

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN	ADTPD4056B		
Name	SUBODH DAS		
Address	273, R N GUHA ROAD, SOUTH DUMDUM, KOLKATA, WEST BENGAL, 700074		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	823947081151220
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1750920
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1750920
	Net tax payable	4	351287
	Interest and Fee Payable	5	26715
	Total tax, interest and Fee payable	6	378002
	Taxes Paid	7	378002
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Tax Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
		(+)Tax Payable /(-)Refundable (11-12)	13
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
		(+)Tax Payable /(-)Refundable (17-18)	19

Income Tax Return submitted electronically on 15-12-2020 18:22:23 from IP address 47.15.21.15 and verified by

SUBODH DAS

having PAN ADTPD4056B on 15-12-2020 18:22:23 from IP address 47.15.21.15 using

Digital Signature Certificate (DSC).

DSC details: 32267499788871CN=Veraysys CA

2014.2.5.4.51=013294f5666696365204e62e2032312c28326e6420466c6f6722c20426861766e61204275696e64696e67.STREET=V.S.

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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** : 2020 - 2021
WARD NO : 50(4)/KOL **FINANCIAL YEAR** : 2019 - 2020
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 : 15/12/2020 & NO. : 823947081151220)

COMPUTATION OF TOTAL INCOME

<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>	1729680
<u>SUBODH DAS</u>	
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	1729680
ADD : DEPRECIATION DISALLOWED	78641
	<u>1808321</u>
LESS : ALLOWED DEPRECIATION	-78641
	<u>1729680</u>
<u>PROFIT FROM FIRM : S S CONSTRUCTION & DEVELOPERS</u>	
PROFIT	253072
LESS: PROFIT EXEMPT U/S 10(2A)	-253072
	<u> </u>
<u>INCOME FROM OTHER SOURCES</u>	221238
INTEREST ON SAVINGS BANK	14954
INTEREST ON BANK FDR	206284
TOTAL	<u>221238</u>
GROSS TOTAL INCOME	<u>1950918</u>
<u>LESS DEDUCTIONS UNDER CHAPTER-VIA</u>	
80C DEDUCTION [RS. 170450]	150000
80D MEDICAL INSURANCE PREMIA	40000
- HEALTH INSURANCE (SELF AND FAMILY-SENIOR CITIZEN)	15000
- HEALTH INSURANCE (PARENTS-SENIOR CITIZEN)	25000
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT [RS. 14954]	10000
TOTAL DEDUCTIONS	<u>200000</u>
TOTAL INCOME	<u>1750918</u>
TOTAL INCOME ROUNDED OFF U/S 288A	1750920

M/s. B. & V. Associates

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. 750920 (1750920-1000000) @ 30%	225276	
TAX ON RS. 1750920		<u>337776</u>
		<u>337776</u>
ADD: HEALTH AND EDUCATION CESS @ 4%		13511
		<u>351287</u>
LESS TAX DEDUCTED AT SOURCE		
SECTION 194A: OTHER INTEREST	21282	21282
		<u>330005</u>
LESS ADVANCE TAX		
0310117 - 00003 - 13-09-2019	50000	
0310117 - 00001 - 16-12-2019	75000	
0310117 - 00002 - 16-03-2020	75000	200000
		<u>130005</u>
ADD INTEREST PAYABLE		
INTEREST U/S 234A	2600	
INTEREST U/S 234B	11700	
INTEREST U/S 234C	12415	26715
		<u>156720</u>
LESS SELF ASSESSMENT TAX U/S 140A		
UNITED BANK OF INDIA, DUMDUM BRANCH - 0310117 - 00002 - 15-12-2020	156720	156720
TAX PAYABLE		<u>NIL</u>

DETAIL OF DEDUCTION U/S 80C

LIC	150000
TATA LIC	20450
TOTAL	<u>170450</u>

Information regarding Turnover/Gross Receipt Reported for GST

GSTR No.	19ADTPD4056B1ZM
Amount of turnover/Gross receipt as per the GST return filed	Nil

