

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2017-18**

P.W. Rinku @ 69

PERSONAL INFORMATION AND THE  
DATE OF ELECTRONIC  
TRANSMISSION

Name

HYDRO POWER ENGINEERING CO

PAN

AAIFH0473J

Flat/Door/Block No

DUBCHURURIA

Name Of Premises/Building/Village

ANDAL GRAM, NEAR SURAVI CINEMA

Form No. which  
has been  
electronically  
transmitted

ITR-5

Road/Street/Post Office

ANDAL

Area/Locality

DURGAPUR

Status Firm

Town/City/District

BURDWAN

State

WEST BENGAL

Pin/Zip Code

713321

Aadhaar Number/Enrollment ID

Designation of AO(Ward/Circle) Ward 1(1) DURGAPUR

Original or Revised ORIGINAL

E-filing Acknowledgement Number

262523651271017

Date(DD/MM/YYYY)

27-10-2017

COMPUTATION OF INCOME  
AND TAX THEREON

1	Gross total income	1075673
2	Deductions under Chapter-VI-A	0
3	Total Income	1075670
3a	Current Year loss, if any	0
4	Net tax payable	332382
5	Interest payable	0
6	Total tax and interest payable	332382
7	Taxes Paid	a Advance Tax 7a 0
		b TDS 7b 538431
		c TCS 7c 0
		d Self Assessment Tax 7d 0
		e Total Taxes Paid (7a+7b+7c +7d) 7e 538431
8	Tax Payable (6-7e)	0
9	Refund (7e-6)	206050
10	Exempt Income	Agriculture
		Others

This return has been digitally signed by ABHOY MUKHERJEE

in the capacity of PARTNER

having PAN ARAPM1925D from IP Address 180.215.85.188 on 27-10-2017 at ANDAL

Dsc SI No & issuer 14543969CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

*[Handwritten signature]*

## 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. I have examined the balance sheet as at 31st March 2017 and the Profit and loss account for the period beginning from 2016-04-01 to ending on 2017-03-31 attached herewith, of HYDRO POWER ENGINEERING COMPANY DUBCHURURIA, ANDAL GRAM, NEAR SURAVI CINEMA HALL, ANDAL, WEST BENGAL, 713321 AAIFH0473J.

2. I 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 DUBCHURURIA, ANDAL GRAM, NEAR SURAVI CINEMA HALL, ANDAL - 713321 (WB). and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me 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, 2017 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

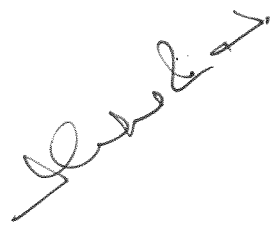
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In My opinion and to the best of My information and according to explanations given to Me the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place DURGAPUR  
Date 27/10/2017

Name SAURAV PRASAD  
Membership Number 306529  
FRN (Firm Registration Number) 328947E  
Address 10/33 SALBAGAN ROAD, BENACH  
, DURGAPUR, WEST BENGAL, 71



## FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		HYDRO POWER ENGINEERING COMPANY				
2	Address		DUBCHURURIA, ANDAL GRAM, NEAR SURAVI CINEMA HALL, , ANDAL, WEST BENGAL, 713321				
3	Permanent Account Number (PAN)		AAIFH0473J				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Service Tax	AAIFH0473JSD001				
	2	Sales VAT/Tax WEST BENGAL	19809022035				
5	Status		Firm				
6	Previous year from		2016-04-01 to 2017-03-31				
7	Assessment Year		2017-18				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
		Name				Profit Sharing Ratio (%)	
		MUKUL PAL				25	
		ABHOY MUKHERJEE				25	
		RANJIT GUPTA				25	
		TARUN KUMAR DAS				25	
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	
						Remarks	
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector	Sub Sector			Code	
		Contractors	Civil Contractors			0501	
		Contractors	Others			0505	
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector		Code	
		Nil				No	
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		Books prescribed					
		CASH BOOK, JOURNAL, LEDGER, REGISTER, BILLS & VOUCHERS, PURCHASE AND SALES REGISTER					
		AND OTHER RELEVANT DOCUMENTS MAINTAINED IN A COMPUTERISED ENVIRONMENT					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of accounts are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
		CASH BOOK, JOURNAL, LEDGER, REGISTER, BILLS & VOUCHERS, PURCHASE AND SALES REGISTER	DUBCHURURIA, ANDAL GRAM		ANDAL	WEST BENGAL	713321
		AND OTHER RELEVANT DOCUMENTS MAINTAINED IN A COMPUTERISED ENVIRONMENT	DUBCHURURIA, ANDAL GRAM		ANDAL	WEST BENGAL	713321
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					

