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**NIGAMANANDA ABASAN PRIVATE LIMITED**  
71 TARUN PALLY, BELGHORIA  
KOLKATA, WEST BENGAL-700056

**AUDIT REPORT AND STATEMENT OF ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH,2019**



**S.K.Bhattacharyya**  
**Chartered Accountant**  
1B, Old Post office Street,Kolkata-700001  
Phone No. 9433050861(M)

# 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 NIGAMANANDA ABASAN PRIVATE LIMITED			PAN AAECN4139Q			
	Flat/Door/Block No 71	Name Of Premises/Building/Village			Form Number. ITR-6		
	Road/Street/Post Office TARUN PALLY	Area/Locality BELGHORAI					
	Town/City/District KOLKATA	State WEST BENGAL	Pin/ZipCode 700056	Status Pvt Company Filed u/s 139(1)-On or before due date			
	Assessing Officer Details (Ward/Circle)		WARD 10(1), KOLKATA				
	e-filing Acknowledgement Number		175609801250919				
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	871736
		2	Total Deductions under Chapter-VI-A			2	0
		3	Total Income			3	871740
		3a	Deemed Total Income under AMT/MAT			3a	900157
3b		Current Year loss, if any			3b	0	
4		Net tax payable			4	226652	
5		Interest and Fee Payable			5	6171	
6		Total tax, interest and Fee payable			6	232823	
7		Taxes Paid	a	Advance Tax	7a	300000	
			b	TDS	7b	0	
	c		TCS	7c	0		
	d		Self Assessment Tax	7d	0		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	300000		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	67180		
10	Exempt Income	Agriculture		10			
		Others					

Income Tax Return submitted electronically on 25-09-2019 18:59:09 from IP address 150.129.67.131 and verified by GAUTAM KAR having PAN AMUPK9834E on 25-09-2019 18:59:09 from IP address 150.129.67.131 using Digital Signature Certificate (DSC)

DSC details: 91759218954068CN=Verasys CA  
2014.2.5.4.51-W132948666696365204e6f2e2032312c20326e6420466c68f722c20426861796e61204275696c64696e67,STREET=V.S.

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

NAME OF ASSESSEE : NIGAMANANDA ABASAN PRIVATE LIMITED  
 PAN : AAECN4139Q  
 OFFICE ADDRESS : 71, TARUN PALLY, BELGHORAI, KOLKATA, WEST BENGAL-700056  
 STATUS : PUB NOT INT  
 WARD NO : WARD 49(3), KOLKATA  
 D.O.I. : 18/07/2012  
 EMAIL ADDRESS : srkr2008@yahoo.com  
 NATURE OF BUSINESS : DEVELOPER  
 STOCK VALUATION : AT COST  
 METHOD :  
 METHOD OF ACCOUNTING : MERCANTILE  
 NAME OF BANK : AXIS BANK  
 MICR CODE : 700211060  
 IFS CODE : UTIB0001229  
 ADDRESS : BELGHORIA  
 ACCOUNT NO. : 913020044379022  
 RETURN : ORIGINAL (FILING DATE : 25/09/2019 & NO. : 175609801250919)

COMPUTATION OF TOTAL INCOME

<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>		871736
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	900157	
ADD : DEPRECIATION DISALLOWED	98640	
	998797	
LESS : ALLOWED DEPRECIATION	-127061	
	871736	
GROSS TOTAL INCOME		871736
TOTAL INCOME		871736
TOTAL INCOME ROUNDED OFF U/S 288A		871740

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 871740 @ 25%		217935
ADD: HEALTH AND EDUCATION CESS @ 4%		217935
TAX AS PER NORMAL PROVISIONS		8717
		226652

CALCULATION OF BOOK PROFIT U/S 115JB

NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT		900157
TAX @ 18.5% ON BOOK PROFIT OF RS. 900157 U/S 115JB		166529
ADD: HEALTH AND EDUCATION CESS @ 4%		6661
		173190
HIGHER OF (226652 OR 173190)		226652
<u>LESS ADVANCE TAX</u>		
6360218 - 25164 - 13-12-2018	100000	
6360218 - 44143 - 06-03-2019	200000	300000
		-73348
<u>ADD INTEREST PAYABLE</u>		
INTEREST U/S 234C	6171	6171
REFUNDABLE		-67177
TAX ROUNDED OFF U/S 288B		(67177)
		(67180)

