

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			PAN		
	SAPTAPARNA DAS			APLPD2481E		
	Flat/Door/Block No.	Name Of Premises/Building/Village			Form Number.	
	5/12					
	Road/Street/Post Office	Area/Locality			Status Individual	
	SARAJINI PALLY, NABAPALLY	BARASAT				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	NORTH 24 PARGANAS	WEST BENGAL	700126	(39(i))-On or before due date		
	Assessing Officer Details (Ward/Circle)		WARD 50(1), KOEKATA			
	e-filing Acknowledgement Number		182534811290919			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	3275554
	2	Total Deductions under Chapter-VI-A			2	173216
	3	Total Income			3	3102340
	3a	Deemed Total Income under AMT/MAT			3a	3102340
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	772930
	5	Interest and Fee Payable			5	44089
	6	Total tax, interest and Fee payable			6	817019
	7	Taxes Paid	a	Advance Tax	7a	400000
			b	TDS	7b	66135
c			TCS	7c	0	
d			Self Assessment Tax	7d	350885	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	817020	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		0	10	86052
		Others		86052		

Income Tax Return submitted electronically on 29-09-2019 12:11:05 from IP address 150.129.67.16 and verified by SAPTAPARNA DAS having PAN APLPD2481E on 29-09-2019 12:11:05 from IP address 150.129.67.16 using Digital Signature Certificate (DSC)

DSC details: 2484082309490331719CN=SafesCrypt sub-CA for RCAT Class 2.2014.00~Sub-CA,O=Siv Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Tax Payer CounterfoilPAN

Received from : SAPXXXXRNA DAS

Payment Status : Rs :

SBI Ref No. : IK0AGFTHQ3

(in words) : Three lakhs And Fifty
Thousand And Eight Hundred And Eighty Five
Rupees Only

BSR Code	Tender date	Challan No
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CIN	0013283	290919 00554
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Drawn On : Date of
challan : 29-09-2019

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : OTHER THAN
COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX
[300]

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

For the assessment year : 2019-20

M/s. SRIJANI

Prop.:- SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

UDIN - 19059749AAAACN9282**BALANCE SHEET AS AT 31st March, 2019**

<u>Sl. No.</u>	<u>Particulars</u>	<u>Schedule</u>	<u>As at 31st March, 2019</u>	<u>As at 31st March, 2018</u>
<u>SOURCE OF FUNDS :</u>				
1	<u>PROPRIETOR'S CAPITAL ACCOUNT</u>	1	30,772,732.32	28,560,588.52
<u>LOAN LIABILITIES :</u>				
2	<u>SECURE LOAN</u>	2	9,892,564.70	3,842,981.00
<u>CURRENT LIABILITIES :</u>				
3	<u>SUNDRY CREDITORS & OUTSTANDING LIABILITIES</u>	6	9,838,836.00	15,784,190.00
			Rs. 50,504,133.02	48,187,759.52
<u>APPLICATION OF FUNDS :</u>				
4	<u>FIXED ASSETS :</u>	12	3,695,546.12	366,377.05
<u>CURRENT ASSETS, LOANS & ADVANCES</u>				
	<u>ADVANCE & DEPOSITS</u>	3	7,918,474.00	6,293,940.00
	<u>STOCK IN TRADE</u>	7	11,260,181.00	25,625,290.00
	<u>SUNDRY DEBTORS</u>	5	18,571,939.59	12,770,741.85
	<u>CASH & BANK BALANCES</u>	4	9,057,992.31	3,131,410.62
			46,808,586.90	47,821,382.47
			Rs. 50,504,133.02	48,187,759.52

DATE : 03.09.2019
PLACE : KOLKATAFor M. PAN & ASSOCIATES
CHARTERED ACCOUNTANTS*Mandal*
Partner*Bikas Mandal*
Chartered Accountants
Membership No. - 059749**SRIJANI***Saptaparna Das*

Proprietor

M/s. SRIJANI

Prop.:- SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.-NABAPALLY, 24 PGS. (N)-700126

SCHEDULE - 12

FIXED ASSETS

GROSS BLOCK

DEPRECIATION

NET BLOCK

Particulars	Rate	As at 01.04.18	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			Addition (above 6 months)	Addition (below 6 months)	Transfer (above 6 months)	Total as at 31.03.19	Upto 31.03.18	Addition (above 6 months)	Addition (below 6 months)	As on 31.03.19	As on 31.03.18	
OFFICE BUILDING	5%	112,781.67	-	-	-	112,781.67	5,639.08	-	-	5,639.08	107,142.59	112,781.67
LAND (50%)	0%	-	-	-	-	3,373,058.00	-	-	-	-	3,373,058.00	-
FURNITURE	10%	80,749.44	-	-	-	80,749.44	8,074.94	-	-	8,074.94	72,674.50	80,749.44
OFFICE EQUIPMENT	15%	5,946.52	-	-	-	5,946.52	891.98	-	-	891.98	5,054.54	5,946.52
WATER PURIFIER	15%	25,946.25	-	-	-	25,946.25	3,891.94	-	-	3,891.94	22,054.31	25,946.25
CCTV CAMERA	15%	22,232.05	-	-	-	22,232.05	3,334.81	-	-	3,334.81	18,897.24	22,232.05
COMPUTER & ACCESSORIES	40%	26,112.04	2,600.00	900.00	-	29,612.04	10,444.82	1,040.00	180.00	11,664.82	17,947.22	26,112.04
MOTOR BIKE	15%	89,725.00	-	-	-	89,725.00	13,458.75	-	-	13,458.75	76,266.25	89,725.00
TOOLS & MACHINERY	15%	2,884.08	-	-	-	2,884.08	432.61	-	-	432.61	2,451.47	2,884.08
TOTAL		366,377.05	2,600.00	3,373,958.00	-	3,742,935.05	46,168.93	1,040.00	180.00	47,388.93	3,695,546.12	366,377.05
PREVIOUS YEAR		Rs. 280,878.50	33,550.00	100,450.00	-	414,878.50	27,116.46	13,420.00	7,965.00	48,501.46	366,377.04	280,878.50



