

Debashis Roy

Address:

*Vijaygunj Para, Pannapukur, Bhangar
South 24 Parganas, West Bengal - 743502*

Financial Statement
and
Income Tax Computation Sheet
For the Year Ended
31st March, 2018

G. SIKDAR & CO.
CHARTERED ACCOUNTANTS
KOLKATA

COMPUTATION OF TOTAL INCOME

Date of Birth: 10/01/1979
PAN: AOPPR3859H

Previous Year : 2017-2018
Assessment Year : 2018-2019

Sl. No.	Particulars	Amount Rs.	Amount Rs.
01	<u>INCOME FROM BUSINESS</u>	₹	
	Net Profit as per Profit & Loss Account		2,17,44,743.80
	Add: Expenses Disallowed		
	Interest on EPF/TDS	709.00	
	Donation & Subscription	65,000.00	
	Late Filing Fees	400.00	
	Loss on theft of Materials	75,353.00	
			1,41,462.00
			2,18,86,205.80
02	<u>INCOME FROM OTHER SOURCES</u>		
	Savings Bank Interest	13,615.00	
	Other Income	33,935.00	47,550.00
	Gross Total Income		2,19,33,755.80
	Less: Deduction under chapter VI-A		
	80C	1,50,000.00	
	80D	-	
	80TTA	10,000.00	
			1,60,000.00
	Total Income		2,17,73,755.80
	Rounded off u/s 288A		2,17,73,760.00
	Tax on Total Taxable Income @ 30%		63,44,628.00
	Add : Surcharge		9,51,694.00
	Add : Educational Cess @ 3%		2,18,890.00
	Total Tax and Edu.Cess Payable		75,15,212.00
	Add: Interest u/s 234B	74,160.00	
	Add: Interest u/s 234C	2,71,648.00	3,45,808.00
	Total Tax, Edu.Cess and Interest Payable		78,61,020.00
	Less: TDS		5,31,971.02
	Less: Advance Tax Paid		55,00,000.00
	Net Payable/ (Refundable)		18,29,050.00

Debashis Roy

Name : **Debashis Roy**

Address : FD-324, Sector III, Salt Lake City, Near Paura Bhawan, Kolkata - 700106

PAN : AOPPR3859H / Date of Birth : 10/01/1979

Previous Year : 2017 - 2018 / Assessment Year : 2018 - 2019

Father's Name : Sunil Kumar Roy

Bank Details : Kotak Mahindra Bank, A/c. No.7211229145, Saltlake, IFSC : KKBK0000326

BALANCE SHEET AS AT 31ST MARCH, 2017

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
	RS.	P.		RS.	P.
Capital	1,71,45,064.09		Cash in hand	59,395.00	
Add : Income	1,39,31,273.80		Cash at Bank	1,60,404.08	
	3,10,76,337.89		Accrued Interest on FD	30,541.50	
Less : Drawings	17,59,309.13		<u>Fixed Assets</u>		
	2,93,17,028.76		Flat	23,00,000.00	
<u>Loan (Liability)</u>			Furniture	59,850.00	
Secured Loan	1,37,17,604.00		Ornaments	3,07,050.00	
Unsecured Loan	2,50,000.00		<u>Loans & Advances</u>		
<u>Current Liabilities</u>			Advance Tax	55,00,000.00	
Advances	4,18,76,726.00		Tax Deducted at Sources	5,22,924.50	
Provision for Taxation	78,61,020.00		Advance to Mohan Motors	1,42,058.00	
			Income Tax Demand for AY 201516	40,00,000.00	
			<u>Investments</u>		
			LIC	10,91,268.00	
			Equity Shares	17,19,000.00	
			Fixed Deposit with HDFC Bank	25,00,000.00	
			ICICI Prudential Life Insurance	36,127.00	
			Kotak Life Insurance	5,34,212.00	
			SPD Express Logistics LLP	14,27,000.00	
			Sun Construction	4,12,92,348.68	
			Naoolin Realcon Private Limited	3,13,40,000.00	
			Swarga Puri Co-operative Society Limited	200.00	
	9,30,22,378.76			9,30,22,378.76	

INCOME FROM OTHER SOURCES	AMOUNT	
	RS.	P.
Savings Bank Interest		13,615.00
Other Income		33,935.00
		47,550.00

CALCULATION OF ACTUAL INCOME	AMOUNT	
	RS.	P.
Income From Business		2,17,44,743.80
Income From Other Sources		47,550.00
		2,17,92,293.80
Less : Income Tax	78,61,020.00	
		78,61,020.00
		1,39,31,273.80

DEDUCTION UNDER CHAPTER VIA	AMOUNT	
80C	RS.	P.
Life Insurance Paid(Kotak)	534212.00	
Life Insurance Paid(ICICI Purdential)	36127.00	1,50,000.00
80TTA		
Savings Bank Interest	13615.00	10,000.00
		1,60,000.00

Debashis Roy

Name : **Debashis Roy**

Address : **FD-324, Sector III, Salt Lake City, Near Paura Bhawan, Kolkata - 700106**

DETAILS OF CAPITAL	AMOUNT	
	RS.	P.
<u>Capital (As per last A/C.)</u>	1,76,09,171.80	
Less:		
<u>Adjustment of Statutory Dues</u>		
VAT Demand paid for FY 2014-15		(64,726.63)
VAT Demand paid for FY 2012-13		4,54,109.00
TCS		12,440.00
WCT Receivable		62,285.34
		<u>1,71,45,064.09</u>

DETAILS OF DRAWINGS	AMOUNT	
	RS.	P.
Drawings		4,426.42
Credit Card Payment		1,819.65
Locker Rent		15,525.00
Personal Expenditure		4,12,272.00
Rent Paid		2,30,000.00
Water expenses		21,040.00
Drawings From Business		10,74,226.06
		<u>17,59,309.13</u>

Debashis

Sun Construction

Prop.: *Debashis Roy*

Address:

*DN 10, Merlin Matrix, Suite 203,
Sector V, Salt Lake City,
Kolkata – 700091*

INDEPENDENT AUDITORS' REPORT & TAX AUDITORS' REPORT U/S 44AB OF INCOME TAX ACT, 1961

FY. 2017-18

G. SIKDAR & CO.
CHARTERED ACCOUNTANTS
KOLKATA



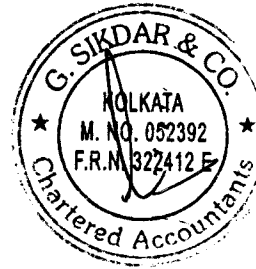
G. SIKDAR & CO.
CHARTERED ACCOUNTANTS

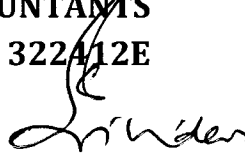
ADMN. OFFICE : AE-731, SECTOR-1, SALT LAKE CITY, KOLKATA - 700 064
Mobile : 98300 36166/98365 78410. Phone : 033-4064 8127
Email : ferninse@cal3.vsnl.net.in

We have audited the attached Balance Sheet of **SUN CONSTRUCTION (Prop: Shri Debashis Roy)**, Vijoygang Para, Pannapukur, Bhangar, South 24 Parganas, West Bengal – 743 502 as at **31st March, 2018** and also Profit & Loss Account for the year ended **31st March, 2018** annexed thereto which are in agreement with the books of account, maintained at the corporate office at “Marlin Matrix”, DN – 10, Sector V, Salt Lake City, Kolkata – 700091 and report that:

- 1) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion proper books of accounts as required by law have been kept by the concern so far as appears from our examination of such books.
- 3) The Balance Sheet and Profit & Loss Account referred to in this report are in agreement with the books of accounts.
- 4) In our opinion and to the best of our information and according to the explanation given to us, the said Balance Sheet and Profit & Loss Account read together with the note thereon give a true and fair view:-
 - a) In so far as it relates to the Balance Sheet, of the State of affairs of the concern as at **31st March, 2018** and
 - b) In so far as it relates to the Profit & Loss Account, of the “**PROFIT**” of the concern for the period ended on that date.

For **G. SIKDAR & CO.**
CHARTERED ACCOUNTANTS
F.R.N. 322412E




G. SIKDAR
PARTNER
M.NO.052392

Place: Kolkata
Date: 18/08/2018

SUN CONSTRUCTION

(Prop. :Debashis Roy)

Vijoygunj Para, Pannapukur, Bhangar, South 24 Parganas, West Bengal – 743502

BALANCE SHEET AS AT 31ST MARCH, 2018

Particulars	Sch. No.	As on	As on
		31.03.2018	31.03.2017
		Rs.	Rs.
SOURCES OF FUNDS			
<u>CAPITAL FUND</u>			
Proprietor's Capital	01	4,12,92,348.68	1,21,84,789.28
<u>LOAN FUND</u>			
Secured Loan	02	11,84,14,085.63	1,54,06,433.20
Unsecured Loan	03	2,75,00,000.00	80,00,000.00
TOTAL		18,72,06,434.31	3,55,91,222.48
<u>APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS</u>			
Block Value(WDV)	04	71,82,495.00	78,82,433.00
Add: Addition		25,29,406.92	2,43,370.00
Gross Block		97,11,901.92	81,25,803.00
Less: Depreciation		11,54,790.00	9,43,308.00
Net Block		85,57,111.92	71,82,495.00
<u>INVESTMENTS</u>			
		-	-
CURRENT ASSETS,LOANS & ADVANCE	05	23,84,97,301.81	12,07,38,796.81
LESS:CURRENT LIABILITIES & PROVISION	06	5,98,47,979.42	9,23,30,069.33
NET CURRENT ASSETS		17,86,49,322.39	2,84,08,727.48
TOTAL		18,72,06,434.31	3,55,91,222.48
NOTES TO THE ACCOUNTS	11	-	-

This is the Balance Sheet referred to in our Report of even date.

The Schedules referred herein and "Notes to the Accounts" form an integral part of the Accounts.

M/S. SUN CONSTRUCTION

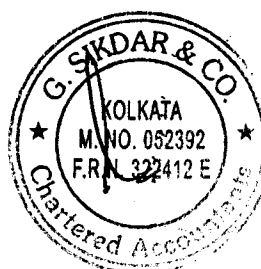
Debashis Roy

Proprietor

DEBASHIS ROY

PROPIETOR

For G. SIKDAR & CO.
CHARTERED ACCOUNTANTS



G. SIKDAR

G.SIKDAR
PARTNER

M. No. 052392
F.R.N.322412E

Place: Kolkata

Date : 18/08/2018

SUN CONSTRUCTION**(Prop. :Debashis Roy)****Vijoygunj Para, Pannapukur, Bhangar, South 24 Parganas, West Bengal – 743502****PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**

Particulars	Sch. No.	For the year ended	
		31.03.2018	31.03.2017
		Rs.	Rs.
<u>Income</u>			
Works Contract Project		4,48,15,353.54	4,78,31,571.86
Services Rendered		22,33,95,564.00	4,89,72,822.00
<u>Other Income</u>			
Discount Received		1,36,497.23	70,109.01
Labour Charges Received		-	1,54,000.00
Material Recovery Account		-	6,55,703.00
Bad Debt Recovery		18,419.00	-
Round Off		120.82	-
Total		26,83,65,954.59	9,76,84,205.87
<u>EXPENDITURE</u>			
Cost of Goods Sold	07	20,39,76,749.10	7,53,32,830.58
Interest/Finance Expenses	08	1,12,36,277.88	68,99,904.95
Employee Benefit Expenses	09	37,58,393.00	26,87,169.00
Depreciation	04	11,54,790.00	9,43,308.00
Other Expenses	10	2,64,95,000.81	52,63,772.40
Total		24,66,21,210.79	9,11,26,984.93
PROFIT BEFORE TAXATION APPROPRIATION		2,17,44,743.80	65,57,220.94
NOTES TO ACCOUNTS	11		

This is the Profit & Loss Account referred to in our Report of even date.

