

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 filed and verified electronically]

Assessment Year

2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	ADVANCED DEVELOPERS			ABBFA3165G		
	Flat/Door/Block No	Name Of Premises/Building/Village			Form Number.	
	UTTARAPAN MARKET COMPLEX	2ND FLOOR				
	Road/Street/Post Office	Area/Locality				
	HILL CART ROAD	PRADHAN NAGAR			Status Firm	
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	SILIGURI	WEST BENGAL	734003	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)		WARD 1(1) SILIGURI			
	e-filing Acknowledgement Number		235821251301019			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	347044
	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	60856
c			TCS	7c	0	
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	60856	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	60860	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 30-10-2019 21:25:30 from IP address 47.11.82.40 and verified by

NARESH AGARWAL having PAN ACTPA6876H on 30-10-2019 21:25:30 from IP address

47.11.82.40 using Digital Signature Certificate (DSC)

DSC details: 15618153CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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, 2019, 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, 2019, 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 : 15-10-2019
Place : Siliguri
UDIN : 19307249AAAABK3368



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 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 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 9 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, 2019 ;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

15/10/2019

Name

YOGESH KOTHARI & ASSOCIATES

Membership Number

307249

FRN (Firm Registration Number)

0328834E

Address

GROUND FLOOR, BURDWAN ROAD
SPENCER PLAZA, WEST BENGAL, 73
4005



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	Goods and Services Tax WEST BENGAL	19ABBFA3165G1ZM		
	2	Other Indirect Tax/Duty PROFESSION TAX	192014742517		
5	Status	Firm			
6	Previous year from	01/04/2018 to 31/03/2019			
7	Assessment Year	2019-20			
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(e)- 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 Saruogi				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
	Framod 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
					No
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			
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 ever is lower. Total carrying amount of closing stock (work in progress) is Rs. 18,72,29,416/-. 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 VII - Governments Grants		NIL	
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. 4622984/-	
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)			
	Plant & Machinery @ 15%	15%	150953	0	0	0	0	0	22643	128310
	Plant & Machinery @ 40%	40%	5462	0	0	0	0	0	2185	3277
	Furnitures & Fittings @ 10%	10%	13063	0	0	0	0	0	1306	11757
	* 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			2274	15/05/2018	2274	02/08/2018			
	Provident Fund			2220	15/06/2018	2220	02/08/2018			
	Provident Fund			2274	15/07/2018	2274	02/08/2018			
	Provident Fund			2238	15/08/2018	2238	02/08/2018			
	Provident Fund			2202	15/09/2018	2202	24/12/2018			
	Provident Fund			2148	15/10/2018	2148	24/12/2018			
	Provident Fund			2094	15/11/2018	2094	24/12/2018			
	Provident Fund			2184	15/12/2018	2184	24/12/2018			
	Provident Fund			2094	15/01/2019	2094	28/01/2019			
	Provident Fund			2130	15/02/2019	2130	19/05/2019			
	Provident Fund			2166	15/03/2019	2166	19/05/2019			
	Provident Fund			2166	15/04/2019	2166	19/05/2019			
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	14711									
GST Return Late Filing Fees	30100									
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 (ia)										
(vi) royalty, license fee, service fee etc. under sub-clause (iib).										
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)										
(ix) tax paid by employer for perquisites under sub-clause (v)										
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:										
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):										



(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:						Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent 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			547559	
	Tax,Duty,Cess,Fee etc	GST PAYABLE			696	
	provident,superannuation,gratuity,other fund	PROVIDENT FUND PAYABLE			14700	
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. 780	
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	Price period to which it relates (Year in yyyy-yy format)			No	
		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)(vii-a)							No
		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							No
		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:							No
		Sl No.	Nature of Income	Amount					

