-	13,500,000.00
(c) Deferred tax assets (net)		556,666.00	556,666.00
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments	14	47,963,868.00	
(b) Inventories	15	23,796,573.00	26,239,250.26
(c) Trade receivables	16	132,333.46	
(d) Cash and cash equivalents	17	1,996,080.32	1,536,102.24
(e) Short-term loans and advances	18	10,696,463.30	833,806.72
(f) Other current assets	19	16,850.00	2,016,850.00
Total		86,488,951.69	45,689,604.69

Significant Accounting Policies

1 & 2

(0.00)

(0.00)

The accompanying notes are an integral part of the Financial Statements

In terms of our Report of even date

Hemant D Agarwal & Associates

Chartered Accountant

FRN : 327484E

Hemant D Agarwal & Associates  
Hemant Agarwal

CA HEMANT AGARWAL, PARTNER

Mem. No. : 300415

Place: Siliguri

Date: 29.06.2019



For and on behalf of the Board

Sarathi Realtors Pvt. Ltd.

Bijay Agarwal-DIN-00804536

Sarathi Realtors Pvt. Ltd.

Suman Agarwal  
Director

Suman Agarwal-DIN-00804780



**Sarathi Realtors Private Limited**

Shree Shyam Complex

Ashrampara by Lane

Ashrampar, Siliguri

**1. REVENUE FROM OPERTATION:**

PARTICUALRS	As at 31.03.2019	As at 31.03.2018
<b>Sale Flat with Parking registry Complete:</b>	-	
Sushila Devi Agarwal (2-C)		2,701,600.00
Arun Kumar Periwal (4-C) 1655 Sqft		3,551,313
Kalpna Bidyananda (1-A) 1045 Sqft.		2,342,250.00
Samina Yasmin (4-B) 941 Sqft		2,391,350.00
SHASHI KALA SHARMA (3-A) 1045 SQFT		2,426,750.00
DEEPAK ACHARYA & NITA CHHETRI (2-H), 1012SQFT		2,658,972.00
TSHEWANG GYATSO BHUTIA (4-E) 898 Sqft	2,223,800	
KARMA YESHI TOBGAY SHERPA(4-G) 1018 SQFT	2,593,200	
PRATIK GOSWAMI & RUMKI GOSWAMI (1-I) 1007 SQFT	2,606,870	
Kalpna Kumai (4-H) 1012 Sqft	2,810,000	
KUMAR NEERAJ (4-F) 1008 SQFT	2,607,000	
CHANDRA SHEKHAR MISHRA (3-B) 988 SQFT	3,337,500	
<b>Other GST Sale:</b>	-	
Smt. Kalapana Vidyananda	112,147	
<b>Sale Flat registry Complete:</b>	-	
Saraswati Khat Pradhan & Krishna Pradhan (1-H) 1012		2,342,780.00
RANJIT NALUKUDI PARAMBIL(4-C) 522 SQFT.		1,206,342.00
SUSHIL KR. MAHATO (3-B) 941 Sqft		2,117,250.00
MILLAN PRADHAN (1-G) 1018 Sqft		2,517,388.00
Gaurav Chowdhary & Ashok Choudhary (2-G) 1018 SQFT		2,563,200.00
RAKESH KUMAR & RUBBY KUMARI (1-D) 517 SQFT.	1,373,725	
Renuka Cintury & Kalpana Cintury (3-F) 1008 Sqft.	2,089,600	
ARPITA & PADHMAKHYA CHAKRABORTY (2-B) 941 SQ	2,258,400	
BINAY CHETTRI & RONA SUBBA(3-G) 1018 SQFT	2,614,100	
ANGI TEMPO GYATSO (3-E) 898 SQFT	2,065,400	
<b>Sale Flat registry Complete(Non GST):</b>	-	
PRASHANTA SHARMA & ANTARA DAS (2-F) 1008 SQFT	-	2,343,600.00
MALABI BISWAS & AVIJIT CHAKARBORTY (2-E) 898 SQ	-	2,248,000.00
DADHI RAM KHATIWARA (2-I) 1007 SQFT	-	1,900,000.00
<b>Transformmer, DG Set, Fire, Water &amp; Maintenance (1y):</b>	-	
SHASHI KALA SHARMA (3-A) 1045 SQFT	-	120,000.00
RANJIT NALUKUDI PARAMBIL(4-C) 522 SQFT.	-	90,000.00
<b>Sale Parking Registry Complete:</b>		
Jayvardhana Sharma(1-E) 1422 Sqft.		166,500.00
Kabita Roy	468,000	
Renuka Cintury & Kalpana Cintury (3-F) 1008 Sqft.	187,500	
KUMAR NEERAJ (4-F) 1008 SQFT	243,000	
	27,590,242.00	33,687,295.00

