

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			PAN		
	SUBODH DAS			ADTPD4056B		
	Flat/Door/Block No	Name Of Premises/Building/Village			Form No. which has been electronically transmitted	
	273					
	Road/Street/Post Office	Area/Locality			Status	
	R N GUHA ROAD	SOUTH DUMDUM				
	Town/City/District	State	Pin/Z ipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700074	XXXX XXXX 7694		
	Designation of AO(Ward/Circle)			Original or Revised		
	50(4)KOL			ORIGINAL		
E-filing Acknowledgement Number		303894431240918		Date(DD/MM/YYYY)	24-09-2018	
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	1414967
	2	Deductions under Chapter-VI-A			2	190195
	3	Total Income			3	1224770
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	185329
	5	Interest and Fee Payable			5	11693
	6	Total tax, interest and Fee payable			6	197022
	7	Taxes Paid	a	Advance Tax	7a	100000
			b	TDS	7b	16108
			c	TCS	7c	0
d			Self Assessment Tax	7d	80910	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	197018	
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 SUBODH DAS in the capacity of Self
 having PAN ADTPD4056B from IP Address 47.15.201.150 on 24-09-2018 at KOLKATA
 Disc SI No & issuer 14449927CN=e-Mudhra Sub CA for Class 2 Individual 2014,OC=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/s. B. & V. Associates
Subodh Das
 Proprietor

CODE NO. : 108
 NAME OF ASSESSEE : SUBODH DAS
 PROP. B AND V ASSOCIATES
 PAN : ADTPD4056B
 FATHER'S NAME : BALAHARI DAS
 OFFICE ADDRESS : 273, R N GUHA ROAD, SOUTH DUMDUM, KOLKATA, WEST
 BENGAL-700074
 RESIDENTIAL ADDRESS : 273, R N GUHA ROAD, SOUTH DUMDUM, KOLKATA, WEST
 BENGAL-700074
 STATUS : INDIVIDUAL ASSESSMENT YEAR : 2018 - 2019
 WARD NO : 50(4)/KOL FINANCIAL YEAR : 2017 - 2018
 GENDER : MALE DATE OF BIRTH : 03/01/1966
 EMAIL ADDRESS : s_k_goswami@hotmail.com
 RESIDENTIAL STATUS : RESIDENT
 NATURE OF BUSINESS : PROMOTER AND DEVELOPER
 NAME OF BANK : UNITED BANK OF INDIA
 MICR CODE : 700027045
 IFS CODE : UTBI0DUM129
 ADDRESS : DUM DUM (DMD)
 ACCOUNT NO. : 0117010426732
 RETURN : ORIGINAL (FILING DATE : 24/09/2018 & NO. : 303894431240918)

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 1233251

SUBODH DAS

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	1233251
ADD : DEPRECIATION DISALLOWED	108475
	<u>1341726</u>
LESS : ALLOWED DEPRECIATION	-108475
	<u>1233251</u>

INCOME FROM OTHER SOURCES

INTEREST ON SAVINGS BANK	20688	181716
INTEREST ON BANK FDR	161028	
TOTAL	<u>181716</u>	

GROSS TOTAL INCOME

1414967

LESS DEDUCTIONS UNDER CHAPTER-VIA

80C DEDUCTION	150000
80D MEDICAL INSURANCE PREMIA	30195
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT	10000
TOTAL DEDUCTIONS	<u>190195</u>

TOTAL INCOME

1224772

TOTAL INCOME ROUNDED OFF U/S 288A

1224770

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL
TAX ON RS. 250000 (500000-250000) @ 5%	12500
TAX ON RS. 500000 (1000000-500000) @ 20%	100000
TAX ON RS. 224770 (1224770-1000000) @ 30%	67431
TAX ON RS. 1224770	<u>179931</u>
	179931
ADD: EDUCATION CESS @ 2%	3599
	<u>183530</u>

M/s. B. & V. Associates

Subodh Das



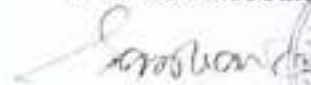

Form No 3CB

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

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

1. We have examined the balance sheet as on 31/03/2018, and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith of SUBODH DAS , 273, R N GUHA ROAD, SOUTH DUMDUM, KOLKATA, WEST BENGAL-700074. PAN - ADTPD4056B.
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 273, R N GUHA ROAD, SOUTH DUMDUM, KOLKATA, WEST BENGAL-700074 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
NIL
(b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For S K GOSWAMI AND ASSOCIATES
Chartered Accountants

