

FORM NO. 3CD

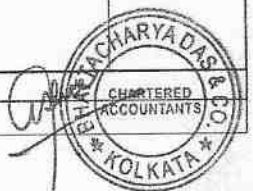
[See rule 6G(2)]

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

1	Name of the assessee		GLS REALTY PRIVATE LIMITED				
2	Address		RAJBANSHIPARA , TARULIA 1ST LANE, KRISHNAPUR , KOLKATA , WEST BENGAL , 700102				
3	Permanent Account Number (PAN)		AAECG7724Q				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Goods and Services tax WEST BENGAL	19AAECG7724Q1ZV				
5	Status		Company				
6	Previous year from		01/04/2017 to 31/03/2018				
7	Assessment Year		2018-19				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?						
	S.No.	Name				Profit Sharing Ratio (%)	
	1						
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	
	1	REAL ESTATE AND RENTING SERVICES		Real estate activities on a fee or contract basis		07004	
10 b	If there is any change in the nature of business or profession, the particulars of such change						No
	S.No.	Business	Sector	SubSector		Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed						Yes
	S.No.	Books prescribed					
	1	CASH-BANK BOOK, LEDGER, STOCK REGISTER, JOB REGISTER ETC.					
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	PinCode
	1	CASH-BANK BOOK , LEDGER, STOCK REGISTER, JOB REGISTER ETC.	RAJBANSHIPARA	TARULIA 1ST LANE	KOLKATA	WEST BE NGAL	700102
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above						
	Books Examined CASH-BANK BOOK, LEDGER, STOCK REGISTER, JOB REGISTER ETC.						
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).						No
	S.No.	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



		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.										
S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)								
	Total		Net effect(Rs.)								
13 f	Disclosure as per ICDS.										
S.No.	ICDS	Disclosure									
1	ICDS I - Accounting Policies	ASEESEE IS MAINTAINING BOOKS OF ACCOUNTS AS PER GUIDE LINE OF STANDARD ACCOUNTING POLICIES.									
14 a	Method of valuation of closing stock employed in the previous year.										
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										
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								
	Nil										
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									
	Nil										
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									
	Nil										
16 d	Any other item of income										
S.No.	Description	Amount									
1	INTEREST EARN ON FDR AND MISC. INCOME	161479									
16 e	Capital receipt, if any										
S.No.	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:										
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)	Purchase Value (1)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
					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%	3018448	30570	0	0	0	30570	0	455060	2593958
2	Plant & Machinery @ 60%	60%	1575	20600	0	0	0	20600	0	13305	8870
3	Furnitures & Fittings @ 10%	10%	103884	52859	0	0	0	52859	0	12981	143762
* 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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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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)]

20 b	S.No. Description				Amount	
	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

21 a Nil
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
Personal expenditure	
S.No.	Particulars
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
S.No.	Particulars
Expenditure incurred at clubs being entrance fees and subscriptions	
S.No.	Particulars
Expenditure incurred at clubs being cost for club services and facilities used.	
S.No.	Particulars
Expenditure by way of penalty or fine for violation of any law for the time being force	
S.No.	Particulars
Expenditure by way of any other penalty or fine not covered above.	
S.No.	Particulars
Expenditure incurred for any purpose which is an offence or which is prohibited by law	
S.No.	Particulars

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

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
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(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
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(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
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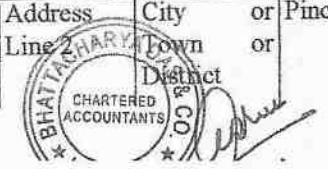
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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
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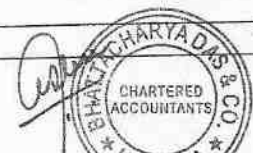
(iii) as payment referred to in sub-clause (ib)

(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
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Nil													
(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													
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? No												
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? No												
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) No												
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
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												
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 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						No	
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. Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. Assessment Year	Amount (in Rs.)	
C(a)	Nil							
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019)						No	
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.
	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
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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
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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
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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
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(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.
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31 d Nil
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
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31 e Nil
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
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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

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 in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	CALG07762G	194C	Payments to contractors	5504190	5504190	0	57588	0	0	0
2	CALG07762G	194J	Fees for professional or technical services	800000	800000	0	80000	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: **Yes**

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	CALG07762G	26Q	30/07/2017	27/07/2017	Yes	
2	CALG07762G	26Q	31/10/2017	27/10/2017	Yes	
3	CALG07762G	26Q	31/01/2018	31/01/2018	Yes	
4	CALG07762G	26Q	31/05/2018	30/05/2018	Yes	



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 paid out of column (2) along with date of payment.	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 previous year	Sales during the previous year	Closing stock	Shortage/excess, if any				
	Nil											
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*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 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										Not Applicable	
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
No	Particulars					Preceding previous Year						