**2. OTHER INCOME:**

PARTICUALRS	As at 31.03.2019	As at 31.03.2018
Interest	-	84,000.00
Interest Income From Liquid Funds	-	36,902.23
Extra Work	90,233	33,000.00
Profit on Sale of MF	40,154	-
Interest on Loan	-	486,286.00
	130,387	640,188.23



*Suman Agarwal*  
Director

Sarathi Realtors Pvt. Ltd.  
*Suman Agarwal*  
Director



**4. PURCHASE OF STOCK IN TRADE:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
ALUMINUM & WINDOW ITEMS & Door Fitting	-	12,383
ALUMINIUM & GLASS	-	20,412
Computer purchase		
Electric Wire & Goods		9,035
Land At Shiv Mandir		9,365,604
Current Assets		7,313
Land At Ashram Para	10,156,668	
Lucc Fees	-	
Purchase Sand & Bozree	1,014,898	
Pipe & Fittings		36,364
Development Expenses	10,000	
Purchase GST	7,481,951	1,875,584
Security Guard	141,000	150,000
	18,809,567	11,476,694

**5. EMPLOYEE BENEFITS EXPENSES:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
Salary Expenses	1,321,402	1,144,699
Director Remuneration	-	1,200,000
	1,321,402	2,344,699

**6. FINANCE COST**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
Interest on Car Loan	73,759	133,810
Interest on Unsecured Loan	1,051,029	
	1,124,788	133,810

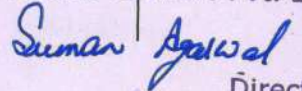
**7. OTHER EXPENSES:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
SUPERVISION AND CONVIENCECE FEES	-	50,000
Other Expenses	9,379	5,015
Plan Senction Fees	75,796	
FREIGHT	22,970	725
Fine	2,189	
Labour - Marble & Tiles		4,200
Labour - Plumber	2,250	
Labour-Paint	200	5,000
Labour Others	1,105,270	5,200
Advertisement	-	18,160
Bank Charges	5,160	7,225
BROKARAGE	177,900	106,318
JCB Work Expenses	284,600	
Lift	(1,380,000)	
Legal Expenses	-	40,000
Misc Site Expenses	34,251	31,225
MOBILE EXP	-	300
Accounting Charges	125,000	75,000
Conveyance Expenses	8,629	5,691
Late Fees	356	
Income Tax	335,577	
Printing & Stationery	530	12,135
Registry Expenses	348,473	
Electricity Expenses	134,056	

Sarathi Realtors Pvt. Ltd.


  
Director

Sarathi Realtors Pvt. Ltd.


  
Director




Telephone Expenses	899	
LUCC Expenses	75,796	74,250
General Expenses	-	180
Insurance Expenses	-	54,384
Auditor's Fees	-	15,000
Misc. Goods Purchase	35,115	2,450
Roc Expenses	1,800	400
Round Off	(14,162)	(1)
Security Guard Expenses	111,887	9,600
Service Tax paid on Demand	80,584	
Travelling Exp.	17,548	14,782
Professional Fees	28,654	2,528
	1,630,706	539,766.88

8. RESERVES AND SURPLUS	As at 31.03.2019	As at 31.03.2018
	Rs.	Rs.
Securities Premium		
Balance at the beginning of the year	21,225,000	21225000
Addition during the current year	-	
Balance at the end of the year	21,225,000	21,225,000.00
Profit & Loss Account		
Balance at the beginning of the year	12,301,429	10110495.58
(+) Net Profit/(Net Loss) during the current year	1,628,846	2645163.78
Balance at the end of the year	13,930,276	12,755,659.36
	35,155,275.84	33,526,429.83