The Schedules referred herein and "Notes to the Accounts" form an integral part of the Accounts

M/S. SUN CONSTRUCTION

Debashis Roy
Proprietor
DEBASHIS ROY
PROPIETOR



For **G. SIKDAR & CO.**
CHARTERED ACCOUNTANTS

G. SIKDAR
G. SIKDAR
PARTNER
M. No. 052392
F.R.N. 322412E

Place: Kolkata

Date : 18/08/2018

SUN CONSTRUCTION(Prop. :Debashis Roy)

SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

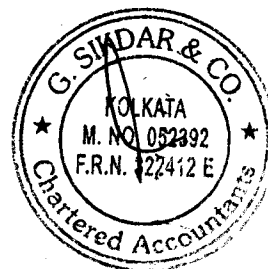
Particulars	As on	As on
	31.03.2018	31.03.2017
	Rs.	Rs.
<u>SCHEDULE :01</u>		
<u>CAPITAL FUND</u>		
<u>Opening Capital</u>	1,21,84,789.28	1,33,32,532.00
<u>Add: Introduction during the year</u>	1,90,57,942.00	14,50,000.00
<u>Net Profit during the year</u>	2,17,44,743.80	65,57,220.94
Less: Adjustment of Prior Period Advance Tax and TDS	-	37,05,413.00
Less: Statutory Dues paid	41,37,260.00	2,91,498.00
Less: Advance Tax	55,00,000.00	11,00,000.00
Less: Tax Deducted at Source & TCS	5,31,971.02	6,22,500.26
Less: Demand Related VAT For the A.Y.2013-14 & 2014-15	3,89,384.00	-
Less: VAT Dues (WCT Receivable)	62,285.34	-
Add: Prior Period Adjustment	2,71,345.00	
	4,26,37,919.72	1,56,20,341.68
<u>Less: Withdrawn during the year</u>	13,45,571.04	34,35,552.40
TOTAL CAPITAL	4,12,92,348.68	1,21,84,789.28

Particulars	Rs.	Rs.
	<u>SCHEDULE :02</u>	
<u>Secured Loan</u>		
From Banks:		
Vehicle Loan	4,04,334.59	6,80,754.20
Office Loan	37,22,089.00	45,97,283.00
Mortgage Loan	11,42,87,662.04	1,01,28,396.00
	11,84,14,085.63	1,54,06,433.20

Particulars	Rs.	Rs.
	<u>SCHEDULE :03</u>	
<u>Unsecured Loan</u>		
Loan from Others	2,75,00,000.00	80,00,000.00
	2,75,00,000.00	80,00,000.00

M/S. SUN CONSTRUCTION

Debashis Roy
Proprietor



SUN CONSTRUCTION(Prop. :Debashis Roy)

SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

SCHEDULE NO : 04

FIXED ASSETS AND DEPRECIATION

Particulars	W. D. V. As on 31.03.2017 Rs.	Addiotion During First Half of the year Rs.	Addiotion During Last half of the year Rs.	Sale/Discard During The year Rs.	Total Rs.	Rate of Dep	Depreciation During The year Rs.	W. D. V. As on 31.03.2018 Rs.
Air Conditioner	1,10,756.00	20,990.00	-	-	1,31,746.00	0.15	19,762.00	1,11,984.00
Computer	2,00,397.00	-	42,500.00	-	2,42,897.00	0.40	88,659.00	1,54,238.00
Electrical Fittings	17,697.00	-	-	-	17,697.00	0.10	1,770.00	15,927.00
Furniture & Fixtures	7,46,020.00	1,45,564.08	-	-	8,91,584.08	0.10	89,158.00	8,02,426.08
Motor Car	9,67,579.00	-	12,48,990.00	-	22,16,569.00	0.15	2,38,811.00	19,77,758.00
Motor Cycle	2,99,467.00	-	-	-	2,99,467.00	0.15	44,920.00	2,54,547.00
Office Equipments	35,226.00	53,500.00	48,000.00	-	1,36,726.00	0.10	11,273.00	1,25,453.00
Office Premises	47,67,400.00	-	-	-	47,67,400.00	0.10	4,76,740.00	42,90,660.00
Tools & Equipments	9,153.00	2,71,186.44	76,876.40	-	3,57,215.84	0.15	47,817.00	3,09,398.84
Software	28,800.00	-	6,21,800.00	-	6,50,600.00	0.40	1,35,880.00	5,14,720.00
TOTAL	71,82,495.00	4,91,240.52	20,38,166.40	-	97,11,901.92		11,54,790.00	85,57,111.92



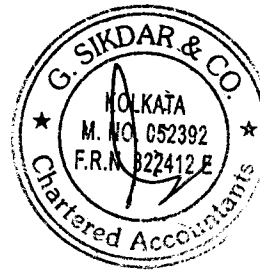
M/S. SUN CONSTRUCTION

Debashis Roy
Proprietor

SUN CONSTRUCTION**(Prop. : Debashis Roy)****SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018**

Particulars	As on	As on
	31.03.2018	31.03.2017
	Rs.	Rs.
<u>SCHEDULE : 05</u>		
<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
Inventories	9,52,07,600.00	7,71,96,586.00
Trade Receivables	1,22,34,536.81	2,24,20,653.55
Cash and Cash Equivalents		
Balances with Bank	2,58,16,966.39	1,20,44,019.57
Cash in Hand	4,92,920.00	1,24,788.69
Advance against Expenses	89,63,827.60	18,85,645.00
Advances Others	4,21,85,614.01	
Advances to Naoolin Realcon Pvt. Limited	5,14,85,202.00	6,25,753.00
Security Deposit	13,73,953.00	14,17,671.00
WCT Receivable	-	6,81,557.00
Stamp Duty Receivable	-	13,61,554.00
Retention on Debtors	3,04,799.00	3,04,799.00
Service Tax Receivable	60,570.00	19,36,658.00
TDS Recoverable	3,71,313.00	7,39,112.00
	23,84,97,301.81	12,07,38,796.81
<u>SCHEDULE : 06</u>		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Sundry Creditors	5,61,70,668.75	4,25,86,103.34
Advance from Customer	8,87,530.21	4,47,56,143.21
Retention on Creditor	10,49,661.95	-
Other Liabilities	10,12,255.00	8,40,145.00
Statutory Liabilities	7,27,863.51	41,47,677.78
	5,98,47,979.42	9,23,30,069.33

