

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year

2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER					
Name	PRODIP BAG ✓				
Flat/Door/Block No	20				
Name Of Premises/Building/Village					
Road/Street/Post Office	S N ROY ROAD				
Area/Locality	BEHALA				
Town/City/District	KOLKATA				
State	WEST BENGAL				
Pin/Zip Code	700038				
PAN	AGKPB4546N				
Form Number.	ITR-3				
Status	Individual				
Filed u/s	139(1)-On or before due date				
Assessing Officer Details (Ward/Circle)	WARD 30(5), KOLKATA				
e-filing Acknowledgement Number	223313201261019				
<b>COMPUTATION OF INCOME AND TAX THEREON</b>					
1	Gross total income	1	1926744		
2	Total Deductions under Chapter-VI-A	2	180820		
3	Total Income	3	1745920		
3a	Deemed Total Income under AMT/MAT	3a	1745920		
3b	Current Year loss, if any	3b	0		
4	Net tax payable	4	349727		
5	Interest and Fee Payable	5	0		
6	Total tax, interest and Fee payable	6	349727		
7	Taxes Paid	a	Advance Tax	7a	300000
		b	TDS	7b	50291
		c	TCS	7c	0
		d	Self Assessment Tax	7d	0
		e	Total Taxes Paid (7a+7b+7c+7d)	7e	350291
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	560		
10	Exempt Income	Agriculture		10	
		Others			

Income Tax Return submitted electronically on 26-10-2019 16:01:47 from IP address 223.223.130.123 and verified by

PRODIP BAG having PAN AGKPB4546N on 26-10-2019 16:01:47 from IP address 223.223.130.123 using Digital Signature Certificate (DSC)

DSC details: 17868038CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

19015895AAABQH7591



**NUNDY ROY & CO.**  
Partner : **Shri Subha Ray (FCA)**  
Chartered Accountant  
Member No. : 011005  
Address : 12, Park Street  
Kolkata - 700017, West Bengal





**FORM NO. 3 CB**  
**(See Rule 6G (i) (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 (i) OF RULE-6G.**

We have examined the Balance Sheet as at **31<sup>st</sup> March 2019**, and Profit and Loss Account for the Year ended on that date, attached here with of **M/S. LOKENATH ENTERPRISE** residing at **20, S.N. ROY ROAD, KOLKATA – 7000038, ( W.B), PAN. No.: AGKPB4546N**. These financial statements are the responsibility of the Proprietor. Our responsibility is to express an opinion on these financial statements based on our audit report as under:

We certify that the Balance sheet and the Profit and loss account are in agreement with the books of Account maintained at their above address.

- (A) We report the following Observations/Comments/Discrepancies/Inconsistency if any: **NIL**.
- (B) Subject to above:

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of Audit.

In our opinion and to the best of our information and according to the explanations given to us the said Accounts read with notes there on, give a true and fair view: -

In the case of the Balance Sheet of the state of the affairs of the assessee as at **31<sup>st</sup> March 2019**. AND

(II) In the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date.

The Statement of Particulars required to be furnished Under Section **44AB** annexed herewith in Form No.3CD. In our opinion and to the best of our information and According to the Explanations given to us, the Particulars given in the said Form No.3CD are true and correct.

**PLACE: KOLKATA**

**DATED: 30/09/2019.**

For NUNDY ROY & CO  
Chartered Accountants  
FRN – 301049E

  
Partner  
(SAMARENDRA NATH SINHA RAY)  
M.No.- 015895

6, Old Post Office Street, Kolkata-700001.





**e-Filing** *Anywhere Anytime*  
Income Tax Department, Government of India

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

<b>Name</b>	PRODIP BAG	<b>PAN</b>	AGKPB4546N
<b>Form No</b>	3CB	<b>Assessment Year</b>	2019-20
<b>e-Filing Acknowledgement Number</b>	221423771251019	<b>Date of e-Filing</b>	25/10/2019

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

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

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FORM NO. 3CB  
[See rule 6G(1)(b)]

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

1. I have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of PRODIP BAG 20 S N ROY ROAD,, KOLKATA, WEST BENGAL, 700038 AGKPB4546N.

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 20, S N ROY ROAD, KOLKATA - 700038. and 0 branches.

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

(b) Subject to above,-

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

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

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

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

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

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

Sl No.	Qualification Type	Observations/Qualifications
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Place	<u>KOLKATA</u>	Name	<u>SAMARENDRANATH SINHA RAY</u>
Date	<u>30/09/2019</u>	Membership Number	<u>015895</u>
		FRN (Firm Registration Number)	<u>0301049E</u>
		Address	<u>6, OLD POST STREET, KOLKATA, WEST BENGAL, 700001</u>



NUNDY ROY & CO.