Total turnover of the assessee	48689106				25678748		
b Gross profit / Turnover	10999701	48689106	22.59 %	5313465	25678748	20.69 %	
c Net profit / Turnover	613630	48689106	1.26 %	151623	25678748	0.59 %	
d Stock-in-Trade / Turnover	9525250	48689106	19.56 %	1285023	25678748	5.00 %	
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
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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
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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
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A(c) If Not due, please enter expected date of furnishing the report

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

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	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		

Place **KOLKATA**
Date **31/10/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

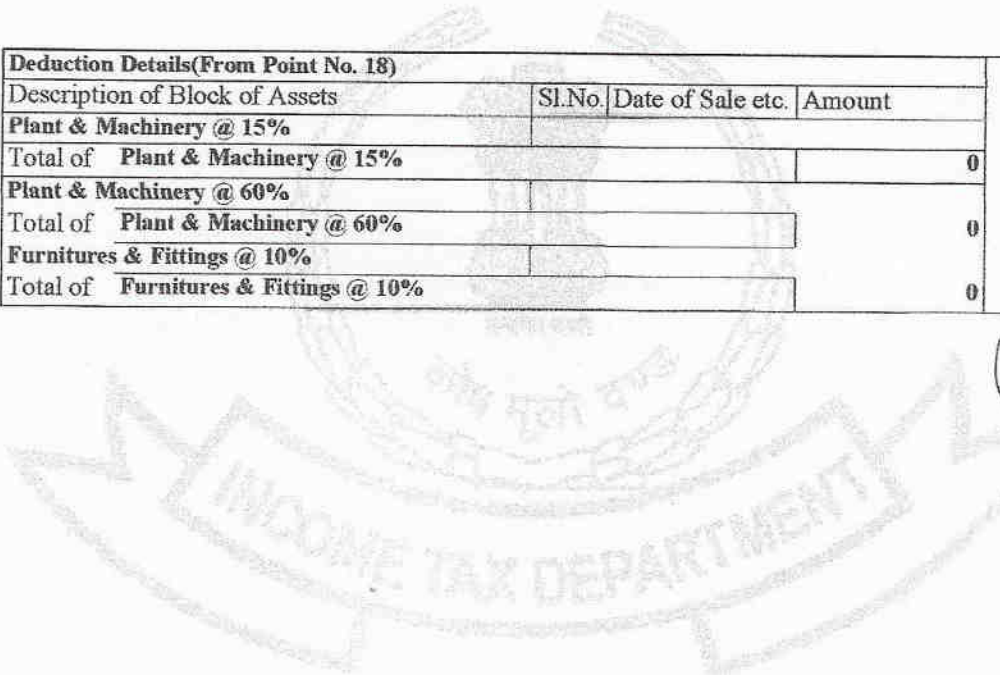


ANJAN SHEE
05283H
0307077E
2, GASTIN PLACE, KOLKATA, WEST BENGAL, 700001,

Form Filing Details	
Revision/Original	Revised
Reason I	Others
Description	Due to typographical mistake in Audit report date and mistake in accounting procedure report is being re-submitted.

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	
Plant & Machinery @ 15%	1	01/01/2018	01/01/2018	30570	0	0	0	30570
Total of Plant & Machinery @ 15%								30570
Plant & Machinery @ 60%	1	30/06/2017	30/06/2017	20600	0	0	0	20600
Total of Plant & Machinery @ 60%								20600
Furnitures & Fittings @ 10%	1	11/09/2017	01/10/2018	52859	0	0	0	52859
Total of Furnitures & Fittings @ 10%								52859

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	
Plant & Machinery @ 15%				
Total of Plant & Machinery @ 15%				0
Plant & Machinery @ 60%				
Total of Plant & Machinery @ 60%				0
Furnitures & Fittings @ 10%				
Total of Furnitures & Fittings @ 10%				0



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 **GLS REALTY PRIVATE LIMITED RAJBANSHIPARA, TARULIA 1ST LANE, K RISHNAPUR, KOLKATA, WEST BENGAL, 700102 AAECG7724Q** was conducted by Us **BHATTACHARYA DAS & CO** in pursuance of the provisions of the **INCOME TAX ACT** Act, and We annex here to a copy of **Our** audit report dated **27/07/2018** along with a copy each of

- the audited **Profit and loss account** for the period beginning from **01/04/2017** to ending on **31/03/2018**
- the audited balance sheet as at, **31/03/2018** ; and
- 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

Sl No.	Qualification Type	Observations/Qualifications
1	Valuation of closing stock is not possible.	ACTUAL STOCK LYING WITH DIFFERENT SITE OF THE ASSESSEE, AND IT IS NOT QUANTIFYABLE PHYSICALLY.
2	Others.	DEPRECIATION HAS BEEN CHARGED IN THE ACCOUNTS AS PER INCOME TAX ACT, 1961.

Place **KOLKATA**
Date **31/10/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address



2, GASTIN PLACE, KOLKATA, WEST BENGAL, 700001