M/S. SUN CONSTRUCTION


 Proprietor


SUN CONSTRUCTION(Prop. :Debashis Roy)

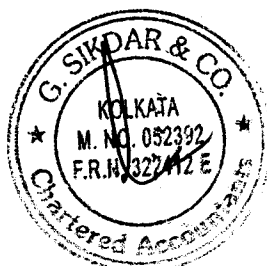
SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	For the year ended	
	31.03.2018	31.03.2017
	Rs.	Rs.
<u>SCHEDULE : 07</u>		
<u>COST OF GOODS SOLD</u>		
Opening Stock In Hand	7,71,96,586.00	6,72,20,869.00
Add: Purchase of Land & Land under JV Agreement	12,15,20,000.00	2,16,92,760.00
Flat Purchase	-	71,09,355.00
Material Purchase	7,23,38,628.39	4,34,03,282.58
Other Direct Expenses(refer annx)	3,29,73,202.71	1,83,17,227.00
Less: Adjustment of Material Supply	(48,44,068.00)	(52,14,077.00)
	29,91,84,349.10	15,25,29,416.58
Less: Closing Stock In Hand	9,52,07,600.00	7,71,96,586.00
	20,39,76,749.10	7,53,32,830.58
<u>SCHEDULE : 08</u>		
<u>INTEREST AND FINANCE EXPENSES</u>		
Bank Charges	22,495.26	9,991.86
Interest on Bank Loan	1,09,84,223.62	67,56,102.09
Other Interest	2,29,559.00	1,33,811.00
	1,12,36,277.88	68,99,904.95
<u>SCHEDULE : 09</u>		
<u>EMPLOYEE BENEFIT EXPENSES</u>		
Salary	34,30,393.00	24,60,735.00
Employer Contribution to EPF @12%	1,48,354.00	1,22,580.00
Employer Contribution to ESI@4.75%	59,646.00	23,257.00
Staff Welfare	1,20,000.00	80,597.00
	37,58,393.00	26,87,169.00
<u>SCHEDULE : 10</u>		
<u>OTHER EXPENSES</u>		
<u>Indirect Expenses</u>		
Admin Charges	10,364.00	9,202.00
Advertisement Expenses	94,928.10	75,452.00
Advocate Fees	1,60,000.00	-
Audit Fees	3,00,000.00	2,50,000.00
Bad Debt Written Off	4,68,206.00	-
Brokerage & Commission	98,92,262.00	21,17,295.00
Carriage Outward	24,410.00	1,10,970.00
Car Maintenance	11,387.00	-
Computer Maintenance	75,266.00	6,281.00
	19,33,000.00	6,83,800.00

M/S. SUN CONSTRUCTION

Debashis

Proprietor



SUN CONSTRUCTION(Prop. :Debashis Roy)

SCHEDULE TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	For the year ended	
	31.03.2018	31.03.2017
	Rs.	Rs.
Discount Allowed	40,51,724.00	
Donation & Subscription	65,000.00	50,500.00
Electricity Charges & Elctrical Fittings	5,10,198.00	4,500.00
Loan Processing	27,98,807.92	5,02,534.92
General Charges	13,732.00	76,668.74
Hiring Charges	5,03,798.00	7,633.00
Manpower Services	19,992.00	7,650.00
Membership Fees	13,800.00	-
Miscellaneous	5,55,013.56	2,00,424.94
Insurance Premium	12,61,832.10	900.00
Interest on EPF/TDS	709.00	344.00
Late Filing Fees	400.00	29.00
Legal, Professional & Consultancy Charges	58,680.00	27,510.00
Loss on theft of Materials	75,353.00	-
Office Maintenance & General Charges	1,06,500.00	49,278.00
Printing & Stationery	1,37,544.00	1,04,566.00
Professional Fees	25,30,140.00	25,000.00
Profession Tax-Business	2,500.00	2,500.00
Rent, Rates & Taxes	32,390.00	55,920.00
Rent-Generator	-	84,950.00
Repair & Maintenance	2,19,882.50	94,876.00
Retrival Charges	-	4,875.00
Sales Promotion	-	51,278.00
Security Charges	67,800.00	1,56,500.00
Software Development Charges	-	35,200.00
Swachh Bharat Cess	11,249.32	6,114.73
Telephone, Telex & Internet Charges	1,44,927.31	1,71,383.13
Project Innovation Expenses-Telecom	2,48,000.00	-
Tender Expenses	-	15,860.00
Trade Licence	-	2,500.00
Travelling & Conveyance	20,551.00	2,04,422.00
Website Development Expenses	74,654.00	-
	2,64,95,000.81	52,63,772.40

M/S. SUN CONSTRUCTION

Debashis Roy
Proprietor



Annx to Other Direct Expenses

Particulars	31.03.2018	31.03.2017
	Rs.	Rs.
Carriage Inward	34,693.88	1,15,606.00
Electricity Installation Charges	3,86,978.00	8,59,225.00
Labour Cost	1,88,43,802.83	1,54,29,282.00
Loading & Unloading Charges	-	15,906.00
Mutation Expenses	20,05,570.00	5,64,449.00
Other Construction Cost	-	79,094.00
Soil Test	80,850.00	18,000.00
Stmap Duty	1,16,21,308.00	12,35,665.00
	3,29,73,202.71	1,83,17,227.00

M/S. SUN CONSTRUCTION

Sun Construction

Proprietor



SUN CONSTRUCTION

Prop: Debashis Roy

Notes to the accounts for the year ended 31st March, 2018

NOTE: 11

1) SIGNIFICANT ACCOUNTING POLICIES

I. Basic Information

This is a proprietorship firm and Sri Debashis Roy is the Proprietor of the firm. The firm was established in the financial year 2013. The firm is engaged for development of properties by Joint Venture Development and also to construct flats, buildings, shops, immovable properties independently. The firm is also engaged in works contract job for project work and infrastructure work. The firm is managed by the proprietor.

Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles in India, the applicable accounting standards issued by The Institute of Chartered Accountants of India (ICAI). For recognition of Income and Expenditure, Mercantile System of accounting is followed.

II. Revenue Recognition

As per AS-9, Revenue is recognized on partial/proportionate completion of service method for Development of property and follows completed Contract Method for recognition of revenue for Works Contract.

III. Inventories

Inventories accumulate cost of construction till construction of asset is complete and certified by the management. Inventories are valued at Cost or Net Realizable Value whichever is lower.

IV. Fixed Asset and Depreciation

Fixed Assets are stated at Written Down Value. The cost of assets comprises of its purchase price and any expenses incurred for bringing the assets to its working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure incurred for repairs and maintenance are charged to the Profit & Loss Account.

V. Income Tax

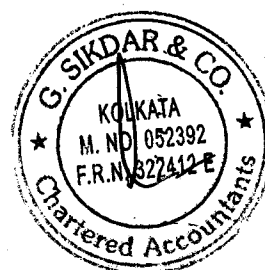
Current Income Tax is calculated depending on the Taxable Income as computed as per Income Tax Act, 1961 and respective tax laws & tax rates.

2) Balance Confirmation:

Confirmation Certificate regarding Trade Payables, Trade Creditors, Secured loans, Unsecured loans, borrowings and Sundry Debtors have not been produced to us for checking. However, efforts are being made to confirm such balances.

M/S. SUN CONSTRUCTION

Debashis Roy
Proprietor



SUN CONSTRUCTION

Prop: Debashis Roy

Notes to the accounts for the year ended 31st March, 2018

3) Contingent Liabilities

Claims against the firm not acknowledged as debts: NIL

4) All the last year's figures are re-arranged and re-grouped/re-classified wherever necessary to correspond with the current year's classification/disclosure.

M/S. SUN CONSTRUCTION

Debashis Roy
Proprietor

**DEBASHIS ROY
PROPRIETOR**

**For G. SIKDAR & CO.
CHARTERED ACCOUNTANTS
F.R.N. 322412E**



G. SIKDAR

**G. SIKDAR
PARTNER
M.NO. 052392**

Place: Kolkata

Date: 18/08/2018

**ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)**

Name	DEBASHIS ROY	PAN	AOPPR3859H
Form No	3CB	Assessment Year	2018-19
e-Filing Acknowledgement Number	131438581190818	Date of e-Filing	19/08/2018

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

[Click here to Close the window](#)

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 at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of DEBASHIS ROY (Prop. of M/s Sun Construction) VIJOYGUNG BAZAR, BHANGAR, 24 PARGANAS (SOUTH), WEST BENGAL, 743502 AOPPR3859H.

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 VIJOYGUNG BAZAR, BHANGAR, 24 PARGANAS (SOUTH), and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any: TDS is generally paid on payment basis. So proper reconciliation can not be done.

(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 knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	The assessee has followed partial/proportionate completion of contract method to recognise revenue. The stock was certified by management both in terms of quantity and value and we had relied on the certificate provided by the management.

Place
Date

KOLKATA
18/08/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

GAUTAM SIKDAR
052392
322412E
8/61, FERN ROAD, BALLYGUNGE, WEST BENGAL, 700019

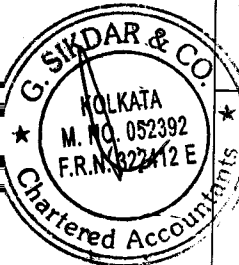


FORM NO. 3CD

[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	DEBASHIS ROY (PROP. OF M/S SUN CONSTRUCTION)			
2	Address	VIJOYGUNG BAZAR, BHANGAR, 24 PARGANAS (SOUTH), WEST BENGAL, 743502			
3	Permanent Account Number (PAN)	AOPPR3859H			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Sl No.	Type	Registration Number		
	1	Sales VAT/Tax WEST BENGAL	19616004063		
	2	Service Tax	AOPPR3859HST001		
	3	Other Indirect Tax/Duty Goods and Service Tax	19AOPPR3859H1Z4		
5	Status	Individual			
6	Previous year from	01/04/2017 to 31/03/2018			
7	Assessment Year	2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	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 specified limits			
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 (%)
	Nil				
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
	Nil				
10 b	If there is any change in the nature of business or profession, the particulars of such change				
	Business	Sector	SubSector	Code	
	Nil				
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	Books prescribed				
	No				
11 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.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	CASH BOOK, BANK BOOK, LEDGER, PURCHASE REGISTER, SALE REGISTER & JOURNAL BOOKS, ETC.	Marlin Matrix, DN 10, Sector V	Salt Lake City	Kolkata	WEST BENGAL 700091
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	CASH BOOK, BANK BOOK, LEDGER, PURCHASE REGISTER, SALE REGISTER & JOURNAL BOOKS, ETC.				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				
	No				
	Section				Amount
	Nil				
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.	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.	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)

13 f	Disclosure as per ICDS.	Disclosure
ICDS		
ICDS I - Accounting Policies		1. The assessee has followed fundamental accounting policies of going concern, consistency and accrual. 2. The assessee has followed method of Accounting prescribed u/s 145 of Income Tax Act, 1961 were followed in preparing the books of accounts 3. No change in an accounting polices during the previous year.
ICDS II - Valuation of Inventories		At cost or Net Realisable Value whichever is lower
ICDS IV - Revenue Recognition		Revenue is recognized on partial/proportionate completion of service method for Development of property and Works Contract.
ICDS V - Tangible Fixed Assets		Refer to Clause no. 18 of this form
ICDS IX - Borrowing Costs		Interest was charged to Profit & Loss Account as per proviso of Section 36(1)(iii). Refer to note no. 8 of the financial statements.
ICDS III - Construction Contracts		The assessee has followed partial/proportionate completion method to recognise revenue.
ICDS VII - Governments Grants		Not Applicable
ICDS X - Provisions, Contingent Liabilities and Contingent Assets		There is no such items to disclose.

