

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

(Where the date of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified)
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN AAGFT7817E

Name TIRUPATI CONSTRUCTION

Address

G/G/BJARDA BAGAN, . . BAGUIATIJIYANGRA, KOLKATA, WEST BENGAL, 700059

Status

Form

Form Number

ITR-5

Filed u/s

139(1)-On or before due date

e-Filing Acknowledgement Number

695435601031120

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		1255910
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1255910
	Net tax payable	4	391844
	Interest and Fee Payable	5	39208
	Total tax, interest and Fee payable	6	431052
	Taxes Paid	7	431400
	(+)/Tax Payable /(-)/Refundable (6-7)	8	-350
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)/Tax Payable /(-)/Refundable (11-12)	13	0
Accrued Income & Tax Detail			
	Accrued Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)/Tax Payable /(-)/Refundable (17-18)	19	0

Income Tax Return submitted electronically on 03-11-2020 12:09:37 from IP address 45.250.246.1 and verified by
SANDIP DAS

having PAN AFMPD4514R on 03-11-2020 12:09:37 from IP address 45.250.246.1 using

Digital Signature Certificate (DSC).

18058138CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DSC details:

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

TIRUPATI CONSTRUCTION

Sandip Das

Partner

BALANCE SHEET AS AT 31ST MARCH 2020

LIABILITIES	Amounts	Amounts	ASSETS	Amounts	Amounts
CAPITAL ACCOUNT			LOANS & ADVANCE		
SANDIP DAS			DEPOSIT FOR LAND		18,885,001.00
As per last a/c	7,228,013.91		(As Per Tally)		
Add: Introduction	222,000.00		WIP FOR CONSTRUCTION		25,752,572.87
Add: Remuneration	900,000.00				
Add: Intt. On Capital	650,521.00		ADVANCE INCOME TAX		100,000.00
Add: Share of Profit	428,456.00		FIXED ASSETS		
	9,428,990.91		LAND PURCHASED		10,650,000.00
Less: Drawing	399,024.00		Others Fixed Assets		
Less: IT Adjusted	-	9,030,966.91	{ As per Statement }	617,968.28	
			Add: Purchased	70,500.00	
SANJOY CHOWDHURY			Less: Depreciation	99,961.24	588,507.04
As per last a/c	5,574,591.50		CASH IN HAND & BANK		
Add: Introduction	272,000.00		Cash in Hand		733.00
Add: Remuneration	900,000.00		Cash at Bank with		
Add: Intt. On Capital	501,713.00		Vijaya Bank		
Add: Share of Profit	428,456.00		(A/c No. 723300301000206)	1,453,397.45	
	7,676,760.50		HDFC Bnak Ltd.		
Less: Drawing	396,950.00		(A/c No. 05152000006354)	40,617.55	1,494,015.00
Less: IT Adjusted	-	7,279,810.50			
UNSECURED LOAN					
As per Tally		10,371,890.00			
ADVANCE FROM CUSTOMERS					
Advance against Booking (As per List)		19,649,738.00			
SUNDRY CREDITORS					
For Building Materials	8,804,863.51				
For TDS Payable	21,104.00				
For Expenses	1,912,455.98	10,738,423.49			
PROVISION FOR INCOME TAX					
As Per Last A/c	500,000.00				
Less: Paid for(2018-19)	500,000.00				
Add: Provision for 2019-20	400,000.00	400,000.00			
		57,470,828.90			57,470,828.90

PLACE : KOLKATA
DATE : 14/10/2020

This is the Balance Sheet referred to in our Report of even date. For and on behalf of,

TIRUPATI CONSTRUCTION

Sandip Das
Partner

M/S, MITRA MALLICK & ASSOCIATES
Chartered Accountants
[Signature]
Proprietor (B. K. MALLICK)
Membership No. 059663

(UDIN) for this document is 20059663AAAABB5638

TIRUPATI CONSTRUCTION

Sanjay Choudhary
Partner

TIRUPATI CONSTRUCTION
G/O/II, JYANGRA, JARDABAGAN, BAGUATI, KOLKATA - 700059
TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