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 kept in abeyance till 31st March, 2020).								
	(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	JAYALATA AGARWAL	NEHRU ROAD, SILIGURI - 734005	BTOPA9392R	500000	No	522857	Yes-Cheque	Account payee cheque
	2	KANTA DEVI KHAITAN	PRAKASH NAGAR, SILIGURI - 734008	ECEPK0212A	500000	No	503440	Yes-Cheque	Account payee cheque
	3	KANTA GUPTA	SF MUKHERJEE ROAD, KHALPARA, SILIGURI - 734005	AGUPG1644E	500000	No	979331	Yes-Cheque	Account payee cheque
	4	PRAGYA COMMODITIES PVT LTD	11 CLIVE ROAD, KOLKATA - 700001	AABCP5764C	400000	No	4030181	Yes-Electronic clearing system	
	5	RITA GUPTA	SF MUKHERJEE ROAD, KHALPARA, SILIGURI - 734005	ADAPG1628D	150000	No	2147349	Yes-Cheque	Account payee cheque
	6	RITESH AGARWAL	NEHRU ROAD, SILIGURI - 734005	AFZPA6640Q	150000	No	1572145	Yes-Electronic clearing system	
	7	SATAN ROY	S F ROAD, WARD NO. 9, SILIGURI - 734005	AKRPR0491H	500000	No	503550	Yes-Cheque	Account payee cheque
	8	SHUBHAM MUNDHRA	JAMUNA LAL BAJAJ ROAD, KHALPARA, SILIGURI - 734005	CFVFN6049J	500025	No	504907	Yes-Electronic clearing system	
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	Gajadhar & Gayatri Devi Choudhary	M G ROAD, ISLAMPUR	ACQPC0256N	2107143	Yes-Cheque	Account payee cheque
2	Babita & Ashok Kumar Agarwal	4 J.N. MITRA ROAD, CHANDMARI, DARJEELING-734101, WEST BENGAL	ACUPA3194K	446429	Yes-Electronic clearing system	
3	Subhamaoy Chatterjee & Anita chatterjee	4, KALIKA NIWAS, CHANDMARIE, DARJEELING	ACLPC0865C	1180357	Yes-Electronic clearing system	
4	Debesh Pradhan	5TH FLOOR, HILL VIEW APARTMENT, NIVEDITA ROAD, PRADHAN NAGAR, P.S SILIGURI, PIN-734003	BDWPP5153M	1383929	Yes-Electronic clearing system	
5	Debesh Pradhan	5TH FLOOR, HILL VIEW APARTMENT, NIVEDITA ROAD, PRADHAN NAGAR, P.S SILIGURI, PIN-734003	BDWPP5153M	1455791	Yes-Cheque	Account payee cheque
6	Urmila devi podder & deo kishan podder	8,LADENLA ROAD, DARJEELING	AFLPP9166L	892857	Yes-Electronic clearing system	
7	Dr. shnkasubra roy & gouri roy banerjee	ANGIRA APARTMENT, MASZID TANE, PRADHAN NAGAR, SILIGURI,DARJEELING-734101	AECPR8913B	1000000	Yes-Cheque	Account payee cheque
8	Kanhैया Prasad Saha & Asha devi shah	BIBEKANANDA PARA, ISLAMPUR	DFAPS6328F	446429	Yes-Cheque	Account payee cheque
9	Kanhैया Prasad Saha & Asha devi shah	BIBEKANANDA PARA, ISLAMPUR	DFAPS6328F	1053571	Yes-Electronic clearing system	
10	Zahid Alam & sanjaya kausar	DALKHOLA BAZAR, DALKHOLA,UTTARDINAJPUR, WEST BENGAL	APMPA1482R	90179	Yes-Cheque	Account payee cheque
11	Bharat Bhushan Darnaal & Binla Darnaal	GANGA AI FLAT-51,5TH FLOOR,GOKULDHAM GOREGAON (EAST),MUMBAI-400063 MAHARASHTRA	AEAPD8061Q	778054	Yes-Cheque	Account payee cheque
12	Rajeev Agarwal	GANPATI APARTMENT, SILIGURI	AGNPA4493G	580357	Yes-Cheque	Account payee cheque
13	Dipendra Dhutraj & Smeeta sharma dudhraj	H C ROAD,JOREBUNGLOW	DZWPD8571H	767857	Yes-Cheque	Account payee cheque
14	Sunita Pradhan	H,NO-127, T.G. PURANO NAMCHI, SUB-NAMCHIDIST-SOUTH SIKKIM,PIN-737126	BGSPP6131J	1939286	Yes-Cheque	Account payee cheque
15	Anirban Ghosh & tulituli ghosh	HILL VIEW APARTMENT NIVEDITA ROAD, PRADHAN NAGAR, SILIGURI	AJPPG3090G	401786	Yes-Cheque	Account payee cheque
16	Anirban Ghosh & tulituli ghosh	HILL VIEW APARTMENT NIVEDITA ROAD, PRADHAN NAGAR, SILIGURI	AJPPG3090G	491071	Yes-Electronic clearing system	
17	rakesh singh	HOTEL RAJ DARBAR, DALKHOLA, DAULATPUR P.O. SIMLA, P.S. KARAN DIGHI UTTAR DINAJPUR	AZCPS1924M	446429	Yes-Electronic clearing system	
18	Usha Singh	JANAKI RAMA APARTMENT, NEVIDITA ROAD, BEHIND SOUDAMANI PHARMACY, PRADHAN NAGAR	GNJPS7663K	500000	Yes-Electronic clearing system	
19	USHA SINGH	JANAKI RAMA APARTMENT, NEVIDITA ROAD, BEHIND SOUDAMANI PHARMACY, PRADHAN NAGAR	GNJPS7663K	600000	Yes-Cheque	Account payee cheque



