

TAXAUDIT REPORT U/S 44AB OF INCOMETAX ACT

**M/S NILIMA CONSTRUCTION
(Prop. Gautam Bhattacharya)**

FOR THE FINANCIAL YEAR 2018-19.

**DAYANIDHI & ASSOCIATES
CHARTERED ACCOUNTANTS**

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 GAUTAM BHATTACHARYA			PAN AGEPB8150E		
	Flat/Door/Block No 246	Name Of Premises/Building/Village KARUNAMAYEE GHAT ROAD		Form Number. ITR-3		
	Road/Street/Post Office HARIDEVPUR	Area/Locality DHARAPARA				
	Town/City/District KOLKATA	State WEST BENGAL	Pin/ZipCode 700082	Status Individual Filed u/s 139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle) WARD 26(1), KOLKATA					
	e-filing Acknowledgement Number 179481691270919					
	1	Gross total income			1	837404
	2	Total Deductions under Chapter-VI-A			2	185000
	3	Total Income			3	652400
	3a	Deemed Total Income under AMT/MAT			3a	652400
3b	Current Year loss, if any			3b	0	
4	Net tax payable			4	44699	
5	Interest and Fee Payable			5	1547	
6	Total tax, interest and Fee payable			6	46246	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	30676	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	15570	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	46246	
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 27-09-2019 14:40:11 from IP address 1.6.114.157 and verified by

GAUTAM BHATTACHARYA having PAN AGEPB8150E on 27-09-2019 14:40:11 from IP address

1.6.114.157 using Digital Signature Certificate (DSC)

DSC details: 17632204CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S NILIMA CONSTRUCTION
(Prop. Gautam Bhattacharya)

Balance Sheet as at 31st March - 2019

<u>Liabilities</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>	<u>Assets</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
<u>Capital Account</u>			<u>Fixed Assets</u>		
As Per Last A/C		10,664,290.52	Land & Building		363,070.00
Add: LIC Maturities		163,094.08	Flat at South City		17,380,744.00
Add: Income for the year		1,037,403.07	Furniture & Fixtures	6,409.00	
		<u>11,864,787.67</u>	Less: Depreciation	<u>641.00</u>	5,768.00
Less : Drawings		<u>691,626.84</u>	Motor Car	404,643.00	
		11,173,160.83	Less: Depreciation	<u>60,696.00</u>	343,947.00
<u>Secured Loan</u>			<u>Investment</u>		
Bank Overdraft from SBI Muchipara, Br.		2,434,471.28	Partnership Firm -M/s Jenuine Constru.		3,338,761.00
Car Loan - SBI, Muchipara Branch		233,865.00	KVB		40,000.00
Mortgage Loan-Karur Vysya Bank Ltd		2,301,380.55	NSC		184,000.00
Housing Loan-From Bank of Baroda		8,301,049.00	Accrued Interest on NSC		35,954.00
			Accrued Interest on KVB		35,681.00
<u>Current Liabilities</u>			<u>Current Assets & Deposit</u>		
Advance from Customer		1,909,842.56	Stock in Trade		9,595,300.00
Liability of Land Owners		3,223,000.00	(As certified by proprietor)		
Liability for Expenses		305,930.00	TDS Receivable		30,676.00
Sundry Creditors for Goods		5,123,408.00	Recurring Deposit (SBI)		47,000.00
			<u>Cash & Bank Balance</u>		
			Cash in hand		30,572.64
			<u>Cash at Bank</u>		
			Fixed Deposit -With SBI.		2,863,788.00
			Accrued Interest SBI		425,354.10
			Fixed Deposit- IOB		156,000.00
			Accrued Interest - IOB		38,832.00
			SBI - Savings Account		15,691.14
			Bank of Baroda-Savings Account		62,834.60
			Bandhan Bank (Current Account)		693.22
			Karur Vysya Bank (Current Account)		11,440.52
		<u><u>35,006,107.22</u></u>			<u><u>35,006,107.22</u></u>

In terms of our report of even date annexed herewith.

For Dayanidhi & Associates
Chartered Accountants
FRN 326057E



(Dayanidhi Das)
Partner

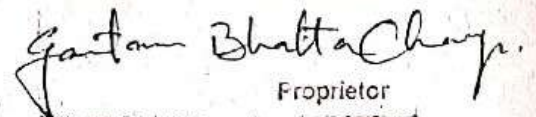
M.No 064313

UDIN. 19064313AAAAAO5189

Dated this 20th day of September 2019.