For M. PAN & ASSOCIATES
CHARTERED ACCOUNTANTS
M. Pan
Partner
03.09.19

Bikas & Muralidhar
Chartered Accountants
Membership No. - 059749
Saptaparna Das
Proprietor

SRIJANI
Proprietor

M/s. SRIJANI

Prop.- SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

STATEMENT OF SCHEDULE FOR THE YEAR 2018-19

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
SCHEDULE - 1		
SOURCE OF FUNDS :		
PROPRIETOR CAPITAL A/c.		
AS PER LAST A/c.	28,560,588.52	26,149,508.55
ADD:- NET PROFIT	3,387,078.05	2,601,307.54
ADD:- PARTNER'S REMUNERATION	60,000.00	60,000.00
ADD:- LAND ALLOCATION	-	100,000.00
ADD:- INTEREST ON PARTNER'S CAPITAL	-	-
ADD:- SHARE OF PROFIT FROM FIRM	2,675.75	33,447.43
ADD:- INTEREST ON SAVINGS, PPF	29,118.00	26,789.00
	<u>32,039,460.32</u>	<u>28,971,052.52</u>
LESS:- DRAWINGS	240,000.00	190,000.00
LESS:- LIP	406,879.00	191,215.00
LESS:- MEDICLAIM	13,216.00	9,033.00
LESS:- INCOME TAX	606,633.00	20,216.00
	<u>1,266,728.00</u>	<u>410,464.00</u>
	Rs. <u>30,772,732.32</u>	Rs. <u>28,560,588.52</u>
SCHEDULE - 2		
LOAN LIABILITIES :		
SECURE LOAN		
NABAPALLY CO-OPERATIVE BANK	1,545,462.00	1,542,097.00
O.D.A/C No.710012010001076		
STATE BANK OF INDIA	3,025,069.70	-
CC A/c No.35747116789		
HOUSING LOAN FOR INDIVIDUAL (50%)		
STATE BANK OF INDIA	5,322,033.00	2,300,884.00
HL A/c No.37364636073		
	<u>9,892,564.70</u>	<u>3,842,981.00</u>
	Rs. <u>9,892,564.70</u>	Rs. <u>3,842,981.00</u>
SCHEDULE - 3		
CURRENT ASSETS, LOANS & ADVANCES		
ADVANCE & DEPOSITS		
ADVANCE TAX (IT)	400,000.00	250,000.00
TDS	66,135.00	25,844.00
TDS ON PROPERTY	77,323.00	36,139.00
GST INPUT CREDIT	868,629.00	-
SBI LIFE	850,000.00	1,100,000.00
NSC	525,000.00	525,000.00
MUTUAL FUND (SBI)	-	100,000.00
FIXED DEPOSITS (SBI)	1,881,636.00	1,500,000.00
SECURITY DEPOSITS (ARMY SCHOOL)	415,000.00	-
F.D. (NABAPALLI CO-OP. BANK)	280,081.00	280,081.00
ACCRUED INTEREST ON NSC	200,535.00	145,610.00
ACCRUED INTEREST ON FD	384,698.00	746,917.00
SBI PPF (31689337804)	442,627.00	363,909.00
P.O. (R.D.)	332,000.00	224,000.00
PNB METLIFE	300,000.00	300,000.00
HDFC LIFE INSURANCE	894,810.00	696,440.00
	<u>7,918,474.00</u>	<u>6,293,940.00</u>
	Rs. <u>7,918,474.00</u>	Rs. <u>6,293,940.00</u>

**SRIJANI**Saptaparna Das
Proprietor

M/s. SRIJANI
Prop.:- SAPTAPARNA DAS
5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