Sankar Kumar Saha
(Partner)

M. No. : 063792

FRN : 0316094E

**50/39/6 Choudhury Para Street, Halisahar-
743134 West Bengal**

Date : 15/09/2018

Place : Halisahar

SUBODH DAS
273, R. N. GUHA ROAD, KOLKATA - 700 074
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PROPRIETOR'S CAPITAL ACCOUNT			FIXED ASSETS		
Balance as per last account	7,640,204.44		(As per Annexure)		728,284.44
Addition This year	0.00	7,640,204.44	Investment:		
Proprietor Current Account	2,141,830.23		ICICI Prudential life time Gold	800,000.00	
Add: Interest on FD	161,028.00		Fixed Deposit & Accrued Interest on FD	1,035,256.00	1,835,256.00
Add: Profit During this Year	1,233,251.25				
Less: Drawing	3,536,109.48	392,058.48	CURRENT ASSETS, LOANS & ADVANCES		
	3,144,051.00		A. Current Assets		
SECURED LOAN			Closing Stock(Taken, Valued and Certified by the Proprietor)		
Axis Bank Car Loan	15,386.00		Work-in-progress		27,027,948.77
United Bank of India, CC A/c. No. 17539	-1,302,680.38	9,809,661.62	Cash & Bank Balances		
United Bank of India,	11,096,956.00	5,047,625.00	Cash-in-hand	1,442,528.23	
			Cash at Bank		
UNSECURED LOAN			United Bank A/c-23755	2,199,832.75	
			Allahabad Bank-73043	422.00	
CURRENT LIABILITIES			UBI-23931	867,752.00	
Liabilities for Expenses	157,700.00		Allahabad Bank-126211100000681	67,658.00	
Sundry Creditors	1,746,354.65	12,384,554.65	Allahabad Bank-221611100000335	191,242.00	4,769,434.98
Advance against Flat	10,480,500.00		Advance Income Tax		100,000.00
			B. Loans & Advances		813,180.00
		35,274,104.19			35,274,104.19

Dated the 15th Sep, 2018
50/39/6 Choudhury Para Street
Halisahar-743134, North 24 Pgs

Signed in terms of our separate report of even date
for S. K. GOSWAMI & ASSOCIATES
Chartered Accountants

M/s. B. & V. Associates

Sankar Kumar Saha

Proprietor

Sankar Kumar Saha
(SANKAR KUMAR SAHA)
Partner

SUBCDH DAS
273, R. N. GUHA ROAD, KOLKATA - 700 074
CONSOLIDATED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Opening Working Progress		26,366,613.77	By Transfer of Flat	15,471,800.00	
" Purchase of Materials & Land		8,016,085.00	" Extra Work	1,230,000.00	16,701,800.00
" Labour Charges		2,332,486.00	" Closing Working in Progress		27,027,948.77
" Interest on term loan & OD A/c		879,609.00			
" Planning & Registration Expenses		1,969,134.00			
" Site Expenses		132,605.00			
" Hire Charges		48,780.00			
" Supervision Charges		89,816.00			
" Carriage Inward		7,689.00			
" Land Development Expenses		125,000.00			
" Security Charges		62,377.00			
" Mics Expenses		65,490.00			
" Balance c/d		3,634,064.00			
		43,729,748.77	By Balance b/f		43,729,748.77
" Salary & Bonus		863,698.00			3,634,064.00
" Medical Expenses		15,463.00			
" Rates & Taxes		3,500.00			
" Repairing Expenses		19,872.00			
" Electricly Charges		204,940.00			
" Interest on Car Loan		6,597.00			
" Conveyance Charges		434,087.00			
" Telephone Charges		46,623.00			
" News paper		2,150.00			
" Accounting Charge		45,000.00			
" Audit Fees		32,500.00			
" Professional Fees		2,000.00			
" Advertisement Expenses		1,500.00			
" Subscription		54,584.00			
" Postage Stamp		1,570.00			
" Rent		101,580.00			
" Service Charges		17,000.00			
" Puja Expenses		58,640.00			
" Other Expenses		381,033.75			
" Depreciation (As per Annexure)		108,475.00			
" Net profit trf. To Proprietor's Capital A/c.		1,233,251.25			
		3,634,064.00			3,634,064.00

