

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year

2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name ADVANCED DEVELOPERS			PAN ABBFA3165G		
	Flat/Door/Block No UTTARAPAN MARKET COMPLEX	Name Of Premises/Building/Village 2ND FLOOR		Form No. which has been electronically transmitted ITR-5		
	Road/Street/Post Office HILL CART ROAD	Area/Locality PRADHAN NAGAR				
	Town/City/District SILIGURI	State WEST BENGAL	Pin/ZipCode 734003	Status Firm		
	Designation of AO(Ward/Circle) WARD 1(1), SILIGURI			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 324498361061018		Date(DD/MM/YYYY) 06-10-2018			
	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	363605
4	Net tax payable			4	0	
5	Interest and Fee Payable			5	0	
6	Total tax, interest and Fee payable			6	0	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	68149	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	0	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	68149	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	68150	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by NARESH KUMAR AGARWAL in the capacity of PARTNERhaving PAN ACTPA6876H from IP Address 47.11.159.238 on 06-10-2018 at SILIGURIDsc SI No & issuer 15618153CN=e-Madara Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMadara Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



INDEPENDENT AUDITOR'S REPORT TO THE PARTNERS OF ADVANCED DEVELOPERS

Report on the Standalone Financial Statements

We have audited the accompanying financial statements of Advanced Developers ("the Firm"), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Firm in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Firm and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Firm's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Firm has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Opinion


In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Firm as at 31st March, 2018, and its profit/loss and its cash flows for the year ended on that date.


Report on Other Legal and Regulatory Requirements

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Firm so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India

For Yogesh Kothari & Associates
Chartered Accountants
FRN : 328834E


CA Yogesh Kothari
Proprietor
M No. 307249
Date : 20-09-2018
Place : Siliguri



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 **ADVANCED DEVELOPERS 2ND FLOOR, UTTARAPAN MARKET COMPLEX, HILL CART ROAD, PRADHAN NAGAR, SILIGURI, WEST BENGAL, 734003 ABBFA3165G.**

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 **2ND FLOOR, UTTARAPAN MARKET COMPLEX, HILL CART ROAD, PRADHAN NAGAR, SILIGURI,** and 0 branches.

3. (a) **We** report the following observations/comments/discrepancies/inconsistencies, if any:

NONE

(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 **Loss** 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
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Place **SILIGURI**
Date **10/09/2018**

Name **YOGESH KOTHARI & ASSOCIATES**
Membership Number **307249**
FRN (Firm Registration Number) **0328834E**
Address **GROUND FLOOR, SPENCER PLAZA, B
URDWAN ROAD, SILIGURI, WEST BE
NGAL, 734005**

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		ADVANCED DEVELOPERS			
2	Address		2ND FLOOR, UTTARAPAN MARKET COMPLEX,, HILL CART ROAD, PRADHAN NAGAR, SILIGURI, WEST BENGAL, 734003			
3	Permanent Account Number (PAN)		ABBFA3165G			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Service Tax	ABBFA3165GSD001			
	2	Goods and Services Tax WEST BENGAL	19ABBFA3165G1ZM			
	3	Other Indirect Tax/Duty PROFESSION TAX	192014742517			
5	Status		Firm			
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(c)- Profits and gains lower than deemed profit u/s 44AD				
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 (%)
		Naresh Kumar Agarwal				12.50
		Rinku Agarwal				12.50
		Priti Agarwal				12.50
		Saroj Devi Sarangi				12.50
		Ashok Kumar Agarwal				13.25
		Anand Kumar Agarwal				17.75
		Unique Abasan Pvt Ltd				4.75
		Samir Bansal				4.75
		Sushil Kumar Agarwal				4.75
		Pramod Dalmia				4.75
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	
		CONSTRUCTION	Building completion		06004	
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
		CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER				
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, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER	2ND FLOOR, UTTARAPAN MARKET COMPLEX	HILL CART ROAD, PRADHAN NAGAR	SILIGURI	WEST BENGAL 734003