	Particulars	Amounts	Amounts		Particulars	Amounts	Amounts
To	Opening Stock			By	Sales & Services		15,711,400.00
	WIP of Constructions		10,233,861.56		(As per Tally)		
To	<u>Purchases of Raw Materials</u>			By	Extra Works & Service		
	TIRUPATI APARTMENT :			By	<u>Closing Stock</u>		
	<u>Building Materials Purchase</u>				Raw Materials	40,207,060.87	
	(Project Wise As per Tally)				WIP of Constructions		
	Direct Exp. - For Construction	14,218,316.58			Less: Cost of Sales	14,454,458.00	25,752,572.87
	(As per Tally)						
	Building Plan Exp.	121,026.00					
	Electric Material & Labour Contactor	11,020.00					
	Hardware Material	48,473.00					
	Iron Gilt	16,244.00					
	Wooden Frame & Door	40,000.00					
	CGST on Purchase	694,679.23					
	SGST on Purchase	694,679.23					
	Plumbing Material & Fiting	4,700.00					
	Soil Test Charges A/c	62,000.00					
	Transformer & Mother Metre	1,692,614.00					
	White Sand /rubbish Filling	17,500.00	17,639,252.02				
To	<u>Direct Labours for Consturctions</u>						
	Direct Labour Charges	4,811,044.00					
	(As per Tally)						
	Extra Labour Charges	-	4,811,044.00				
To	Gross Profit		8,779,615.29				
	(Transferred to P & L)						
			41,463,972.87				41,463,972.87

PLACE : KOLKATA
DATE : 14/10/2020

This is the Trading A/c referred to in our Report of even date. For and on behalf of .

TIRUPATI CONSTRUCTION

Sampy Chandhy
Partner



M/S. MITRA MALLICK & ASSOCIATES
Chartered Accountants

Proprietor (S. K. MALLICK)
Membership No. 059863

(DIN) No. this document is 20059663AAAABB5638

TIRUPATI CONSTRUCTION
 C/O B. JYANGRA, JARDABAGAN, BAGURATI, KOLKATA - 700059
PROFIT & LOSS ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2020

	Particulars	Amounts	Amounts		Particulars	Amounts	Amounts
To	Interest Expenses			By	Gross Profit c/d		8,779,815.29
	Audit Fees	86,000.00			(Trans. from Trading A/c)		
	Bank Charges	21,147.08					
	Bhumi Puja Exp.	26,150.00					
	BURO & KMC Mutation & Tax Fees	249,805.00					
	Business Promotion	510,156.00					
	Conveyance Exp	82,023.00					
	Data Expenses	47,350.00					
	Depreciation on F.A.	99,961.24					
	Donation - Building Plan	785,000.00					
	Donation - Durgapuja/kalpuz/ Other	105,000.00					
	Electricity Bill Charges	40,687.00					
	Engineer/Architect&Surveyor Fees	556,835.00					
	Generator Hire Charges	80,800.00					
	Income Tax (Interest)	156,540.00					
	Interest on Loan	559,285.00					
	Legal & Consultancy Fees	23,400.00					
	Misc. Expenses	113,362.00					
	Printing & Stationary	41,799.00					
	P. Tax	2,500.00					
	Rent Paid	47,000.00					
	Repairs and Mantance	1,100.00					
	Salary	758,300.00					
	Service Tax Assessment (14-17)	66,318.00					
	Staff Welfare	94,500.00					
	Stamp Duty & Registration Fees	10,650.00					
	Water Drums Cost	3,000.00	4,570,608.29				
To	Interest on Partner's Capital						
	Sande Das	650,521.00					
	Sanjoy Chowdhury	801,713.00	1,452,234.00				
To	Partner's Remuneration						
	Sande Das	900,000.00					
	Sanjoy Chowdhury	900,000.00	1,800,000.00				
To	Provision for I.T		400,000.00				
To	<u>Share's of Profit 50 : 50</u>						
	Sande Das	428,456.00					
	Sanjoy Chowdhury	428,456.00	856,912.00				
			8,779,815.29				8,779,815.29

This is the Profit & Loss a/c referred to in our Report of even date.