Partner: Samarendra Nath Sinha Ray (FCA)

Chartered Accountant

Membership No. 015895

Address: 6, Old Post Office Street

Kolkata - 700001, West Bengal



**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		PRODIP BAG			
2	Address		20 S N ROY ROAD, , KOLKATA, WEST BENGAL, 700038			
3	Permanent Account Number (PAN)		AGKPB4546N			
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			
5	Sl No.	Type	Registration Number			
	1	Goods and Services Tax WEST BENGAL	19AGKPB4546N1ZZ			
6	Status		Individual			
7	Previous year from		01/04/2018 to 31/03/2019			
8	Assessment Year		2019-20			
9	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD				
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 ?		Profit Sharing Ratio (%)			
	Name					
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	
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).		Remarks			
	Sector	Sub Sector	Code			
10 b	REAL ESTATE AND RENTING SERVICES		Real estate activities on a fee or contract basis		07004	
	Business	Sector	SubSector		No	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed		Code			
	Books prescribed		No			
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
11 c	CASH BOOK, BANK BOOK, GENERAL LEDGER, VOUCHERS, ETC		20, S N ROY ROAD	KOLKATA	WEST BE NGAL	700038
	List of books of account and nature of relevant documents examined. Same as 11(b) above					
12	Books Examined		CASH BOOK, BANK BOOK, GENERAL LEDGER, VOUCHERS, ETC			
	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			
13 a	Method of accounting employed in the previous year		Mercantile system			
	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 b	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 c	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			
	Total	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
13 f	Disclosure as per ICDS.			
	ICDS			
14 a	Method of valuation of closing stock employed in the previous year.			Disclosure
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			
15	Give the following particulars of the capital asset converted into stock-in-trade		Increase in profit(Rs.)	Decrease in profit(Rs.)
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
	Nil			

16	Amounts not credited to the profit and loss account, being:-	
16 a	The items falling within the scope of section 28	
	Description	Amount
	Nil	
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	
	Description	Amount
16 c	Escalation claims accepted during the previous year	
	Description	Amount
	Nil	
16 d	Any other item of income	
	Description	Amount
	Nil	
16 e	Capital receipt, if any	
	Description	Amount
	Nil	

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable	

18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Block of Assets/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)			
	Building @ 40%	40%	2863	0	0	0	0	0	1145	1718
	Plant & Machinery @ 15%	15%	1088534	0	0	0	0	0	163281	925253

\* 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		Amount in Rs.
	Capital expenditure		
	Particulars		
	Personal expenditure		
	Particulars		
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		
	Particulars		
	Expenditure incurred at clubs being entrance fees and subscriptions		
	Particulars		
	Expenditure incurred at clubs being cost for club services and facilities used.		
	Particulars		
	Expenditure by way of penalty or fine for violation of any law for the time being force		
	Particulars		
	Expenditure by way of any other penalty or fine not covered above		
	Particulars		
	Expenditure incurred for any purpose which is an offence or which is prohibited by law		
	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
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(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
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(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
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(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 (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)



(x) 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:					
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Yes
(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)					
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Yes
(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	Amount of Payment Made	
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.					
Section	Description	Amount			
Nil					
25 Any amount of profit chargeable to tax under section 41 and computation thereof.					
Name of Person	Amount of income	Section	Description of Transaction	Computation if any	
Nil					
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-					
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26 (i)A(a) Paid during the previous year					
Section	Nature of liability	Amount			
Nil					
26 (i)A(b) Not paid during the previous year					
Section	Nature of liability	Amount			
Nil					
26 (i)B was incurred in the previous year and was					
26 (i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
Section	Nature of liability	Amount			
Nil					
26 (i)B(b) not paid on or before the aforesaid date					
Section	Nature of liability	Amount			
Nil					
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)					
No					
27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts					
No					
CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts			







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



otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
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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
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Nil

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

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

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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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
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Nil