STATEMENT OF SCHEDULE FOR THE YEAR 2018-19

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
SCHEDULE - 4		
CURRENT ASSETS, LOANS & ADVANCES		
CASH & BANK BALANCES	9,005,627.08	3,073,474.92
INDIAN BANK		
CA A/c No. 978526156	3,661,439.00	233,930.00
AXIS BANK		
CA No. 915020060980776	3,895,157.12	1,553,500.42
SBI (SBIN0010090)		
CA No. 31718412830	104,395.37	1,103,899.72
INDIAN BANK		
SA No. 978471581	212.00	758.00
SBI (SBIN0010090)		
SA No. 20017958761	1,334,023.59	171,386.78
POST OFFICE, NOAPARA S.O.		
SA No. 3913450559	10,400.00	10,000.00
CASH IN HAND	52,365.23	57,935.70
(As certified by the proprietor)		
	Rs. <u>9,057,992.31</u>	Rs. <u>3,131,410.62</u>
SCHEDULE - 5		
CURRENT ASSETS, LOANS & ADVANCES		
FLAT BOOKING (BENGAL MARLIN HOUSING LTD)	8,347,222.00	2,220,105.00
INVESTMENT IN (A.G.CONSTRUCTION) FIRM	32,285.09	1,004,609.35
INVESTMENT IN (A.G.ASSOCIATES) FIRM	9,578,432.50	9,546,027.50
ADVANCE FOR LAND (ALOKE BISWAS) (AAKPB5100G)	400,000.00	-
ADVANCE FOR LAND (GOUTAM KUMAR DEY) (ADEPD0427F)	214,000.00	-
	Rs. <u>18,571,939.59</u>	Rs. <u>12,770,741.85</u>
SCHEDULE - 6		
CURRENT LIABILITIES :		
SUNDRY CREDITORS	1,057,286.00	420,740.00
	<u>1,057,286.00</u>	<u>420,740.00</u>
PROJECT - ADITRI, LAKE VIEW, ARMY SCHOOL		
SUB-CONTRACTUAL CHARGES	2,150,000.00	-
ADVANCE FROM CUSTOMER (FLAT BOOKING)	4,769,750.00	14,769,750.00
PROJECT - AMBIKA		
DIPIKA CHOUDHURY (AJEPC9434B)	1,200,000.00	-
	<u>1,200,000.00</u>	<u>-</u>
PROJECT - LAKE VIEW		
ASHOKE KUMAR GHOSH (AOMPG5845D)	-	575,000.00
SUNITA SAHA (CBIPS4978Q)	-	400,000.00
ARINDAM CHATTERJEE (AIKPC0390D)	-	3,000,000.00
SUPRIYA GHOSH (ANEPG2939H)	-	2,700,000.00
RANAPRATAP BISWAS (AGJPB6832E)	-	3,550,000.00
	<u>-</u>	<u>10,225,000.00</u>
PROJECT - ADITRI		
JOTIL BISWAS (ADSPB4694G)	2,269,750.00	2,269,750.00
SUDIP GHOSH (AQOPG6192P)	-	200,000.00
SUJAN MALLICK (BBMPM6347Q)	1,300,000.00	900,000.00
PAPIA BHATTACHARJEE (AMBPB3436A)	-	1,175,000.00
	<u>3,569,750.00</u>	<u>4,544,750.00</u>
	C/F 7,977,036.00	C/F 15,190,490.00



SRIJANI

Saptaparna Das

Proprietor

STATEMENT OF SCHEDULE FOR THE YEAR 2018-19

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
SCHEDULE - 6		
CURRENT LIABILITIES :	B/F 7,977,036.00	B/F 15,190,490.00
OUTSTANDING LIABILITIES	1,861,800.00	593,700.00
LABOUR CHAREGS PAYABLE	1,804,800.00	548,700.00
FILING FEES PAYABLE	5,000.00	5,000.00
AUDIT FEES PAYABLE	15,000.00	15,000.00
SALARY PAYABLE	37,000.00	25,000.00
	Rs. <u>9,838,836.00</u>	Rs. <u>15,784,190.00</u>
SCHEDULE - 7		
STOCK IN TRADE	11,260,181.00	25,625,290.00
RAW MATERIALS	254,200.00	472,390.00
WIP (ARMY SCHOOL)	2,892,225.00	-
FINISHED PROJECT AMBIKA	1,748,000.00	3,485,000.00
WIP (PROJECT ADITRI)	4,105,756.00	6,043,500.00
FINISHED PROJECT LAKE VIEW	2,260,000.00	15,624,400.00
	Rs. <u>11,260,181.00</u>	Rs. <u>25,625,290.00</u>



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Saptaparna Das
Proprietor

M/s. SRIJANI

Prop.:- SAPTAPARNA DAS
5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126
UDIN - 19059749AAAACN9282

PROFIT & LOSS ACCOUNT AS AT 31st March, 2019

Sl. No.	PARTICULARS	Schedule	As at 31st March, 2019	As at 31st March, 2018
A	INCOME :			
	SALE OF FLATS	8	21,595,000.00	39,067,350.00
	CONSULTANCY FEES RECEIVED		-	110,800.00
	WORKS CONTRACT		10,532,000.00	2,200,000.00
	INTEREST		468,741.00	245,960.50
	STOCK IN TRADE (CLOSING)	7	11,260,181.00	25,625,290.00
			Rs. 43,855,922.00	67,249,400.50
B	EXPENDITURE :			
	STOCK IN TRADE (OPENING)	7	25,625,290.00	45,849,139.00
	PURCHASES & DIRECT EXPENSES	9	13,791,289.17	17,567,035.30
	INDIRECT EXPENSES	10	692,990.85	669,467.20
	FINANCE COST	11	311,885.00	513,950.00
	DEPRECIATION	12	47,388.93	48,501.46
			Rs. 40,468,843.95	64,648,092.96
C	PROFIT FOR THE YEAR BEFORE TAXATION [A-B]		3,387,078.05	2,601,307.54

