

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

AUDIT REPORT AND STATEMENT OF ACCOUNT
FOR THE YEAR ENDED 31ST MARCH,2018

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 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name NIGAMANANDA ABASAN PRIVATE LIMITED		PAN AAECN4139Q			
	Flat/Door/Block No 71	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6		
	Road/Street/Post Office TARUN PALLY	Area/Locality BELGHORAI				
	Town/City/District KOLKATA	State WEST BENGAL	Pin/ZipCode 700056	Status Pvt Company Aadhaar Number/Enrollment ID		
	Designation of AO(Ward/Circle) WARD 49(3), KOLKATA			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 350094571271018		Date(DD/MM/YYYY) 27-10-2018			
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income		1	630309
		2	Deductions under Chapter-VI-A		2	0
		3	Total Income		3	630310
		3a	Current Year loss, if any		3a	0
4		Net tax payable		4	194766	
5		Interest and Fee Payable		5	9831	
6		Total tax, interest and Fee payable		6	204597	
7		Taxes Paid	a	Advance Tax	7a	200000
			b	TDS	7b	0
			c	TCS	7c	0
	d		Self Assessment Tax	7d	4600	
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	204600	
8	Tax Payable (6-7e)		8	0		
9	Refund (7e-6)		9	0		
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 103.77.46.143 on 27-10-2018 at KOLKATA

Dsc Sl 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

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, , BELGHORI ATA, WEST BENGAL, 700056 AAECN4139Q was conducted by Me SWAPAN KUMAR BHATTACHARYYA RED ACCOUNTANT, in pursuance of the provisions of the COMPANIES Act, and I annex here to a copy of report dated 30/08/2018 along with a copy each of

- (a) the audited **Profit and loss account** for the period beginning from 01/04/2017 to ending on 31/03/2018
- (b) the audited balance sheet as at, 31/03/2018 ; 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 documents and explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are 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
Place	<u>KOLKATA</u>	Name <u>SWAPAN KUMAR BH</u>
Date	<u>29/09/2018</u>	Membership Number <u>A</u>
		FRN (Firm Registration Number) <u>051936</u>
		Address <u>17A, , JATIN DAS ROA</u>
		<u>WEST BENGAL, 70002</u>

13 a	Method of accounting employed in the previous year	Mercentile 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			
	Total	97853	153904	-56051
13 f	Disclosure as per ICDS.		97853	153904
				-56051

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 contractor.
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

15	Give the following particulars of the capital asset converted into stock-in-trade			
	Particulars	Increase in profit(Rs.) / Decrease in profit(Rs.)		
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
	Nil	Amount
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
	Nil	Amount
16 c	Escalation claims accepted during the previous year	
	S.No.	Description
	Nil	Amount
16 d	Any other item of income	
	S.No.	Description
	Nil	Amount
16 e	Capital receipt, if any	
	S.No.	Description
	Nil	Amount

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	Rate of depreciation (In	Opening WDV	Additions	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the	

	Assets/ Class of Assets	Percent- age)	Actual(A) (A)	Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			end of the year (A +B-C-D)
1	Furnitures & Fittings @ 10%	10%	8849	0	0	0	0	0	0	885	7964
2	Plant & Machinery @ 15%	15%	918742	0	0	0	0	0	0	137811	780931
3	Plant & Machinery @ 40%	40%	479	37542	0	0	0	37542	0	15208	22813

* 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

S.No.	Particulars	Amount in Rs.
Personal expenditure		

Personal expenditure

S.No.	Particulars	Amount in Rs.
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		

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		

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.		

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		

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		

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		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No.	Particulars	Amount in Rs.
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(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, 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.											
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 (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).											
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 Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the 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 Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
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		DIRECTOR	REMUNERATION	900000			
2	MRS SONALI KAR		DIRECTOR	REMUNERATION	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			
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, No customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.)								
27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts								
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts					
Opening Balance								
Credit Availed								
Credit Utilized								
Closing/Outstanding Balance								
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-								
	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)								
	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)(viib). If yes, please furnish the details of the same								
	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 of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest 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 applicable from 1st April, 2019)												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	
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			
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	
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			
(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
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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 at 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

								rate out of (7)		out of (6) and (8)
1	CALN06863D	192	Salary	1800000	1800000	1800000	145568	0	0	0
2	CALN06863D	194C	Payments to contractors	1846406	1846406	1846406	18465	0	0	0
3	CALN06863D	194H	Commission or brokerage	564750	350000	350000	17500	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	31/07/2017	27/07/2017	Yes	
2	CALN06863D	26Q	31/10/2017	04/11/2017	Yes	
3	CALN06863D	24Q	31/05/2018	28/05/2018	Yes	
4	CALN06863D	26Q	31/05/2018	28/05/2018	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	4365	6551 17/05/2018

