

# 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 transmitted electronically with digital signature]

Assessment Year  
**2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION		Name		PAN			
		NIGAMANANDA ABASAN PRIVATE LIMITED		AAECN4139Q			
Flat/Door/Block No		Name Of Premises/Building/Village		Form No. which has been electronically transmitted			
71				ITR-6			
Road/Street/Post Office		Area/Locality		Status			
TARUN PALLY		BELGHORAI		Pvt Company			
Town/City/District		State		Pin/ZipCode			
KOLKATA		WEST BENGAL		700056			
Aadhaar Number/Enrollment ID		Designation of AO(Ward/Circle)		Original or Revised			
		WARD 49(3), KOLKATA		REVISED <input checked="" type="checkbox"/>			
E-filing Acknowledgement Number		624569261240518		Date(DD/MM/YYYY) 24-05-2018			
COMPUTATION OF INCOME AND TAX THEREON		1 Gross total income		1 906257			
		2 Deductions under Chapter-VI-A		2 0			
		3 Total Income		3 906260			
		3a Current Year loss, if any		3a 0			
		4 Net tax payable		4 280035			
		5 Interest payable		5 5040			
		6 Total tax and interest payable		6 285075			
		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 14930					
10 Exempt Income		Agriculture		10			
		Others					

This return has been digitally signed by GOUTAM KAR in the capacity of DIRECTOR  
having PAN AMUPK9834E from IP Address 103.77.46.92 on 24-05-2018 at KOLKATA  
Dsc SI No & issuer 13923633CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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

**S.K. Bhattacharyya, B.Sc. F.C.A.**  
Chartered Accountant

17A, Jatin Das Road  
Kolkata 700 029

Mobile : 9433050861

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## INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NIGAMANANDA ABASAN PRIVATE LIMITED.

### Report on Financial Statements

I have audited the accompanying financial statements of **NIGAMANANDA ABASAN PRIVATE LIMITED**. ("the Company"), which comprises the Balance Sheet as at March 31, 2017 and the Statement of Profit and Loss for the year then ended and a summary of the significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

My responsibility is to express an opinion on these financial statements based on my audit.

I have taken into account the provisions of the Act and the rules made there under including the accounting standard & matters, which are required to be included in the audit report.

I have conducted my audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. and other applicable authoritative pronouncement issued by the Institute of Chartered Accountants of India. Those standard and pronouncement required that I comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true & fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial statement.



**S.K. Bhattacharyya, B.Sc. F.C.A.**  
*, Chartered Accountant*

*17A, Jatin Das Road  
Kolkata 700 029*

*Mobile : 9433050861*

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**Opinion**

In my opinion and to the best of my information and according to the explanations given to me, the accompanying financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

In the case of Balance Sheet of the state of affairs of the company as at 31<sup>st</sup> March 2017,

And

In The case of Statement of Profit & Loss its profit for the year ended on that date:

**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, the Report is not applicable to the Company.
2. As required by section 143(3) of the Act, I report that:
  - (a) I have sought & obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purposes of my audit;
  - (b) In my opinion, proper books of account as required by law have been kept by the company so far as appears from my examination of those books;
  - (c) The Balance Sheet and Statement of Profit and Loss dealt with by this report, are in agreement with the books of account;
  - (d) In my opinion, the Financial Statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (e) On the basis of written representations received from the directors, as on 31st March, 2016 and taken on record by the Board of Directors, I report that none of the directors is disqualified as on 31st March, 2016 from being appointed as a director in terms section 164 (2) of the Companies Act, 2013.
  - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to my separate report in "Annexure A"; and
  - (g) With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:



**S.K. Bhattacharyya, B.Sc. F.C.A.**  
Chartered Accountant

17A, Jatin Das Road  
Kolkata 700 029

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- (i) The company does not have any pending litigations which would impact its financial position;
- (ii) The company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.