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	19AAECN4139Q1ZT
Amount of turnover/Gross receipt as per the GST return filed	20034493

### FIXED ASSETS

Block	Rate	WDV as on 01/04/2018	Addition		Deduction	Total	Depreciation for the Year			WDV as on 31/03/2019	
			More than 180 Days	Less than 180 Days			Normal	Additional			Total
			Rs.	Rs.				Rs.	Rate		
FURNITURE AND FITTINGS	10.00 %	7,964	0	0	0	7,964	796	-	0	796	7,168
MACHINERY AND PLANT	15.00 %	7,80,931	0	0	0	7,80,931	1,17,140	-	0	1,17,140	6,63,791
MACHINERY AND PLANT	40.00 %	22,813	0	0	0	22,813	9,125	-	0	9,125	13,688
<b>Total</b>		<b>8,11,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,11,708</b>	<b>1,27,061</b>		<b>0</b>	<b>1,27,061</b>	<b>6,84,647</b>

### Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Extra FTC Utilised for MAT Provision	Credit u/s 115JAA Utilised	Credit Lapsed	Credit Available for Carry Forward
2015-16	592900	234912	592900	-	-	-	-	-
2016-17	754507	-	754507	-	-	-	-	-
2017-18	280035	186373	280035	-	-	-	-	-
2018-19	194766	130787	194766	-	-	-	-	-
2019-20	226652	173190	226652	-	-	-	-	-

NIGAMANANDA ABASAN PVT. LTD.

*Sonali Kar*  
Director

NIGAMANANDA ABASAN PVT. LTD.

*Sonali Kar*  
Director

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of NIGAMANANDA ABASAN PVT LTD 71, TARUN PALLY, BELGHORIA, KOLKATA, WEST BENGAL, 700056 AAECN4139Q was conducted by Me SWAPAN KUMAR BHATTACHARYYA, CHARTERED ACCOUNTANT in pursuance of the provisions of the COMPANIES Act, and I annex here to a copy of My audit report dated 05/09/2019 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019
- (b) the audited balance sheet as at, 31/03/2019 ; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In My opinion and to the best of My information and according to examination of books of account including other relevant documents and explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place KOLKATA

Date 21/09/2019



Name  
Membership Number  
FRN (Firm Registration Number)  
Address

*Swapan Kumar Bhattacharyya*  
**SWAPAN KUMAR BHATTACHARYYA**  
A  
051936  
051936  
17A, JATIN DAS ROAD, KOLKATA,  
WEST BENGAL, 700029





**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		NIGAMANANDA ABASAN PVT LTD			
2	Address		71, TARUN PALLY, , BELGHORIA, , KOLKATA, WEST BE NGAL, 700056			
3	Permanent Account Number (PAN)		AAECN4139Q			
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	19AAECN4139Q1ZT			
5	Status		Company			
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 ?					
	S.No.	Name				Profit Sharing Ratio (%)
	1					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector		Sub Sector		Code
	1	CONSTRUCTION		Other construction activity n.e.c.		06010
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	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					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, SALES & PURCHASE REGISTER, DEBTORS & CREDITORS LEDGER	71, TARUNPALLY,	BELGHORIA,	KOLKATA,	WEST BE NGAL
						PinCode
						700056
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, SALES & PURCHASE REGISTER, DEBTORS & CREDITORS LEDGER					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	S.No.	Section				Amount
		Nil				
13 a	Method of accounting employed in the previous year		Mercantile system			



13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No								
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).			Yes								
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.											
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)							
	1	ICDS V - Tangible Fixed Assets	98640	127061	-28421							
		Total	98640	127061	-28421							
13 f	Disclosure as per ICDS.											
	S.No.	ICDS	Disclosure									
	1	ICDS I - Accounting Policies	The financial statements have been prepared with the applicable accounting principles in India and accounting standards notified by Companies (Accounting Standards) Rules. The Company follows the accrual method of accounting under historical cost convention.									
	2	ICDS II - Valuation of Inventories	Inventories are valued at lower of cost or net realisable value.									
	3	ICDS III - Construction Contracts	Construction cost is valued at the contract rate fixed with the Authority.									
	4	ICDS IV - Revenue Recognition	Revenue from services is recognised on prorated basis over the period of contract.									
	5	ICDS V - Tangible Fixed Assets	Fixed Assets are stated at cost of acquisition less depreciation. Depreciation is calculated at the rate prescribed by Income Tax Act 1961.									
14 a	Method of valuation of closing stock employed in the previous year.			LOWER OF COST OR NET REALISABLE VALUE								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No								
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade											
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
		Nil										
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28											
	S.No.	Description	Amount									
		Nil										
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned											
	S.No.	Description	Amount									
16 c	Escalation claims accepted during the previous year											
	S.No.	Description	Amount									
		Nil										
16 d	Any other item of income											
	S.No.	Description	Amount									
		Nil										
16 e	Capital receipt, if any											
	S.No.	Description	Amount									
		Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-											
	S.No.	Description of Block of Assets	Rate of depreciation (In %)	Opening WDV / Actual(A)	Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex-	Subsidy Grant (4)	Total Value of Purchase	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the