PROFIT RATIO

10:54

6:29



For M. PAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Mandul

Partner

03.09.19

Bikas Mandul
Chartered Accountants
Membership No. - 059749

SRIJANI

Saptaparna Das

Proprietor

M/s. SRIJANI

Prop.- SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

STATEMENT OF SCHEDULE FOR THE YEAR 2018-19

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
SCHEDULE - 8		
INCOME :		
SALE OF FLATS		
PROJECT - AMBIKA APARTMENT		
TARAK NATH GHOSH (ADOPG9644F)	1,900,000.00	1,960,000.00
RUPA SAHA (CAGPS3036J)	-	1,960,000.00
PROJECT - ADITRI APARTMENT		
SHEELA BISWAS (AEEP8912J)	-	2,842,600.00
JOYEETA BISWAS (BGQPB4070G)	-	1,781,250.00
MILY SHAW (CKUPS1336P)	-	2,392,500.00
SUJAN MALLICK (BBMPM6347Q)	-	2,187,000.00
ANINDYA BANERJEE (ANOPB9375N)	-	2,240,000.00
PAPIA BHATTACHARJEE GHOSH (AMBPB3436A)	1,725,000.00	-
SUDIP GHOSH (AQOPG6192P)	400,000.00	-
CHIRANJIB GANGULY (AKTPG6771B)	-	2,400,000.00
ANKITA DUTTA (LHNPD3549M)	-	2,259,600.00
SIBANI BASU (ADCPB7596D)	-	2,482,400.00
PROJECT - LAKE VIEW APARTMENT		
SUPRIYA GHOSH (ANEPG2939H) & OTHERS	3,200,000.00	-
ARINDAM CHATTERJEE (AIKPC0390D)	3,596,000.00	-
SUNITA SAHA (CBIPS4978Q)	2,500,000.00	-
SHILPI PAL (BTGPP0265C)	2,000,000.00	-
BISWANATH GHOSH (ADKPG0172G)	1,850,000.00	-
RANAPRATAP BISWAS (AGJPB6832E)	4,424,000.00	-
PROJECT - SRIDATRI APARTMENT		
SATIPRASAD BHATTACHARJEE (AOBPB6914M)	-	1,750,000.00
R.A. ENTERPRISE (FIRM) (AAUFR0935M)	-	9,500,000.00
RITA BHATTACHARJEE (ARVPB7558C)	-	1,125,000.00
RITA BHATTACHARJEE (ARVPB7558C)	-	1,455,000.00
RITA BHATTACHARJEE (ARVPB7558C)	-	1,192,000.00
AJIT KR. BHATTACHARJEE (AEAPB7242P)	-	1,750,000.00
NAMITA BHATTACHARJEE (ARVPB7626F)	-	1,750,000.00
	Rs. 21,595,000.00	Rs. 39,067,350.00



SRIJANI
Saptaparna Das

Proprietor

M/s. SRIJANI

Prop.- SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

STATEMENT OF SCHEDULE FOR THE YEAR 2018-19

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
SCHEDULE - 9		
PURCHASES, DIRECT EXPENSES & LABOUR CHARGES		
PROJECT - ADITRI	96,155.00	2,938,383.00
CONSUMABLE GOODS (BUILDING MATERIALS)	10,000.00	1,421,629.00
LIFT, ELECTRIC CONNECTION & CONSUMPTION	46,155.00	427,104.00
PLUMBING & WATER CONNECTION	-	114,500.00
BUILDING PLAN & ARCHITECT	-	45,000.00
DUTIES & FEES (MUNICIPALITY & BLRO)	-	5,000.00
LABOUR CHARGES PAID	40,000.00	916,100.00
MACHINE HIRE CHARGES	-	5,100.00
FUEL & LUBRICANTS	-	3,650.00
CARRIAGE INWARD	-	300.00
PROJECT - LAKE VIEW	9,260,910.96	6,264,242.30
CONSUMABLE GOODS (BUILDING MATERIALS)	4,628,949.96	3,089,188.00
LIFT, ELECTRIC CONNECTION & CONSUMPTION	301,524.00	906,463.30
PLUMBING & WATER CONNECTION	-	72,800.00
DUTIES & FEES (MUNICIPALITY & BLRO)	300,000.00	198,690.00
SHIFTING & RENT CHARGES	32,000.00	126,000.00
LABOUR CHARGES PAID	3,991,476.00	1,825,551.00
MACHINE HIRE CHARGES	-	14,000.00
LOADING & UNLOADING CHARGES	-	2,840.00
CARRIAGE INWARD	6,961.00	28,710.00
PROJECT - SRIDATRI	6,153.00	7,732,080.00
CONSUMABLE GOODS (BUILDING MATERIALS)	-	5,157,625.00
LIFT, ELECTRIC CONNECTION & CONSUMPTION	6,153.00	345,250.00
PLUMBING & WATER CONNECTION	-	44,280.00
LEGAL & OTHER CHARGES	-	30,000.00
LABOUR CHARGES PAID	-	2,119,920.00
MACHINE HIRE CHARGES	-	3,200.00
FUEL & LUBRICANTS	-	844.00
LOADING & UNLOADING CHARGES	-	11,790.00
CARRIAGE INWARD	-	18,420.00
PUJA & CUSTOMS	-	751.00
PROJECT - ARMY SCHOOL (WORKS CONTRACT)	4,524,223.21	632,330.00
CONSUMABLE GOODS (BUILDING MATERIALS)	3,213,835.21	474,210.00
BUILDING PLAN & ARCHITECT	28,900.00	-
LABOUR CHARGES PAID	1,259,590.00	142,100.00
CARRIAGE INWARD	3,100.00	7,870.00
MACHINE HIRE CHARGES	18,800.00	6,000.00
PLUMBING & WATER CONNECTION	-	2,150.00
	Rs. 13,791,289.17	Rs. 17,567,055.30