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, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER		
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		Net effect(Rs.)
13 f	Disclosure as per ICDS.		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	The assessee has followed fundamental accounting policies of going concern, consistency and accrual system. The assessee has complied with section 145 of the Income Tax Act, 1961 in preparing the books of accounts. There was no change in accounting policy during the year.	
	ICDS II - Valuation of Inventories	Inventories are valued at 'Cost or Net Realisable Value' whichever is lower. Total carrying amount of closing stock (work in progress) is Rs. 145999926/-. No change in valuation during the year.	
	ICDS III - Construction Contracts	The assessee is engaged in construction activity but not in contract construction activity. Therefore ICDS III is not applicable.	
	ICDS IV - Revenue Recognition	1. Transaction involving sale of constructed flats and recognise income on registration of deed of conveyance in favour of buyer. Remaining construction cost is taken as work-in-progress. 2. Total amount recognised as revenue during the previous year is NIL due to lack of reasonable certainty of its ultimate collection along with nature of uncertainty.	
	ICDS V - Tangible Fixed Assets	Tangible fixed assets have been shown with actual cost plus other incidental cost but minus depreciation as per Income Tax Act, 1961. The Fixed Assets have not been revalued during the year.	
	ICDS IX - Borrowing Costs	Borrowing cost has been added to the cost of construction and is treated as per Accounting Standard 16. Total borrowing cost incurred during the year is Rs. 4354327/-	
	ICDS VII - Governments Grants	nil	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision has been recognised on the basis of reasonable certainty and has been made with proper degree of estimation to be payable at future date as a result of past events. No contingent liability or asset has been recognised during the previous year.	
14 a	Method of valuation of closing stock employed in the previous year.	AT COST OR NRV WHICH EVER 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:		No
	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 at which the asset is converted into stock-in trade
	Nil		
16	Amounts not credited to the profit and loss account, being:-		
16 a	The items falling within the scope of section 28		
	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)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
	Plant & Machinery @ 15%	15%	177592	0	0	0	0	0	0	26639	150953
	Plant & Machinery @ 40%	40%	9104	0	0	0	0	0	0	3642	5462
	Furnitures & Fittings @ 10%	10%	14515	0	0	0	0	0	0	1452	13063
	* 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					2076	15/05/2017	2076	10/05/2017		
	Provident Fund					2076	15/06/2017	2076	16/06/2017		
	Provident Fund					2148	15/07/2017	2148	23/07/2017		
	Provident Fund					2202	15/08/2017	2202	16/08/2017		
	Provident Fund					2148	15/09/2017	2148	15/09/2017		
	Provident Fund					2256	15/10/2017	2256	06/10/2017		
	Provident Fund					2112	15/11/2017	2112	14/11/2017		
	Provident Fund					2166	15/12/2017	2166	13/12/2017		
	Provident Fund					2184	15/01/2018	2184	20/01/2018		
	Provident Fund					2274	15/02/2018	2274	14/04/2018		
	Provident Fund					2166	15/03/2018	2166	14/04/2018		
	Provident Fund					2256	15/04/2018	2256	14/04/2018		
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										
	Particulars										Amount in Rs.
	Personal expenditure										
	Particulars										Amount in Rs.
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
	Particulars										Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions										
Particulars								Amount in Rs.		
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.		
INTEREST ON TDS								8223		
GST RETURN LATE FILING FEES								7350		
INTEREST AND PENALTY ON SERVICE TAX (AUDIT)								7228		
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 out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)										
(A) Details of payment on which levy is not deducted:										
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 out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)										
(v) wealth tax under sub-clause (iia)										
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iic).										
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 Account Number of the payee, if available	
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)					Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available	
(e) Provision for payment of gratuity not allowable under section 40A(7)					
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)					
(g) Particulars of any liability of a contingent nature					
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	
Tax,Duty,Cess,Fee etc				TAX DEDUCTED AT SOURCE	358165
provident,superannuation,gratuity,other fund				PROVIDENT FUND PAYABLE	15776
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
					PROFESSION TAX : RS. 300/-
27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts					No
CENVAT/ITC	Amount			Treatment in Profit and Loss/Accounts	
Opening Balance					
Credit Availed					
Credit Utilized					
Closing/Outstanding Balance					