Books Examined				
CASH BOOK, JOURNAL, LEDGER, REGISTER, BILLS & VOUCHERS, PURCHASE AND SALES REGISTER AND OTHER RELEVANT DOCUMENTS MAINTAINED IN A COMPUTERISED ENVIRONMENT				
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				
13	a	Method of accounting employed in the previous year	Mercantile system	
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No	
13	c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
		Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
13	d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		
		No		
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.		
		ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)
		Total		
13	f	Disclosure as per ICDS.		
		ICDS	Disclosure	
		ICDSI	ALL SIGNIFICANT ACCOUNTING POLICIES ARE DISCLOSED AND THERE IS NO CHANGE IN ACCOUNTING POLICIES, ESTIMATE DURING THE PREVIOUS YEAR.	
		ICDSII	STOCKS ARE VALUED AT COST OR NET REALISABLE VALUE WHICHEVER IS LOWER. STOCK IS VALUED ON FIFO BASIS. THERE IS NO CHANGE IN METHOD OF VALUATION OF STOCK. VALUE OF CLOSING STOCK IS DISCLOSED IN PROFIT & LOSS ACCOUNTS.	
		ICDSIII	CONTRACT REVENUE RECOGNISED OF RS. 26924676- THE PERCENTAGE OF COMPLETION METHOD IS APPLIED ON A CUMULATIVE BASIS IN EACH PREVIOUS YEAR TO THE CURRENT ESTIMATE OF CONTRACT REVENUE AND CONTRACT COSTS. DURING THE PREVIOUS YEAR NO AND ADVANCE HAS BEEN RECEIVED FOR CONTRACT JOB. AMOUNT OF RETENTION MONEY OF RS. 111154/-.	
		ICDSIV	REVENUE ARE RECOGNISED AS WHEN THEY ACCRUE AND REVENUE ARE RECOGNISED AFTER MEETING REVENUE RECOGNITION CRITERIA. AMOUNT REVENUE EARNED AS ALREADY DISCLOSED IN PROFIT & LOSS ACCOUNT. THERE NO TRANSACTION INVOLVING SALE OF GOOD, TOTAL AMOUNT NOT RECOGNISED AS REVENUE DURING THE PREVIOUS YEAR DUE TO LACK OF REASONABLY CERTAINTY OF ITS ULTIMATE COLLECTION.	
		ICDSV	Opening Plant & Machinery @15% Rs 267979/- addition made during the year NIL Depreciation Charges Rs 40197/- Closing WDV Rs. 227782/- Opening furniture and fixture @10% Rs 300/- addition made during the year Rs. 5500/- Depreciation Charges Rs 4880/- Closing WDV Rs. 43920/-	
		ICDSVII	Not applicable.	
		ICDSIX	NOT APPLICABLE TO ASSESSEE	
		ICDSX	Sundry Creditors Opening Balance Rs. 29180236/- Increase during this year NIL Closing Balance Rs. 25573408/- Accounting Charges (o/s) Rs.0/- Closing Accounting Charges(o/s) Rs. 0/- Audit Fees (o/s) Rs. 15000/- Closing Audit Fees Rs. 10000/-	
14	a	Method of valuation of closing stock employed in the previous year.		
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		
		Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade			
(a) Description of capital asset		(b) Date of acquisition	(c) Cost of acquisition	(d) Amount which the asset is converted into stock-in trade
Nil				
16	Amounts not credited to the profit and loss account, being:-			

16	a	The items falling within the scope of section 28									
		Description						Amount			
		Nil									
16	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned									
		Description						Amount			
16	c	Escalation claims accepted during the previous year									
		Description						Amount			
		Nil									
16	d	Any other item of income									
		Description						Amount			
		Nil									
16	e	Capital receipt, if any									
		Description						Amount			
		Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Furnitures & Fittings @ 10%	10%	43300	5500	0	0	0	5500	0	4880	43920
	Plant & Machinery @ 15%	15%	267979	0	0	0	0	0	0	40197	227782
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19	Amounts admissible under sections :										
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
			Nil								
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
		Description								Amount	
20	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									
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 in Rs.	
		Personal expenditure								Amount in Rs.	
		Particulars								Amount in Rs.	
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party								Amount in Rs.	
		Particulars								Amount in Rs.	
		Expenditure incurred at clubs being entrance fees and subscriptions								Amount in Rs.	
		Particulars								Amount in Rs.	
		Expenditure incurred at clubs being cost for club services and facilities used.								Amount in Rs.	
		Particulars								Amount in Rs.	
		Expenditure by way of penalty or fine for violation of any law for the time being force								Amount in Rs.	
		Particulars								Amount in Rs.	