For and on behalf of

PLACE : KOLKATA
 DATE : 14/10/2020



M/S. MITRA MALLICK & ASSOCIATES

Chartered Accountants

Proprietor (R. K. MALLICK)

Membership No. 029663

(DDM) for this document is 20059663AAAABB5638

TIRUPATI CONSTRUCTION

Partner

TIRUPATI CONSTRUCTION

Partner

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 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of TIRUPATI CONSTRUCTION G/G-8 JYANGRA, ASISH APARTMENT, BAGUIATI, KOLKATA, WEST BENGAL, 700059 AAGFT7817E.

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 G/G-8 JYANGRA, ASHISH APARTMENT, ZARDABAGAN, BAGUIATI, KOLKATA - 700059, 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, 2020 ;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:-

Sr	Qualification Type	Observations/Qualifications
Nil		

Place KOLKATA
Date 14/10/2020

Name BIKASH KUMAR MALLICK
Membership Number 959663
FRN (Firm Registration Number) 324265E
Address TITAS APARTMENT, 2ND FLOOR, FL AT NO. B/L HATLARA ROAD, PO: JYANGRA, PS: BAGUIATI, KOLKATA, WEST BENGAL, 700059

TIRUPATI CONSTRUCTION
Sany Chaudhry
Partner

66

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		TIRUPATI CONSTRUCTION			
2 Address		G/G-8 JYANGRA, ASISH APARTMENT, BAGUJATI, KOLKATA, WEST BENGAL, 700059			
3 Permanent Account Number (PAN)		AAGFT7817E			
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	19AAGFT7817EJZX			
5 Status		Firm			
6 Previous year from		01/04/2019 to 31/03/2020			
7 Assessment Year		2020-21			
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 Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB		Yes			
Section under which option exercised		115BA			
9 b 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 (%)			
SANDIP DAS		50			
SANJAY CHOWDHURY		50			
9 c 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.		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)					
Sector		Sub Sector		Code	
REAL ESTATE AND RENTING SERVICES		Developing and sub-dividing real estate into lots		07003	
10 b If there is any change in the nature of business or profession, the particulars of such change		No			
Business		Sector		SubSector	
				Code	
11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed		Yes			
Books prescribed		CASH AND BANK BOOK, GENERAL LEDGER, SALES AND PURCHASED REGISTER ETC. BY TALLY SOFTWARE			
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 State District	PinCode	
CASH AND BANK BOOK, GENERAL LEDGER, SALES AND PURCHASED REGISTER ETC. BY TALLY SOFTWARE	G/G-8, JYANGRA, ASISH APARTMENT	ZARBAHAGAN, PS B AGUTATI	KOLKATA WEST BE. NGAL	700059	
11 c List of books of account and nature of relevant documents examined. Same as 11(b) above					
Books Examined		CASH AND BANK BOOK, GENERAL LEDGER, SALES AND PURCHASED REGISTER ETC. BY TALLY SOFTWARE			
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			

TIRUPATI CONSTRUCTION

Sanjay Chowdhury

Partner

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.) Net effect(Rs.)										
Total												
13 f	Disclosure as per ICDS											
ICDS		Disclosure										
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:											
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										
Nil												
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					
Nil												
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)	Adjustment to WDV u/s 115BA	Adjustment written down value	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)			
Plant & Machinery @ 15%	15%	150064		150064	45000	0	0	0	45000	0	29260	165804
Furnitures & Fittings @ 10%	10%	395200		395200	20000	0	0	0	20000	0	41520	373680
Plant & Machinery @ 40%	40%	72704		72704	5500	0	0	0	5500	0	30182	48022

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

9) 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 fulfill 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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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)(vi)]		
	Description	Amount	

20(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(vii):				
	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)	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	Amount in Rs.
	Particulars	
	Personal expenditure	Amount in Rs.
	Particulars	
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
	Particulars	
	Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
	Particulars	
	Expenditure incurred at clubs being cost for club services and facilities used	Amount in Rs.
	Particulars	
	Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
	Particulars	
	Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
	Particulars	
	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
	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:									
	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 tax 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

TIRUPATI CONSTRUCTION
Srinivas Choudhary
Partner

(B) Details of payment on which levy has been deducted but has not been paid as 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 of levy 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)
 (vii) salary payable outside India to a non resident without TDS etc. under sub-clause (iic)

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
Interest	48b	1152234	1152234		T.N.A
Remuneration	48b	180000	180000		T.N.A

(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.