20	Nitesh Kumar Singh & priti kumari	KAIRIA, BAGHLPUR, BIHAR	CBYPS1545R	267857	Yes-Electronic clearing system	
21	Nitesh Kumar Singh & priti kumari	KAIRIA, BAGHLPUR, BIHAR	CBYPS1545R	2446429	Yes-Cheque	Account payee cheque
22	Lallan Chowdhary & ruma devi chowdhary	KALIBARI ROAD, ISLAMPUR	AFQPC7281L	846429	Yes-Cheque	Account payee cheque
23	Premshankar choudhary & rita devi chowdhary	M G ROAD, ISLAMPUR	AEWPC0706K	1741071	Yes-Cheque	Account payee cheque
24	Vikram Ganju & PRERNA SUBBA	MEGHINATH SAHA SARANI, PRADHAN NAGAR, SILIGURI-734003	ASCPC3910H	89286	Yes-Electronic clearing system	
25	Anita Pradhan	SARATNAGAR, SHIVMANDIR, SILIGURI	AKSPP7600D	1392857	Yes-Electronic clearing system	
26	Dr. Dhimen Sen	SCHOOL PARA, KALIAGANJ	BUQPS9299L	1379464	Yes-Cheque	Account payee cheque
27	Dr. Dhimen Sen	SCHOOL PARA, KALIAGANJ	BUQPS9299L	1500000	Yes-Electronic clearing system	
28	Seraj Ahmed Usmani	SIKKIM		2232143	Yes-Electronic clearing system	
29	Anand Moktan & sangita chettri	STEINTIAL TEA ESTATE BELOW BOTANICAL GARDEN, DARJEELING-734101	AKPPC0953M	878571	Yes-Electronic clearing system	
30	Anoop Bhattacharya & Anindita Bhattacharya	SURAMA NIWAS, B.M.S.A RANI MAHANANDA PARK, SILIGURI-734001	ACVPB3009M	267857	Yes-Cheque	Account payee cheque
31	Anoop Bhattacharya & Anindita Bhattacharya	SURAMA NIWAS, B.M.S.A RANI MAHANANDA PARK, SILIGURI-734001	ACVPR3009M	178571	Yes-Electronic clearing system	
32	Saroj Rani	TELEGRAPH ROAD, SAHEBGANJ, JHARKHAND	AUSPR7567E	937500	Yes-Electronic clearing system	
33	Ravi Shankar Singh & Archana Kumari	VILL-PRANPUR, P.O- BELAGANJ, DIST- GAYA, BIHAR: 804403	CPIPS3486R	808860	Yes-Cheque	Account payee cheque
34	Ravi Shankar Singh & Archana Kumari	VILL-PRANPUR, P.O- BELAGANJ, DIST- GAYA, BIHAR: 804403	CPIPS3486R	1213290	Yes-Electronic clearing system	
35	Aaush pradhan	SILIGURI	DHBPP0816E	357143	Yes-Cheque	Account payee cheque
36	Dawa penjo fong	SILIGURI	ACLPF3391J	90179	Yes-Cheque	Account payee cheque
37	Dr. Manish Singh	9, FOREST ROAD, CHANDMARI, WARD NO-26, DARJEELING, WEST BENGAL	AUJPM0828P	175000	Yes-Cheque	Account payee cheque
38	Dr. Manish Singh	9, FOREST ROAD, CHANDMARI, WARD NO-26, DARJEELING, WEST BENGAL	AUJPM0828P	3560924	Yes-Electronic clearing system	
39	Ritu Jund	H.NO-45/12, BAGHATIN COLONY, PRADHAN NAGAR, WARD 45, SILIGURI	AQDPJ7233P	2710079	Yes-Electronic clearing system	
40	Ritu Jund	H.NO-45/12, BAGHATIN COLONY, PRADHAN NAGAR, WARD 45, SILIGURI	AQDPJ7233P	124781	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 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	Abhijit Ray	Deshbandhu Park, Siliguri - 734 005	BJVPR81 29N	96530	866530	Yes-Electronic clearing system	
2	Dipti Jain	Shiv Mandir Road, Thakurganj, Bihar - 855116	AZKPJ66 60Q	56923 83	5324000	Yes-Electronic clearing system	
3	Samridhi Wilcom Pvt Ltd	N S Road, Dalhousie, Kolkata - 700001	AAMCS1 340Q	100000	1790671	Yes-Cheque	Account payee cheque
4	Shiv Mangal Dealcom Pvt Ltd	Clive Row, 4th Floor, Kolkata - 700001	AAPCS03 49Q	234435	234435	Yes-Electronic	