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2019	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2020
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
FURNITURE	10%	29,309.00	0.00	0.00	0.00	29,309.00	2,930.90	26,378.10
GARRAGE	10%	10,005.00	0.00	0.00	0.00	10,005.00	1,000.50	9,004.50
MOTOR CAR								
MOTOR CAR	15%	4,59,546.00	0.00	0.00	0.00	4,59,546.00	68,931.90	3,90,614.10
MOTOR CYCLE								
MOTOR CYCLE	15%	5,591.00	0.00	0.00	0.00	5,591.00	838.65	4,752.35
OFFICE PREMISES								
OFFICE BUILDING	5%	27,130.00	0.00	0.00	0.00	27,130.00	1,356.50	25,773.50
AIR CONDITIONER								
AIR CONDITIONER	15%	18,340.00	0.00	0.00	0.00	18,340.00	2,751.00	15,589.00
COMPUTER								
COMPUTER	40%	2,079.00	0.00	0.00	0.00	2,079.00	831.80	1,247.40
Total		5,52,000.00	0.00	0.00	0.00	5,52,000.00	78,641.05	4,73,358.95

M/s. B. & V. Associates

Dubai 2021



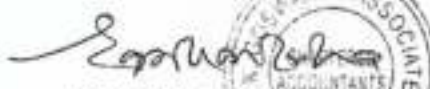
Form No 3CB

[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 31/03/2020, and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith of SUBODH DAS (PROP. of : B AND V ASSOCIATES), 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, 2020 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 : 10/12/2020

Place : Halisahar

M/s. B. & V. Associates

Subodh Das

SUBODH DAS
273, R. N. GUHA ROAD, KOLKATA - 700 074
BALANCE SHEET AS AT 31ST MARCH, 2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PROPRIETOR'S CAPITAL ACCOUNT			FIXED ASSETS		
Balance as per last account		58,13,863.44	(As per Annexure)		5,57,14
Proprietor Current Account		61,08,886.51	Investment:		
			ICICI Prudential life time Gold	8,00,000.00	
			Fixed Deposit & Accrued Interest on FD	25,86,853.96	33,86,85
SECURED LOAN			CURRENT ASSETS, LOANS & ADVANCES		
United Bank of India, CC A/c. No. 17539	6,47,308.12		A. Current Assets		
United Bank of India,	0.00	6,47,308.12	Closing Stock(Taken, Valued and Certified by the Proprietor)		
			Materials	10,866.00	
UNSECURED LOAN		13,00,000.00	Work-in-progress	2,59,59,661.69	
			Land	75,86,775.00	3,35,57,30
			Cash & Bank Balances		
CURRENT LIABILITIES			Cash-in-hand	11,22,261.53	
Liabilities for Expenses	1,41,470.00				
Sundry Creditors	25,60,246.65		Cash at Bank	6,37,797.16	17,60,058
Advance against Flat	2,46,41,467.00	2,73,43,183.65			
			GST C/f		11,67,433
			Advance Income Tax		2,00,000
			TDS		21,282
			B. Loans & Advances		4,87,621
			Security Deposit to CESE	75,548	75,548
		4,12,13,241.72			4,12,13,241

Dated the 10th Dec, 2020
50/39/6 Choudhury Para Street
Halisahar-743134, North 24 Pgs
UDIN-20063792AAAAGU3454

Signed in terms of our separate report of even d
for S. K. GOSWAMI & ASSOCIAT
Chartered Accountant