Expenditure by way of any other penalty or fine not covered above										
Particulars										Amount in Rs.
Expenditure incurred for any purpose which is an offence or which is prohibited by law										
Particulars										Amount in Rs.
(b) Amounts inadmissible under section 40(a):-										
(i) as payment to non-resident referred to in sub-clause (i)										
(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(ii) as payment referred to in sub-clause (ia)										
(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, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(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, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted
(iv) fringe benefit tax under sub-clause (ic)										
(v) wealth tax under sub-clause (ia)										
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode		
(viii) payment to PF /other fund etc. under sub-clause (iv)										
(ix) tax paid by employer for perquisites under sub-clause (v)										
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks				
(d) Disallowance/deemed income under section 40A(3):										
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Address of the payee, if available					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account										Yes

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 in Rs	Name of the payee	Permanent Number of the payee available				
(e) Provision for payment of gratuity not allowable under section 40A(7)									
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)									
(g) Particulars of any liability of a contingent nature									
	Nature Of Liability				Amount in Rs.				
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income									
	Nature Of Liability				Amount in Rs.				
(i) Amount inadmissible under the proviso to section 36(1)(iii)									
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006								
23	Particulars of any payment made to persons specified under section 40A(2)(b).								
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)				
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.								
	Section	Description	Amount						
	Nil								
25	Any amount of profit chargeable to tax under section 41 and computation thereof.								
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any				
	Nil								
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-								
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-								
26 (i)(A)(a)	Paid during the previous year								
	Section	Nature of liability						Amount	
	Nil								
26 (i)(A)(b)	Not paid during the previous year								
	Section	Nature of liability						Amount	
	Nil								
26 (i)B	was incurred in the previous year and was								
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)								
	Section	Nature of liability						Amount	
	Nil								
26 (i)(B)(b)	not paid on or before the aforesaid date								
	Section	Nature of liability						Amount	
	Nil								
(State whether sales 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 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 in accounts								No
	CENVAT	Amount						Treatment in Profit and Loss/Accounts	
	Opening Balance								
	CENVAT Availed								
	CENVAT Utilized								
	Closing/Outstanding Balance								
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-								
	Type	Particulars	Amount	Prior period to which it relates (Year in which received)					
	Nil								
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)								
	Name of the person from whom	PAN of the person, if available	Name of the company from	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair value of shares	Mar	

	which shares received	which shares received							
	Nil								
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same								
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares				
	Nil								
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) No repaid, otherwise than through an account payee cheque, (Section 69D)								
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State			
	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 :-								
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft, whether the 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 a bank draft.
	Nil								
(These particulars need not be given in case of a Government Company, a banking company or a corporation established by Central, State or Provincial Act)									
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or a bank draft.		
	Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31 c	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-								
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system	In case the repayment was made or bank draft, whether the same was taken or accepted by an account payee cheque or a bank draft.	





34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:					Not Applicable				
		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					
		Nil									
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish						Not Applicable			
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount	Dates of payment					
		Nil									
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded									
		Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
		Nil									
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35	bA	Raw materials :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
		Nil									
35	bB	Finished products :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil									
35	bC	By products :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil									
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
		(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment				
		Nil									
37		Whether any cost audit was carried out								Not Applicable	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor								No	
38		Whether any audit was conducted under the Central Excise Act, 1944								No	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor								No	
39		Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor								No	
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor								No	
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year									

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	26924676			73392000		
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	1075672	26924676	4.00%	3955914	73392000	5.39%
d	Stock-in-Trade / Turnover			%			%
e	Material consumed/ Finished goods produced			%			%

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

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

	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					

Place **DURGAPUR**  
Date **27/10/2017**

Name **SAURAV PRASAD**  
Membership Number **306529**  
FRN (Firm Registration Number) **328947E**  
Address **10/33 SALBAGAN ROAD, BENACHIT, DURGAPUR, WEST BENGAL, 71321**

#### Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	27/07/2016	27/07/2016	5500	0	0	0	5500
Total of Furnitures & Fittings @ 10%								5500
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0

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

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

*Seal*

# M/s Hydro Power Engineering Co.

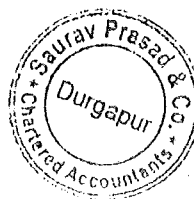
Sanjiv Sarani, Durgapur-713201.