27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars				Amount		Prior period to which it relates (Year in yyyy-yy format)				
		Nil											
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)											
		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)(vii b). 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)											
		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 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, No during the previous year. (This Clause is applicable from 1st April, 2019).								No
	(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			
	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	BAL KISHAN MITTAL	SHANTI NIWAS, ABULASH LANE, PATNA	AFSPM0944A	1000000	No	1045937	Yes-Cheque	Account payee cheque
	2	DEVI PRASAD AGARWAL	CHOWK BAZAR DARJEELING	ACUPA4851B	400000	No	400444	Yes-Cheque	Account payee cheque
	3	DIBYAJAYA DHAWALIA	SEVOKE ROAD, SILIGURI	AOKPD0716L	1300000	No	1365466	Yes-Cheque	Account payee cheque
	4	DIPTI JAIN	THAKURGANJ, BIHAR	AZKPJ6660Q	5000000	No	5324000	Yes-Electronic clearing system	
	5	KANTA GUPTA	KHALPARA, SILIGURI	AGUPG1644E	400000	No	417753	Yes-Electronic clearing system	
	6	LAKSHMI AGARWAL	BIDHAN ROAD, SILIGURI	AWCPA3574F	675000	No	721863	Yes-Electronic clearing system	
	7	RAJESH KUMAR AGARWAL HUF	SILIGURI		100000	No	105836	Yes-Electronic clearing system	
	8	RITA GUPTA	SP MUKHERJEE ROAD, SILIGURI		500000	No	521859	Yes-Electronic clearing system	
	9	SAROJ GARG	MUNICIPAL BUILDING, DARJEELING		400000	No	400444	Yes-Cheque	Account payee cheque
	10	SEEMA JAIN	LAPCHU BUSBY, DARJEELING		550000	No	1860045	Yes-Cheque	Account payee cheque
	11	SHANI SAI PROPERTY & DEVELOPERS PVT. LTD	309 BB GANGULY STREET, KOLKATA		465000	No	465000	Yes-Electronic clearing system	
	12	SHIVA INDUSTRIAL SUPPLIERS	197/B, GITANJALI ELEGANT FLAT 2, 6TH CROSS, KAGGADASA		600000	No	601464	Yes-Electronic clearing system	

		PURA, BANGALORE						
13	SPEEDFAST COMMODITIES PVT LTD	28 ARMENIAN STREET KOLKATA	11700000	No	13485926	Yes-Electronic clearing system		
14	SPEEDFAST COMMODITIES PVT LTD	28 ARMENIAN STREET KOLKATA	11000000	No	13485926	Yes-Cheque	Account payee cheque	
15	SUMAN JAIN	10TH MILE, LAPCHU, DARJEELING	350000	No	1160287	Yes-Cheque	Account payee cheque	
16	SUMAN JAIN	SILIGURI	850000	No	911271	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 sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	ADVANCE CONTRACTOR & ENGINEERS PVT.LTD	H C ROAD, SILIGURI	AABCP2972N	892857	Yes-Electronic clearing system	
2	AJANTA CHAKRABARTI	NIVEDATA APARTMENT, C/O-DISHA MEDICAL HALL, PRADHAN NAGAR, SILIGURI	AKPPC0953M	892857	Yes-Electronic clearing system	
3	ANIRBAN GHOSH	HILL VIEW APARTMENT, NIVEDATA ROAD, PRADHAN NAGAR, SILIGURI	AJPPG3090G	1500000	Yes-Cheque	Account payee cheque
4	ANITA PRADHAN	SARATNAGAR, SHIVMANDIR, SILIGURI	AKSPP7600D	892857	Yes-Electronic clearing system	
5	ANITA PRADHAN	SARATNAGAR, SHIVMANDIR, SILIGURI	AKSPP7600D	821428	Yes-Cheque	Account payee cheque
6	ANOOP BHATTACHARYA	SURAMA NIWAS, B.M.SARANI, MAHANANDA PARK, SILIGURI-734001	ACVPB3009M	548530	Yes-Cheque	Account payee cheque
7	DEVKISHAN PODDAR	8, LADENLA ROAD, DARJEELING	AFLPP9122J	861244	Yes-Cheque	Account payee cheque
8	DHIMAN SEN	SCHOOL PARA, KALIAGANJ	BUQPS9299L	1000232	Yes-Cheque	Account payee cheque
9	DIPENDRA DHUTRAJ & SMEETA DHUTRAJ	H C ROAD, JOREBUNGLA	AKPPD3809H	503538	Yes-Electronic clearing system	
10	DIPENDRA DHUTRAJ & SMEETA DHUTRAJ	H C ROAD, JOREBUNGLA	AKPPD3809H	1761111	Yes-Cheque	Account payee cheque
11	GAJADHAR CHOWDHARY	MLG.ROAD, ISLAMPUR	ACQPC0256N	535714	Yes-Electronic clearing system	
12	GAJADHAR CHOWDHARY	MLG.ROAD, ISLAMPUR	ACQPC0256N	488995	Yes-Cheque	Account payee cheque
13	GOURI SHANKAR MITTAL	52, LADENLA ROAD, DARJEELING	AEZPMI574J	721651	Yes-Cheque	Account payee cheque
14	JAIPRAKASH GUPTA	J.N.MITRA ROAD, TARGET COTTAGE, CHANDMARIE, DARJEELING	AGMPG8801F	625000	Yes-Cheque	Account payee cheque