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

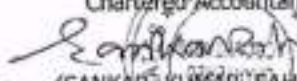

Sankar Kumar Saha
(SANKAR KUMAR SAHA)
Partner
B & V ASSOCIATES

SUBODH DAS
273, R. N. GUHA ROAD, KOLKATA - 700 074
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To OPENING STOCK			By Transfer of Flat	1,40,71,600.00	
Materials	10,866.00		" Extra Work	0.00	1,40,71,600.00
Work-in-progress	2,34,66,311.00				
Land	75,86,775.00	3,10,63,952.00			
" Purchase of Materials & Land		91,01,091.69	" Closing Stock		
" Labour Charges		22,29,979.00	(Taken, valued & Certified by the Proprietor)		
" Interest on term loan & OD A/c		7,16,243.00	Materials	10,866.00	
" Planning & Registration Expenses		1,16,750.00	Work-in-progress	2,59,59,661.69	
" Site Expenses		68,191.00	Land	75,86,775.00	3,35,57,302.69
" Hire Charges		1,06,510.00			
" Balance c/d		42,26,186.00			
		4,76,28,902.69			4,76,28,902.69
" Salary & Bonus		14,42,562.00	By Balance b/f		42,26,186.00
" Medical Expenses		30,565.00			
" Rates & Taxes		23,009.00	By Discount Received		8,130.06
" Repairing Expenses		49,427.00			
" Electricity Charges		2,40,293.00			
" Stock Insurance		18,764.00			
" Conveyance Charges		1,55,391.00			
" Telephone Charges		28,413.00			
" Accounting Charge		42,500.00			
" Audit Fees		27,000.00			
" Printing & Stationery		5,747.00			
" General Expenses		19,850.00			
" R/off		2.65			
" Rent		13,650.00			
" Subscription		69,475.00			
" Postage Stamp		306.00			
" Consultancy Fees		20,500.00			
" Car Insurance		13,549.00			
" Puja Expenses		501.00			
" Other Expenses		2,24,490.50			
" Depreciation (As per Annexure)		78,641.05			
" Net profit trf. To Proprietor's Capital A/c.		17,29,679.86			
		42,34,316.06			42,34,316.06

Dated the 10th Dec, 2020
50/39/6 Choudhury Para Street
Hallsahar-743134, North 24 Pgs
UDIN-20063792AAAAGU3454

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

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

(SANKAR KUMAR SAHAY)
Partner


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

STATEMENT OF FIXED ASSETS AS ON 31ST MARCH 2020

PARTICULARS OF ASSETS 1	W D V AS ON 01.04.19 2	ADDITION DURING THE YEAR 2019-20 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 01.04.20 9(4+6-8)
A) FURNITURE & FIXTURE	29308.52	0.00	29308.52	0.00	0.00	10%	2930.90	26377.62
B) MOTOR CAR	459545.85	0.00	459545.85	0.00	0.00	15%	68931.90	390613.95
C) MOTOR CYCLE	5590.67	0.00	5590.67	0.00	0.00	15%	838.65	4752.02
D) OFFICE PREMISES	27130.37	0.00	27130.37	0.00	0.00	5%	1356.50	25773.87
E) GARRAGE	10005.20	0.00	10005.20	0.00	0.00	10%	1000.50	9004.70
F) AIR CONDITIONER	18340.00	0.00	18340.00	0.00	0.00	15%	2751.00	15589.00
G) COMPUTER	2078.70	0.00	2078.70	0.00	0.00	40%	831.60	1247.10
H) Other Fixed Assets	83784.00	0.00	83784.00	0.00	0.00	0.00	0.00	83784.00
	635783.31	0.00	635783.31				78641.05	557142.26

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 (PROP. of : B AND V ASSOCIATES)
- 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 : Yes

SN	Type	Registration Number
1	Goods and Services Tax (WEST BENGAL)	19ADTPD4056B1ZM

- 5 Status : Individual
- 6 Previous year from : 01/04/2019 to 31/03/2020
- 7 Assessment year : 2020-21

- 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 of business exceeding specified limits

- 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB : NA
Section under which option exercised :

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

- 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

Nil

- 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 : **No**
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.)

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 : **No**
employed vis-à-vis the method employed in the immediately preceding previous year.

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 : **No**
complying with the provisions of income computation and disclosure standards notified under section 145(2).