Dated the 15th Sep, 2018
50/39/6 Choudhury Para Street
Halisahar-743134, North 24 Pgs

M/s. B. & V. Associates
Sankar Kumar Saha
Proprietor

Signed in terms of our separate report of even date
for S. K. GOSWAMI & ASSOCIATES
Chartered Accountants

Sankar Kumar Saha
(SANKAR KUMAR SAHA)
Partner



SUBODH DAS
273, R. N. GUHA ROAD
KOLKATA-700074

CONSOLIDATED STATEMENT OF FIXED ASSETS AS ON 31ST MARCH 2018

PARTICULARS OF ASSETS 1	W D V AS ON 01.04.17 2	ADDITION DURING THE YEAR 2017-18 3	TOTAL 4(2+3)	SALE 5	PROFIT/(LOSS) ON SALE 6(5-4)	RATE OF DEPRECIATION 7	WRITTEN OFF DURING THE YEAR 8	W D V AS ON 01.04.18 9(4+6-8)
A) FURNITURE & FIXTURE	25416.72	10200.00	35616.72	0.00	0.00	10%	3051.70	32565.02
B) MOTOR CAR	636049.50	0.00	636049.50	0.00	0.00	15%	95407.35	540642.15
C) MOTOR CYCLE	7737.97	0.00	7737.97	0.00	0.00	15%	1160.70	6577.26
D) OFFICE PREMISES	30061.32	0.00	30061.32	0.00	0.00	5%	1503.05	28558.27
E) GARRAGE	12351.89	0.00	12351.89	0.00	0.00	10%	1235.00	11116.89
F) AIR CONDITIONER	25384.00	0.00	25384.00	0.00	0.00	15%	3807.60	21576.40
G) COMPUTER	5774.04	0.00	5774.04	0.00	0.00	40%	2309.61	3464.44
H) Other Fixed Assets	83784.00	0.00	83784.00	0.00	0.00		0.00	83784.00
	742775.44	10200.00	752975.44				108474.99	728284.44

M/s. B. & V. Associates

Subodh Das

Proprietor



FORM NO. 3CD
[See rule 6G(2)]

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

PART-A

- 1 Name of the assessee : SUBODH DAS
- 2 Address : 273, R N GUHA ROAD, SOUTH DUMDUM,
KOLKATA, WEST BENGAL-700074
- 3 Permanent Account Number : ADTPD4056B
- 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 : No
- 5 Status : Individual
- 6 Previous year from : 01/04/2017 to 31/03/2018
- 7 Assessment year : 2018-19

8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : NA
- 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. : NA

10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Building of complete constructions or parts- civil contractors(06002)	06002

b If there is any change in the nature of business or profession, the particulars of such change.

: No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.

: No

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.)

Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
CASH BOOK, BANK BOOK, PURCHASE AND SALES LEDGER, JOURNAL, LEDGER ETC	273 R N GUHA ROAD	DUMDUM	KOLKATA	WEST BENGAL	700074



c List of books of account and nature of relevant documents examined.

: CASH BOOK, BANK BOOK, PURCHASE AND SALES LEDGER, JOURNAL, LEDGER ETC

- 12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : No

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : Mercantile system

- b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : No

- 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	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : No

- e If answer to (d) above is in the affirmative, give details of such adjustments. :

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil

- f Disclosure as per ICDS. :

ICDS	Disclosure
Nil	Nil

- 14 a Method of valuation of closing stock employed in the previous year. : At Cost

- 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	Decrease in profit
Nil	Nil	Nil

- 15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

- 16 Amounts not credited to the profit and loss account, being: -

- a The items falling within the scope of section 28. :

Description	Amount
Nil	Nil

- b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. :

Description	Amount
Nil	Nil

- c Escalation claims accepted during the previous year. :

Description	Amount
Nil	Nil

- d Any other item of income. :

Description	Amount
Nil	Nil

- e Capital receipt, if any. :