	Class of Assets	Percent- age)				change (3)		(B) (1+2+3+4)		year (A) +B-C-D)	
1	Furnitures & Fittings @ 10%	10%	7964	0	0	0	0	0	0	885	7079
2	Plant & Machinery @ 15%	15%	780931	0	0	0	0	0	0	137811	643120
3	Plant & Machinery @ 40%	40%	22813	0	0	0	0	0	0	15208	7605

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

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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)]

S.No.	Description	Amount
Nil		

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil					

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

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

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

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

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


S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
(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)									

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(ii) as payment referred to in sub-clause (ia)										

(ii) as payment referred to in sub-clause (ia)

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

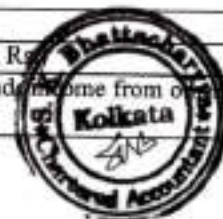
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address Line 1	Address Line 2	City or Town or District	Pincode
									



						payee,if available						
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode			
(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.												
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (ia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib)												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)												
S.No.	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:												
S.No.	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	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account 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	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account 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												
S.No.	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												
S.No.	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).											
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)							
1	MR GOUTAM KAR	AMUPK9834E	DIRECTOR	REMUNERATION	900000							



2	MRS SONALI KAR	CIMPK8478E	DIRECTOR	REMUNERATI ON	900000			
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.							
	S.No.	Section	Description	Amount				
	Nil							
25	Any amount of profit chargeable to tax under section 41 and computation thereof.							
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
	Nil							
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-							
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-							
26 (i)(A)(a)	Paid during the previous year							
	S.No.	Section	Nature of liability		Amount			
	Nil							
26 (i)(A)(b)	Not paid during the previous year							
	S.No.	Section	Nature of liability		Amount			
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)							
	S.No.	Section	Nature of liability		Amount			
	Nil							
26 (i)(B)(b)	not paid on or before the aforesaid date							
	S.No.	Section	Nature of liability		Amount			
	Nil							
(State whether sales tax, goods and services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)								
	No							
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in accounts				No			
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts					
	Opening Balance							
	Credit Availed							
	Credit Utilized							
	Closing/Outstanding Balance							
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-							
	S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
	Nil							
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)					No		
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
	Nil							
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same					No		
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
	Nil							
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?					No		
A(b)	If yes, please furnish the following details:							
	S.No.	Nature of income:		Amount (in Rs)				
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56					No		





B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:							Amount (in Rs.)				
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												No
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												No
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B												No
B(b)	If yes, please furnish the following details:												
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		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
C(b)	If yes, please furnish the following details:												
	S.No.	Nature of the impermissible avoidance arrangement						Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-												
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	Nil												
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-												





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

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

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

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt
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31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt
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31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment
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31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

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

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.
Nil				

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

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

S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
				Amount as assessed	Order U/S and Date	
Nil						

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **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) **No**

S.No.	Section	Amount
Nil		

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected less than specified	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government
Nil										





								rate out of (7)		out of (6) and (8)	
1	CALN06863D	192	Salary	1800000	1800000	1800000	125722	0	0	0	
2	CALN06863D	194C	Payments to contractors	3052341	2912800	2912800	29130	0	0	0	
3	CALN06863D	194H	Commission or brokerage	592250	489000	489000	24450	0	0	0	
4	CALN06863D	194J	Fees for professional or technical services	120000	100000	100000	10000	0	0	0	
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:								Yes	
	S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported				
	1	CALN06863D	26Q	31/07/2018	27/07/2018	Yes					
	2	CALN06863D	26Q	31/10/2018	31/10/2018	Yes					
	3	CALN06863D	26Q	31/01/2019	04/02/2019	Yes					
	4	CALN06863D	24Q	30/06/2019	11/05/2019	Yes					
	5	CALN06863D	26Q	31/05/2019	11/05/2019	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish the details:								Yes	
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.							
				Amount	Dates of payment						
	1	CALN06863D	144	150	18/07/2018						
	2	CALN06863D	366	0	08/04/2019						
	3	CALN06863D	786	786	16/01/2019						
	4	CALN06863D	149	111	08/04/2019						
	5	CALN06863D	0	188	08/04/2019						
	6	CALN06863D	0	120	08/04/2019						
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35	bA	Raw materials :									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
	Nil										
35	bB	Finished products :									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
35	bC	By products :									