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 : **No**
145A, and the effect thereof on the profit or loss, please furnish.

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	

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)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	0

d Any other item of income.

Description	Amount
Nil	0

e Capital receipt, if any.

Description	Amount
Nil	0

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	Pincod e	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	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	Adjusted written down value	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				
(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	29309		29309					2931	26378	
(18l) Building @ 10%-Sec 32(1)(ii)	10%	10005		10005					1001	9004	
(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	48347		48347					72522	410955	
(18k) Building	5%	27130		27130					1357	25773	



@ 5%- Sec 32(1)(ii)												
(18c) Plant & Machin ery @ 40%- Sec 32(1)(ii)	40%	2079		2079							832	1247
Total		55200	0	55200	0	0	0	0	0	0	78643	473357

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	0

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	0

Personal expenditure

Particulars	Amount
Nil	0

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

Particulars	Amount
Nil	0

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	0

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

Particulars	Amount
Nil	0

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

Particulars	Amount
Nil	0

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

Particulars	Amount
Nil	0



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

Particulars	Amount
Nil	0

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

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy 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 levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic)

: 0

v. Wealth tax under sub-clause (ia)

: 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

: 0

vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)

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

viii. Payment to PF/other fund etc. under sub-clause (iv)

: 0

ix. Tax paid by employer for perquisites under sub-clause (v)

: 0

c. Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof



Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(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)

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
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	0

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	0

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	

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 : No
or any other indirect tax, levy, cess, impost etc. is passed through the profit
and loss account

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed : No
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 && Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, : No
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)(viiia), if yes, please furnish the details of the
same.

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 : No
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.

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 : No
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:

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the : No
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:



Nature of income	Amount
Nil	Nil

- 30 Details of any amount borrowed on hundi or any amount due thereon : No
(including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)

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

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 : No
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

- C 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, 2021)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
NA	NA	NA

- 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 it 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

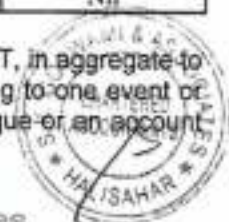
- (b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account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

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

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b Whether a change in shareholding of the company has taken place in the : **No**
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.



- 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**
Nil
- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : **No**
Nil
- 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**
Nil

- 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	40000
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: : **No**

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

- b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details: : **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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

- 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	



- 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 : NA section 115-O in the following forms:-

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

Amount received	Date of receipt
Nil	Nil

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

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

- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : No 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. ?
Nil

- 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			14071600			12201425
Gross profit/turnover	4226186	14071600	30.03	3511704	12201425	28.78
Net profit/turnover	1729680	14071600	12.29	1180676	12201425	9.68
Stock-in-trade/turnover	33557303	14071600	238.48	31063952	12201425	254.59
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 No. 61A or Form No. 61B, If yes, please furnish

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/transacti ons which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

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

If Not due , please enter expected date of furnishing the report

Nil

- 44 Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2021)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
NA	NA	NA	NA	NA	NA

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 : 10/12/2020
Place : Halisahar

M/s. B. & V. Associates

B. & V. Associates

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 2020, 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, 2020; 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
(Sankar Kumar Saha)