Dist. Bardhaman, West Bengal

## Profit & Loss A/c

1-Apr-2016 to 31-Mar-2017

Particulars	1-Apr-2016 to 31-Mar-2017	Particulars	1-Apr-2016 to 31-Mar-
<b>Indirect Expenses</b>	<b>2,58,94,273.68</b>	<b>Indirect Incomes</b>	<b>2,69,69</b>
Audit Fees A/c	10,000.00	Contract Received (AEIPL)	3,15,996.00
Bank Charges A/c	7,531.68	Contract Received (BAPL)	1,82,49,088.00
Consultation Charges A/c	1,33,000.00	Contract Received (DTPL)	55,00,000.00
Consumable Purchase A/c	31,03,098.00	Contract Received (L&T)	4,04,534.00
Depreciation	45,077.00	Contract Received (SDPL)	1,65,134.00
EDLI Administrative Charges	4,214.00	Contract Received (SPCL)	22,89,924.00
Electricity Charges A/c	22,229.00	Interest Received From Income Tax Refund	45,270.00
Employer Contribution to EPFO	53,245.00		
Employer Contribution to ESIC	19,567.00		
Fees & Licence A/c	11,200.00		
Fuel Purchase A/c	11,38,095.00		
General Expense A/c	1,30,500.00		
Hire Charges A/c	6,75,200.00		
House Rent A/c	30,500.00		
Insurance A/c	13,500.00		
Labour Charges A/c	69,47,579.00		
Loading & Unloading Charges	62,750.00		
Medical Expense A/c	48,354.00		
Mess Expense A/c	14,201.00		
Office Expense A/c	50,342.00		
Partner Salary	12,00,000.00		
Postage & Telegraph A/c	3,276.00		
Printing & Stationery A/c	32,642.00		
Professional Tax A/c	1,200.00		
Purchase A/c	1,00,26,825.00		
Repair & Maintenance A/c	41,215.00		
Salary & Bonus A/c	6,71,328.00		
Service Tax A/c	6,36,150.00		
Site Expense A/c	6,06,910.00		
Subscription A/c	3,800.00		
Telephone Charges A/c	20,199.00		
TENDER FEES	1,600.00		
Transport Expense A/c	73,690.00		
Travelling & Conveyance A/c	55,256.00		
<b>Net Profit</b>	<b>10,75,672.32</b>		
<b>Total</b>	<b>2,69,69,946.00</b>	<b>Total</b>	<b>2,69,69</b>



Saurav Prasad & Co.  
Chartered Accountants

*Saurav Prasad*  
26/10/2017

CA Saurav Prasad  
Proprietor

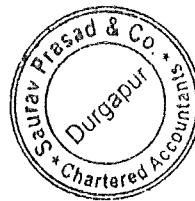
Membership No. 306529

*Handwritten signature/initials*

**M/s Hydro Power Engineering Co.**  
Sanjiv Sarani, Durgapur-713201.  
Dist. Bardhaman, West Bengal

**Balance Sheet**  
1-Apr-2016 to 31-Mar-2017

<b>Liabilities</b>		as at 31-Mar-2017	<b>Assets</b>		as at 31-Mar-2017
<b>Capital Account</b>		<b>77,14,570.67</b>	<b>Fixed Assets</b>		<b>2,71,702.00</b>
Shri Abhoy Mukherjee	25,71,223.55		Furniture & Fixtures	43,920.00	
Shri Mukul Paul	25,71,223.56		Motor Cycle A/c	36,891.00	
Shri Ranjit Gupta	25,72,123.56		Tools & Equipments A/c	1,42,930.00	
			Water Tank A/c	47,961.00	
<b>Loans (Liability)</b>			<b>Investments</b>		
<b>Current Liabilities</b>		<b>2,55,83,408.01</b>	<b>Current Assets</b>		<b>3,30,26,276.68</b>
Sundry Creditors	2,55,73,408.01		Closing Stock	2,90,98,226.00	
Audit Fees (O/s)	10,000.00		Sundry Debtors	2,58,697.55	
<b>Suspense A/c</b>			Cash-in-hand	19,768.13	
<b>Profit &amp; Loss A/c</b>			Bank Accounts	31,11,154.00	
Opening Balance			Retention Money A/c	5,38,431.00	
Current Period	10,75,672.32		TDS A/c		
Less: Transferred	10,75,672.32				
<b>Total</b>		<b>3,32,97,978.68</b>	<b>Total</b>		<b>3,32,97,978.68</b>



Saurav Prasad & Co.  
Chartered Accountants  
26/10/2017  
CA Saurav Prasad  
Proprietor  
Membership No. 306529

*[Handwritten signature]*

**M/s Hydro Power Engineering Co.**

Sanjiv Sarani, Durgapur-713201.