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	(c) Amount of reduction as referred to in	(d) Total tax paid thereon	(e) Date of Payment with Amounts
					Amount Dates of payment

	section 115-O(1A)(i)	section 115-O(1A)(ii)					
	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						No
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	11439339			10419930		
b	Gross profit / Turnover	0	11439339	0.00 %	0	10419930	0.00 %
c	Net profit / Turnover	686360	11439339	6.00 %	978080	10419930	9.39 %
d	Stock-in-Trade / Turnover	10969107	11439339	95.89 %	7415908	10419930	71.17 %
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 applicable from 1st April,2019)						
	S.No.	Total amount of Expenditure	Expenditure in respect of entities registered under GST				Expenditure relating to entities

	incurred during the year	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	not registered under GST
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Place **KOLKATA** Name **SWAPAN KUMAR BHATTACHARYY A**
Date **29/09/2018** 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 put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Plant & Machinery @ 40%	1	31/08/2017	31/08/2017	37542	0	0	0	37542
Total of Plant & Machinery @ 40%								37542

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%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0

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

*17A, Jatin Das Road
Kolkata 700 029*

Mobile : 9433050861

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, 2018 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

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.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid 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, of the state of affairs of the company as at 31st March 2018, and 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, 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, 2018 and taken on record by the Board of Directors, I report that none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms section 164 (2) of the Companies Act, 2013.
 - (f) The company being a small company as defined under section 2(85) of the Act is not required to have an internal financial control system in terms of MCA exemption notification dated 13.06.2018.
 - (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

Mobile :9433050861

- (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: 30.08.2018



S.K. Bhattacharyya

S. K. Bhattacharyya

Chartered Accountant

Membership No. 051936

NIGAMANANDA ABASAN PRIVATE LIMITED

I BALANCE SHEET AS AT 31ST MARCH, 2018

	Note No.	For the yr.ended 31.3.2018	For the yr.ended 31.3.2017
1) <u>EQUITY AND LIABILITIES</u>			
<u>Share Holders Fund</u>			
a) Share Capital	2	26,00,000.00	26,00,000.00
b) Reserve & Surplus	3	27,10,313.95	22,67,772.68
		<u>53,10,313.95</u>	<u>48,67,772.68</u>
2) <u>Non -Current liabilities</u>			
a) Deferred Tax Liabilities(Net)		17,320.00	
3) <u>CURRENT LIABILITIES :</u>			
a) Trade Payable	4	22,37,496.24	27,24,913.00
b) Other Current Liabilities	5	34,42,618.92	21,02,641.00
c) Advance agaist Flat		1,02,71,959.86	33,49,500.00
4) <u>UNSECURED LOANS</u>	6	4,02,188.00	6,77,507.00
TOTAL		<u>2,16,81,896.97</u>	<u>1,37,22,333.68</u>
II 1) <u>ASSETS</u>			
1) Non -current assets			
(a) Fixed Assets			
i) Tangible Assets		11,75,483.00	12,94,543.00
ii) Intangible Assets		0.00	0.00
iii) Long term Loans & Advances		2,00,000.00	
2) <u>ASSETS</u>			
Current assets			
(a) Work-in Progress		1,09,69,107.00	74,15,908.00
(b) Trade Receivable		2,53,218.00	2,55,868.00
(c) Cash & Cash Equivalents	7	14,02,594.49	2,24,297.68
(d) Short term loans and advances	8	76,81,494.48	45,31,717.00
TOTAL		<u>2,16,81,896.97</u>	<u>1,37,22,333.68</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 : 30-03-2018