							clearing system
5	Sita Devi Agarwal	Bidhan Road, Siliguri - 734001	BKSPA3303D	105157		1086517	Yes-Electronic clearing system
6	Speedfast Commodities Pvt Ltd	20 Pollock Street, Kolkata - 700001	AA RCS1797E	200000		13485926	Yes-Electronic clearing system
7	Suman Jain	10th Mile, Lanchua, Darjeeling - 734213	AMDPJ1981E	160287		1160287	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 c 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	2016-17	UDLOSS	70314	70314	143(1) 12-04-2017	CPC/1617/AS/1700232621
2	2017-18	UDLOSS	46609	46609	143(1) 17-12-2017	CPC/1718/AS/17485598020
3	2017-18	SPECIFDLOSS	280931	280931	143(1) 17-12-2017	CPC/1718/AS/17485598020
4	2018-19	SPECIFDLOSS	331872	331872	143(1) 25-11-2018	CPC/1819/AS/1862079820
5	2018-19	UDLOSS	31733	31733	143(1) 25-11-2018	CPC/1819/AS/1862079820

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 c	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	194J	Fees for professional or technical services	400000	400000	400000	40000	0	0	0
	2	CALA18036E	194H	Commission or brokerage	100000	100000	100000	5000	0	0	0
	3	CALA18036E	194C	Payments to contractors	13179651	13179651	13179651	217417	0	0	0
	4	CALA18036E	194A	Interest other than interest on securities.	4304075	4304075	4304075	430407	0	00	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	31/07/2018	31/07/2018	Yes					
	2	CALA18036E	26Q	31/10/2018	31/10/2018	Yes					
	3	CALA18036E	26Q	31/01/2019	29/01/2019	Yes					
	4	CALA18036E	26Q	31/05/2019	27/05/2019	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	900	900	2018-04-26						
	2	CALA18036E	39	39	2018-04-26						
	3	CALA18036E	58	58	2018-04-26						
	4	CALA18036E	14	14	2018-04-26						
	5	CALA18036E	3034	3034	2018-05-09						
	6	CALA18036E	6661	6661	2018-05-09						
	7	CALA18036E	72	72	2018-05-09						
	8	CALA18036E	60	60	2018-05-09						
	9	CALA18036E	210	210	2018-07-28						
	10	CALA18036E	300	300	2018-07-28						
	11	CALA18036E	219	219	2018-07-28						