#### 9. Loan (Liabilities)

PARTICUALRS	As at 31.03.2019	As at 31.03.2018
<b>Secured Loan:</b>		
AXIS BANK LOAN(KOLEOS) (AUR003501149514)	181,991	526,506
AXIS CAR LOAN (JAZZ) (AUR003501550371)	264,473	386,327
<b>Unsecured Loans:</b>		
Bijay Agarwal (Loan)	16,021,172	
BIJAY AGARWAL & SONS (HUF)	5,375,768	
CRD BUILDERS PVT. LTD.	747,600	
HOOGLY ALLOY & STEEL CO. PVT. LTD.	4,214,213	
OSAS DEVELOPERS PVT. LTD.	4,694,308	
Pawan Kumar Agarwal (LOAN)	402,840	
Shine Motors Private Limited	2,033,002	
SUMAN AGARWAL (LOAN)	10,382,018	
	44,317,385	912,833

#### 10. TRADE PAYABLES

PARTICUALRS	As at 31.03.2019	As at 31.03.2018
<b>Professional Fees:</b>		
<b>Others:</b>		
Sinha and Associates	-	8,494
Hemant D Agarwal & Associates	(180,000)	29,965
Suman Agarwal (CA Fees)	38,000	
<b>Sundry Creditors:</b>		
Mahesh Enterprises	-	(10,300)
BIPLAB DUTTA	31,400	
Gaurishanker Bihani	(4,641)	
SAPTRISHI INFRATRADE PVT LTD	38,400	
SILIGURI STEELS	676,274	
PARAS ROLLING MILL	(40,442)	(40,442)

Sarathi Realtors Pvt. Ltd.  
Suman Agarwal  
Director

Sarathi Realtors Pvt. Ltd.  
Pratik P  
Director





Rajat Electricals	(505,100)	(505,100)
A.D.MONDAL & SONS	12,200	33,535
AMIT ENTERPRISES	6,243	
MANGALAM MARBLES & GRANITES	143,396	
Bhabani Security Service	41,687	33,375
FURNITUREWALA	157,200	
ASHOK HARDWARE AGENCIES	-	11,171
BANSAL GRAPHICS & ADVERTISERS	-	815
North Bengal Steels	-	32,110
SUNRISE BUILDERS	504,804	190,888
TRENDY BAKE PVT LTD	-	96,000
GAJANAND GOYAL & CO.	-	708
Himalayan Plywood Pvt. Ltd.	-	36,371
KONE ELEVATOR INDIA PVT. LTD.	-	1,595,176
SHREE SHYAM SUPPLIERS	-	24,214
SILIGURI SANJAY AGENCIES	67,323	53,109
SWASTI REALTY	113,141	333
URMILA DEVI AGARWAL	173,738	173,738
SUMAN AGARWAL (REMMUNERATION)	490,000	120,000
BIJAY AGARWAL (REMMUNERATION)	260,000	120,000
AJAY KR. AGARWAL (REMMUNARATION)	(71,875)	(71,875)
RIMA AGARWAL (REMMUNARATION)	(73,846)	(73,846)
	1,877,902	1,858,438.86

Sarathi Realtors Pvt. Ltd.  
Suman Agarwal  
Director

#### 11. OTHER CURRENT LIABILITIES:

PARTICUALRS	As at 31.03.2019	As at 31.03.2018
PRATIK GOSWAMI & RUMKI GOSWAMI (1-I) 1007 SQFT		260,687.00
RAKESH KUMAR & RUBBY KUMARI (1-D) 517 SQFT.		481,653.00
Saraswati Khat Pradhan & Krishna Pradhan (1-H) 1012		81,739.00
<b>Advance From Customer:</b>		
Sushila Devi Agarwal (2-C) - Front Block	-	(131,600)
ZIA ASHAI (1037 Sqft.) 4G - Rear Block	185,562	185,562
Pinky Agarwal & Govind Agarwal (Godown)	1,630,000	900,000
ARPITA & PADHMAKHYA CHAKRABORTY (2-B) 941 SQ	-	2,159,378
PRASHANTA SHARMA & ANTARA DAS (2-F) 1008 SQFT	180,000	180,000
Yugal Kumar Mishra (1-D) 517 Sqft.	-	907,122
Renuka Cintury & Kalpana Cintury (3-F) 1008 Sqft.	-	1,700,000
Ramlal Saraf	400,000	
SHASHI KALA SHARMA (3-A) 1045 SQFT	-	(131,936)
Kabita Roy	-	362,400
ROHIT KR ROY	400,000	400,000
DHARMADAS MARANDI (SQ) 98 SQFT	150,000	150,000
Praveen Kumar & Guriya Kumari	49,177	49,177
SARITA JAIN & DHANPAT JAIN (3-D) 1677 Sqft.	188,000	188,000
	3,182,739	7,742,182