Description	Amount
Nil	Nil

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address line 1	Address line 1	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Additions					Deductions	Depreciation allowable	Written down value at the end of the year
			Purchase value	Adjustment on account of			Total value of purchase			
				CENVAT	Change in rate of exchange	Subsidy/Grant				
(18r) Furniture & Fittings @ 10%-Sec 32(1)(ii)	10%	25417	10200	0	0	0	10200		3052	32565
(18i) Building @ 10%-Sec 32(1)(ii)	10%	12352							1235	11117
(18a) Plant & Machinery @ 15%-Sec 32(1)(i)	15%	669171							100376	568795
(18k) Building @ 5%-Sec 32(1)(ii)	5%	30061							1503	28558
(18c) Plant & Machinery @ 40%-Sec 32(1)(ii)	40%	5774							2310	3464
Total		742775	10200	0	0	0	10200	0	108476	644499

Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
27/10/2017	27/10/2017	10200	0	0	0	10200
	Total	10200	0	0	0	10200

19. Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil



- 20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil	Nil	Nil	Nil	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

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used

Particulars	Amount
Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

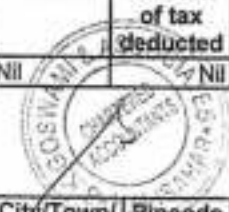
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



e provision for payment of gratuity not allowable under section 40A(7) : 0

f any sum paid by the assessee as an employer not allowable under section 40A(9) : 0

g Particulars of any liability of a contingent nature :

Nature of liability	Amount
Nil	Nil

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 :

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : 0

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : 0

23 Particulars of any payment made to persons specified under section 40A(2)(b). :

Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amount)
Nil	Nil	Nil	Nil	Nil

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA. :

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof :

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	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:-

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:-

(a) Paid during the previous year :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year; :

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1); :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid on or before the aforesaid date. :

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account : No

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. : No

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-

Type	Particular	Amount	Prior period
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Nil	Nil	Nil	Nil
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- 28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii), if yes, please furnish the details of the same. : No

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii), if yes, please furnish the details of the same. : No

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil

- 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, if yes, please furnish the following details: : No

Nature of income	Amount
Nil	Nil

- B 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, if yes, please furnish the following details: : No

Nature of income	Amount
Nil	Nil

- 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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, if yes, please furnish the following details : No

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil



- B 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, if yes, please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	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	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/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	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN 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	Nil	Nil	Nil	Nil	Nil

- (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

Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil



(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
Nil	Nil	Nil	Nil

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:—

Name of the payee	Address of the payee	PAN 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 taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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:—

Name of the payer	Address of the payer	PAN of the payer	Amount 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	Nil	Nil	Nil

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:—

Name of the payer	Address of the payer	PAN of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil



Serial No:	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil

- 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. : No
- c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : No
- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : No
- 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

- 33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : Yes

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and 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.
80C	150000
80D	30195
80TTA	10000

- 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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
CALS22519A	194C	Payments to contractors	275389	275389	275389	5508	0	0	0

- b Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes please furnish the details: : Yes

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 transactions which are	If not, please furnish list of details/transactions which are not reported



				required to be reported	
CALS22519A	Form 28Q	31/05/2018	24/05/2018	Yes	

- c. Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: : 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)	Date of payment.
Nil	Nil	Nil	Nil

- 35 a. In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b. In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms : NA

- A Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:- : No

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ? : No

- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : No

- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : No



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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	16701800			6445000		
Gross profit/turnover	3634064	16701800	21.76	3721331	6445000	57.74
Net profit/turnover	1233251	16701800	7.38	837996	6445000	13.00
Stock-in-trade/turnover	27027949	16701800	161.83	26368614	6445000	409.10
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

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

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, if yes, please furnish : 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
Nil	Nil	Nil	Nil	Nil	Nil

43 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
if yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

For S K GOSWAMI AND ASSOCIATES
Chartered Accountants

Sankar Kumar Saha

Sankar Kumar Saha
(Partner)

M. No. : 063792

FRN : 0316094E

50/39/6 Choudhury Para Street, Halisahar-743134 West Bengal



Date : 15/09/2018
Place : Halisahar

M/s. B. & V. Associates

Balaboth
Proprietor

AUDITORS' REPORT

TO THE PROPRIETOR OF M/S B & V ASSOCIATES

Report on the Financial Statements

1. We have audited the accompanying Financial Statements of M/S B & V ASSOCIATES Prop: Subodh Das of 273 R N Guha Road, Kolkata-700 074 , which comprise the Balance Sheet as at 31st March 2018, and the statement of Profit and Loss Account for the year then ended, and a summary of significant accounting policies other explanatory information.