15	KANHAIYA PRASAD SHAH	BIBEKANANDA PARA, ISLAMPUR	DFAPS6328F	956938	Yes-Cheque	Account payee cheque
16	LALLAN CHOU DHARY	KALIBARI ROAD, ISLAMPUR	AFQPC7281L	1632731	Yes-Electronic clearing system	
17	LALLAN CHOU DHARY	KALIBARI ROAD, ISLAMPUR	AFQPC7281L	430622	Yes-Cheque	Account payee cheque
18	NITESH KUMAR SINGH & PRITI KUMARI	KAIRIA, BHAGALPUR, BIHAR	CBYPS1545R	267857	Yes-Electronic clearing system	
19	NITESH KUMAR SINGH & PRITI KUMARI	KAIRIA, BHAGALPUR, BIHAR	CBYPS1545R	90179	Yes-Cheque	Account payee cheque
20	PREM SHANKAR CHOWDHARY	M.G.ROAD, ISLAMPUR	AEWPC0706K	478469	Yes-Cheque	Account payee cheque
21	PREMLATA AGARWAL & RAM BABU AGARWAL	M/S SAMRAT 2 AIWC Chowk Bazar Darjeeling - 734110	ACNPA0589M	1020591	Yes-Cheque	Account payee cheque
22	PRIYANJAN SAHA	UTTAR CHIRAIL PARA, KALIAGANJ, UTTAR DINAJPUR	CYEPS0117E	692000	Yes-Cheque	Account payee cheque
23	RAJEEV AGARWAL	GANPATI APARTMENT, SILIGURI	AGNPA4483G	2679464	Yes-Cheque	Account payee cheque
24	RAJNI BARFUNGGA & DICHEN BARFUNGPA	2E, GOVT QTR, SYARI, 15 T FLOOR, DEOPRALLI, GYANSIKKIM	AWKPB6391D	1400000	Yes-Cheque	Account payee cheque
25	RAJU LEPCHA	SS ROAD, KURSEONG	AAZPL3707A	2691388	Yes-Cheque	Account payee cheque
26	SAROJ RANI	TELEGRAPH ROAD, SAHEBGANJ, JHARKHAND	AUSPR7567F	1383929	Yes-Electronic clearing system	
27	SERAJ AHMED USMANI	SIKKIM		4066964	Yes-Cheque	Account payee cheque
28	SUBHAMA OY CHATTERJEE	4, KALIKA NIWAS, CHANDMARIE, DARJEELING	ACLPC0865C	696651	Yes-Electronic clearing system	
29	SUBHAMA OY CHATTERJEE	4, KALIKA NIWAS, CHANDMARIE, DARJEELING	ACLPC0865C	250000	Yes-Cheque	Account payee cheque
30	RAM NARAYAN PRASAD & TARA DEVI PRASAD	R.N SINHA ROAD, NEAR MANGTULAL BUILDING, DARJEELING-734001		382775	Yes-Cheque	Account payee cheque
31	USHA SINGH	JANAKI RAMA APARTMENT, NEVIDITA ROAD, BEHIND SOUDAMANI PHARMACY, PRADHANNAGAR-734003		408194	Yes-Electronic clearing system	
32	USHA SINGH	JANAKI RAMA APARTMENT, NEVIDITA ROAD, BEHIND SOUDAMANI PHARMACY, PRADHANNAGAR-734003		357143	Yes-Cheque	Account payee cheque
33	VIKRAM GANJU	MEGHNATH SAHA SARANI, PRADHAN NAGAR, SILIGURI - 734003	ASCPG3910H	1319908	Yes-Cheque	Account payee cheque

(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)	Nature of transaction	Amount of receipt	Date Of receipt
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									with the assessee) of the Payer			
									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 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	ADVANCED CONTRACTORS & ENGINEERS PVT LTD	H C ROAD, SILIGURI	AABCP2972N	892857	892857	Yes-Electronic clearing system				
		2	ABHIJIT RAY	BURDWAN ROAD, SILIGURI	BJVPR8129N	64800	866530	Yes-Electronic clearing system				
		3	OPINION FINANCIAL CONSULTANTS PVT.LTD	BLOCK-IV, 10TH FLOOR FATHA ROAD, 71/3, CANAL CIRCULAR ROAD KOLKATA KOLKATA	AABCO5612Q	10740791	10542967	Yes-Electronic clearing system				
		4	PRAVIN KUMAR AGARWAL	VARDHAN MARKET, SILIGURI	ACKPA0089M	30650	230650	Yes-Cheque	Account payee cheque			