Sarathi Realtors Pvt. Ltd.  
Director

#### 12. SHORT TERM PROVISIONS:

PARTICUALRS	As at 31.03.2019	As at 31.03.2018
<b>Duties &amp; Taxes:</b>		
Service Tax	-	20,451
TDS	180,615	114,270
TCS Payable	2,075	
<b>Provision:</b>		
Tds on Immoveable Property	229,500	
Audit Fee Payable	-	15,000
Provision for Income Tax:	43,460	
	455,650	149,721.00





**13. NON - CURRENT INVESTMENTS:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
Nirvana Homes		13,500,000
	-	13,500,000.00

**14. CURRENT INVESTMENTS:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
LAND (2 K 14.7 CHATTAK) - Nirmala Convent School	6,733,868	-
LAND (46K 6.3 CHATAK)- Nirmala Convent School	41,230,000	-
	47,963,868	-

15. CHANGE IN INVENTORIES	As at 31.03.2019	As at 31.03.2018
Opening Stock in Trade	26,239,250.26	42641500
Closing Stock in Trade		
Add: Direct Expenses		
Closing Stock in Hand	23,796,573.00	26,239,250.26
Change in Inventories	2,442,677.26	16,402,249.74

**16. TRADE RECEIVABLES:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
Smt. Kalapana Vidyananda	132,333	-
	132,333	-

**17. CASH & CASH EQUIVALENTS:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
Cash	959,929	1,084,903
Bank Account	1,036,151	451,199
	1,996,080	1,536,102

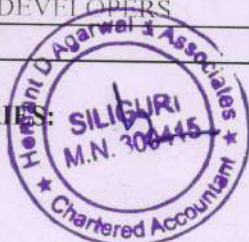
**18. LOANS & ADVANCES:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
CGST	757,113	62,055
SGST	757,113	62,055
IGST	33,605	-
Unclaim GST ITC	312,617	262,670
TDS Receivable	-	14,252
Excess Output in Gst Return	21,429	
Excess Input Claimed	(17,388)	
Available TDS As Per Traces	60,025	
Advance to Creditors	8,660,500	
IT Refund Due		
ADVANCE TAX AY 2017-18	111,450	432,775
	10,696,463	833,807

**19. OTHER CURRENT ASSETS:**

PARTICULARS	As at 31.03.2019	As at 31.03.2018
Loans & Advances:		
W.B.E.D.Co.Ltd.	16,850	16,850
RELIABLE DEVELOPERS	-	2,000,000
	16,850	2,016,850

INVENTORIES:



Sarathi Realtors Pvt. Ltd.

Suman Aggarwal

Director

Sarathi Realtors Pvt. Ltd.

Dipak

Director



PARTICUALRS	As at 31.03.2019	As at 31.03.2018
<b>Closing Stock:</b>		
Closing Stock WIP	13,333,294	11,636,095.70
Closing Stock	10,463,279	14,603,154.56
	23,796,573	26,239,250.26

**CURRENT LIABILITIES(BRANCH / DIVISION):**

PARTICUALRS	As at 31.03.2019	As at 31.03.2018
Sarathi Realtors Pvt. Ltd. (Unit1)	19,315,322	19,541,095
Sarathi Realtors Pvt. Ltd. (Unit 3)	(2,269,083)	(2,286,473)
Sarathi Realtors Pvt. Ltd. (Unit 4)	(51,083,689)	(21,069,605)
Sarathi Realtors Pvt. Ltd. (Unit- 5)	(8,939,286)	(72,905)
Sarathi Realtors Pvt. Ltd. (Unit- 6)	27,213,265	(9,490,604)
Sarathi Realtors Pvt. Ltd. (Unit- 2)	15,763,472	13,378,492
	-	-

Sarathi Realtors Pvt. Ltd.