S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts
					Amount Dates of payment
Nil					

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2

A(b) If yes, please furnish the following details:

S.No.	Amount received (in Rs.)	Date of receipt

37 Whether any cost audit was carried out

Not Applicable

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38 Whether any audit was conducted under the Central Excise Act, 1944

Not Applicable

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor

Not Applicable

If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

No	Particulars	Previous Year		Preceding previous Year	
a	Total turnover of the assessee	20034493		11439339	
b	Gross profit / Turnover	0	20034493 0.00 %	0	11439339 0.00 %
c	Net profit / Turnover	950158	20034493 4.74 %	686360	11439339 6.00 %
d	Stock-in-Trade Turnover	7558492	20034493 37.73 %	10969107	11439339 95.89 %
e	Material consumed/ Finished goods produced		%		%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil						

42 A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? No

A(b) If yes, please furnish the following details:

S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported

43 A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No

A(b) If yes, please furnish the following details:



	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
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)					
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities

Place **KOLKATA**

Name

*S. Bhattacharya*  
**SWAPAN KUMAR BHATTACHARYY**

Date **21/09/2019**

Membership Number

**051936**

FRN (Firm Registration Number)

**051936**

Address

**17A, JATIN DAS ROAD, KOLKATA, WEST BENGAL, 700029.**

Form Filing Details

Revision/Original **Original**

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

Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%									
Total of Furnitures & Fittings @ 10%									<b>0</b>
Plant & Machinery @ 15%									
Total of Plant & Machinery @ 15%									<b>0</b>
Plant & Machinery @ 40%	1	01/04/2018	01/04/2018		0	0	0	0	<b>0</b>
Total of Plant & Machinery @ 40%									<b>0</b>



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

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			<b>0</b>
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			<b>0</b>
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			<b>0</b>






# NIGAMANANDA ABASAN PRIVATE LIMITED

71, TARUN PALLY, BELGHORIA, KOLKATA-700056

**BALANCE SHEET AS AT 31ST MARCH, 2019**

PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
		RS.	RS.
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	26,00,000.00	26,00,000.00
(b) Reserves and Surplus	2	34,15,277.51	27,10,313.95
<b>(2) Share Application Money pending allotment</b>			
		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long Term Borrowings	3	33,36,385.00	4,02,188.00
(b) Deferred Tax Liability (Net)		24,709.00	17,320.00
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short Term Borrowings		-	-
(b) Trade Payables		4,13,579.11	22,37,496.24
(c) Other Current Liabilities	4	55,15,419.88	1,20,75,438.78
(d) Short-Term Provisions		2,46,313.00	16,39,140.00
<b>TOTAL :-&gt;</b>		<b>1,55,51,683.50</b>	<b>2,16,81,896.97</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Tangible Assets		11,26,843.00	11,75,483.00
(ii) Intangible Assets		-	-
(iii) Capital work -in -progress		-	-
(iv) Intangible assets under development		-	-
<b>(b) Non-current investments</b>			
<b>(c) Deferred Tax assets (net)</b>			
<b>(d) Long term loans and advances</b>			
(e) Other non-current assets	5	55,12,809.88	78,81,494.48
<b>(2) Current Assets</b>			
<b>(a) Current investments</b>			
<b>(b) Inventories</b>			
(c) Trade receivables		75,58,492.00	1,09,69,107.00
(d) Cash and cash equivalents		2,03,218.00	2,53,218.00
(e) Short-term loans and advances	6	1,50,320.62	14,02,594.49
(f) Other Current assets		10,00,000.00	-
(g) Miscellaneous Expenditure	7	-	-
<b>TOTAL :-&gt;</b>		<b>1,55,51,683.50</b>	<b>2,16,81,896.97</b>
<p>See accompanying notes to the Financial Statements  <b>IN TERMS OF OUR REPORT OF EVEN DATE</b>  <b>FOR S.K.Bhattacharyya</b>  Chartered Accountants</p> <p style="text-align: center;"><i>S.K. Bhattacharyya</i>  (Swapan Kumar Bhattacharyya)  <b>PROPRIETOR</b>  MEMBERSHIP NO. : 051936  UDIN -19051936AAAACE7329  Place: Kolkata  Dated: 05-09-2019</p> 		<p style="text-align: center;">✓ NIGAMANANDA ABASAN PVT. LTD.</p> <p style="text-align: center;"><i>Antanu Kar</i>  Director</p> <p style="text-align: center;">✓</p> <p style="text-align: center;"><i>Sonalika</i>  Director</p>	