Place: Kolkata

Date : 01-09-2017



*S.K. Bhattacharyya*  
S. K. Bhattacharyya

Chartered Accountant

Membership No. 051936

NIGAMANANDA ABASAN PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2017

		For the yr.ended 31.3.2017	For the yr.ended 31.3.2016
1)	<u>EQUITY AND LIABILITIES</u>		
	<u>Share Holders Fund</u>		
	a] Share Capital	2,600,000.00	2,600,000.00
	b] Reserve & Surplus	2,267,772.68	1,569,727.86
		<u>4,867,772.68</u>	<u>4,169,727.86</u>
2)	<u>Non -Current liabilities</u>		
	a] Deferred Tax Liabilities(Net)		
3)	<u>CURRENT LIABILITIES :</u>		
	a] Trade Payable	2,724,913.00	1,143,551.00
	b] Other Current Liabilities	2,102,641.00	1,399,632.00
4)	<u>UNSECURED LOANS :</u>	3,399,500.00	4,779,930.00
5)	<u>SECURED LOANS</u>	627,507.00	1,091,787.00
	<b>TOTAL</b>	<u>13,722,333.68</u>	<u>12,584,627.86</u>
II 1)	<u>ASSETS</u>		
	1) Non -current assets		
	(a) Fixed Assets		
	i] Tangible Assets	1,294,543.00	1,395,003.00
	ii] Intangible Assets	0.00	0.00
	iii] Long term Loans & Advances		
2)	<u>ASSETS</u>		
	Current assets		
	(a) Work-in Progress	7,415,908.00	3,708,460.00
	(b) Trade Receivable	255,868.00	
	(c) Cash & Cash Equivalents	224,297.68	1,444,297.86
	(d) Short term loans and advances	4,531,717.00	4,277,240.00
	<b>TOTAL</b>	<u>13,722,333.68</u>	<u>10,825,000.86</u>

Significant Accounting Policies 01

The Accompanying notes are an integral part of the Financial Statements

In terms of my report of even date attached herewith For and on behalf of the Board of Directors

*S.K. Bhattacharyya*  
S.K. Bhattacharyya  
Chartered Accountant  
Membership No-051936  
Place, Kolkata  
Date : 01.09.2017



NIGAMANANDA ABASAN PVT. LTD.

*Goutam Kar*  
Director

NIGAMANANDA ABASAN PRIVATE LIMITED

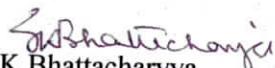
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2017

<u>PARTICULARS</u>	<u>Note No</u>	<u>31.03.2017</u>	<u>31.03.2016</u>
I. Revenue from Operations		10,142,500.00	25,833,950.00
II. Other Income		277,430.00	255,400.00
III. Total Revenue(I+II)		<u>10,419,930.00</u>	<u>26,089,350.00</u>
IV. <u>EXPENSES :</u>			
Cost of materials consumed	9	5,632,839.00	11,314,675.00
Purchase of stock in Trade			
(Increase/Decrease) finished goods		(3,707,448.00)	2,987,948.88
Work-in-Progress and Stock-in-Trade			
Employees Costs	10	1,545,500.00	1,528,000.00
Finance Costs			
Depreciation and amortization expenses		100,460.00	86,676.00
Other expenses	11	5,870,499.18	5,631,383.02
Total expenses		<u>9,441,850.18</u>	<u>21,548,682.90</u>
V. Profit /(Loss) before exceptional and extraordinary items and tax(III-IV)		978,079.82	4,540,667.10
VI. Profit/(Loss) before tax		978,079.82	1,232,811.88
VII. Tax expenses :			
i) Current Tax		280,035.00	1,132,606.00
ii) Deferred Tax		0.00	0.00
VIII. Profit(Loss) for the period from continuing operations(VII-VIII)			
IX. Profit(Loss) for the period(V+VII)		698,044.82	650,430.88
X. Earnings per equity share			
(1) Basic			
(2) Diluted			

Significant Accounting Policies 01

The Accompanying notes are an integral part of the Financial Statements

In terms of my report of even date attached herewith For and on behalf of the Board of Directors

  
S.K. Bhattacharyya  
Chartered Accountant  
Membership No-051936  
Place, Kolkata  
Date : 01-09-2017



NIGAMANANDA ABASAN PVT. LTD.