*Bijay Agarwal*

Bijay Agarwal-DIN-00804536  
Director



Sarathi Realtors Pvt. Ltd.  
Suman Agarwal-DIN-00804780

*Suman Agarwal*  
Suman Agarwal  
Director



**SARATHI REALTORS PRIVATE LIMITED**

SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001

U45201WB2005PTC104790

Ph: +91-9800000039; Email: vijay.rhd@gmail.com

Profit and Loss statement for the year ended 31st March, 2019

Particulars	Note No	As at 31.03.2019	As At 31.03.2018
I. Revenue from operations	1	27,590,242.0	33,687,295.00
II. Other Income	2	130,386.6	640,188.23
III. Total Revenue (I +II)		27,720,628.6	34,327,483.2
IV. Expenses:			
Cost of materials consumed			-
Purchase of Stock-in-Trade	4	18,809,567.4	11,476,693.83
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		2,442,677.3	16,402,249.74
Employee benefit expense	5	1,321,402.0	2,344,699.00
Financial costs	6	1,124,788.0	133,810.00
Depreciation and amortization expense	21	199,181.0	454,229.53
Other expenses	7	1,630,706.5	539,766.88
Total Expenses		25,528,322.1	31,351,449.0
V. Profit before exceptional and extraordinary items and tax (III - IV)		2,192,306.5	2,976,034.25
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		2,192,306.5	2,976,034.25
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		2,192,306.5	2,976,034.2
X. Tax expense:			
(1) Current tax		563,460.0	785,100.00
(2) Deferred tax		-	-
		563,460.0	785,100.00
XI. Profit(Loss) from the perid from continuing operations (VII - VIII)		1,628,846.5	2,190,934.25
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		1,628,846.5	2,190,934.25
XVI. Earning per equity share:			
(1) Basic		-	-
(2) Diluted		-	-

Sarathi Realtors Pvt. Ltd.  
Suman Agarwal  
Director

Sarathi Realtors Pvt. Ltd.  
Bijay Agarwal  
Director

Significant Accounting Policies

1 & 2

The accompanying notes are an integral part of the Financial Statements

In terms of our Report of even date

Hemant D Agarwal & Associates

Chartered Accountant

FRN : 327484E

Hemant D Agarwal & Associates

Hemant Agarwal

CA HEMANT AGARWAL- PARTNER

Mem. No. : 300415

Place: Siliguri

Date: 29.06.2019



For and on behalf of the Board

Bijay Agarwal-DIN-00804536

Suman Agarwal-DIN-00804780



**SARATHI REALTORS PRIVATE LIMITED**  
SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001  
U45201WB2005PTC104790

Ph: +91-9800000039; Email: vijay.rhd@gmail.com

Notes forming part of the Financial Statements

3.SHARE CAPITAL	As at 31.03.2019		As At 31.03.2018	
	Number	Rs.	Number	Rs.
a) Authorised, Issued, Subscribed and Paid-up Share Capital				
<u>Authorised</u>				
Equity Shares of Rs.10/-each	150,000	1,500,000.00	150,000	1,500,000.00
<u>Issued, Subscribed &amp; Paid-up Share Capital</u>				
Equity Shares of Rs.10/-each fully paid up	150,000	1,500,000.00	150,000	1,500,000.00
<b>Total</b>	<b>150,000</b>	<b>1,500,000.00</b>	<b>150,000</b>	<b>1,500,000.00</b>

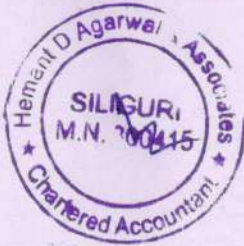
b) Reconciliation of the number of shares outstanding:

Particulars	As at 31.03.2019		As At 31.03.2018	
	Number	Rs.	Number	Rs.
Equity Shares outstanding at the beginning of the year	150,000	1,500,000.00	150,000	1,500,000.00
Equity Shares issued during the year	-	-		
Equity Shares outstanding at the end of the year	150,000	1,500,000.00	150,000	1,500,000.00

**TERMS & RIGHTS ATTACHED TO EQUITY SHARES**

The company has only one class of equity shares having per value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. In the event of Liquidation of the company, the holders of equity Shares will be entitled to receive the released value of the assets of the company remaining after payment of all preferential dues. The distribution will be in proportion to the number of equity shares held by the share holders.

Particulars	As at 31.03.2019		As At 31.03.2018	
	Number	Rs.	Number	Rs.
Shares held by Holding/ ultimate holding Company/ or their subsidiaries/ associates	NIL		NIL	



Sarathi Realtors Pvt. Ltd.

*Bijay Agarwal*  
Director

Bijay Agarwal-DIN-00804536

Sarathi Realtors Pvt. Ltd.