5	RADHA DEVI SHARMA	JAJODIA MARKET, SILIGURI	ALTPS1083R	38923	1000849	Yes-Electronic clearing system
6	RISHIDHAN WINCOM PVT.LTD	2B GRANT LINE, KOLKATA	AAFRCR0894R	65910	65910	Yes-Electronic clearing system
7	SHIVAANGAN MERCHAN DISE PVT.LTD	METCALFE STREET, DALHOUSE, KOLKATA	AAOCS8980L	2957551	2904484	Yes-Electronic clearing system
8	SHIV MANGAL DEALCOM PVT.LTD	NEW TOWN SQUARE 2ND FLOOR, RN 2C 2 RAJARHAT Kolkata	AAPCS0349Q	9270000	9188500	Yes-Electronic clearing system

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
1	2017-18	BUSLOSS	280931	280931	143(1) 17-12-2017	CPC/1718/A5/1745598020
2	2017-18	UDLOSS	46609	46609	143(1) 17-12-2017	CPC/1718/A5/1745598020
3	2016-17	UDLOSS	70314	70314	143(1) 12/04/2017	CPC/1617/A5/1700232621

32 b. Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

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										
		If yes, please furnish the details of speculation loss if any incurred during the previous year										
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) No										
		S.No	Section	Amount								
		Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish Yes										
		S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	CALA18036E	194A	Interest other than interest on securities	3838724	3838724	3838724	383874	0	0	0
		2	CALA18036E	194C	Payments to contractors	11347043	11347043	11347043	218581	0	0	0
		3	CALA18036E	194J	Fees for professional or technical services	300000	300000	300000	30000	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Yes										
		S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
		1	CALA18036E	26Q	31/07/2017	31/07/2017	Yes					
		2	CALA18036E	26Q	31/10/2017	31/10/2017	Yes					
		3	CALA18036E	26Q	31/01/2018	30/01/2018	Yes					
		4	CALA18036E	26Q	31/05/2018	14/05/2018	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish 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	CALA18036E	2338	2338	2017-07-18						
		2	CALA18036E	2229	2229	2017-10-06						
		3	CALA18036E	13	13	2017-10-20						
		4	CALA18036E	3003	3003	2017-12-25						
		5	CALA18036E	588	588	2018-01-24						
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any.			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										

35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction 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	(e) 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:-											No
		Sl 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											Yes
	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											
												1. INPUT WRONGLY AVAILED RS. 5250/- 2. INTEREST ON EARLIER AVAILMENT OF CREDIT RS. 165/- 3. INTEREST ON ABOVE RS. 21 43/- TOTAL AMOUNT DEPOSITED WITH INTEREST AND PENALTY TO SERVICE TAX DEPARTMENT RS. 7228/- ON 25/01/2018
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	685566				632599						
b	Gross profit / Turnover	0	685566	0.00%	632599	632599	100.00%					
c	Net profit / Turnover	-386406	685566	-56.36%	-327542	632599	-51.78%					
d	Stock-in-Trade Turnover	0	0	0%	0	0	0%					
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%					

Total of Plant & Machinery @ 40%		0
Furnitures & Fittings @ 10%		
Total of Furnitures & Fittings @ 10%		0

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





e-Filing *Anywhere Anytime*

Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	ADVANCED DEVELOPERS	PAN	ABBFA3165G
Form No	3CB	Assessment Year	2018-19
e-Filing Acknowledgement Number	324399501061018	Date of e-Filing	06/10/2018

*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](#)

Advanced Developers
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

Balance Sheet as on 31-03-2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PARTNERS CAPITAL ACCOUNT <i>[As per Annexed Schedule- 1]</i>		33,100,000	FIXED ASSETS <i>[As per Annexed Schedule- 2]</i>		169,478
UNSECURED LOANS <i>[As per Annexed Schedule- 3]</i>		47,775,735	CURRENT ASSETS, LOANS AND ADVANCES		
CURRENT LIABILITIES AND PROVISIONS			Closing Work in Progress	145,999,926	
Advances from Customers	67,840,706		<i>[As taken, Valued & Certified by the Partners]</i>		
Bank O/D	6,355,649		Advance to Suppliers	15,462	
Sundry Creditors	3,309,401		Security Deposit	2,500	
TDS Payable	358,165		Input Tax Credit	1,341,836	
Provident Fund Payable	15,776		FDR with Central Bank of India	8,620,276	
Salary Payable	36,600		TDS Receivable	132,368	
Audit Fees Payable	5,000	77,921,298	Cash at Bank	1,310,404	
			Cash in Hand	125,167	157,547,939
			<i>[As certified by the Partners]</i>		
			Profit & Loss Account		1,079,615
		158,797,033			158,797,033

Significant Accounting Policies & Notes to Accounts - Schedule "A"