Partner

Membership Number: 063792

Date: 10.12.2020

Aulakh BVM
M/s. B. & V. Associates
Proprietor

B & V ASSOCIATES
273, R. N. GUHA ROAD, KOLKATA - 700 074
BALANCE SHEET AS AT 31ST MARCH, 2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PROPRIETOR'S CAPITAL ACCOUNT			FIXED ASSETS		
Balance as per last account	43,78,575.44		(As per Annexure)		4,73,351.00
Addition This year	0.00	43,78,575.44	Investment:		
Proprietor Current Account		61,08,886.51	ICICI Prudential life time Gold	8,00,000.00	
			Fixed Deposit & Accrued Interest on FD	25,86,853.96	
			S S Associates	8,03,008.85	41,89,862.81
SECURED LOAN			CURRENT ASSETS, LOANS & ADVANCES		
United Bank of India, CC A/c. No. 17539	6,47,308.12		A. Current Assets		
United Bank of India,	0.00	6,47,308.12	Closing Stock(Taken, Valued and Certified		
			by the Proprietor)		
UNSECURED LOAN		13,00,000.00	Materials	10,866.00	
			Work-in-progress	2,31,77,702.69	
			Land	75,86,775.00	3,07,75,343.69
CURRENT LIABILITIES			Cash & Bank Balances		
Liabilities for Expenses	70,520.00		Cash-in-hand	6,49,783.03	
Sundry Creditors	15,46,494.00				
Advance against Flat	2,43,30,967.00	2,59,47,981.00	Cash at Bank	4,18,067.16	10,67,850.19
			GST C/f		11,67,431.00
			Advance Income Tax		2,00,000.00
			TDS		21,280.00
			B. Loans & Advances		4,87,620.00
		3,83,82,751.07			3,83,82,751.07

Dated the 10th Dec, 2020
50/39/6 Choudhury Para Street
Halisahar-743134, North 24 Pgs

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

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

Sankar Kumar
(SANKAR KUMAR SA)
Chartered Accountant

B & V ASSOCIATES
273, R. N. GUHA ROAD, KOLKATA - 700 074
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To OPENING STOCK			By Transfer of Flat	0.00	
Materials	10,866.00		" Extra Work	0.00	
Work-in-progress	1,46,00,463.00				
Land	75,86,775.00	2,21,98,104.00			
" Purchase of Materials & Land		60,40,237.69	" Closing Stock		
" Labour Charges		15,95,527.00	(Taken, valued & Certified by the Proprietor)		
" Interest on term loan & OD A/c		7,16,243.00	Materials	10,866.00	
" Planning & Registration Expenses		1,01,750.00	Work-in-progress	2,31,77,702.69	
" Site Expenses		17,322.00	Land	75,86,775.00	3,07,75,343.69
" Hire Charges		1,06,160.00			
" Balance c/d		0.00			
		3,07,75,343.69	By Balance b/f		3,07,75,343.69
" Salary & Bonus		10,65,742.00			
" Medical Expenses		30,565.00	By Discount Received		8,130.00
" Rates & Taxes		14,150.00			
" Repairing Expenses		34,127.00			
" Electricity Charges		1,77,066.00			
" Stock Insurance		18,764.00			
" Conveyance Charges		1,22,276.00			
" Telephone Charges		28,413.00			
" Accounting Charge		20,000.00			
" Audit Fees		12,000.00			
" R/off		2.65			
" Subscription		43,625.00			
" Postage Stamp		306.00			
" Consultancy Fees		5,500.00			
" Car Insurance		13,549.00			
" Puja Expenses		501.00			
" Other Expenses		1,89,280.50			
" Depreciation (As per Annexure)		78,641.05	" Net profit trf. To Proprietor's Capital A/c.		18,46,378.00
		18,54,508.20			18,54,508.20

Dated the 10th Dec, 2020
50/39/6 Choudhury Para Street
Halisahar-743134, North 24 Pgs

M/s. B. & V. Associates

Amitabh
Proprietor

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

Sankar Kumar
(SANKAR KUMAR SAHAY)
Partner

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

STATEMENT OF FIXED ASSETS AS ON 31ST MARCH 2020

PARTICULARS OF ASSETS 1	W D V AS ON 01.04.19 2	ADDITION DURING THE YEAR 2019-20 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 01.04.20 9(4+6-8)
A) FURNITURE & FIXTURE	29308.52	0.00	29308.52	0.00	0.00	10%	2930.90	26377.62
B) MOTOR CAR	459545.85	0.00	459545.85	0.00	0.00	15%	68931.90	390613.95
C) MOTOR CYCLE	5590.67	0.00	5590.67	0.00	0.00	15%	838.65	4752.02
D) OFFICE PREMISES	27130.37	0.00	27130.37	0.00	0.00	5%	1356.50	25773.87
E) GARRAGE	10005.20	0.00	10005.20	0.00	0.00	10%	1000.50	9004.70
F) AIR CONDITIONER	18340.00	0.00	18340.00	0.00	0.00	15%	2751.00	15589.00
G) COMPUTER	2078.70	0.00	2078.70	0.00	0.00	40%	831.60	1247.10
	551999.31	0.00	551999.31				78641.05	473358.26