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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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	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					No					
	If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)					Yes					
	S.No	Section	Amount								
	1	80C		150000							
	2	80D		25000							
	3	80TTA		5820							
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					
	S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	Nil										
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:					No					
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
	Nil										
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish					No					
	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the 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	*Percent- age of yield	Shortage/ excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount as reduction referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon 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. If yes, please furnish the following details:-											No
	Sl No.	Amount received (in Rs.)							Date of receipt			
	Nil											Not Applicable
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											Not Applicable
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											Not Applicable
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											Not Applicable
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	20135300					18367000					
b	Gross profit / Turnover	%					%					
c	Net profit / Turnover	1183600	20135300	5.88%		1467100	18367000	7.99%				
d	Stock-in-Trade / Turnover	1948744	20135300	9.68%		12289000	18367000	66.91%				
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						
SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form contains information about all details/transactions which are required to be reported.	If not, please furnish list of the details/transactions which are not reported.
Nil						
43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						
SI 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, 2020)						
SI 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		
Nil						

Place **KOLKATA**  
Date **30/09/2019**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**SAMARENDRANATH SINHA RAY**  
**015895**  
**0301049E**  
**6, OLD POST STREET, KOLKATA, WE**  
**ST BENGAL, 700001.**

Form Filing Details	
Revision/Original	Original

Description of Block of Assets	SI.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Building @ 40%								0
Total of Building @ 40%								
Plant & Machinery @ 15%								0
Total of Plant & Machinery @ 15%								

**Deduction Details(From Point No. 18)**

Description of Block of Assets

Building @ 40%

Total of Building @ 40%

Plant & Machinery @ 15%

Total of Plant & Machinery @ 15%

Sl.No. Date of Sale etc. Amount

0

0





M/S LOKENATH ENTERPRISE  
20, S.N. ROY ROAD, KOLKATA - 700038

**PROFIT AND LOSS ACCOUNT OF CONSTRUCTION BUSINESS FOR THE YEAR ENDED 31ST MARCH, 2019**

<u>PARTICULARS</u>	<u>AMOUNT (RS.)</u>	<u>PARTICULARS</u>	<u>AMOUNT (RS.)</u>
To Work in Progress	12,289,000.00	By Sales of Flat (GST)	12,707,500.00
" Building Material Purchase	3,271,418.00	" Sales of Flat (Pre GST)	7,427,800.00
" Labour Charges	2,890,700.00	" Work in Progress	1,948,744.00
" Direct Expenses	611,200.00		
" Salary & Bonus -Staff	650,000.00		
" Advertisement	5,000.00		
" Electric Expenses	24,100.00		
" General Charges	36,900.00		
" Postage, Freight & Delivery Charges	11,700.00		
" Travelling & Conveyance Exp.	132,200.00		
" Printing & Stationary	26,150.00		
" Bank Charges	16,240.00		
" Books & Periodicals	12,200.00		
" Telephone Expenses	38,190.00		
" Moto Car Maintainance	156,300.00		
" Accounting Charges	40,000.00		
" Business Promotion	60,000.00		
" Interest on Loan	6,100.00		
" Security Charges	133,200.00		
" Tea & Tiffin Expenses	88,120.00		
" Legal Expenses	30,000.00		
" Donation & Subscription	42,100.00		
" Festive Expenses	85,200.00		
" Professional Tax & Others	80,000.00		
" Depreciation	164,426.00		
" Net Profit	1,183,600.00		
(Transferred to Capital Account)			
	<u>22,084,044.00</u>		<u>22,084,044.00</u>

*D. N. Saha*

**NUNDEY ROY & CO.**  
Partner: S. N. Saha, N. Saha Ray (FCA).  
Chartered Accountant  
M. A. No. 1015855  
Address: 20, Old Post Office Street  
Kolkata - 700001, West Bengal







M/S LOKENATH ENTERPRISE  
20, S.N. ROY ROAD,  
KOLKATA - 700038

SCHEDULE "A" : Fixed Assets Schedule for the year ended 31st March, 2019

NAME OF FIXED ASSETS	RATE	OPENING VALUEAS ON 01.04.2018	ADDITION DURING YEAR	REDUCTION DURING THE YEAR	TOTAL VALUE	DEPRECIATION	NET ASSET AVLUEAS ON 31.03.2019
1 MOTOR CAR	15%	81,111.00	-	-	81,111.00	12,167.00	68,944.00
2 COMPUTER & PRINTER	40%	2,863.00	-	-	2,863.00	1,145.00	1,718.00
3 MOBILE PHONE	15%	1,01,790.00	-	-	1,01,790.00	15,269.00	86,521.00
4 MOTOR CAR	15%	9,05,633.00	-	-	9,05,633.00	1,35,845.00	7,69,788.00
<b>TOTAL</b>		<b>10,91,397.00</b>	-	-	<b>10,91,397.00</b>	<b>1,64,426.00</b>	<b>9,26,971.00</b>

*[Handwritten Signature]*

*[Handwritten Signature]*