As per our report of even date annexed

For Yogesh Kothari & Associates

Chartered Accountants

FRN : 328834E

CA Yogesh Kothari

Proprietor

M No. 307249

Date : 20-09-2018

Place : Siliguri



For Advanced Developers

Naresh Kumar Agarwal
Partner

Rinku Agarwal
Partner

Advanced Developers
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

Profit & Loss Account for the Period Ended 31st March, 2018

Particulars	Sch	Amount (Rs.)	Particulars	Sch	Amount (Rs.)
To Opening Work In Progress	4	108,762,810	By Sales		-
To Purchase of Project Material	5	19,993,379	By Closing Work-in-Progress	6	145,999,926
To Direct Expenses	7	12,889,409			
To Interest on Unsecured Loan	3	3,838,724			
To Bank Interest		515,603			
To Gross Profit C/f		-			
		145,999,926			145,999,926
To Bank Charges		5,181	By Gross Profit B/f		-
To Printing & Stationery		35,939	By Discount Received		1,234
To Conveyance Expenses		81,083	By Interest On Refund		2,849
To General Expenses		53,073	By Interest On FDR		681,483
To Salaries & Wages		688,864	By Loss Trf to Balance Sheet		386,406
To Contribution to Recognised PF		27,162			
To Professional Fees		48,600			
To Staff Welfare Expenses		9,817			
To Lodging Expenses		3,025			
To Telephone Expenses		18,198			
To Repairs & Maintenance		36,052			
To Interest on TDS		8,223			
To Interest on Service Tax		5,145			
To Penalty on Service Tax		7,228			
To Profession Tax		300			
To Rates & Taxes		7,350			
To Audit Fees		5,000			
To Depreciation		31,733			
		1,071,973			1,071,973

Significant Accounting Policies & Notes to Accounts - Schedule "A"

As per our report of even date annexed

For Yogesh Kothari & Associates

Chartered Accountants

FRN : 328834E

For Advanced Developers

Naresh Kumar Agarwal
Partner

CA Yogesh Kothari

Proprietor

M No. 307249

Date : 20-09-2018

Place : Siliguri

Rinku Agarwal
Partner

Schedules Annexed To & Forming Part Of Balance Sheet As At 31-03-2018

SCHEDULE- 1 PARTNERS CAPITAL

Partner Name	Pan No.	Share of Profit	Balance B/F	Addition/ (Withdrawals)	Interest on Capital	Salary to Partners	Share in Profit	Balance C/F
Naresh Kumar Agarwal	ACTPA6876H	12.50%	100,000	200,000	-	-	-	300,000
Rinku Agarwal	ABWPA6084B	12.50%	50,000	-	-	-	-	50,000
Priti Agarwal	AJVPMS662N	12.50%	750,000	-	-	-	-	750,000
Saroj Devi Sarangi	AKUPS1970K	12.50%	2,500,000	-	-	-	-	2,500,000
Ashok Kumar Agarwal	ACVPA7580J	13.25%	8,500,000	-	-	-	-	8,500,000
Anand Kumar Agarwal	ACVPA7574Q	17.75%	12,500,000	-	-	-	-	12,500,000
Unique Abasan Pvt Ltd	AAACU7731M	4.75%	8,500,000	-	-	-	-	8,500,000
Samir Bansal	AOHFB3185J	4.75%	-	-	-	-	-	-
Sushil Kumar Agarwal	ACUPA3219M	4.75%	-	-	-	-	-	-
Pramod Dalmia	AUTPD6074G	4.75%	-	-	-	-	-	-
Total		100%	32,900,000	200,000	-	-	-	33,100,000

SCHEDULE- 2 FIXED ASSETS

Particulars	Rate of Depreciation	Opening Balance	Addition for >=180 Days	Deduction	Total	Depreciation during the year	Closing Balance
Air Conditioner	15%	53,465	-	-	53,465	8,020	45,445
Camera	15%	45,758	-	-	45,758	6,864	38,894
Testing Machine	15%	43,690	-	-	43,690	6,553	37,137
TV	15%	34,680	-	-	34,680	5,202	29,478
Furniture & Fixture	10%	14,515	-	-	14,515	1,452	13,063
Computers	40%	9,104	-	-	9,104	3,642	5,462
Total		201,211	-	-	201,211	31,733	169,478