FOR NILIMA CONSTRUCTION


Proprietor

Proprietor

M/S NILIMA CONSTRUCTION

(Prop. Gautam Bhattacharya)

Profit & Loss Account for the year ended 31st March 2019

<u>Particulars</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>	<u>Amount (Rs.)</u>
To Opening WIP	8,758,825.00	By Sales	11,231,000.00
To Purchases	8,301,914.32	By Closing Stock	9,595,300.00
To Labour Charges	1,537,991.25		
To Gross profit C/D	2,227,569.43		
	<u>20,826,300.00</u>		<u>20,826,300.00</u>
To Salary	179,000.00	By Gross Profit B/D	2,227,569.43
To Business Promotion Expenses	229,913.90	By Interest on fixed deposit	288,594.55
To Computer Expenses	4,320.00	By Interest on Savings Account	12,793.00
To Electricity Charges	61,300.00	By Interest on NSC	7,500.00
To Donation & Subscription	115,300.00	By Interest on KVB	3,200.00
To Printing & Stationery	38,300.00	By Commission	35,404.00
To Staff Welfare Expenses	35,710.00		
To Interest on Overdraft	404,316.00		
To Interest on Car Loan	15,230.00		
To Bank charges & Commission	6,484.80		
To Travelling & Conveyance	52,310.00		
To Telephone Expenses	28,800.00		
To Legal Expenses	128,400.00		
To Audit Fee	15,000.00		
To Brokerage & Commission	68,000.00		
To Motor Car Expenses	56,670.21		
To Misc. Expenses	37,266.00		
To Depreciation	61,337.00		
To Net Profit c/d	1,037,403.07		
	<u>2,575,060.98</u>		<u>2,575,060.98</u>

In terms of our report of even date annexed herewith.

For Dayanidhi & Associates

Chartered Accountants

FRN 326057E

(Dayanidhi Das)

Partner

M.No 064313

UDIN. 19064313AAAAAO5189

Dated this 20th day of September 2019.



For NILIMA CONSTRUCTION

Proprietor

Proprietor

FORM NO. 3CB

[See rule 6G(1)(b)]

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

1. I have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of GAUTAM BHATTACHARYA (PROP. OF NILIMA CONSTRUCTION) 246, KARUNAMOYEE GHAT ROAD, DHARAPARA, HARIDEVPUR, KOLKATA, WEST BENGAL, 700082 AGEPB8150E.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 246, KARUNAMOYEE GHAT ROAD, HARIDEVPUR, KOLKATA - 700082, WEST BENGAL, and 0 branches.

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

(b) Subject to above,-

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

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

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

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

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	Stock register has not maintained by the assessee so we are unable to verify the movement of stock. Value of closing stock has taken as certified by the proprietor.

Place **KOLKATA**
Date **20/09/2019**

Name **DAYANIDHI DAS**
Membership Number **064313**
FRN (Firm Registration Number) **326057E**
Address **L. MAHATMA GANDHI ROAD, ROOM NO - 4C, HARIDEVPUR, KOLKATA, WEST BENGAL, 700082**

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

1	Name of the assessee	GAUTAM BHATTACHARYA (PROP. OF NILIMA CONSTRUCTION)				
2	Address	246, KARUNAMOYEE GHAT ROAD, DHARAPARA, HARID EYPUR, KOLKATA, WEST BENGAL, 700082				
3	Permanent Account Number (PAN)	AGEPB8150E				
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	No				
	Sl No.	Type	Registration Number			
5	Status	Individual				
6	Previous year from	01/04/2018 to 31/03/2019				
7	Assessment Year	2019-20				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	Name					Profit Sharing Ratio (%)
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	Sector	Sub-Sector			Code	
	CONSTRUCTION	Building completion			06004	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	SubSector			Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	Books prescribed					
	Cash Book, Bank Book, Sales Register, Purchase Register, Sales Register, Journal, Ledger					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	Cash Book, Bank Book, Sales Register, Purchase Register, Sales Register, Journal, Ledger	246, Karunamoyee Ghat Road	Haridevpur	Kolkata	WEST BENGAL	700082
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	Cash Book, Bank Book, Sales Register, Purchase Register, Sales Register, Journal, Ledger					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	Section					Amount
	Nil					
13 a	Method of accounting employed in the previous year			Mercantile system		
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					
	No					
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					



Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)							
Total										
13 f	Disclosure as per ICDS.									
ICDS		Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.	At lower of cost and net realisable value								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No							
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
15 Give the following particulars of the capital asset converted into stock-in-trade										
(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
Nil										
16 Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28									
	Description	Amount								
Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned									
	Description	Amount								
16 c Escalation claims accepted during the previous year										
	Description	Amount								
Nil										
16 d	Any other item of income									
	Description	Amount								
Nil										
16 e	Capital receipt, if any									
	Description	Amount								
Nil										
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
Description of Block of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	6409	0	0	0	0	0	0	641	5768
Plant & Machinery @ 15%	15%	404643	0	0	0	0	0	0	60696	343947
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19 Amounts admissible under sections :										
S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
Nil										
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
	Description	Amount								



20/D		Details of contributions received from employees for various funds as referred to in section 20(7)(c).										
		Nature of fund				Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities			
		Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		Particulars							Amount in Rs.			
		Personal expenditure										
		Particulars							Amount in Rs.			
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		Particulars							Amount in Rs.			
		Expenditure incurred at clubs being entrance fees and subscriptions										
		Particulars							Amount in Rs.			
		Expenditure incurred at clubs being cost for club services and facilities used.										
		Particulars							Amount in Rs.			
		Expenditure by way of penalty or fine for violation of any law for the time being force										
		Particulars							Amount in Rs.			
		Expenditure by way of any other penalty or fine not covered above										
		Particulars							Amount in Rs.			
		Expenditure incurred for any purpose which is an offence or which is prohibited by law										
		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:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
		(ii) as payment referred to in sub-clause (ia)										
		(A) Details of payment on which tax is not deducted:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
		(iii) as payment referred to in sub-clause (ib)										
		(A) Details of payment on which levy is not deducted:										
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
		(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
		(iv) fringe benefit tax under sub-clause (ic)										
		(v) wealth tax under sub-clause (iia)										
		(vi) royalty, license fee, service fee etc. under sub-clause (iib).										



Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
(viii) payment to PF /other fund etc. under sub-clause (iv)							
(ix) tax paid by employer for perquisites under sub-clause (v)							
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;							
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks		
(d) Disallowance/deemed income under section 40A(3):							
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:							Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available		
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)							Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number of the payee, if available		
(e) Provision for payment of gratuity not allowable under section 40A(7)							
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)							
(g) Particulars of any liability of a contingent nature							
Nature Of Liability				Amount in Rs.			
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income							
Nature Of Liability				Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)							
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006							
23 Particulars of any payment made to persons specified under section 40A(2)(b).							
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	of Payment Made(Amount)			
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.							
Section	Description	Amount					
Nil							
25 Any amount of profit chargeable to tax under section 41 and computation thereof.							
Name of Person	Amount of income	Section	Description of Transaction	Computation if any			
Nil							
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-							
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-							
26 (i)A(a) Paid during the previous year							
Section	Nature of liability	Amount					
Nil							
26 (i)A(b) Not paid during the previous year							
Section	Nature of liability	Amount					
Nil							
26 (i)B was incurred in the previous year and was							
26 (i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)							
Section	Nature of liability	Amount					
Nil							
26 (i)B(b) not paid on or before the aforesaid date							
Section	Nature of liability	Amount					
Nil							
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)							No



27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No	
		CENVAT/ITC	Amount							Treatment in Profit and Loss/Accounts			
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars				Amount		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)(viiia)											
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of 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)(viiib). If yes, please furnish the details of the same											
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
		Nil											
A(a)		Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:											No
		Sl No.	Nature of Income				Amount						
		Nil											
B(a)		Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:											No
		Sl No.	Nature of Income				Amount						
		Nil											
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											No
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No
		(b) If yes, please furnish the following details											
		Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is 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					
		Nil											
B(a)		Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No



(b) If yes, please furnish the following details								
Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:		
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)	
Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020).							No
(b) If yes, please furnish the following details								
Sl No.	Nature of the impermissible avoidance arrangement					Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement		
Nil								
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-							
S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	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.
Nil								
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-							
S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)								
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account							
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt		
Nil								
31 b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							



S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
	Nil						
31 b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
	Nil						
31 b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
	Nil						
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31 c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-						
S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the 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.
	Nil						
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-						
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil						
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-						
S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			



Nil

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

12 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks

Nil

12 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 70	Not Applicable
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12 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	

12 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	

12 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	
	If yes, please furnish the details of speculation loss if any incurred during the previous year	

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

S.No	Section	Amount
1	80C	150000
2	80TTA	10000
3	80D	35000

14 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish No

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
Nil										

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: No

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.
Nil						

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

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

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

S.No	Item Name	Unit	Opening stock	Purchases during the	Sales during the	Closing stock	Shortage excess, if any
Nil							



Nil		previous year	previous year								
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials										
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any	
Nil											
35 bB	Finished products :										
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
Nil											
35 bC	By products :										
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
Nil											
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax as paid thereon	(e) Total tax paid thereon		Dates of payment				
Nil											
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-										
SI.No.	Amount received (in Rs.)					Date of receipt					
Nil											
37	Whether any cost audit was carried out										Not Applicable
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944										Not Applicable
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor										
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:										
SI No	Particulars	Previous Year			Preceding previous Year						
a	Total turnover of the assessee	11231000			18738000						
b	Gross profit / Turnover	2227569	11231000	19.83%	2138676	18738000	11.41%				
c	Net profit / Turnover	1037403	11231000	9.24%	1151678	18738000	6.15%				
d	Stock-in-Trade / Turnover	9595300	11231000	85.44%	8758825	18738000	46.74%				
e	Material consumed/ Finished	0	0 %		0	0 %					



goods produced							
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil						
42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							
	SI 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.
	Nil						
43 (a) Whether the assessee is the parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (7) of section 176							
	SI No.	Whether required has been furnished by the assessee as the parent entity or as alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil						
A(c) If Not due, please state 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 2018)							
	SI No.	Total expenditure incurred during the year	Expenditure relating to goods or services from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
	Nil						

Place **KOLKATA** Name **DAYANIDHI DAS**
 Date **15/01/17** Membership Number **064313**
 FRN (Firm Registration Number) **326057E**
 Address **1, MAHATMA GANDHI ROAD, ROOM NO - 4C, HARIDDEVPUR, KOLKATA, WEST BENGAL, 700082.**

Form Filing Details	
Revision/Original	Original

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



Total of Furnitures & Fittings @ 10%		0
Plant & Machinery @ 15%		
Total of Plant & Machinery @ 15%		0

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