NIGAMANANDA ABASAN PVT. LTD.
Antar
Director

NIGAMANANDA ABASAN PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

<u>PARTICULARS</u>	<u>Note No</u>	<u>31.03.2018</u>	<u>31.03.2017</u>
I. Revenue from Operations		1,14,39,339.32	1,01,42,500.00
II. Other Income		0.00	2,77,430.00
III. Total Revenue(I+II)		<u>1,14,39,339.32</u>	<u>1,04,19,930.00</u>
IV. <u>EXPENSES :</u>			
Cost of materials consumed	9	90,18,749.35	56,32,839.00
Purchase of stock in Trade			
(Increase/Decrease) finished goods		-35,53,199.00	-37,07,448.00
Work-in-Progress and Stock-in-Trade			
Employees Costs	10	20,66,000.00	15,45,500.00
Finance Costs			
Depreciation and amortization expenses		97,853.00	1,00,460.00
Other expenses	11	<u>31,23,575.70</u>	<u>58,70,499.18</u>
Total expenses		<u>1,07,52,979.05</u>	<u>94,41,850.18</u>
V. Profit /(Loss) before exceptional and extraordinary items and tax(III-IV)		6,86,360.27	9,78,079.82
VI. Profit/(Loss) before tax		6,86,360.27	9,78,079.82
VII. Tax expenses :			
i) Current Tax		2,26,499.00	2,80,035.00
ii) Deferred Tax		17,320.00	0.00
VIII. Profit(Loss) for the period from continuing operations(VII-VIII)			
IX. Profit(Loss) for the period(V+VII)		4,42,541.27	6,98,044.82
X. Earnings per equity share			
(1) Basic			
(2) Diluted			

Significant Accounting Policies 01

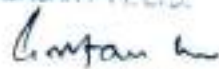
The Accompanying notes are an integral part of the Financial Statements

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 : 30-03-2018



NIGAMANANDA ABASAN PVT. LTD.


Director

NIGAMANANDA ABASAN PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT
31ST MARCH, 2018 AND STATEMENT OF PROFIT & LOSS ON THAT DATE

	Figures as at <u>31.03.2018</u>	Figures as at <u>31.03.2017</u>
NOTE : 2		
<u>SHARE CAPITAL</u>		
<u>AUTHORISED</u>		
2,60,000 equity shares of Rs. 10/-	<u>26,00,000.00</u>	<u>26,00,000.00</u>
Total Authorised Shares		
<u>ISSUED, SUBSCRIBED & PAID UP CAPITAL</u>		
2,60,000 equity shares of Rs. 10/- fully paid up	<u>26,00,000.00</u>	<u>26,00,000.00</u>

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

	<u>31st March ,2018</u>		<u>31st March ,2017</u>	
	Nos.	Rs.	Nos.	Rs.
At the beginning of the period	260000	26,00,000.00	260000	26,00,000.00
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>260000</u>	<u>26,00,000.00</u>	<u>260000</u>	<u>26,00,000.00</u>

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

	<u>31st March ,2018</u>		<u>31st March ,2017</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	22,67,772.68	15,69,727.86
<u>Add ; Profit/(Loss) for the year</u>	<u>4,42,541.27</u>	<u>6,98,044.82</u>
	27,10,313.95	22,67,772.68

Add : Misc. Expenditure

	<u>27,10,313.95</u>	<u>22,67,772.68</u>
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Net Surplus in Statement of Profit & Loss

	<u>27,10,313.95</u>	<u>22,67,772.68</u>
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NOTE : 4

Sundry Creditors	<u>22,37,496.24</u>	<u>27,24,913.00</u>
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NIGAMANANDA ABASAN PVT. LTD.

Gautam Kar
Director

NOTE : 5**OTHER CURRENT LIABILITIES :**

Liabilities for Audit Fees	12,500.00	12,500.00
Liabilities for Accounting Charges	32,500.00	12,500.00
Service Tax Payable	0.00	0.00
GST Payable	91,026.92	0.00
Provision for Income Tax	16,39,140.00	14,12,641.00
Director's Remuneration	15,05,525.00	6,06,093.00
TDS Payable	1,61,927.00	58,907.00
	<u>34,42,618.92</u>	<u>21,02,641.00</u>

NOTE : 6**UNSECURED LOANS :**

Motor Car loan	3,52,188.00	6,27,507.00
Loan from Directors	50,000.00	50,000.00
	<u>4,02,188.00</u>	<u>6,77,507.00</u>

NOTE : 7**CASH & BANK BALANCE :**

Bank of India, Kamarhati Br.	5,56,846.63	14,477.00
Axis Bank, Belghoria Br.	7,39,335.91	1,42,625.73
Cash in hand	1,06,411.95	67,194.95
	<u>14,02,594.49</u>	<u>2,24,297.68</u>

