

TAXAUDIT REPORT U/S 44AB OF INCOMETAX ACT

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

FOR THE FINANCIAL YEAR 2017-18.

**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 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name GAUTAM BHATTACHARYA		PAN AGEPB8150E	
Flat/Door/Block No 246	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-3
Road/Street/Post Office KARUNAMOYEE GHAT ROAD	Area/Locality DHARAPARA		
Town/City/District KOLKATA	State WEST BENGAL	Pin/ZipCode 700082	Status Individual
Designation of AO(Ward/Circle) WARD 26(1), KOLKATA		Original or Revised ORIGINAL	
E-filing Acknowledgement Number 125731171170818		Date(DD/MM/YYYY) 17-08-2018	

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	1151679	
2	Deductions under Chapter-VI-A	2	185000	
3	Total Income	3	966680	
3a	Current Year loss, if any	3a	0	
4	Net tax payable	4	109011	
5	Interest and Fee Payable	5	7125	
6	Total tax, interest and Fee payable	6	116136	
7	Taxes Paid	a Advance Tax	7a	0
		b TDS	7b	38034
		c TCS	7c	0
		d Self Assessment Tax	7d	78100
		e Total Taxes Paid (7a+7b+7c +7d)	7e	116134
8	Tax Payable (6-7e)	8	0	
9	Refund (7e-6)	9	0	
10	Exempt Income	Agriculture	0	
		Others	0	

This return has been digitally signed by GAUTAM BHATTACHARYA in the capacity of Self having PAN AGEPB8150E from IP Address 42.110.164.27 on 17-08-2018 at KOLKATA

Dsc SI No & issuer 2339673388584341498CN=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

M/S NILIMA CONSTRUCTION
(Prop. Gautam Bhattacharya)

Balance Sheet as at 31st March - 2018

<u>Liabilities</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>	<u>Assets</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
Capital Account			Fixed Assets		
As Per Last A/C		97,47,278.80	Land & Building		3,63,070.00
Add: Income for the year		11,51,678.36	Furniture & Fixtures	7,121.00	
		108,98,957.16	Less: Depreciation	712.00	6,409.00
Less : Drawings		2,34,666.64			
		106,64,290.52	Motor Car	4,76,051.00	
			Less: Depreciation	71,408.00	4,04,643.00
Secured Loan			Investment		
Bank Overdraft from SBI Muchipara, Br.		15,94,208.86	KVB		40,000.00
Car Loan - From SBI, Muchipara Branch		2,73,811.00	NSC		84,000.00
Mortgage Loan-Karur Vysya Bank Ltd		27,05,600.55	Accrued Interest on NSC		28,454.00
			Accrued Interest on KVB		32,481.00
Current Liabilities			Current Assets & Deposit		
Advance from Customer		29,29,842.56	Stock in Trade		87,58,825.00
Liability of Land Owners		39,73,000.00	(As certified by proprietor)		
Liability for Expenses		15,000.00	Sundry Debtors		72,50,000.00
Sundry Creditors for Goods		12,95,500.00			
			Commission Receivable		44,010.00
			Advance for Project		15,43,628.00
			Recurring Deposit (SBI)		35,000.00
			Cash & Bank Balance		
			Cash in hand		33,175.64
			Cash at Bank		
			Fixed Deposit -With SBI.		28,63,788.00
			SBI - MIS Deposit		12,00,000.00
			Accrued Interest SBI		2,16,250.55
			Fixed Deposit- IOB		1,56,000.00
			Accrued Interest - IOB		27,162.00
			SBI - Savings Account		1,43,833.71
			Bank of Baroda-Savings Account		46,330.68
			Bandhan Bank (Current Account)		1,62,752.39
			Karur Vysya Bank (Current Account)		11,440.52
		234,51,253.49			234,51,253.49

In terms of our report of even date annexed herewith.

For Dayanidhi & Associates
Chartered Accountants
FRN 326057E



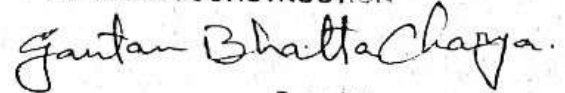
(Dayanidhi Das)
Partner

M.No 064313

Dated this 10th day of August 2018.



For NILIMA CONSTRUCTION



Proprietor

Proprietor

M/S NILIMA CONSTRUCTION
(Prop. Gautam Bhattacharya)

Profit & Loss Account for the year ended 31st March 2018

<u>Particulars</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>	<u>Amount (Rs.)</u>
To Opening WIP	144,50,000.00	By Sales	187,38,000.00
To Purchases	82,01,149.31	By Closing Stock	87,58,825.00
To Soil Test Expenses	10,000.00	By Interest on fixed deposit	2,70,169.52
To Labour Charges	27,07,000.00	By Interest on monthly scheme	77,832.00
To Salary	2,15,000.00	By Interest on Savings Account	15,984.00
To Business Promotion Expenses	93,050.00	By Interest on NSC	7,300.00
To Computer Expenses	12,000.00	By Interest on KVB	3,500.00
To Electricity Charges	21,500.00	By Commission	39,581.00
To Donation & Subscription	68,250.00		
To Printing & Stationery	25,300.00		
To Staff Welfare Expenses	45,600.00		
To Interest on Overdraft	4,93,513.30		
To Interest on Car Loan	27,325.00		
To Bank charges & Commission	3,055.43		
To Travelling & Conveyance	73,405.00		
To Telephone Expenses	45,500.00		
To Professional Fee	27,000.00		
To Audit Fee	15,000.00		
To Brokerage & Commission	1,00,000.00		
To Motor Car Expenses	36,530.12		
To Misc. Expenses	17,155.00		
To Depreciation	72,120.00		
To Net Profit c/d	11,51,678.36		
	<u>279,11,131.52</u>		<u>279,11,131.52</u>

In terms of our report of even date annexed herewith.