14 a	Method of valuation of closing stock employed in the previous year.	At cost or Net Realisable Value whichever is lower
------	---	--

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:	Increase in profit(Rs.) Decrease in profit(Rs.)
------	--	--

15	Give the following particulars of the capital asset converted into stock-in-trade	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
(a) Description of capital asset				
Nil				

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

16 a	The items falling within the scope of section 28	Amount
	Description	
	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	Amount
	Description	
16 c	Escalation claims accepted during the previous year	Amount
	Description	
	Nil	
16 d	Any other item of income	Amount
	Description	
	Nil	
16 e	Capital receipt, if any	Amount
	Description	
	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:

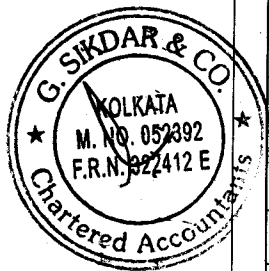
Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
PULAK MAIT I	Kolkata		Kolkata	WEST BENGAL	700001	1850000	1978200
DEVROP BH ATTACHAR YA	Kolkata		Kolkata	WEST BENGAL	700001	4125000	4837650



ATRYEE CHAKRABORTY	Kolkata		Kolkata	WEST BENGAL	700001	4400000	5325200
RINA CHANDRA	Kolkata		Kolkata	WEST BENGAL	700001	5700000	6506000
SUNIL KUMAR MAHANTY	Kolkata		Kolkata	WEST BENGAL	700001	4025000	4828500
SUSHANT MEHER	Kolkata		Kolkata	WEST BENGAL	700001	1500000	1577400
SUMAN DEB BARMAN	Kolkata		Kolkata	WEST BENGAL	700001	2892000	3226200
BARRNAA PAL	Kolkata		Kolkata	WEST BENGAL	700001	6200000	6580600
ABRHA GUPTA	Kolkata		Kolkata	WEST BENGAL	700001	5900000	6506000
JIBON KRROY	Kolkata		Kolkata	WEST BENGAL	700001	2750000	3619300
PRIYA MADHAV ROY	Kolkata		Kolkata	WEST BENGAL	700001	4100000	4700500
AKILESH KR PANDEY	Kolkata		Kolkata	WEST BENGAL	700001	4100000	4709650
AVISHEK KR MISHRA	Kolkata		Kolkata	WEST BENGAL	700001	4350000	4525680
SUSMITA ROYCHOWDHURY	Kolkata		Kolkata	WEST BENGAL	700001	6318000	6731320
SUMAN BARKWAL	Kolkata		Kolkata	WEST BENGAL	700001	3430000	6718000
SOURABH THAKUR	Kolkata		Kolkata	WEST BENGAL	700001	3500000	6731320
PARAMITA KARMAKAR	Kolkata		Kolkata	WEST BENGAL	700001	1600000	1835960
VINAY KUMAR	Kolkata		Kolkata	WEST BENGAL	700001	4380000	4658920
MERINA REHMAN	Kolkata		Kolkata	WEST BENGAL	700001	1365000	1577400
SUMAN MONDAL	Kolkata		Kolkata	WEST BENGAL	700001	1500000	1764000
SUBHA CHAKRABORTY	Kolkata		Kolkata	WEST BENGAL	700001	3870000	4583800
SWAPAN CHATTERJEE	Kolkata		Kolkata	WEST BENGAL	700001	6200000	6426500
SOUMYADEEP MITRA	Kolkata		Kolkata	WEST BENGAL	700001	3100000	3155110
RAUSHAN KUMAR	Kolkata		Kolkata	WEST BENGAL	700001	1600000	2025700
SUBHADEEP DEBROY	Kolkata		Kolkata	WEST BENGAL	700001	5500000	6426600
KAMALA SHANKAR CHOURASIA	Kolkata		Kolkata	WEST BENGAL	700001	2650000	2650000
RADHA RAMAN PAL	Kolkata		Kolkata	WEST BENGAL	700001	1800000	3190000
PRIYAJANA CHATTAPADHAYA	Kolkata		Kolkata	WEST BENGAL	700001	4350000	4668800
PRIYAJANA CHATTAPADHAYA	Kolkata		Kolkata	WEST BENGAL	700001	6000000	6525300
SOUVIK KUNDU	Kolkata		Kolkata	WEST BENGAL	700001	5100000	6538210
SUBHADEEP DEBROY	Kolkata		Kolkata	WEST BENGAL	700001	5131017	5143200
SUBHADEEP DEBROY	Kolkata		Kolkata	WEST BENGAL	700001	6837966	6975200

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	Rate of depreciation (In %)	Opening WDV (A)	Additions	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of
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Assets/ Class of Assets	Percent- age)		Purchase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			the year (A+B-C-D)
Furnitures & Fittings @ 10%	10%	5566343	247064	0	0	0	247064	0	578941	5234466
Plant & Machinery @ 15%	15%	1386955	1618042	0	0	0	1618042	0	351310	2653687
Plant & Machinery @ 40%	40%	229197	664300	0	0	0	664300	0	224539	668958

* 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)]