NOTE : 8**LOAN & ADVANCE**

Amtala project	0.00	0.00
Advance Tax	14,00,000.00	12,00,000.00
Advance to Party	0.00	0.00
2 No. Nandan Kanan (joint Venture)	17,00,000.00	10,00,000.00
1 No. Basudevpur (Kamalendu Dey)	9,00,000.00	9,00,000.00
54 No. Basudevpur	0.00	3,00,000.00
Security Deposit (Electric)	1,92,704.00	61,527.00
Self Asst. Tax	2,45,190.00	2,45,190.00
Advance to Party	4,90,000.00	0.00
Keya Sen	8,50,000.00	
Loan to Goutam Kar	10,78,600.48	0.00
Loan from Sonali Kar	0.00	0.00
Loan to Sanjay Das	8,25,000.00	8,25,000.00
	<u>76,81,494.48</u>	<u>45,31,717.00</u>

NOTE : 9

Purchase	<u>90,18,749.35</u>	<u>56,32,839.00</u>
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NOTE : 10**EMPLOYEES COST**

Directors Remuneration	18,00,000.00	12,00,000.00
Staff Salary	2,46,000.00	3,15,500.00
Bonus	20,000.00	30,000.00
	<u>20,66,000.00</u>	<u>15,45,500.00</u>



NOTE : 11

OTHER EXPENSES :

Accounting Charges	30,000.00	30,000.00
Audit Fees	12,500.00	12,500.00
Architect Fees	45,000.00	65,000.00
Building Plan Sanction Fees	0.00	8,83,862.00
Bank Charges	2,325.19	1,158.18
Brokarage	5,64,750.00	82,400.00
Cable TV Recharge	5,000.00	3,300.00
Car Insurance	22,006.00	25,201.00
Car Maintenance	40,195.51	27,422.00
Carriage	21,380.00	24,220.00
Computer Maintenance	1,700.00	0.00
Donation & Subscription	5,500.00	10,500.00
Electric Connection Work	34,160.00	0.00
Electricity Charges	11,154.00	0.00
General Charges	29,500.00	6,732.00
Interest on Car Loan	53,817.00	81,161.00
Labour Charges	18,36,865.00	14,13,962.00
Legal Charges	1,37,876.00	0.00
Late Fees GST	6,952.00	0.00
Late Fees Service Tax	0.00	0.00
Late Fees TDS	693.00	590.00
Land Payment	0.00	30,15,000.00
Loss on Motor Cycle Sold	38,749.00	0.00
Machinery Hire Charges	23,100.00	73,530.00
Mobile Phone Charges	10,263.00	0.00
NCLT Fees	88,500.00	0.00
Office Maintenance	13,500.00	28,753.00
Printing & Stationery	13,600.00	33,933.00
Professional Tax	2,500.00	2,600.00
Rent	40,000.00	10,000.00
Rates & Taxes	0.00	0.00
Soil Test Charges	20,000.00	26,250.00
Tea & Tiffin	11,990.00	12,064.00
Telephone Charges	0.00	361.00
	<u>31,23,575.70</u>	<u>58,70,499.18</u>



VIGAMANANDA ABASANI PVT. LTD.

Comtanu

Director

FIXED ASSETS

Block of Assets / Asset Group	Gross Block				Depreciation				Net Block	
	01/04/2017	Additions	Sale/Adj.	31/03/2018	01/04/2017	For the Year	Sale/Adj.	31/03/2018	31/03/2018	31/03/2017
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
COMPUTERS AND DATA PROCESSING UNITS										
COMPUTER	18,700.00	0.00	0.00	18,700.00	12,639.00	473.00	0.00	13,112.00	5,588.00	6,061.00
FURNITURE AND FITTINGS	11,500.00	0.00	0.00	11,500.00	2,512.00	1,093.00	0.00	3,605.00	7,895.00	8,988.00
TELEVISION										
PLANT AND MACHINERY										
CAR	14,96,018.00	0.00	0.00	14,96,018.00	2,75,273.00	94,698.00	0.00	3,69,971.00	11,26,047.00	12,20,745.00
COMPUTER	0.00	37,542.00	0.00	37,542.00	0.00	1,589.00	0.00	1,589.00	35,953.00	0.00
SCOOTER	66,281.00	0.00	66,281.00	0.00	7,532.00	0.00	7,532.00	0.00	0.00	58,749.00
Total (Block)	15,62,299.00	37,542.00	66,281.00	15,33,560.00	2,82,805.00	96,287.00	7,532.00	3,71,960.00	11,62,000.00	12,79,494.00
Grand Total	15,92,499.00	37,542.00	66,281.00	15,63,760.00	2,97,956.00	97,853.00	7,532.00	3,88,277.00	11,75,483.00	12,94,543.00

NIGAMANANDA ABASAN PVT. LTD.