# NIGAMANANDA ABASAN PRIVATE LIMITED

71, TARUN PALLY, BELGHORIA, KOLKATA-700056

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

SR. NO.	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
			<b>RS.</b>	<b>RS.</b>
I	Revenue from Operations	8	2,00,34,493.24	1,14,39,339.32
	LESS : Excise Duty		-	-
II	Other Income		-	-
III	<b>Total Revenue (I + II)</b>		<b>2,00,34,493.24</b>	<b>1,14,39,339.32</b>
IV	<b>EXPENSES :</b>			
	Cost of Material Consumed		-	-
	Purchases of Stock-in-trade		53,60,730.75	90,18,749.35
	Change in inventories of finished goods, work-in-progress and stock-in-trade		33,60,615.00	(35,53,199.00)
	Direct Expenses	11	37,59,638.50	19,46,345.00
	Employee Benefit Expense	9	20,92,000.00	20,66,000.00
	Finance Cost		64,467.00	-
	Depreciation and Amortization Expense	10	98,640.00	97,853.00
	Other Expenses	12	43,48,244.43	11,77,230.70
	<b>TOTAL EXPENSES</b>		<b>1,90,84,335.68</b>	<b>1,07,52,979.05</b>
V	Profit before exceptional and extraordinary items and tax (III - IV)	12	9,50,157.56	6,86,360.27
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		9,50,157.56	6,86,360.27
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		9,50,157.56	6,86,360.27
X	<b>TAX EXPENSE :</b>			
	(1) Current tax		2,46,313.00	2,26,499.00
	(2) Deferred tax		7,389.00	17,320.00
XI	Profit/(Loss) for the period from continuing operations (IX - X)		<b>6,96,455.56</b>	<b>4,42,541.27</b>
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(Loss) from discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		<b>6,96,455.56</b>	<b>4,42,541.27</b>
XVI	Earning per equity share:			
	(1) Basic	13	0.27	0.17
	(2) Diluted		0.27	0.17

See accompanying notes to the Financial Statements

IN TERMS OF OUR REPORT OF EVEN DATE

FOR S.K.Bhattacharyya

Chartered Accountants

*S. Bhattacharyya*  
(Swapan Kumar Bhattacharyya)

PROPRIETOR

MEMBERSHIP NO. : 051936

UDIN -19051936AAAACE7329

Place: Kolkata

Dated: 05-09-2019



NIGAMANANDA ABASAN PVT. LTD.

*Sonahikar*  
Director

*Sonahikar*  
Director



# NIGAMANANDA ABASAN PRIVATE LIMITED

71, TARUN PALLY, BELGHORIA, KOLKATA-700056

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2019

## NOTE : 1 SHARE CAPITAL

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>AUTHORIZED CAPITAL</b> 2,60,000 Equity Shares of Rs. 10/- each.	26,00,000.00	26,00,000.00
B.	<b>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</b> 2,60,000 Equity Shares of Rs. 10/- each Fully paid up	26,00,000.00	26,00,000.00
C.	<b>RECONCILIATION OF NO. OF SHARES</b> No. of Equity shares at the beginning of the Year Add : No. of Equity Shares allotted during the Year No. of Equity shares at the close of the Year	26,00,000.00	26,00,000.00
D.	<b>Details of shareholders holding more than 5 % shares in the Co.:-</b> Name	No. of Shares	No. of Shares
	Goutam Kar	1,30,000	1,30,000
	Sonali Kar	1,30,000	1,30,000