Director

RUPAYAN REALTY PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017

Note :1

**SIGNIFICANT ACCOUNTING POLICIES**

Unless otherwise specified, all amounts are in Rupees

a) **Basis of accounting and preparation of financial statements**

The Financial Statements have been prepared to comply in all material respects with the applicable accounting principles in India, mandatory accounting standards notified by the Companies (Accounting Standards) Rules, 2006 and the relevant provisions of the Companies Act, 1956. The Company follows the accrual method of accounting under historical cost convention modified by revaluation of certain fixed assets as and when undertaken. The accounting policies have been consistently applied by the Company.

b) **Revenue recognition**

Revenue from Services is recognized on prorated basis over the period of contract

c) **Tangible Fixed Assets**

Tangible Fixed Assets are stated at cost of acquisition/construction or at revalued amount less depreciation and impairment losses. The cost of assets comprises its purchase price and any other attributed cost incurred for bringing the asset to its working condition for its intended use.

d) **Intangible Assets** NIL

e) **Depreciation Amortisation**

Depreciation is provided at the rates specified in Schedule XIV of the Companies Act, 1956 on straight line method on Plant and Machineries and other tangible assets.

f) **Impairment of Fixed Assets** NIL

g) **Foreign Currency Transaction** NIL

h) **Investments** NIL

i) **Inventories**

Raw Materials, Components, Work-in-Progress are valued at lower of cost or new realizable value.

Finished Goods and Stock-in-Trade are valued at lower of cost or net realizable value. Costs include all expenses incurred in bringing the goods to their present location and condition.

Cost is ascertained on weighted average method.

j) **Earnings per Share**

Basic Earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

NIGAMANANDA ABASAN PVT. LTD.

*Centaw bu*  
Director

NIGAMANANDA ABASAN PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT  
31ST MARCH, 2017 AND STATEMENT OF PROFIT & LOSS ON THAT DATE

	Figures as at <u>31.03.2017</u>	Figures as at <u>31.03.2016</u>
<u>NOTE : 2</u>		
<u>SHARE CAPITAL</u>		
<u>AUTHORISED</u>		
2,60,000 equity shares of Rs. 10/-	<u>2,600,000.00</u>	<u>2,600,000.00</u>
Total Authorised Shares		
<u>ISSUED, SUBSCRIBED &amp; PAID UP CAPITAL</u>		
2,60,000 equity shares of Rs. 10/- fully paid up	<u>2,600,000.00</u>	<u>2,600,000.00</u>

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	<u>31st March ,2017</u>		<u>31st March ,2016</u>	
	Nos.	Rs.	Nos.	Rs.
At the beginning of the period	2600000	26,000,000.00	2600000	26,000,000.00
Issued during the period	0	0.00	0	0.00
Purchase Scheme	0	0.00	0	0.00
Outstanding at the end of the period	<u>2600000</u>	<u>26,000,000.00</u>	<u>2600000</u>	<u>26,000,000.00</u>

b) Details of Shareholding more than 5% Shares in the Company

	<u>31st March ,2017</u>		<u>31st March ,2016</u>	
	%	Nos.	%	Nos.
01) Gautam Kar	50	1300000	50	1300000
02) Sonali Kar	50	1300000	50	1300000
	<u>100</u>	<u>2600000</u>	<u>100</u>	<u>2600000</u>

NOTE : 3

General Reserve :

as per last Balance Sheet

1,569,727.86      919,296.98

Add : Profit/(Loss) for the year

698,044.82      650,430.88

2,267,772.68      1,569,727.86

Add : Misc. Expenditure

2,267,772.68      1,569,727.86

Net Surplus in Statement of Profit & Loss

2,267,772.68      1,569,727.86

NOTE : 4

Sundry Creditors

2,724,913.00      1,143,551.00



NIGAMANANDA ABASAN PVT. LTD.