Director

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FIXED ASSETS

Block	Rate	WDV as on 01/04/2017		Addition		Deduction	Total	Normal	Depreciation for the Year		WDV as on 31/03/2018		
		Rs.	Rs.	More than 180 Days	Less than 180 Days				Rate	Additional Amount		Rs.	Total
FURNITURE AND FITTINGS	10.00%	8,849	0	0	0	0	8,849	885	-	0	7,964		
MACHINERY AND PLANT	15.00%	9,18,742	0	0	0	0	9,18,742	1,37,811	-	0	7,80,931		
MACHINERY AND PLANT	40.00%	479	37,542	0	0	0	38,021	15,208	-	0	22,813		
Total		9,28,070	37,542	0	0	0	9,65,612	1,53,804		0	8,11,708		

NIGAMANANDA ABASAN PVT. LTD.



Director


NAME OF ASSESSEE : NIGAMANANDA ABASAN PRIVATE LIMITED
PAN : AAECN4139Q
OFFICE ADDRESS : 71, TARUN PALLY, BELGHORAI, KOLKATA, WEST BENGAL-700056
STATUS : PUB NOT INT **ASSESSMENT YEAR** : 2018 - 2019
WARD NO : WARD 49(3), KOLKATA **FINANCIAL YEAR** : 2017 - 2018
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 : 27/10/2018 & NO. : 350094571271018)

COMPUTATION OF TOTAL INCOME

<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>		630309
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	686360	
ADD : DEPRECIATION DISALLOWED	97853	
	<u>784213</u>	
LESS : ALLOWED DEPRECIATION	<u>-153904</u>	
	<u>630309</u>	
GROSS TOTAL INCOME		<u>630309</u>
TOTAL INCOME		630309
TOTAL INCOME ROUNDED OFF U/S 288A		630310

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 630310 @ 30%	189093	
	<u>189093</u>	
ADD: EDUCATION CESS @ 2%	3782	
	<u>192875</u>	
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%	1891	
TAX AS PER NORMAL PROVISIONS	<u>194766</u>	

CALCULATION OF BOOK PROFIT U/S 115JB

NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT	686360	
TAX @ 18.5% ON BOOK PROFIT OF RS. 686360 U/S 115JB	126977	
ADD: EDUCATION CESS @ 2%	2540	
	<u>129517</u>	
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%	1270	
	<u>130787</u>	
HIGHER OF (194766 OR 130787)		194766
<u>LESS ADVANCE TAX</u>		
6360218 - 34546 - 22-03-2018	200000	<u>200000</u>
		-5234
<u>ADD INTEREST PAYABLE</u>		
INTEREST U/S 234C	9831	<u>9831</u>
		4597

TAX ROUNDED OFF U/S 288B
LESS SELF ASSESSMENT TAX U/S 140A
 0014431 - 03289 - 27-10-2018
TAX PAYABLE

4600

4600

4600

NIL

FIXED ASSETS

Block	Rate	WDV as on 01/04/2017	Addition		Deduction	Total	Depreciation for the Year			WDV as on 31/03/2018	
			More than 180 Days	Less than 180 Days			Normal	Additional			Total
								Rate	Amount		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FURNITURE AND FITTINGS	10.00 %	8,849	0	0	0	8,849	885	-	0	885	7,964
MACHINERY AND PLANT	15.00 %	9,18,742	0	0	0	9,18,742	1,37,811	-	0	1,37,811	7,80,931
MACHINERY AND PLANT	40.00 %	479	37,542	0	0	38,021	15,206	-	0	15,206	22,813
Total		9,28,070	37,542	0	0	9,65,612	1,53,904		0	1,53,904	8,11,708

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	-	-	-	-	-