## NOTE : 2 RESERVES & SURPLUS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Capital Reserve		
B.	Securities Premium Account	-	-
C.	Revaluation Reserve	-	-
D.	<b>Surplus ( Balance in Statement of Profit &amp; Loss)</b> Balance brought forward from previous year	27,10,313.95	22,67,772.68
	<b>ADD :</b> Profit/(Loss) for the period	9,50,157.56	4,42,541.27
	<b>LESS :</b> Income Tax for the Year	(2,46,313.00)	
	Deferred Tax	(7,389.00)	-
	Income Tax & FBT Adjustment	8,508.00	-
	FBT Adjustment for Earlier Year	-	-
	<b>TOTAL :-&gt;</b>	<b>34,15,277.51</b>	<b>27,10,313.95</b>

## NOTE : 3 Long Term Borrowings

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	<b>Secured</b> Bank OD A/c	32,36,375.00	-
	<b>Unsecured</b> A. From Directors	50,000.00	50,000.00
	B. From Others	50,010.00	3,52,188.00
	<b>TOTAL :-</b>	<b>33,36,385.00</b>	<b>4,02,188.00</b>



NIGAMANANDA ABASAN PVT. LTD.

NIGAMANANDA ABASAN PVT. LTD.

*Goutam Kar*  
Director

*Sonali Kar*  
Director



# NIGAMANANDA ABASAN PRIVATE LIMITED

71, TARUN PALLY, BELGHORIA, KOLKATA-700056

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2019

## NOTE : 4 OTHER CURRENT LIABILITIES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Audit Fees Payable	12,500.00	12,500.00
	GST Payable	-	91,026.92
	Director Remuneration	12,15,489.00	15,05,525.00
	Advance agst. Flat	40,85,267.88	1,02,71,959.86
	TDS Payable	1,39,663.00	1,61,927.00
	Accounting Charges	62,500.00	32,500.00
	<b>TOTAL :-</b>	<b>55,15,419.88</b>	<b>1,20,75,438.78</b>

## NOTE : 5 LONG TERMS LOANS AND ADVANCES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>LOANS &amp; ADVANCES TO RELATED PARTIES</b>		
B.	<b>OTHERS</b>		
	Advance Tax	3,00,000.00	14,00,000.00
	2, No Nandan Kanon(JV)	-	17,00,000.00
	1 No, Basudevpur( Kamalendu Dey)	-	9,00,000.00
	Security Deposit	1,92,704.00	1,92,704.00
	Self Asst. Tax	-	2,45,190.00
	Advance to Party	-	4,90,000.00
	Keya Sen	15,00,000.00	10,50,000.00
	Goutam Kar	9,72,084.48	10,78,600.48
	Sanjay Das	8,25,000.00	8,25,000.00
	10 No , Sabuj Pally Poject	7,00,000.00	-
	1, Dinonath Chatterjee Street Project	2,00,000.00	-
	Prasanta Das	60,000.00	-
	Goutam Sengupta	3,50,000.00	-
	Debabrata Dhar	1,70,000.00	-
	Input CGST/SGST	2,43,021.40	-
	<b>TOTAL :-</b>	<b>55,12,809.88</b>	<b>78,81,494.48</b>

## NOTE : 6 CASH & CASH EQUIVALENTS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>CASH IN HAND (As Certified by the Management)</b>	25,444.28	1,06,411.95
B.	<b>BALANCE WITH BANKS</b>		
	Bank of India , Kamarhati Br.	86,319.93	5,56,846.63
	Axis Bank, Belghoria Br.	38,556.41	7,39,335.91
	<b>TOTAL :-</b>	<b>1,50,320.62</b>	<b>14,02,594.49</b>

## NOTE : 7 MISCELLANEOUS EXPENDITURE

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>PRELIMINARY EXPENSES</b>		
	Balance brought forward	-	-
	<b>ADD</b> : Incurred during the year	-	-
	<b>LESS</b> : Written off during the year	-	-
	<b>TOTAL :-</b>	-	-



**NIGAMANANDA ABASAN PRIVATE LIMITED**

71, TARUN PALLY, BELGHORIA, KOLKATA-700056

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2019

**NOTE : 8 SALES & OTHER INCOME**

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Sales	2,00,34,493.24	1,14,39,339.32
	Misc. Recd	-	
	<b>TOTAL :-</b>	<b>2,00,34,493.24</b>	<b>1,14,39,339.32</b>