Management's Responsibility for the Financial Statements:

2. Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position. This responsibility includes the design, implementation and maintenance of internal control 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:

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgments, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Firm's preparation and fair presentation of the financial statements 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.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.



M/s. B. & V. Associates

Subodh Das
Proprietor

Opinion

6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give the information require 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:
- (a) in the case of the Balance Sheet, of the state of affairs of the Firm as at March 31, 2016; and
 - (b) in the case of the statement of Profit and Loss Account, of the Profit for the year ended on that date;

Report on Other Legal and Regulatory Requirements

7. we report that:
- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - b. in our opinion proper books of account as required by law have been kept by the Firm so far as appears from our 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;

For S K GOSWAMI & ASSOCIATES

Chartered Accountants

Firm Registration No: 316094E





(Sankar Kumar Saha)

Partner

Membership Number: 063792

Date: 15.09.2018

M/s. B. & V. Associates


Proprietor

B & V ASSOCIATES
273, R. N. GUHA ROAD, KOLKATA - 700 074
BALANCE SHEET AS AT 31ST MARCH, 2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PROPRIETOR'S CAPITAL ACCOUNT			FIXED ASSETS		
Balance as per last account	4,378,575.44		(As per Annexure)		644,500.44
Addition This year	0.00	4,378,575.44	Investment:		
Proprietor Current Account		63,022.48	ICICI Prudential life time Gold	800,000.00	
SECURED LOAN			Fixed Deposit & Accrued Interest on FD	1,035,256.00	
Axis Bank Car Loan	15,386.00		S S Associates	5,237,283.55	7,072,539.55
United Bank of India, CC A/c. No. 17539	-1,302,680.38		CURRENT ASSETS, LOANS & ADVANCES		
United Bank of India,	11,096,956.00	9,809,661.62	A. Current Assets		
UNSECURED LOAN			Closing Stock(Taken, Valued and Certified		
		6,805,625.00	by the Proprietor)		
			Materials	10,866.00	
			Work-in-progress	10,764,463.07	
			Land	7,586,775.00	18,362,104.07
CURRENT LIABILITIES			Cash & Bank Balances		
Liabilities for Expenses	111,200.00		Cash-in-hand	648,800.73	
Sundry Creditors	393,475.00		Cash at Bank		
Advance against Flat	8,260,000.00	8,764,675.00	United Bank A/c-23755	2,199,832.75	
			Cash at Bank with Allahabad Bank	422.00	2,849,055.48
			Advance Income Tax		100,000.00
			B. Loans & Advances		793,360.00
		29,821,559.54			29,821,559.54

Dated the 2nd May, 2018
50/39/6 Choudhury Para Street
Halisahar-743134, North 24 Pgs

M/s. B. & V. Associates

Aniloth 2018

Proprietor

Signed in terms of our separate report of even date
for S. K. GOSWAMI & ASSOCIATES
Chartered Accountants

Sankar Kumar Saha
(SANKAR KUMAR SAHA)
Partner



B & V ASSOCIATES
273, R. N. GUHA ROAD, KOLKATA - 700 074
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To OPENING STOCK			By Transfer of Flat	6,710,000.00	
Materials	10,866.00		* Extra Work	1,140,000.00	7,850,000.00
Work-in-progress	9,460,988.07				
Land	7,586,775.00	17,058,629.07			
" Purchase of Materials & Land		4,248,055.00	" Closing Stock		
" Labour Charges		1,104,878.00	(Taken, valued & Certified by the Proprietor)		
" Interest on term loan & OD A/c		879,609.00	Materials	10,866.00	
" Planning & Registration Expenses		553,001.00	Work-in-progress	10,764,463.07	
" Site Expenses		66,260.00	Land	7,586,775.00	18,362,104.07
" Hire Charges		31,820.00			
" Balance c/d		2,269,852.00			
		26,212,104.07	By Balance b/f		26,212,104.07
" Salary & Bonus		843,698.00			2,269,852.00
" Medical Expenses		15,463.00			
" Rates & Taxes		500.00			
" Repairing Expenses		13,080.00			
" Electricity Charges		160,867.00			
" Interest on Car Loan		6,597.00			
" Conveyance Charges		413,687.00			
" Telephone Charges		33,753.00			
" Accounting Charge		18,000.00			
" Audit Fees		15,000.00			
" Advertisement Expenses		1,500.00			
" Subscription		54,184.00			
" Postage Stamp		790.00			
" Rent		17,080.00			
" Transportation Charge		0.00			
" Puja Expenses		58,640.00			
" Other Expenses		282,144.75			
" Depreciation (As per Annexure)		108,475.00			
" Net profit trf. To Proprietor's Capital A/c.		226,393.25			
		2,269,852.00			2,269,852.00