SRIJANI

Saptaparna Das

Proprietor

M/s. SRIJANI

Prop.- SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126**STATEMENT OF SCHEDULE FOR THE YEAR 2018-19**

PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
SCHEDULE - 10		
INDIRECT EXPENSES	692,990.85	669,467.20
SALARY	340,000.00	300,000.00
BONUS	17,500.00	25,000.00
STAFF WELFARE	3,240.00	5,961.00
ELECTRICITY CHARGES	18,328.00	21,849.00
REPAIRING & MAINTENANCE	5,200.00	5,300.00
SEARCHING & VALUATION	10,000.00	11,500.00
TRAVELLING & CONVEYANCE	30,958.00	31,062.00
TELEPHONE CHARGES	9,239.00	10,279.00
FESTIVAL CELEBRATION EXPENSES	5,885.00	5,277.00
SECURITY SERVICES	22,500.00	33,680.00
PRINTING & STATIONERY	9,345.00	6,990.00
TRADE LICENCE	5,000.00	5,000.00
PROFESSIONAL TAX	2,500.00	2,500.00
COMMISSION/BROKERAGE CHARGES	-	22,000.00
REFRESHMENT	12,572.00	11,063.00
ACCOUNTING CHARGES	48,000.00	60,000.00
DONATION & SUBSCRIPTION	5,100.00	4,700.00
ADVERTISEMENT	-	10,780.00
ENTERTAINMENT	15,600.00	27,250.00
TOURS & BOARDING EXPENSES	53,457.00	-
CONSULTANCY CHARGES	10,000.00	10,000.00
INSURANCE PREMIUM (STOCK)	27,485.00	-
BANK CHARGES	5,267.85	6,876.20
OFFICE EXPENSES	3,364.00	2,400.00
PROFESSIONAL FEES	2,650.00	30,000.00
FILING FEES	14,800.00	5,000.00
AUDIT FEES	15,000.00	15,000.00
	Rs. 692,990.85	Rs. 669,467.20

SCHEDULE - 11**FINANCE COSTS:**

PROCESSING & INSPECTION CHARGES	38,272.00	-	-	-
BANK INTEREST ON O.D.	273,613.00	311,885.00	290,342.00	290,342.00
				223,608.00
PROJECT - ADITRI				
BANK INTEREST	-	-	205,179.00	-
BANK CHARGES	-	-	18,429.00	-
		Rs. 311,885.00	Rs. 513,950.00	

**SRIJANI**

Saptaparna Das

Proprietor

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

1. We have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of SAPTAPARNA DAS 5/12, SARAJINI PALLY, NABAPALLY, BARASAT, NORTH 24 PARGANAS, WEST BENGAL, 700126 APLPD2481E.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 5/12, SARAJINI PALLY, NABAPALLY, BARASAT, NORTH 24 PARGANAS, PIN:700126, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
ASSESSEE HAS TAKEN GST FROM THE BOOKING AMOUNT OF FLAT AND TREATED IT AS AN LOAN AND ADVANCE TAKEN (CURRENT LIABILITY) BUT IN GST RETURN (GSTR-1) THAT AMOUNT WAS PASSED AS SALES AMOUNT. AS PER GST LAWS, GST AMOUNT TAKEN ON THE ADVANCE MONEY OR SALES AMOUNT, WHICH WAS EARLY TAKEN OR RECEIVED FROM THE BUYER OF FLAT.

(b) Subject to above,-

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

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

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

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 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 Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee.	ACTUAL QUANTITATIVE STOCK WAS NOT AVAILABLE DUE TO THE NATURE OF BUSINESS. VALUE OF THE CLOSING STOCK IS ASCERTAIN ON THE BASIS OF COST/PURCHASE/MARKET PRICE.

Place KOLKATA
 Date 03/09/2019

Name BIKAS MANDAL
 Membership Number 059749
 FRN (Firm Registration Number) 325030E
 Address 37, NETAJI PALLY, BHADRESWAR, ANGUS, HOOGHLY, WEST BENGAL, 712221