Dist. Bardhaman, West Bengal

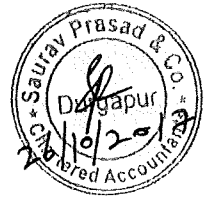
**Capital Account**

Group Summary

1-Apr-2016 to 31-Mar-2017

Page

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Shri Abhoy Mukherjee	14,13,220.20 Cr	1,03,967.75	12,61,971.10	25,71,223.55 (
Shri Mukul Paul	14,13,220.20 Cr	1,03,967.75	12,61,971.11	25,71,223.56 (
Shri Ranjit Gupta	14,13,220.20 Cr	1,03,967.75	12,62,871.11	25,72,123.56 (
Shri Tarun Kumar Das	13,63,220.20 Cr	13,63,220.20		
<b>Grand Total</b>	<b>56,02,880.80 Cr</b>	<b>16,75,123.45</b>	<b>37,86,813.32</b>	<b>77,14,570.67 (</b>



*Handwritten signature*

**M/s Hydro Power Engineering Co.**

Sanjiv Sarani, Durgapur-713201.

Dist. Bardhaman, West Bengal

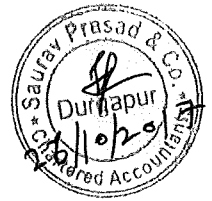
**Fixed Assets**

Group Summary

1-Apr-2016 to 31-Mar-2017

Pag

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Furniture & Fixtures	43,300.00 Dr	5,500.00	4,880.00	43,920.00
Motor Cycle A/c	43,401.00 Dr		6,510.00	36,891.00
Tools & Equipments A/c	1,68,153.00 Dr		25,223.00	1,42,930.00
Water Tank A/c	56,425.00 Dr		8,464.00	47,961.00
<b>Grand Total</b>	<b>3,11,279.00 Dr</b>	<b>5,500.00</b>	<b>45,077.00</b>	<b>2,71,702.00</b>



*Sanjiv Sarani*

**M/s Hydro Power Engineering Co.**

Sanjiv Sarani, Durgapur-713201.

Dist. Bardhaman, West Bengal

**Current Assets****Group Summary**

1-Apr-2016 to 31-Mar-2017

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Loans &amp; Advances (Asset)</b>	<b>25,55,000.00 Dr</b>		<b>25,55,000.00</b>	
Abhoy Mukherjee Ac	19,85,000.00 Dr		19,85,000.00	
Ranjit Gupta A/c	5,70,000.00 Dr		5,70,000.00	
<b>Sundry Debtors</b>	<b>2,40,25,463.00 Dr</b>	<b>3,19,24,676.00</b>	<b>2,68,51,913.00</b>	<b>2,90,98,226.00</b>
<b>Cash-in-hand</b>	<b>2,30,511.00 Dr</b>	<b>85,47,970.00</b>	<b>85,19,783.45</b>	<b>2,58,697.55</b>
Cash	2,30,511.00 Dr	85,47,970.00	85,19,783.45	2,58,697.55
<b>Bank Accounts</b>	<b>10,04,582.81 Dr</b>	<b>2,18,35,912.00</b>	<b>2,28,20,726.68</b>	<b>19,768.13</b>
HDFC A/c No.50200006630392	10,054.83 Dr	1,30,01,677.00	1,29,98,588.13	13,143.70
Indusind Bank A/c No.200999986600	9,94,527.98 Dr	88,34,235.00	98,22,138.55	6,624.40
Retention Money A/c	52,72,811.00 Dr		21,61,657.00	31,11,154.00
Security Deposit A/c	9,07,361.00 Dr		9,07,361.00	
TDS A/c	14,67,161.00 Dr	5,38,431.00	14,67,161.00	5,38,431.00
<b>Grand Total</b>	<b>3,54,62,889.81 Dr</b>	<b>6,28,46,989.00</b>	<b>6,52,83,602.13</b>	<b>3,30,26,276.61</b>