Dated the 15th Sep, 2018
50/39/6 Choudhury Para Street
Hallsahar-743134, North 24 Pgs

M/s. B. & V. Associates

Anilish 25/7
Proprietor

Signed in terms of our separate report of even date
for S. K. GOSWAMI & ASSOCIATES
Chartered Accountants

Sankar Kumar Saha
(SANKAR KUMAR SAHA)
Partner



B & V ASSOCIATES
273, R. N. GUHA ROAD
KOLKATA-700074

STATEMENT OF FIXED ASSETS AS ON 31ST MARCH 2018

PARTICULARS OF ASSETS 1	W D V AS ON 01.04.17 2	ADDITION DURING THE YEAR 2017-18 3	TOTAL 4(2+3)	SALE 5	PROFIT/(LOSS) ON SALE 6(5-4)	RATE OF DEPRECIATION 7	WRITTEN OFF DURING THE YEAR 8	W D V AS ON 01.04.18 9(4+6-8)
A) FURNITURE & FIXTURE	25416.72	10200.00	35616.72	0.00	0.00	10%	3051.70	32565.02
B) MOTOR CAR	636049.50	0.00	636049.50	0.00	0.00	15%	95407.35	540642.15
C) MOTOR CYCLE	7737.97	0.00	7737.97	0.00	0.00	15%	1160.70	6577.27
D) OFFICE PREMISES	30061.32	0.00	30061.32	0.00	0.00	5%	1503.05	28558.27
E) GARRAGE	12351.89	0.00	12351.89	0.00	0.00	10%	1235.00	11116.89
F) AIR CONDITIONER	25384.00	0.00	25384.00	0.00	0.00	15%	3807.60	21576.40
G) COMPUTER	5774.04	0.00	5774.04	0.00	0.00	40%	2309.60	3464.44
	742775.45	10200.00	752975.45				108474.99	644500.44

M/s. B. & V. Associates

Anubh 2017

Proprietor



AUDITORS' REPORT

TO THE PROPRIETOR OF M/S S S ASSOCIATES

Report on the Financial Statements

1. We have audited the accompanying Financial Statements of M/S S S ASSOCIATES Prop: Subodh Das of 9 Municipal Office Lane, Dumdum, Kolkata-700 074 , which comprise the Balance Sheet as at 31st March 2018, and the statement of Profit and Loss Account for the year then ended, and a summary of significant accounting policies other explanatory information.

Management's Responsibility for the Financial Statements:

2. Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position. This responsibility includes the design, implementation and maintenance of internal control 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:

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgments, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Firm's preparation and fair presentation of the financial statements 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.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.



M/s. B. & V. Associates

Subodh Das

Proprietor

Opinion

6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give the information require 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:
- (a) in the case of the Balance Sheet, of the state of affairs of the Firm as at March 31, 2018; and
 - (b) in the case of the statement of Profit and Loss Account, of the Loss for the year ended on that date;

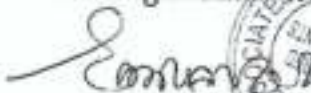

Report on Other Legal and Regulatory Requirements

7. we report that:
- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - b. in our opinion proper books of account as required by law have been kept by the Firm so far as appears from our 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;

For S K GOSWAMI & ASSOCIATES

Chartered Accountants

Firm Registration No: 316094E

(Sankar Kumar Saha)