M/s. B. & V. Associates

Sushil Roy

Proprietor



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 2020, 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

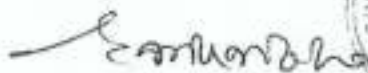
6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give the information require by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- (a) in the case of the Balance Sheet, of the state of affairs of the Firm as at March 31, 2020; 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;

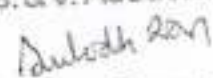
For S K GOSWAMI & ASSOCIATES
Chartered Accountants
Firm Registration No: 316094E





(Sankar Kumar Saha)
Partner
Membership Number: 063792
Date: 10.12.2020

M/s. B. & V. Associates



Proprietor

S S ENTERPRISE
9 Municipal Office Lane, Dumdum, Kolkata-74
BALANCE SHEET AS AT 31ST MARCH, 2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>CAPITAL ACCOUNT</u>					
SUBODH DAS					
As Per Last Account	42,32,870.00				
Add: Profit During this year	72,418.00				
	43,05,288.00				
Less Drawing	28,70,000.00	14,35,288.00	<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
			A. Current Assets		
Unsecured Loan: S S Associates		5,00,000.00	Closing Stock(Taken, Valued and Certified by the Proprietor)		19,32,
			Work-in-progress		17,
			Security Deposit		
<u>CURRENT LIABILITIES</u>					
Sundry Creditors	2,62,563.00		<u>Cash & Bank Balances</u>		
Liabilities for Expenses	20,000.00	2,82,563.00	Cash-in-hand	98,417.00	
			Cash at Bank with United Bank of India	1,69,515.00	2,67,
		22,17,851.00			22,17,

Dated the 10th Dec, 2020
50/39/6 Choudhury Para Street
Halisahar-743134
North 24 Pgs

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

S. S. ENTERPRISE
Subodh Das
Proprietor

Signed in terms of our separate report of eve
for S. K. GOSWAMI & ASSOC
Chartered Accou

Sankar Kumar
(SANKAR KUMAR)
Halisahar - 743134

S S ENTERPRISE
9 Municipal Office Lane, Dumdum, Kolkata-74
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To <u>OPENING STOCK</u>			By Transfer of Flat	30,97,600.00	
Work-in-progress		20,16,788.00	" Extra Work	0.00	30,97,600.00
" Purchase of Material		23,65,975.00			
" Labour Charge		2,39,014.00	By Closing Stock		
" Planning Charges		15,000.00	(Taken, valued & Certified by the Proprietor)		
" Supervission Charges		60,000.00	Work-in-progress		19,32,000.00
" Gross Profit c/d		3,33,722.00			
		50,30,499.00			50,30,499.00
" Salary & Bonus		1,36,820.00	By Gross Profit b/d		3,33,722.00
" Bank Charge		5,568.00			
" Accounting Charges		7,500.00			
" Audit Fees		5,000.00			
" Trade Licence		1,500.00			
" Printing & Stationery		758.00			
" Electrce Charges		54,477.00			
" Repair & Maintenance		15,300.00			
" Property Tax		7,359.00			
" Conveyance		370.00			
" Other Expenses		26,652.00			
To Profit Carried Forward		72,418.00			
		3,33,722.00			3,33,722.00

Dated the 10th Dec, 2020
50/39/6 Choudhury Para Street
Halisahar-743134
North 24 Pgs