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

1	Name of the assessee	SAPTAPARNA DAS				
2	Address	5/12, SARAJINI PALLY, NABAPALLY, BARASAT, NORTH 24 PARGANAS, WEST BENGAL, 700126				
3	Permanent Account Number (PAN)	APLPD2481E				
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	19APLPD2481E1ZY			
5	Status	Individual				
6	Previous year from	01/04/2018 to 31/03/2019				
7	Assessment Year	2019-20				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				
		Name				Profit Sharing Ratio (%)
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
		Sector	Sub Sector	Code		
		CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002		
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector	Code	
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
		COMPUTERISED CASH BOOK				
		COMPUTERISED LEDGER BOOK				
		COMPUTERISED JOURNAL BOOK				
		COMPUTERISED GST REGISTER				
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
		COMPUTERISED CASH BOOK	5/12, SARAJINI PAL LY, NABAPALLY	BARASAT	NORTH 24 PARGAN AS	WEST BE NGAL 700126
		COMPUTERISED LEDGER BOOK	5/12, SARAJINI PAL LY, NABAPALLY	BARASAT	NORTH 24 PARGAN AS	WEST BE NGAL 700126
		COMPUTERISED JOURNAL BOOK	5/12, SARAJINI PAL LY, NABAPALLY	BARASAT	NORTH 24 PARGAN AS	WEST BE NGAL 700126
		COMPUTERISED GST REGISTER	5/12, SARAJINI PAL LY, NABAPALLY	BARASAT	NORTH 24 PARGAN AS	WEST BE NGAL 700126
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		COMPUTERISED CASH BOOK				
		COMPUTERISED LEDGER BOOK				
		COMPUTERISED JOURNAL BOOK				

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).		No							
	Section	Amount								
	Nil									
13 a	Method of accounting employed in the previous year	Mercantile system								
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No							
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)							
	Total		Net effect(Rs.)							
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
		AT COST								
14 a	Method of valuation of closing stock employed in the previous year.		No							
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No							
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade									
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade						
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28		Amount							
	Description									
	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		Amount							
	Description									
16 c	Escalation claims accepted during the previous year		Amount							
	Description									
	Nil									
16 d	Any other item of income		Amount							
	Description									
	Nil									
16 e	Capital receipt, if any		Amount							
	Description									
	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 Percent-age)	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 @ 5%	5%	112782	0	0	0	0	0	5639	107143
	Plant & Machinery @ 40%	40%	26112	3500	0	0	0	0	11665	17947

Plant & Machinery @ 15%	15%	146734	0	0	0	0	0	0	0	22010	124724
Furnitures & Fittings @ 10%	10%	80749	0	0	0	0	0	0	0	8075	72674

* 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(I)(ii)]

Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(I)(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

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

(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 of (VI) deposited, if any

Date of payment										
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)										
(v) wealth tax under sub-clause (iia)										
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										
(vii) salary payable outside India to a non resident without TDS etc. under sub-clause (iii).										
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)										
(ix) tax paid by employer for perquisites under sub-clause (v)										
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):										
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:									Yes	
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)									Yes	
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available						
(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	Payment Made(Amount)						
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.										
Section	Description	Amount								
Nil										
25 Any amount of profit chargeable to tax under section 41 and computation thereof.										
Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
Nil										
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-										
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-										
26 (i)A(a) Paid during the previous year										
Section	Nature of liability	Amount								

Nil													
26	(i)(A)(b)	Not paid during the previous year											
		Section	Nature of liability							Amount			
Nil													
26	(i)(B)	was incurred in the previous year and was											
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											
		Section	Nature of liability							Amount			
Nil													
26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section	Nature of liability							Amount			
Nil													
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)													
No													
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No	
		CENVAT/ITC	Amount							Treatment in Profit and Loss/Accounts			
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars				Amount			Prior period to which it relates (Year in yyyy-yy format)			
Nil													
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii-a)												
		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)(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:										No		
		Sl No.	Nature of Income						Amount				
Nil													
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:										No		
		Sl No.	Nature of Income						Amount				
Nil													
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) not repaid otherwise than through an account payee cheque, (Section 69D)											No	
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil													

Whether primary adjustment has been made during the previous year. Offer price, as referred to in sub-section (1) of section 92CE, has been made No

(b) If yes, please furnish the following details

Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess 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 income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil						

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. No

(b) If yes, please furnish the following details

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96. during the previous year. (This Clause is kept in abeyance till 31st March, 2020). No

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement.
Nil		

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

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

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person,

during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

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

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

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

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

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum 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

	Nil	bank account during the previous year
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	
	S.No	Name of the lender, or depositor or person from whom specified advance is received
		Address of the lender, or depositor or person from whom specified advance is received
		Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received
		Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
	Nil	

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

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										
	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)										
	S.No	Section	Amount:				150000				
	1	80C					13216				
	2	80D					10000				
	3	80EEA									
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	If not, please furnish list of details/transactions				

						which are required to be reported.	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						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	*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		
		1	BUILDING (FLAT)	numbers	12	0	1	9	4	0		
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax 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:-											
		SI No.	Amount received (in Rs.)				Date of receipt					
		Nil										
37	Whether any cost audit was carried out											Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											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		32127000			41378150	
b	Gross profit / Turnover	3970602	32127000	12.36%	3587266	41378150	8.67%
c	Net profit / Turnover	3387078	32127000	10.54%	2601308	41378150	6.29%
d	Stock-in-Trade Turnover	11260181	32127000	35.05%	25625290	41378150	61.93%
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

Sl 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
	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, 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

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, 2020)

Sl 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	Name	BIKAS MANDAL
Date	03/09/2019	Membership Number	059749
		FRN (Firm Registration Number)	325030E
		Address	37, NETAJI PALLY, BHADRESWAR, A NGUS, HOOGHLY, WEST BENGAL, 71 2221.