Partner

Membership Number: 063792

Date: 15.09.2018

M/s. B. & V. Associates


Proprietor

S S ASSOCIATES
9 Municipal Office Lane, Dumdum, Kolkata-74
BALANCE SHEET AS AT 31ST MARCH, 2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL ACCOUNT			Fixed Assets:		
SUBODH DAS		1,125,350.55	AC Machine	39,000.00	
Unsecured Loan B & V Associates		4,111,933.00	TV Set	9,700.00	
			Electrical Equipment	1,344.00	
			Furniture & Fixture	25,580.00	
			Mobile	1,170.00	
			Refrigerator	6,990.00	83,784.00
			CURRENT ASSETS, LOANS & ADVANCES		
			A. Current Assets		
			Closing Stock(Taken, Valued and Certified by the Proprietor)		
			Work-in-progress		4,849,056.70
CURRENT LIABILITIES & PROVISSION:			Cash & Bank Balances		
Advance Against Flats	2,220,500.00		Cash-in-hand	778,306.50	
Sundry Creditors	675,201.65		Andhra Bank-126211100000681	67,658.00	
Liabilities for Expenses	25,000.00	2,920,701.65	Andhra Bank-221611100000335	191,242.00	1,037,206.50
			S S Enterprise	500,000.00	
			Bhagya Laxmi Das(Mother)	1,530,000.00	2,032,800.00
			Security Deposit for Electric Meter	2,800.00	
			Profit & Loss Account		155,138.00
		8,157,985.20			8,157,985.20

Dated the 15th Sep, 2018
50/39/6 Choudhury Para Street
Halisahar-743134, North 24 Pgs

M/s. B. & V. Associates

Anil Kumar Das
Proprietor

Signed in terms of our separate report of even date
for S. K. GOSWAMI & ASSOCIATES
Chartered Accountants



S S ASSOCIATES
9 Municipal Office Lane, Dumdum, Kolkata-74
PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2018

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
OPENING STOCK					
Work-in-progress		146,135.70	By Transfer of Flat	0.00	
Purchase of Material & Land		2,506,050.00	" Extra Work	0.00	0.00
Labour Charges		533,450.00			
Supervisor Charges		4,816.00			
Security Charges		65,490.00	By Closing Work in Progress		4,849,056.70
Site Expenses		21,345.00	(Taken, valued & Certified by the Proprietor)		
Planning & Registration Expenses		1,416,133.00	Work-in-progress		
Misc Expenses		13,677.00			
Land development expenses		125,000.00			
Hire Charges		16,960.00			
		4,849,056.70			4,849,056.70
Audit Fees		10,000.00			
Accounting Charge		15,000.00			
Trade Licence		1,500.00			
Subscription		400.00			
Rent		78,000.00			
Electricity Charge		440.00			
News Paper		2,150.00			
Postage & Stamps		780.00			
Bank Charges		5,792.00			
Printing & Stationery		2,444.00			
Repair & Maintenance		6,792.00			
Telephone Expenses		12,870.00	By Loss Carried forward		155,138.00
Travelling Expenses		18,970.00			
		155,138.00			155,138.00

dated the 15th Sep, 2018
/39/6 Choudhury Para Street
Ilisahar-743134, North 24 Pgs

M/s. B. & V. Associates

Balabandhu Roy

Proprietor

Signed in terms of our separate report of even date
for S. K. GOSWAMI & ASSOCIATES
Chartered Accountants



Sankar Kumar Saha
(SANKAR KUMAR SAHA)
Partner

AUDITORS' REPORT

TO THE PROPRIETOR OF M/S S S ENTERPRISE

Report on the Financial Statements

1. We have audited the accompanying Financial Statements of M/S S S ENTERPRISE Prop: Subodh Das of 9 Municipal Office Lane, Dumdum, Kolkata-700 074 , which comprise the Balance Sheet as at 31st March 2018, and the statement of Profit and Loss Account for the year then ended, and a summary of significant accounting policies other explanatory information.

Management's Responsibility for the Financial Statements:

2. Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position. This responsibility includes the design, implementation and maintenance of internal control 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:

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgments, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Firm's preparation and fair presentation of the financial statements 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.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.