For Dayanidhi & Associates

Chartered Accountants

FRN 326057E



(Dayanidhi Das)

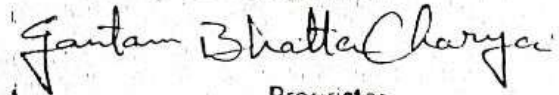
Partner

M.No 064313

Dated this 10th day of August 2018.



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. We have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 2017-04-01 to ending on 2018-03-31 attached herewith, of Gautam Bhattacharya (Prop. Nilima Construction) 246, Karunamoyeeghat Road, Haridevpur, Kolkata, WEST BENGAL, 700082 AGEPB8150E.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 246, Karunamoyeeghat Road, Haridevpur, kolkata - 700082, and 0 branches.

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

(b) Subject to above,-

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

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

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

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

Sl No.	Qualification Type	Observations/Qualifications
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Place	<u>Kolkata</u>	Name	<u>DAYANIDHI DAS</u>
Date	<u>10/08/2018</u>	Membership Number	<u>064313</u>
		FRN (Firm Registration Number)	<u>326057E</u>
		Address	<u>1. M. G Road, Dharapara, Kolkata, WEST BENGAL, 700082</u>



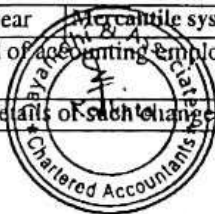
(Signature)

FORM NO. 3CD

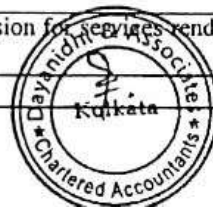
[See rule 6G(2)]

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

1	Name of the assessee	GAUTAM BHATTACHARYA (PROP. NILIMA CONSTRUCTION)					
2	Address	246, KARUNAMOYEEGHAT ROAD, HARIDEVPUR, 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, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	No					
	Sl No.	Type	Registration Number				
5	Status	Individual					
6	Previous year from	2017-04-01 to 2018-03-31					
7	Assessment Year	2018-19					
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in 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 (%)	
		Nil					
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	Sub Sector	Code		
		Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		Yes					
		Books prescribed					
		Cash Book, Bank Book, Sales Book, Purchase Book, 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	Pin Code
		Cash Book, Bank Book, Sales Book, Purchase Book, Journal, Ledger	246, Karunamoyeeghat 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 Book, Purchase Book, 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).					
		No					
		Section				Amount	
		Nil					
13	a	Method of accounting employed in the previous year					
		Accrual system					
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					
		No					
13	c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					



Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)							
Total			Net effect(Rs.)							
13 f	Disclosure as per ICDS.									
ICDS		Disclosure								
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:									
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			
TAX DEPARTMENT										
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
Description of Block of Assets/Class of Assets	Rate of depreciation (In 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%	7121	0	0	0	0	0	771	6350	
Plant & Machinery @ 15%	15%	476051	0	0	0	0	0	71408	404643	
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19	Amounts admissible under sections :									
S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
Nil										
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
	Description									Amount



20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund					Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities		
		Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		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 (ia)										
		(vi) royalty, license fee, service fee etc. under sub-clause (iib).										



(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).								
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode	
(viii) payment to PF /other fund etc. under sub-clause (iv)								
(ix) tax paid by employer for perquisites under sub-clause (v)								
(c) Amounts debited to profit and loss account being: interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;								
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks			
(d) Disallowance/deemed income under section 40A(3):								
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:								Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available				
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)								Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available				
(e) Provision for payment of gratuity not allowable under section 40A(7)								
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)								
(g) Particulars of any liability of a contingent nature								
Nature Of Liability				Amount in Rs.				
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income								
Nature Of Liability				Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(iii)								
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006							
23	Particulars of any payment made to persons specified under section 40A(2)(b).							
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	of Payment Made(Amount)			
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.							
	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), (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							
	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, 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 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 in accounts							No				
	CENVAT	Amount					Treatment in Profit and Loss/Accounts					
	Opening Balance											
	CENVAT Availed											
	CENVAT 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)(viib). If yes, please furnish the details of the same											
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
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.			
	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	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by					



			from whom specified sum is received	clearing system through a bank account	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 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 taken or accepted 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 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 loan or deposit or any specified advance received by a cheque or a 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 deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil					

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

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
If yes, please furnish details of the same

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



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

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

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

150000
150000
100000

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

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 has furnished the statement of tax deducted or tax collected within the prescribed time **Not Applicable**
If not, please furnish the details:

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 transactions which are required to be 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**

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

Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil						

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage excess, if any
Nil									

35 bB Finished products :

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 :

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							



Nil						
36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-						
(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment	
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						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						
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	18738000			28784300	
b	Gross profit / Turnover	2138676	18738000	11.41%	2452422	28784300 8.52%
c	Net profit / Turnover	737372	18738000	3.94%	759072	28784300 2.64%
d	Stock-in-Trade / Turnover	8758825	18738000	46.74%	14450000	28784300 50.20%
e	Material consumed/ Finished goods produced			%		%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings						
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund	Amount	Remarks
Nil						



Dayanidhi

Place **Kolkata**
Date **10/08/2018**

Name **DAYANIDHI DAS**
Membership Number **064313**
FRN (Firm Registration Number) **326057E**
Address **I. M. G Road, Dharapara, Kolkata, WEST BENGAL, 700082.**

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	

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

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