**NOTE : 9 EMPLOYEE BENEFIT EXPENSES**

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Director Remuneration	18,00,000.00	18,00,000.00
B.	Staff Salary	2,68,000.00	2,46,000.00
C.	Staff Bonus	24,000.00	20,000.00
	<b>TOTAL :-</b>	<b>20,92,000.00</b>	<b>20,66,000.00</b>

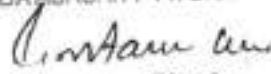
**NOTE : 10 DEPRECIATION & AMORTIZATION EXPENSES**

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A	Preliminary Expenses W/off	-	-
B	Depreciation	98,640.00	97,853.00
	<b>TOTAL :-</b>	<b>98,640.00</b>	<b>97,853.00</b>

**NOTE : 11 DIRECT EXPENSES**

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Carrying Charges	83,597.50	21,380.00
	Labour Charges	30,52,341.00	18,36,865.00
	Machine Hire Charges	-	23,100.00
	Soil Test Charges	-	20,000.00
	Architect Fees	1,20,000.00	45,000.00
	Plan Sanction Fees	5,03,700.00	
		<b>37,59,638.50</b>	<b>19,46,345.00</b>

NIGAMANANDA ABASAN PVT. LTD.

  
 Director

  
 Director

# NIGAMANANDA ABASAN PRIVATE LIMITED

71, TARUN PALLY, BELGHORIA, KOLKATA-700056

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2019

## NOTE : 12 OTHER EXPENSES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Accounting Charges	30,000.00	30,000.00
	Audit Fees	7,500.00	12,500.00
	Bank Charges	13,236.20	2,325.19
	Brokerage	5,92,250.00	5,64,750.00
	Broadband & Internet Charges	8,196.00	
	Cable TV Charges	-	5,000.00
	Car Insurance	20,515.00	22,006.00
	Car Maintenance	63,045.23	40,195.51
	Computer Maintenance	-	1,700.00
	Company Sceretary Fees	44,000.00	-
	Donation & Subscription	27,350.00	5,500.00
	Electric Works	2,20,526.00	34,160.00
	Electricity Charges	46,290.00	11,154.00
	General Charges	7,280.00	29,500.00
	Interest on Car Loan	23,418.00	53,817.00
	Legal Charges	85,000.00	1,37,876.00
	Late Fees GST	13,450.00	6,952.00
	Late Fees TDS	823.00	693.00
	Land Owner Payments	29,55,213.00	-
	Loss on Motor Cycle Sold	-	38,749.00
	Mobile Phone Charges	999.00	10,263.00
	NCLT Fees	48,500.00	88,500.00
	Office Maintenance	658.00	13,500.00
	Printing & Stationery	9,383.00	13,600.00
	Professional Tax	2,500.00	2,500.00
	Rent	82,000.00	40,000.00
	Rate & Taxes	420.00	
	Tea & Teffin	7,642.00	11,990.00
	Repairs & Maintenance	25,050.00	-
	Advertisement	3,000.00	
	Website Design Charges	10,000.00	-
	<b>TOTAL :-</b>	<b>43,48,244.43</b>	<b>11,77,230.70</b>

## NOTE : 13 EARNING PER EQUITY SHARE

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Profit/Loss attributable to Equity Shareholder	6,96,455.56	4,42,541.27
B.	No. Of Equity Shares at the end of year	26,00,000.00	26,00,000.00
C.	Weighted Average number of Equity Shares outstanding during the year	26,00,000.00	26,00,000.00
D.	Nominal Value of Equity Share	10.00	10.00
E.	Basic Earning Per Share	0.27	0.17

NIGAMANANDA ABASAN PVT. LTD.

*Comtan*  
Director



NIGAMANANDA ABASAN PVT. LTD.

*Sonalika*  
Director



# **NIGAMANANDA ABASAN PRIVATE LIMITED**

71, TARUN PALLY, BELGHORIA, KOLKATA-700056

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2019

## **NOTE : 14 RELATED PARTY DISCLOSURES**

**a) KEY MANAGEMENT PERSONNEL :-**

Goutam Kar : Director

Sonali Kar : Director

**b) Relative of Key Management Personnel with whom transaction has taken place :-**

NIL

**c) ENTERPRISE OVER WHICH KEY MANAGEMENT PERSONNEL & THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE :-**

NIL

**d) TRANSACTIONS WITH THE RELATED PARTIES**

	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
--	---------------------	----------------------

**DURING THE YEAR :-**

Rs.

Rs.