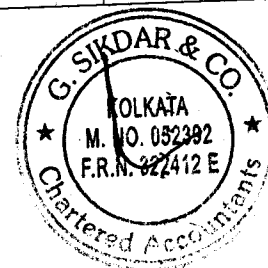
Description	Amount

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
Provident Fund	7362	15/05/2017	7362	16/05/2017
Provident Fund	812	15/05/2017	812	04/07/2017
Provident Fund	10984	15/06/2017	10984	22/06/2017
Provident Fund	918	15/06/2017	918	19/07/2017
Provident Fund	918	15/07/2017	918	19/07/2017
Provident Fund	11972	15/07/2017	11972	19/07/2017
Provident Fund	12663	15/08/2017	12663	16/08/2017
Provident Fund	12891	15/09/2017	12891	19/09/2017
Provident Fund	12840	15/10/2017	12840	19/10/2017
Provident Fund	12012	15/11/2017	12012	14/10/2017
Provident Fund	11486	15/12/2017	11486	16/12/2017
Provident Fund	10300	15/01/2018	10300	24/01/2018
Provident Fund	10222	15/02/2018	10222	12/02/2018
Provident Fund	10338	15/03/2018	10338	12/03/2018
Provident Fund	8953	15/04/2018	8953	16/04/2018
Any Fund set up under the provisions of ESI Act,1948	905	21/05/2017	905	15/05/2017
Any Fund set up under the provisions of ESI Act,1948	1617	21/06/2017	1617	28/06/2017
Any Fund set up under the provisions of ESI Act,1948	1631	21/07/2017	1631	19/07/2017
Any Fund set up under the provisions of ESI Act,1948	1829	21/08/2017	1829	14/08/2017
Any Fund set up under the provisions of ESI Act,1948	2208	21/09/2017	2208	19/09/2017
Any Fund set up under the provisions of ESI Act,1948	2035	21/10/2017	2035	19/10/2017
Any Fund set up under the provisions of ESI Act,1948	1826	21/11/2017	1826	16/11/2017
Any Fund set up under the provisions of ESI Act,1948	1817	21/12/2017	1817	16/12/2017
Any Fund set up under the provisions of ESI Act,1948	1701	21/01/2018	1701	24/01/2018
Any Fund set up under the provisions of ESI Act,1948	1774	21/02/2018	1774	13/02/2018
Any Fund set up under the provisions of ESI Act,1948	1790	21/03/2018	1790	12/03/2018
Any Fund set up under the provisions of ESI Act,1948	1841	21/04/2018	1841	16/04/2018

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

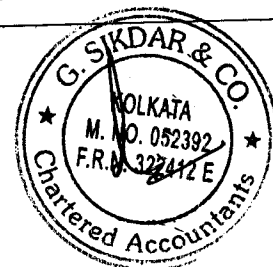
Capital expenditure	Amount in Rs.
Particulars	
Personal expenditure	Amount in Rs.
Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
Particulars	



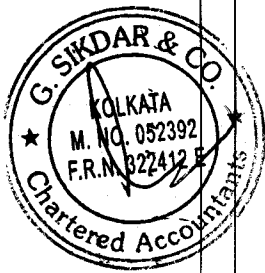
Donation & Subscription										65000	
Expenditure incurred at clubs being cost for club services and facilities used.											
Particulars										Amount in Rs.	
Expenditure by way of penalty or fine for violation of any law for the time being force											
Particulars										Amount in Rs.	
Expenditure by way of any other penalty or fine not covered above											
Particulars										Amount in Rs.	
Late Fees for GST										400	
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	Amount of (VI) deposited, if any	
(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	Amount of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
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 Number of the payee, if available	Account
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)					Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account
(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 32AD or 33AB or 33AC or 33ABA.					
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),(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, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				Yes	Swachh Bharat Cess Rs. 11249.32
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					Yes
CENVAT	Amount	Treatment in Profit and Loss/Accounts			
Opening Balance	0				
CENVAT Availed	310213	No			
CENVAT Utilized	310213	No			
Closing/Outstanding Balance	0				
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 itrelates (Year in yyyy-yyformat)		
Nil					



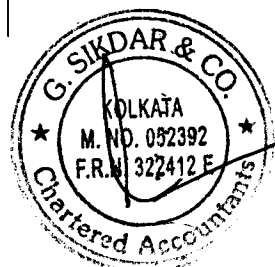
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)											
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
	Nil											
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same											
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:											
	Sl No.	Nature of Income					Amount					
	Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56?(Yes/No) (b) If yes, please furnish the following details:											
	Sl No.	Nature of Income					Amount					
	Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D) No											
	Name of 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	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											
	(b) If yes, please furnish the following details											
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											
	(b) If yes, please furnish the following details											
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)		
	Nil											
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019).											
	(b) If yes, please furnish the following details											
	Sl No.	Nature of the impermissible avoidance arrangement					Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					



31 a		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	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
1	Aditya Suppliers PVT LTD	Kolkata		2500000	No	2500000	Yes-Cheque	Account payee cheque	
2	Anand Jhunjunwala	Kolkata		1000000	No	1000000	Yes-Cheque	Account payee cheque	
3	Arti Tiwari & vinit Kumar tiwari	Kolkata		3500000	No	3500000	Yes-Cheque	Account payee cheque	
4	Chanda Devi Jhunjunwala	Kolkata		2500000	No	2500000	Yes-Cheque	Account payee cheque	
5	KP Infrastructure	Kolkata		2000000	No	2000000	Yes-Cheque	Account payee cheque	
6	Megha Associate Pvt Ltd	Kolkata		3000000	No	3000000	Yes-Cheque	Account payee cheque	
7	Nivedita Jhunjunwala	Kolkata		1000000	No	1000000	Yes-Cheque	Account payee cheque	
8	Remac Distributors Pvt Ltd	Kolkata		2500000	No	2500000	Yes-Cheque	Account payee cheque	
9	Suryoday Suppliers Pvt Ltd	Kolkata		1000000	No	1000000	Yes-Cheque	Account payee cheque	
10	Abhishek Banka	Kolkata		1000000	No	1000000	Yes-Cheque	Account payee cheque	
11	Aditya Banka	Kolkata		1000000	No	1000000	Yes-Cheque	Account payee cheque	
12	Amit Ganguly	Kolkata		1100000	No	1100000	Yes-Cheque	Account payee cheque	
13	Meena Agarwal	Kolkata		1200000	No	1200000	Yes-Cheque	Account payee cheque	
14	Namrita Agarwal	Kolkata		1200000	No	1200000	Yes-Cheque	Account payee cheque	
15	Radha Banka	Kolkata		1000000	No	1000000	Yes-Cheque	Account payee cheque	
16	Somen Sarkar	Kolkata		1000000	No	1000000	Yes-Cheque	Account payee cheque	
17	Swati Kedia	Kolkata		1000000	No	1000000	Yes-Cheque	Account payee cheque	

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	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



				sum received	is		account payee bank draft.
1	Rajesh Kumar Gupta & Lal Chand Shah	Kolkata		50000	No		
2	RAMESH KUMAR GUPTA (PRA MOD)	Kolkata		100000	No		

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

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

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt
Nil				

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment
Nil						

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.