M/s. B. & V. Associates

Subodh Das

Proprietor

Opinion

6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give the information require 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:
- (a) in the case of the Balance Sheet, of the state of affairs of the Firm as at March 31, 2018; and
 - (b) in the case of the statement of Profit and Loss Account, of the Profit for the year ended on that date;

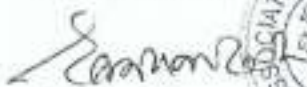
Report on Other Legal and Regulatory Requirements

7. we report that:
- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - b. in our opinion proper books of account as required by law have been kept by the Firm so far as appears from our 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;

For S K GOSWAMI & ASSOCIATES

Chartered Accountants

Firm Registration No: 316094E



(Sankar Kumar Saha)

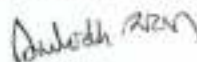
Partner

Membership Number: 063792

Date: 15.09.2018



M/s. B. & V. Associates



Proprietor

S S ENTERPRISE
 9 Municipal Office Lane, Dumdum, Kolkata-74
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To OPENING STOCK			By Transfer of Flat	8,761,800.00	
Work-in-progress		9,161,849.00	" Extra Work	90,000.00	8,851,800.00
* Purchase of Material		1,261,980.00			
* Labour Charge		694,158.00	By Closing Stock		
* Legal charge		0.00	(Taken, valued & Certified by the Proprietor)		
* Site Expenses		45,000.00	Work-in-progress		3,816,788.00
* Carriage Inward		7,689.00			
* Supervision Charges		85,000.00			
" Gross Profit c/d		1,412,912.00			
		12,668,588.00	By Gross Profit b/d		12,668,588.00
* Salary & Bonus		20,000.00			1,412,912.00
* Bank Charge		999.00			
* Accounting Charges		12,000.00			
* Audit Fees		7,500.00			
* Professional Fees		2,000.00			
* Trade Licence		1,500.00			
* Conveyance		1,430.00			
* Printing & Stationery		1,790.00			
* Electric Charges		43,633.00			
* Security Gurd Charge		48,700.00			
* Service Charges		17,000.00			
* House Rent		6,500.00			
* Other Expenses		87,864.00			
To Profit Carried Forward		1,161,996.00			
		1,412,912.00			1,412,912.00
To Loss c/f		677,822.00	By Profit B/f		1,161,996.00
To Profit Carried Forward to Balance Sheet		484,174.00			
		1,161,996.00			1,161,996.00

Dated the 15th Sep, 2018
 50/39/6 Choudhury Para Street
 Halisahar-743134
 North 24 Pgs

M/s. B. & V. Associates

Sudesh
 Proprietor

Signed in terms of our separate report of even date
 For S. K. GOSWAMI & ASSOCIATES
 Chartered Accountants

Sankar Kumar Saha
 (SANKAR KUMAR SAHA)
 Partner

S ENTERPRISE
9 Municipal Office Lane, Dumdum, Kolkata-74
BALANCE SHEET AS AT 31ST MARCH, 2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL ACCOUNT					
SUBODH DAS As Per Last Account	3,261,629.00				
Add: Profit During this year	484,174.00	3,745,803.00	CURRENT ASSETS, LOANS & ADVANCES		
			A. Current Assets		
Unsecured Loan:			Closing Stock (Taken, Valued and Certified by the Proprietor)		3,816,788.00
S S Associates	500,000.00		Work-in-progress		
Kailash Patwari	192,000.00		Security Deposit		17,020.00
K D Awas Pvt Ltd	500,000.00		Loans & Advances:		
Shristi Investment	550,000.00	1,742,000.00	B & V Associates		1,470,000.00
CURRENT LIABILITIES			Cash & Bank Balances		
Advance Against Flat	0.00		Cash-in-hand	15,421.00	
Sundry Creditors	677,678.00		Cash at Bank with United Bank of India	867,752.00	883,173.00
Liabilities for Expenses	21,500.00	699,178.00			
		6,186,981.00			6,186,981.00

Dated the 15th Sep, 2018
50/39/6 Choudhury Para Street
Halisahar-743134
North 24 Pgs

M/s. B. & V. Associates

Sankar Kumar Saha
Proprietor

Signed in terms of our separate report of even date
for S. K. GOSWAMI & ASSOCIATES
Chartered Accountants



Sankar Kumar Saha
(SANKAR KUMAR SAHA)
Partner