SCHEDULE - 3. UNSECURED LOANS

Sr.No.	Name	PAN	Opening	Addition	Interest	TDS	Repaid	Balance
1	Abhijit Ray	BJVPR8129N	864,800	-	73,922	7,392	64,800	868,530
2	Bal Krishan Mittal	AFSPM0944A	-	1,000,000	51,041	5,104	-	1,045,937
3	Bharat Dadich	AOEPD8896D	827,873	-	74,509	7,451	-	894,931
4	Bimal Kumar Kodla	AFDPK8619R	959,188	-	86,327	8,633	-	1,036,882
5	Binod Kumar Agarwal	AVAPA1852F	324,300	-	29,187	2,919	-	350,568
6	Chaitanyashree Infra Pvt Ltd	AAECC5893A	1,146,790	-	103,211	10,321	-	1,239,680
7	Chhitarml Sharma	AJJP56795B	321,309	-	28,918	2,892	-	347,335
8	Devi Prasad Agarwal	ACUPA4851H	-	400,000	493	49	-	400,444
9	Dibyajaya Chakravaliya	AOKPD0716L	-	1,300,000	72,740	7,274	-	1,365,466
10	Dipendra Kumar Agarwal	AFRPA7799A	108,100	-	9,729	973	-	116,656
11	Dipika Sharma	CFMPS7027A	838,324	-	75,449	7,545	-	906,228
12	Dipdi Jain	AZKPJ0860Q	-	5,000,000	360,000	36,000	-	5,324,000
13	Harshit Agarwal	BMBPA2196K	648,800	-	58,374	5,837	-	701,137
14	Indira Jain	AFMPJ9130R	359,592	-	32,363	3,236	-	388,719
15	Kanta Gupta	AGUPG1644E	-	400,000	19,726	1,973	-	417,753
16	Keshen Kumar Sharma	ASJPS2327M	749,720	-	67,475	6,748	-	810,447
17	Krishna Devi Agarwal	BPVPA6970E	400,996	-	36,089	3,609	-	433,486
18	Lakshmi Agrawal	AWCPA3574F	-	675,000	52,070	5,207	-	721,863
19	Mahendra Kumar Poddar	AFUPP9575Q	216,200	-	19,458	1,946	-	233,712
20	Namrata Jain	ALZPJ5956G	239,729	-	21,578	2,158	-	259,147
21	Niraj Agarwal	AKQPA2883F	648,800	-	58,374	5,837	-	701,137
22	Opinion Financial Consultants Pvt Ltd	AABCO5612Q	10,542,967	-	219,805	21,981	10,740,791	-
23	Pawan Kumar Pantari	AKUPP4601D	958,914	-	86,302	8,630	-	1,036,596
24	Prawin Kumar Agarwal	ACKPA0089M	230,650	-	18,824	1,882	30,660	216,942
25	Priya Sharma	BYCPS1658F	750,540	-	67,549	6,755	-	811,334
26	Radha Devi Sharma	ALTPS1063R	963,823	-	84,277	8,428	36,623	1,000,849
27	Rajesh Kumar Agarwal HUF	CHWPP5568D	942,541	-	84,829	8,483	-	1,018,887
28	Ravi Kumar Prasad	AAFRC0894R	65,910	-	-	-	65,910	-
29	Rishidhan Wincom Pvt Ltd	ADAPG1628D	-	500,000	24,288	2,429	-	521,859
30	Rita Gupta	AAMC-S1340Q	1,621,500	-	145,935	14,594	-	1,752,841
31	Sarnitdhi Wincom Pvt Ltd	ADQPG8830R	-	400,000	493	49	-	400,444
32	Saroj Gang	AMCPJ4960A	1,177,130	-	147,683	14,768	-	1,860,045
33	Seema Jain	AAQCS1536G	-	465,000	-	-	-	465,000
34	Shani Sai Property & Developers (P) Ltd	AAOC-S8980L	2,904,484	-	56,963	5,896	2,957,551	-
35	Shvaangan Merchandise Pvt Ltd	ACRPA8389D	-	500,000	1,627	163	-	601,464
36	Shiva Industrial Suppliers	AAPC-S0349Q	9,168,500	-	336,681	33,688	9,270,000	221,693
37	Shiv Mangal Dealcom Pvt Ltd	BKSPA3303D	1,005,104	-	90,459	9,046	-	1,086,517
38	Sita Devi Agarwal	AHVPJ2162Q	958,914	-	86,302	8,630	-	1,036,586
39	Sonal Jain	AARCS1797E	-	12,800,000	762,140	76,214	-	13,485,926
40	Speedfast Commodities Pvt Ltd	AMDPJ1981E	729,022	350,000	90,294	9,029	-	1,160,287
41	Suman Jain	ADMPJ1980F	-	850,000	66,079	6,609	-	911,271
42	Suman Jain (W/o kamal Jain)	AOWPA8013K	378,350	-	34,052	3,405	-	408,997
43	Suresh Agarwal	AATHS3728R	270,250	-	24,323	2,432	-	292,141
44	Suresh Agarwal & Sons	ACWPA6014Q	324,300	-	29,187	2,919	-	350,568
45	Usha Agarwal	DVLP59620F	432,400	-	36,916	3,892	-	467,424
46	Viewjait Saha	-	42,099,510	25,390,000	3,838,724	383,874	23,168,625	47,775,735
	Total							