**WITH PARTIES REFERRED TO IN NOTE 13(a)**

Nature of Transaction

Remuneration

Meeting fees

Outstanding at year end

-

-

-

-

**With parties referred to in Note 13(b)**

**Nature of Transaction**

Purchases

Sale

Outstanding at year end

-

-

**With parties referred to in Note 13(c)**

**Nature of Transaction**

Purchases

Sale

Outstanding at year end

## **NOTE : 15 SIGNIFICANT ACCOUNTING POLICIES**

- A.** The financial statements are prepared under historical cost convention and in accordance with generally accepted accounting principles (except otherwise referred elsewhere in these notes) and materially comply with the mandatory accounting principles.
- B.** Generally all items of Income and Expenditure having material effect on profitability are recognized on accrual basis.

- C.** Preliminary expenses are being amortized over a period of five years commencing from the current financial year in which they are incurred.
- D.** Investments are stated at cost. Fail, if any, in value of unquoted investments could not be ascertained due to non-availability of market quotations.
- E.** Unquoted Shares : At cost or fair value whichever is lower.

OR

Unquoted shares are valued "At Cost" and not at "Lower of cost or fair value/Break up Value" as prescribed under AS-13.

**F. REVENUE RECOGNITION :-**

- a) Service income is recognised as per the terms of contract with customers when the services are rendered.

**G. EXPENDITURE RECOGNITION :-**

- a) All the expenses are accounted for on accrual basis

**H. TAXATION :-**

- a) Tax expense comprises of current . Current income tax is measured at the amount expected to be paid to the tax authorities.



## **NIGAMANANDA ABASAN PRIVATE LIMITED**

71, TARUN PALLY, BELGHORIA, KOLKATA-700056

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2019

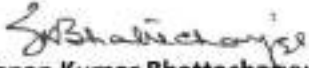
### **NOTE : 16 OTHER NOTES TO FINANCIAL STATEMENTS**

- A. No provision has been made in respect of Gratuity payable to employees. The present liability for future payments of
- B. Trade Receivables, Loans & Advances (Dr./Cr.), Trade Payables, Advances and Deposits (Dr./Cr.) are taken as per balances
- C. In the opinion of the Board of Directors, the realizable value of Non current Assets (Other than Fixed assets not meant for re-
- D. **Earnings per share**  
Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year.  
For the purpose of calculating diluted earnings per share, the net profit/ loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.
- E. According to the information provided to us, there were no dues to suppliers under the Micro, Small and Medium Enterprises

IN TERMS OF OUR REPORT OF EVEN DATE

FOR S.K.Bhattacharyya

Chartered Accountants

  
(Swapan Kumar Bhattacharyya)

PROPRIETOR

MEMBERSHIP NO. : 051936

Place: Kolkata

Dated: 05-09-2019





**FIXED ASSETS**

Block of Assets / Asset Group	Rate	Gross Block				Depreciation				Net Block		
		01/04/2018	Additions	Sale/Adj.	31/03/2019	01/04/2018	For the Year	Sale/Adj.	Residual Value Adjustment	31/03/2019	31/03/2019	31/03/2018
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
<b>COMPUTERS AND DATA PROCESSING UNITS</b>												
COMPUTER	6.33%	18,700.00	0.00	0.00	18,700.00	13,112.00	473.00	0.00	0.00	13,585.00	5,115.00	5,588.00
FURNITURE AND FITTINGS												
TELEVISION	9.50%	11,500.00	0.00	0.00	11,500.00	3,805.00	1,093.00	0.00	0.00	4,698.00	6,802.00	7,895.00
<b>PLANT AND MACHINERY</b>												
CAR	6.33%	14,96,018.00	0.00	0.00	14,96,018.00	3,89,971.00	94,698.00	0.00	0.00	4,64,668.00	10,31,349.00	11,26,047.00
COMPUTER	6.33%	37,542.00	0.00	0.00	37,542.00	1,589.00	2,376.00	0.00	0.00	3,965.00	33,577.00	35,953.00
Total (Block)		15,33,560.00	0.00	0.00	15,33,560.00	3,71,560.00	97,074.00	0.00	0.00	4,68,634.00	10,64,926.00	11,62,000.00
Grand Total		15,63,760.00	0.00	0.00	15,63,760.00	3,88,277.00	98,840.00	0.00	0.00	4,86,917.00	10,76,843.00	11,75,483.00

NIGAMANANDA ABASAN PVT. LTD.

*Company*  
Director

*Donalikon*  
Director