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payer	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 payments 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).

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 Payment/transaction	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				

TIRUPATI CONSTRUCTION
Sripathi Chinnaboy
Partner

TIRUPATI CONSTRUCTION
Sampy Chandray
 Partner

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(i)										
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.)												
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												
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)(vii)												
Name of the person from which shares received		Name of the person, if shares 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)(vii)(b). 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:												
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:												
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)												
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												
(b) If yes, please furnish the following details												

TIRUPATI CONSTRUCTION
Sampy Chandan
Partner

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 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
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

(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, 2021)

(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 any time during the previous year	Maximum amount outstanding in the account at the end of 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

TIRUPATI CONSTRUCTIONS
Sri Jayaraman

Partner

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, 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				

TIRUPATI CONSTRUCTION
Sangay Chandraiah
Partner

11 c	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)

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	All losses/allowance not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	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) **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-3B, if yes please furnish									
S.No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or	Total amount on which tax was deducted	Amount of tax deducted or	Amount of tax deducted or collected

Number (TAN)			nature specified in column (3)	to be deducted or collected out of (4)	or collected at specified rate out of (5)	collected out of (6)	or collected at less than specified rate out of (7)	collected on (8)	not deposited to the credit of the Central Government out of (6) and (8)	
1	CALT09625A	194A	Interest other than interest on securities	507351	507351	50735	50735	0	50735	0
2	CALT09625A	194C	Payments to contractors	4059333	4059333	40593	40593	0	40593	0
3	CALT09625A	194J	Fees for professional or technical services	86000	86000	8600	8600	0	8600	0
4	CALT09625A	194H	Commission or brokerage	38500	38500	3850	3850	0	3850	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	CALT09625A	26Q	31/07/2020	25/06/2020	No	NA

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) if yes, please furnish Not Applicable

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 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	Purchase 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) Total tax paid thereon Amount	Date 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:-

Sl 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 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:

Sl No	Particulars	Previous Year		Preceding previous Year		
a	Total turnover of the assessee		15714600		53404671	
b	Gross profit / Turnover	4779815	15711400 55.88%	11887019	53404671	22.26%
c	Net profit / Turnover	1256912	15711400 8.00%	4272374	53404671	8.00%
d	Stock-in-Trade Turnover		%			%
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

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:

Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing	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 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	
	Sl 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	
		Nil				
A(c) If Not due, please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2021)					
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities
		Nil				

Place **KOLKATA**
Date **14/10/2020**

Name **BIKASH KUMAR MALLICK**
Membership Number **059663**
FRN (Firm Registration Number) **324265E**
Address **TITAS APARTMENT, 2ND FLOOR, FL AT NO. B/L HATIARA ROAD, PO: JVA NGRA, PS: BAGUATI, KOLKATA, WE ST BENGAL, 700059,**

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	
Plant & Machinery @ 15%	1	05/04/2019	05/04/2019	45000	0	0	0	45000
Total of Plant & Machinery @ 15%								45000
Furnitures & Fittings @ 10%	1	24/04/2019	24/04/2019	20000	0	0	0	20000
Total of Furnitures & Fittings @ 10%								20000
Plant & Machinery @ 40%	1	01/10/2019	01/10/2019	5500	0	0	0	5500
Total of Plant & Machinery @ 40%								5500

TIRUPATI CONSTRUCTION
Sangay Choudhry
Partner

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
Furnitures & Fittings @ 10%			

Total of Furnitures & Fittings @ 10%		0
Plant & Machinery @ 40%		0
Total of Plant & Machinery @ 40%		0

This form has been digitally signed by BIKASH KUMAR MALLICK having PAN AFYPM3580L from IP Address 45.250.246.1 on 2020-11-03 12:00:21.0
 Dsc SI No and issuer 16489620CN=eMudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

TIRUPATI CONSTRUCTION
 Sogay Chandhy
 Partner