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Director



NOTE : 5

OTHER CURRENT LIABILITIES :

Liabilities for Audit Fees	12,500.00	12,500.00
Liabilities for Accounting Charges	12,500.00	10,000.00
Service Tax Payable	0.00	86,638.00
Provision for Income Tax	1,412,641.00	1,132,606.00
Director's Remmuneration	606,093.00	141,508.00
TDS Payable	58,907.00	16,380.00
	<u>2,102,641.00</u>	<u>1,399,632.00</u>

NOTE : 6

UNSECURED LOANS :

Advance Recd. Against Flat	3,349,500.00	4,779,930.00
Loan from Others	50,000.00	0.00
	<u>3,399,500.00</u>	<u>4,779,930.00</u>

NOTE : 7

CASH & BANK BALANCE :

Bank of India, Kamarhati Br.	14,477.00	14,477.00
Axis Bank, Belghoria Br.	142,625.73	1,321,782.91
Cash in hand	67,194.95	108,037.95
	<u>224,297.68</u>	<u>1,444,297.86</u>

NOTE : 8

LOAN & ADVANCE

Amtala project	0.00	1,000,000.00
Advance Tax	1,200,000.00	900,000.00
Advance to Party	0.00	60,000.00
2 No. Nandan Kanan (joint Venture)	1,000,000.00	1,000,000.00
1 No. Basudevpur (Kamalendu Dey)	900,000.00	0.00
54 No. Basudevpur	300,000.00	0.00
Security Deposit (Electric)	61,527.00	61,527.00
Self Asst. Tax	245,190.00	1,620.00
Loan from Goutam Kar	0.00	1,766,508.00
Loan from Sonali Kar	0.00	450,000.00
Loan to Sanjay Das	825,000.00	825,000.00
	<u>4,531,717.00</u>	<u>6,064,655.00</u>

NOTE : 9

Purchase	<u>5,632,839.00</u>	<u>11,314,675.00</u>
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NOTE : 10

EMPLOYEES COST

Directors Remuneration	1,200,000.00	1,200,000.00
Staff Salary	315,500.00	300,000.00
Bonus	30,000.00	28,000.00
	<u>1,545,500.00</u>	<u>1,528,000.00</u>



NIGAMANANDA ABASAN PVT. LTD.

*Contam u*  
Director

NOTE : 11

OTHER EXPENSES :

Accounting Charges	30,000.00	30,000.00
Audit Fees	12,500.00	12,500.00
Archetect Fees	65,000.00	60,000.00
Building Plan Sanction Fees	883,862.00	0.00
Bank Charges	1,158.18	1,180.02
Brokarage	82,400.00	72,500.00
Cable TV Recharge	3,300.00	5,000.00
Car Insurance	25,201.00	21,823.00
Car Maintenance	27,422.00	52,620.00
Carriage	24,220.00	57,645.00
Donation & Subscription	10,500.00	45,900.00
Electric Connection Work	0.00	243,502.00
Electricity Charges	0.00	18,658.00
General Charges	6,732.00	33,591.00
Interest on Car Loan	81,161.00	105,751.00
Labour Charges	1,413,962.00	4,497,169.00
Legal Charges	0.00	10,000.00
Late Fees Service Tax	0.00	595.00
Late Fees TDS	590.00	190.00
Land Payment	3,015,000.00	0.00
Machinery Hire Charges	73,530.00	96,850.00
Mobile Phone Charges	0.00	30,350.00
Office Maintenance	28,753.00	40,850.00
Printing & Stationery	33,933.00	27,580.00
Professional Tax	2,600.00	2,500.00
Rent	10,000.00	118,100.00
Rates & Taxes	0.00	28,000.00
Soil Test Charges	26,250.00	0.00
Tea & Tiffin	12,064.00	15,638.00
Telephone Charges	361.00	2,891.00
	<u>5,870,499.18</u>	<u>5,631,383.02</u>



NIGAMANANDA ABASAN PVT. LTD.