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	
Building @ 5%								
Total of Building @ 5%								0
Plant & Machinery @ 40%	1	27/08/2018	27/08/2018	600	0	0	0	600
	2	07/09/2018	07/09/2018	2000	0	0	0	2000
	3	22/02/2019	22/02/2019	900	0	0	0	900
Total of Plant & Machinery @ 40%								3500
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 5%			
Total of Building @ 5%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0



TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System



Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

For Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	APLPD2481E	Current Status of PAN	Active	Financial Year	2018-19	Assessment Year	2019-20
Name of Assessee	SAPTAPARNA DAS						
Address of Assessee	C/O ARNAB KUMAR DAS, NADAPARA KALI BARI ROAD, BARASAT, NORTH 24 PGS, WEST BENGAL, 700124						

Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for correction. Refer www.in-mall.com / www.utital.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer. Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above.

(All amount values are in INR)

Table A - Details of Tax Deducted at Source

Sl. No.	Section	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted*	Total TDS Deposited		
ARMY PUBLIC SCHOOL BARRACKPORE								
			CALAI7452B	2532000.00	50640.00	50640.00		
Sl. No.	Section	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
1	194C	29-Mar-2019	-	07-Jun-2019	-	650000.00	13000.00	13000.00
2	194C	29-Mar-2019	-	07-Jun-2019	-	900000.00	18000.00	18000.00
3	194C	08-Mar-2019	-	07-Jun-2019	-	850000.00	16600.00	16600.00
4	194C	02-Feb-2019	-	07-Jun-2019	-	152000.00	3040.00	3040.00
STATE BANK OF INDIA								
			MUMS8848E	154936.00	15495.00	15495.00		
Sl. No.	Section	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted**	TDS Deposited
1	194A	31-Mar-2019	-	07-Jun-2019	-	64943.00	6495.00	6495.00
2	194A	31-Mar-2019	-	07-Jun-2019	-	64943.00	6495.00	6495.00
3	194A	31-Mar-2019	M	07-Jun-2019	G	-64943.00	-6495.00	-6495.00
4	194A	31-Mar-2019	M	07-Jun-2019	-	64943.00	6495.00	6495.00
5	194A	31-Mar-2019	-	07-Jun-2019	G	-64943.00	-6495.00	-6495.00
6	194A	31-Oct-2018	-	08-Feb-2019	-	89993.00	9000.00	9000.00
7	194A	31-Oct-2018	M	08-Feb-2019	-	89993.00	9000.00	9000.00
8	194A	31-Oct-2018	-	08-Feb-2019	G	-89993.00	-9000.00	-9000.00

Table C - Details of Tax Deducted at Source for 194- (1)

Sl. No.	Section	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted*	Total TDS Deposited

Table D - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194A / TDS on Rent of Property u/s 194B (For Suffer/Landlord of Property)

Sl. No.	Admission Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
1	AI0541030	SAPXXXXRNA DAS	APLPD2481E	19-Aug-2018	0.00	0.00
Sl. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
1	XDGNQZA	02-May-2018	F	02-May-2018	No	100.04
2	XDGNQZA	02-May-2018	F	07-May-2018	No	100.04
Sl. No.	Admission Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
2	AI0527013	SAPXXXXRNA DAS	APLPD2481E	22-Oct-2018	0.00	0.00
Sl. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
1	XZGQOYA	03-Nov-2018	F	06-Nov-2018	No	0.54
2	XZGQOYA	03-Nov-2018	F	06-Nov-2018	No	0.54
Sl. No.	Admission Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
3	AI0964036	SAPXXXXRNA DAS	APLPD2481E	17-Sep-2018	0.00	0.00

Sl. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited**
1	XZDJCCA	21-Sep-2018	F	26-Sep-2018	No	
2	XZDJCCA	21-Sep-2018	F	26-Sep-2018	No	
Sl. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
4	AF2974145	SAPXXXXRNA DAS	APLPD2401E	20-Jul-2018	0.00	0.00
Sl. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited**
1	XDJDNRA	22-Jul-2018	F	27-Jul-2018	No	0.00
2	XDJDNRA	22-Jul-2018	F	27-Jul-2018	No	0.00
Gross Total Across Deductor(s)					0.00	0.00

307(B) - Details of Tax Collected at Source

Sl. No.	Name of Collector	TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected*	Total TCS Deposited			
Sl. No.	Section*	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected**	TCS Deposited

307(C) - Details of Tax Paid (other than TDS or TCS)

Sl. No.	Major Head	Minor Head	Tax	Slack/Free	Education Cess	Others	Total Tax	BSIC Code	Date of Deposit	Challan Serial Number	Remarks**
1	0621	100	300000.00	0.00	0.00	0.00	300000.00	001441	13-Mar-2019	20623	-
2	0621	100	100000.00	0.00	0.00	0.00	100000.00	001403	13-Sep-2018	01214	-

307(D) - Details of Paid Refund

Sl. No.	Assessment Year	Mod.	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
1	2017-18	ECS	-	PAN	100.00	NA	24-May-2018	-

307(E) - Details of AIR Transaction

Sl. No.	Type Of Transaction	Name of AIR Filer	Transaction Date	Single/Joint Party/Transaction	Number of Parties	Amount	Mode	Remarks**
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Notes For AIR:

The date for filing Annual Information return by specified entities (Filers) is 31st August, immediately following the FY in which transaction is registered/ recorded. This section will be updated after filing AIR.
Transaction amount is total amount reported by AIR filer. It does not reflect respective share of each individual in joint party transaction.