M/s. B. & V. Associates
Anubh 2020
Proprietor

S. S. ENTERPRISE
Anubh 2020
Proprietor

Signed in terms of our separate report of ev
for S. K. GOSWAMI & ASSO
Chartered Acco

Sankar Kumar
(SANKAR KUMAR)
SANKAR KUMAR

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 2020, 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, 2020; 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

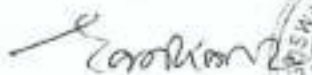
7. we report that:

- 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)

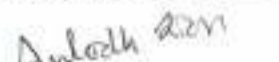
Partner

Membership Number: 063792

Date: 10.12.2020



M/s. B. & V. Associates


Proprietor

S S ASSOCIATES

9 Municipal Office Lane, Dum Dum, Kolkata-74
BALANCE SHEET AS AT 31ST MARCH, 2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL ACCOUNT			Fixed Assets:		
SUBODH DAS		8,03,008.85	AC Machine	39,000.00	
			TV Set	9,700.00	
			Electrical Equipment	1,344.00	
			Furniture & Fixture	25,580.00	
			Mobile	1,170.00	
			Refrigerator	6,990.00	
			CURRENT ASSETS, LOANS & ADVANCES		
			A. Current Assets		
			Closing Stock (Taken, Valued and Certified by the Proprietor)		
			Work-in-progress		
CURRENT LIABILITIES & PROVISIONS:			Cash & Bank Balances		
Advance Against Flats	3,10,500.00		Cash-in-hand	3,74,061.50	
Sundry Creditors	7,51,189.65		Andhra Bank-1262111000000681	3,357.50	
Liabilities for Expenses	50,950.00	11,12,639.65	Andhra Bank-2216111000000335	46,857.50	
			S S Enterprise	5,00,000.00	
			Security Deposit CESE	55,728.00	
			Security Deposit for Electric Meter	2,800.00	
		19,15,648.50			
					19,15,648.50

Dated the 10th Dec, 2020
50/39/6 Choudhury Para Street
Haleshar-743134, North 24 Pgs

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

S. S. ASSOCIATES
Subodh Das
Proprietor

Signed in terms of our separate report of e
for S. K. GOSWAMI & ASS

Chartered Acc
(SANKAR KUMAR)

S S ASSOCIATES
 9 Municipal Office Lane, Dumdum, Kolkata-74
PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2020

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
TO OPENING STOCK					
Work-in-progress		68,49,060.00	By Transfer of Flat	1,09,74,000.00	
Purchase of Material & Land		6,94,879.00	* Extra Work	0.00	1,09,74,000.00
Labour Charges		2,74,155.00			
Supervisor Charges		10,000.00	By Closing Work in Progress		8,49,000.00
Security Charges		51,283.00	(Taken, valued & Certified by the Proprietor)		
Hire Charges		350.00	Work-in-progress		
Misc Expenses		50,869.00			
* Gross Profit C/d		38,92,464.00			
* Audit Fees		10,000.00	By Gross Profit b/d		1,18,23,060.00
* Accounting Charge		15,000.00			
* Rent		13,650.00			
* Electricity Charge		8,750.00			
* Professional Fees		15,000.00			
* Bank Charges		2,990.00			
* Salary & Bonus		2,40,000.00			
* Printing & Stationery		4,989.00			
* General Expenses		19,850.00			
* Subscription		25,850.00			
* Travelling Expenses		32,745.00			
* Net Profit c/f		35,03,640.00			
		38,92,464.00			38,92,464.00

Dated the 10th Dec, 2020
 50/39/6 Choudhury Para Street
 Halisahar-743134, North 24 Pgs

M/s. B. & V. Associates
Balukh, 2020
 Proprietor

S. S. ASSOCIATES
Balukh, 2020
 Proprietor

Signed in terms of our separate report of
 for S. K. GOSWAMI & ASSC
 Chartered Accts

Sankar Kumar
 (SANKAR KUMAR)
 Chartered Accts