1	Anand Jhunjhunwala	Kolkata	1000000	1000000	Yes-Cheque	Account payee cheque
2	KP Infrastructure	Kolkata	2000000	2000000	Yes-Cheque	Account payee cheque

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil						

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **No**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**
If yes, please furnish the details below

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

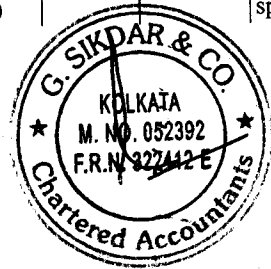
32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **No**
If yes, please furnish the details of speculation loss if any incurred during the previous year

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

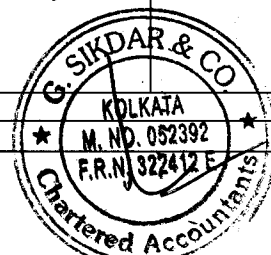
S.No	Section	Amount
1	80C	150000
2	80TTA	10000

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

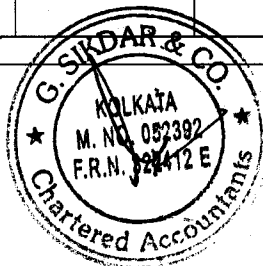
S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified	Total amount on which tax was required to be deducted	Total amount on which tax was deducted or collected	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited
Nil										



				in column (3)	or collected out of (4)	at specified rate out of (5)	at less than specified rate out of (7)	to the credit of the Central Government out of (6) and (8)			
1	CALD09036G	192	Salary	3034393	1197634	1197634	13192	0			
2	CALD09036G	194A	Interest on securities	8482698	8482698	8482698	848263	0			
3	CALD09036G	194C	Payments to contractors	14397973	14397973	14397973	143695	0			
4	CALD09036G	194H	Commission on brokerage	9892262	9409037	9409037	470453	0			
5	CALD09036G	194J	Fees for professional or technical services	2872940	2872940	2872940	290244	0			
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Yes										
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.				
	Nil										
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish the details: Yes										
	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
	1	CALD09036G	4320	4320	2017-06-24						
	2	CALD09036G	1860	1860	2017-06-27						
	3	CALD09036G	11335	11335	2018-01-18						
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage/excess, if any
	Nil										
35 bB	Finished products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
35 bC	By products :										



S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
Nil								
36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-								
S.No	(a) Total amount of distributed profits	(b) Amount of reduction 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								
A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-								
SI No.	Amount received (in Rs.)				Date of receipt			
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								
38 Whether any audit was conducted under the Central Excise Act, 1944								Not Applicable
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor								
39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor								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								
40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:								
Sl No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	268210918			96804394			
b	Gross profit / Turnover	64234168	268210918	23.95%	21471563	96804394	22.18%	
c	Net profit / Turnover	21838787	268210918	8.14%	6557221	96804394	6.77%	
d	Stock-in-Trade / Turnover	95207600	268210918	35.50%	77196586	96804394	79.74%	
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%	
(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			
2014-15	Sales VAT/Tax - WEST BENGAL	DEMAND raised	04/07/2017	1035713	Not yet paid			
42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish								
Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.		
Nil								



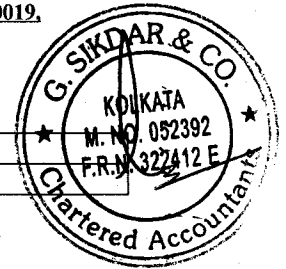
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
	Nil					
	A(c) If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)					
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST			Expenditure relating to entities not registered under GST
	Nil					

Place **KOLKATA**
Date **18/08/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

GAUTAM SIKDAR
052392
322412E
8/61, FERN ROAD, BALLYGUNGE, WE
ST BENGAL, 700019.

Form Filing Details
Revision/Original Original



Addition Details (From Point No. 18)									
Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Date put to use	Amount	Adjustment on account of			Total Amount
						MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	01/09/2017	01/09/2017		53500	0	0	0	53500
	2	05/03/2018	05/03/2018		38000	0	0	0	38000
	3	05/03/2018	05/03/2018		10000	0	0	0	10000
	4	31/08/2017	31/08/2017		102344	0	0	0	102344
	5	31/08/2017	31/08/2017		43220	0	0	0	43220
Total of Furnitures & Fittings @ 10%									247064
Plant & Machinery @ 15%	1	19/05/2017	19/05/2017		20990	0	0	0	20990
	2	20/01/2018	20/01/2018		1248990	0	0	0	1248990
	3	06/09/2017	06/09/2017		271186	0	0	0	271186
	4	09/03/2018	09/03/2018		23000	0	0	0	23000
	5	12/10/2017	12/10/2017		21876	0	0	0	21876
6	09/03/2018	09/03/2018		32000	0	0	0	32000	
Total of Plant & Machinery @ 15%									1618042
Plant & Machinery @ 40%	1	05/03/2018	05/03/2018		42500	0	0	0	42500
	2	30/10/2017	30/10/2017		183300	0	0	0	183300
	3	14/11/2017	14/11/2017		201630	0	0	0	201630
	4	24/11/2017	24/11/2017		10800	0	0	0	10800
	5	30/12/2017	30/12/2017		164970	0	0	0	164970
6	20/02/2018	20/02/2018		61100	0	0	0	61100	
Total of Plant & Machinery @ 40%									664300

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0