*Suman Agarwal*  
Director

Suman Agarwal-DIN-00804780

c) Shareholders holding more than 5% shares of the Company

Name of Shareholder	As at 31.03.2019		As At 31.03.2018	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Total	-	0%	-	0%

Particulars	As at 31.03.2019		As At 31.03.2018	
	Number	Rs.	Number	Rs.
other than cash, Bonus Shares issued and shares bought back during the period of 5 years immediately preceeding the reporting date.	NIL		NIL	



Sarathi Realtors Pvt. Ltd.

*Bijay Agarwal*  
Director

Bijay Agarwal-DIN-00804536

Sarathi Realtors Pvt. Ltd.

*Suman Agarwal*  
Director

Suman Agarwal-DIN-00804780



**SARATHI REALTORS PRIVATE LIMITED**  
 SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001  
 U45201WB2005PTC104790  
 Ph: +91-9800000039; Email: vijay.rhd@gmail.com

**FIXED ASSETS AS PER INCOME TAX ACT**

20. FIXED ASSETS	RATE OF DEPRECIATION	Balance as at 1 April 2018	Gross Block			Depreciation charge for the year	Net Block Balance as at 31 March 2019
			Disposals	Balance as at 31 March 2019	Rs.		
		Rs.	Addition for less than 180 days Rs.	Additions	Addition for 180 days or more Rs.		
<b>Tangible Assets</b>							
CAR	15.00%	2,071,718.00	-	522,369.10		349,935.00	2,244,152.10
MOTOR CYCLE	15.00%	53,749.00	-	-	-	8,062.00	45,687.00
CYCLE	15.00%	534.00	-	-	-	80.00	454.00
COMPUTER	40.00%	322.00	-	-	-	129.00	193.00
MOBILE	15.00%	18,286.00	-	-	-	2,743.00	15,543.00
PRINTER	15.00%	3,617.00	-	-	-	543.00	3,074.00
CAMERA & MONITOR	15.00%	11,914.00	-	-	-	1,787.00	10,127.00
<b>Total</b>		<b>2,160,140.00</b>	<b>-</b>	<b>522,369.10</b>	<b>-</b>	<b>363,279.00</b>	<b>2,319,230.10</b>
<b>Previous Year</b>		<b>2,541,497.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>381,357.00</b>	<b>2,160,140.00</b>



Sarathi Realtors Pvt. Ltd.  
 Bijay Agarwal-DIN-00804536  
 Director  
 Suman Agarwal-DIN-00804780  
 Director



**SARATHI REALTORS PRIVATE LIMITED**

SHREE SHYAM COMPLEX, ASHRAMPARA, SILIGURI - 734001

U45201WB2005PTC104790

Ph: +91-9800000039; Email: vijay.rhd@gmail.com

**FIXED ASSETS AS PER COMPANIES ACT**

21. FIXED ASSETS	Gross Block			Accumulated Depreciation			Net Block		
	Balance as at 1 April 2018	Additions	Disposals	Balance as at 31 March 2019	Balance as at 1 April 2018	Depreciation charge for the year	Eliminated on disposal of asset	Balance as at 1 April 2019	Balance as at 31 March 2018
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<u>Tangible Assets</u>									
CAR	4,337,572.00	522,369.10	-	4,859,941.10	3,373,478.49	188,500.00		1,297,962.61	964,093.51
MOTOR CYCLE	194,324.00	-	-	194,324.00	173,429.43	5,410.00		15,484.57	20,894.57
CYCLE	2,490.00	-	-	2,490.00	2,176.51	81.00		232.49	313.49
COMPUTER	153,563.00	-	-	153,563.00	150,734.42	1,787.00		1,041.58	2,828.58
MOBILE	49,900.00	-	-	49,900.00	40,353.74	1,728.00		7,818.26	9,546.26
PRINTER	11,284.00	-	-	11,284.00	9,507.59	322.00		1,454.41	1,776.41
CAMERA & MONITOR	26,851.00	-	-	26,851.00	19,374.35	1,353.00		6,123.65	7,476.65
<b>Total</b>	<b>4,775,984.00</b>	<b>522,369.10</b>	<b>-</b>	<b>5,298,353.10</b>	<b>3,769,054.53</b>	<b>199,181.00</b>	<b>-</b>	<b>1,330,117.61</b>	<b>1,006,929.47</b>
Previous Year									

Sarathi Realtors Pvt. Ltd.



*Bijay Agarwal*  
Director

Bijay Agarwal-DIN-00804536

Sarathi Realtors Pvt. Ltd.

*Suman Agarwal*

Suman Agarwal-DIN-00804536