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Director

FIXED ASSETS

Block of Assets	Gross Block				Depreciation				Net Block		
	01/04/2016	Additions	Sale/Adj.	31/03/2017	01/04/2016	For the Year	Sale/Adj.	Residual Value Adjustmen <sup>t</sup>	31/03/2017	31/03/2016	
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	
FURNITURE AND FITTINGS	11,500.00	0.00	0.00	11,500.00	1,419.00	1,093.00	0.00	0.00	2,512.00	8,988.00	10,081.00
PLANT AND MACHINERY	15,80,999.00	0.00	0.00	15,80,999.00	1,96,077.00	99,367.00	0.00	0.00	2,95,444.00	12,85,555.00	13,84,922.00
Grand Total	15,92,499.00	0.00	0.00	15,92,499.00	1,97,496.00	1,00,460.00	0.00	0.00	2,97,956.00	12,94,543.00	13,95,003.00

CALCULATION SHEET FOR DEPRECIATION ON FIXED ASSETS

Particulars	Date of Put to Use	Cost	Dep. Upto 31/03/2016	WDV / Carrying Amount	Residual Value	Remainin g Life / Useful Life	Method of Depreci ation	Rate (%)	Deduction	Depreciation Calculation	Depreciation	Depreci on of Deduci
<b>FURNITURE AND FITTINGS</b>												
TELEVISION (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%)												
Opening LED TV	13/12/2014	11,500.00	1,419.00	11,500.00	575.00	10	SLM	9.50%		365 Days (01/04/16 - 31/03/17)	1,093.00	
<b>PLANT AND MACHINERY</b>												
CAR (Useful Life (Years): 15; Rate (SLM): 6.33%; Rate (WDV): 18.1%)												
Opening MAHENDRA CAR	05/05/2014	14,96,018.00	1,80,575.00	14,96,018.00	74,801.00	15	SLM	6.33%		365 Days (01/04/16 - 31/03/17)	94,698.00	
COMPUTER (Useful Life (Years): 15; Rate (SLM): 6.33%; Rate (WDV): 18.1%)												
Opening COMPUTER	Opening	18,700.00	12,166.00	7,480.00	0.00	0	SLM	6.33%		365 Days (01/04/16 - 31/03/17)	473.00	
SCOOTER (Useful Life (Years): 15; Rate (SLM): 6.33%; Rate (WDV): 18.1%)												
Opening SCOOTER	15/06/2015	66,281.00	3,336.00	66,281.00	3,314.00	15	SLM	6.33%		365 Days (01/04/16 - 31/03/17)	4,196.00	
Grand Total		15,92,499.00	1,97,496.00	15,92,499.00	1,97,496.00						1,00,460.00	



NIGAMANANDA ABASAN PVT. LTD.

*Santosh Kumar*  
Director

**FIXED ASSETS**

Block	Rate	WDV as on 01/04/2016	Addition		Deduction	Total	Normal	Depreciation for the Year		WDV as on 31/03/2017
			More than 180 Days	Less than 180 Days				Rate	Additional Amount	
FURNITURE AND FITTINGS	10.00%	Rs. 9,832	0	0	0	Rs. 9,832	983	-	0	Rs. 8,849
MACHINERY AND PLANT	15.00%	11,37,212	0	0	0	11,37,212	1,70,582	-	0	9,66,630
MACHINERY AND PLANT	60.00%	1,197	0	0	0	1,197	718	-	0	479
<b>Total</b>		<b>11,48,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,48,241</b>	<b>1,72,283</b>		<b>0</b>	<b>9,76,958</b>



NIGAMANANDA ABASAN PVT. LTD.  
*Santana*  
 Director