307(F) - Details of Tax Deducted at Source on Sale of Immovable Property w/o 194(I), TDS on Rent of Property w/o 194(I) (Tax 100) as Tenant of Property

Sl. No.	Acknowledgement Number	Name Of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount**** Deposited other than TDS
1	AF0541000	BENGAL MERLIN HOUSING LIMITED	AACCB8910H	19-Apr-2018	667596.00	6675.96	0.00
Sl. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount**** Deposited other than TDS
1	XJGNQDA	02-May-2018	F	07-May-2018	No	6675.96	0.00
2	XJGNQDA	02-May-2018	F	23-Dec-2018	No	6675.96	0.00
3	XJGNQDA	02-May-2018	F	07-May-2018	No	-6675.96	0.00
Sl. No.	Acknowledgement Number	Name Of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount**** Deposited other than TDS
2	AF0541000	SAPTAPARNA DAS	APLPD2401E	19-Apr-2018	0.00	0.00	0.00
Sl. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount**** Deposited other than TDS
1	XJGNQZA	02-May-2018	F	07-May-2018	No	-100.04	0.00
2	XJGNQZA	02-May-2018	F	07-May-2018	No	100.04	0.00
Sl. No.	Acknowledgement Number	Name Of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount**** Deposited other than TDS
1	AF2974145	BENGAL MERLIN HOUSING LIMITED	AACCB8910H	26-Jul-2018	1355192.00	13551.92	0.00
Sl. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount**** Deposited other than TDS
1	XDJDNIA	22-Jul-2018	F	24-Dec-2018	No	13551.92	0.00
2	XDJDNIA	22-Jul-2018	F	27-Jul-2018	No	-13551.92	0.00
3	XDJDNIA	22-Jul-2018	F	27-Jul-2018	No	13551.92	0.00
Sl. No.	Acknowledgement Number	Name Of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount**** Deposited other than TDS
4	AF2974145	SAPTAPARNA DAS	APLPD2401E	20-Jul-2018	0.00	0.00	0.00

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
	XDDNRA			22-Jul-2018			
	XDDNRA			27-Jul-2018	No	0.00	0.00
	XDDNRA			27-Jul-2018	No	0.00	0.00
	AF4964886	BENGAL MERLIN HOUSING LIMITED	AACCD0910H	07-Sep-2018	7521.32	7521.32	0.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
	XZDICEA	21-Sep-2018		24-Dec-2018	No	7521.32	0.00
	XZDICEA	21-Sep-2018		26-Sep-2018	No	-7521.32	0.00
	XZDICEA	21-Sep-2018		26-Sep-2018	No	7521.32	0.00
Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
	AF4964886	SAPTAPARNA DAS	APLPD2481E	17-Sep-2018	0.00	0.00	0.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
	XZDJCCA	21-Sep-2018		26-Sep-2018	No	0.00	0.00
	XZDJCCA	21-Sep-2018		26-Sep-2018	No	-0.00	0.00
Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
	AF6327613	BENGAL MERLIN HOUSING LIMITED	AACCD0910H	22-Oct-2018	6715.46	6715.46	0.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
	XZQQQKA	03-Nov-2018		24-Dec-2018	No	6715.46	0.00
	XZQQQKA	03-Nov-2018		08-Nov-2018	No	-6715.46	0.00
	XZQQQKA	03-Nov-2018		08-Nov-2018	No	6715.46	0.00
Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
	AF6327613	SAPTAPARNA DAS	APLPD2481E	22-Oct-2018	0.00	0.00	0.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
	XZQQQYA	03-Nov-2018		08-Nov-2018	No	0.54	0.00
	XZQQQYA	03-Nov-2018		08-Nov-2018	No	-0.54	0.00
Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited***	Total Amount Deposited other than TDS
	BF1936601	BENGAL MERLIN HOUSING LIMITED	AACCD0910H	26-Mar-2019	6719.96	6719.96	268.00
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
	XEGHIFC	23-Jun-2019		29-Jun-2019	No	6719.96	0.04
	XESGMIC	30-Jun-2019		04-Jul-2019	No	0.00	267.96
	XEGHIFC	23-Jun-2019		04-Jul-2019	No	6719.96	0.04
	XEGHIFC	23-Jun-2019		29-Jun-2019	No	-6719.96	-0.04
Gross Total (Across Deductees)					4118462.00	4118462	268.00

(All amount values are in INR)

4.1.1 - TDS Deductee* (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee in 234E	Interest on 226G2	Total Default
Sr. No.	TANs	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee in 234E	Interest on 226G2	Total Default

in Transactions Present

Notes:
 Defaults relate to processing of statements and do not include demand raised by the respective Assessing Officers.
 For more details please log on to TRACES at traces.irdeto.com

Contact Information

Part of Form 26AS	Contact in case of any clarification
A	Deductee
A1	Deductee
A2	Deductee
B	Collector
C	Assessing Officer / Bank