Advanced Developers
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

Schedules Annexed To & Forming Part of Profit & Loss Account For The Period Ended 31-03-2018

SCHEDULE 4 - OPENING WORK IN PROGRESS

Land at Pradhan Nagar	31,000,000
Construction WIP at Pradhan Nagar Land	77,762,810
	<u>108,762,810</u>

SCHEDULE 5 - PURCHASES OF PROJECT MATERIAL

Bricks	1,556,268
Cement	4,509,923
Sand	739,291
Stone Chips	1,699,337
TMT Rod	10,362,536
Other Project Material	1,126,025
	<u>19,993,379</u>

SCHEDULE 6 - CLOSING WORK IN PROGRESS

Land at Pradhan Nagar		31,000,000
Opening Construction WIP at Pradhan Nagar Land	77,762,810	
Add: Purchase of Project Material	19,993,379	
Direct Expenses	12,889,409	
Borrowing Cost (Interest on Unsecured Loan)	3,838,724	
Borrowing Cost (Interest on Bank O/d)	515,603	114,999,926
		<u>145,999,926</u>
Closing Construction WIP at Pradhan Nagar Land		<u>145,999,926</u>

SCHEDULE 7 - DIRECT EXPENSES


Construction Expenses	12,002,199
Architectural Expenses	300,000
Advertisement	21,500
Electricity Expenses	269,983
Generator Expense	48,652
JCB Expense	13,900
Site Expense	194,181
Carriage Inwards	9,910
SMC Charges	29,085
	<u>12,889,409</u>



ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. General :-
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Revenue Recognition :-
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. Fixed Assets :-
Fixed Assets are stated at their written down value.
4. Depreciation :-
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. Sundry Debtors, Creditors, Unsecured Loan, Loans & Advances, Advance to Suppliers and Advance from Customer are subject to confirmation.
6. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not given.
7. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.

For Yogesh Kothari & Associates
Chartered Accountants
FRN : 328834E


CA Yogesh Kothari
Proprietor
M No. 307249



For Advanced developers

Naresh Kumar Agarwal
Partner

Date : 20-09-2018
Place : Siliguri

Rinku Agarwal
Partner

Name of Assessee : Advanced Developers

Address : 1st Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003, West Bengal

Status : Partnership Firm

Residential Status : Resident

Assessment Year : 2018-19

Nature of Business : Builders

Financial Year : 2017-18

Method of Accounting : Mercantile

Incorporation Date : 01-04-2014

Stock Valuation Method : Cost Price or NRV whichever is lower

Ward : 1(1), Siliguri

Filing Status : Original

PAN : ABFFA3165G

Bank Name : Central Bank of India, Khalpara Branch, Account No.3187924722, IFSC Code : CBIN 0283531

Bank Name : Central Bank of India, Khalpara Branch, Account No.3463549010, IFSC Code : CBIN 0283531

INCOME & TAX COMPUTATION STATEMENT

Particulars	₹	₹
Income from Business or Profession		
Profit as per Profit & Loss Account	(386,406.38)	
Add: Depreciation as per Books	31,733.00	
Add : Expenses Disallowed	22,801.00	(331,872.38)
Less: Depreciation as per I. T. Act		31,733.00
Less : Brought forward Business Loss / Depreciation		-
Total Income		(363,605.38)
S A Y		(363,605.00)
Income Tax @ 30%		-
Add: Education Cess @ 3%		-
TAX Thereon		-
A		-
Less: Advance Tax		-
Less: TDS + Advance Tax		68,149.00
Balance Tax Payable		(68,149.00)
Add Interest		-
Final Tax Payable		(68,149.00)

Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Statement of business Losses brought / carried forward

Assessment year	Opening Balance	Addition	Set off	Carried forward
2018-19 (06-10-2018)	280,931	331,872		612,803
2017-18 (23-10-2017)	-	280,931	-	280,931
2016-17 (30-03-2017)	-	295,353	-	-

Statement of business depreciation brought / carried forward

Assessment year	Opening Balance	Addition	Set off	Carried forward
2018-19 (06-10-2018)	116,923	31,733		148,656
2017-18 (23-10-2017)	70,314	46,609	-	116,923
2016-17 (30-03-2017)	-	70,314	-	70,314

For Advanced Developers

Naresh Kumar Agarwal
Partner