	12	CALAI8036E		30	30	2018-07-30						
	13	CALAI8036E		794	794	2018-10-31						
	14	CALAI8036E		60	60	2018-10-31						
	15	CALAI8036E		2260	2260	2019-01-29						
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	of		
		Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) 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											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	0				685566					



b	Gross profit / Turnover	0	0 %	0	685566	0.00%	
c	Net profit / Turnover	-391855	0 %	-386406	685566	-56.36%	
d	Stock-in-Trade Turnover	0	0 %	0	0	0 %	
e	Material consumed/ Finished goods produced	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	
	Nil						
42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If No yes, please furnish							
	Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, 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 kept in abeyance till 31st March, 2020)							
	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	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
	Nil						

Place **SILIGURI**
Date **15/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

YOGESH KOTHARI & ASSOCIATES
307249
0328834E
GROUND FLOOR, BURDWAN ROAD
SPENCER PLAZA, WEST BENGAL, 73
4005.

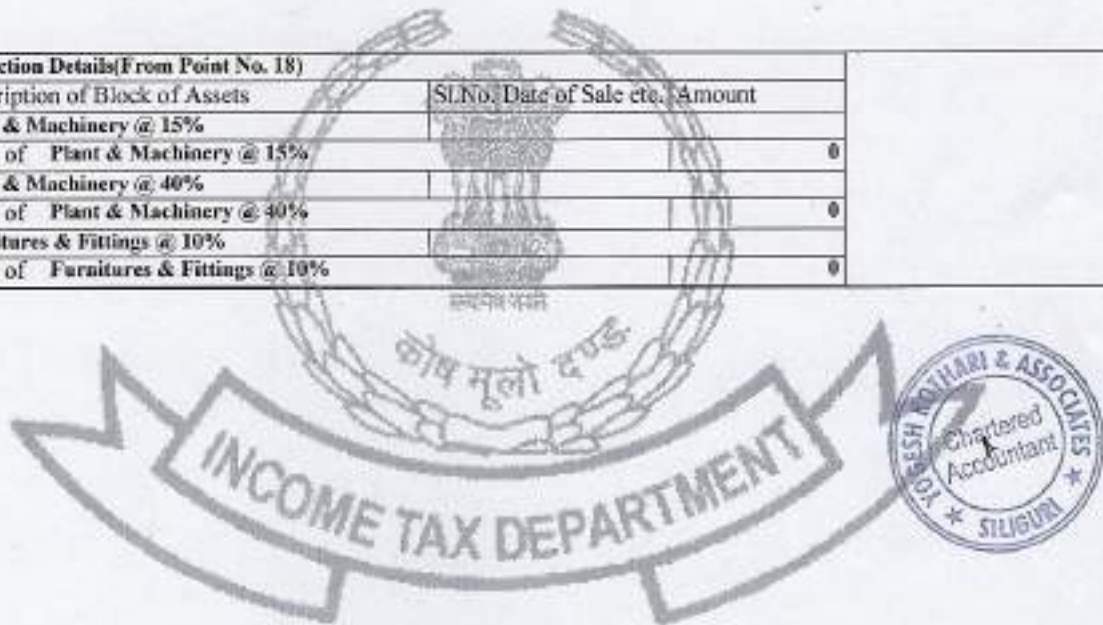
Form Filing Details

Revision/Original Original



Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
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

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





ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	ADVANCED DEVELOPERS	PAN	ABBFA3165G
Form No	3CB	Assessment Year	2019-20
e-Filing Acknowledgement Number	235804181301019	Date of e-Filing	30/10/2019

*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 31-03-2019

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PARTNERS CAPITAL ACCOUNT <i>[As per Annexed Schedule- 1]</i>		3,18,00,000	FIXED ASSETS <i>[As per Annexed Schedule- 2]</i>		1,43,344
UNSECURED LOANS <i>[As per Annexed Schedule- 3]</i>		5,27,60,636	CURRENT ASSETS, LOANS AND ADVANCES		
CURRENT LIABILITIES AND PROVISIONS			Closing Work In Progress	18,72,29,416	
Advances from Customers	10,76,00,521		<i>[As taken, Valued & Certified by the Partners]</i>		
Bank O/D	61,65,906		Advance to Suppliers	1,16,000	
Sundry Creditors	13,87,398		Security Deposit	2,500	
TDS Payable	5,47,559		Input Tax Credit	20,66,616	
Provident Fund Payable	14,700		FDR with Central Bank of India	91,67,966	
Salary Payable	18,050		TDS Receivable	1,25,075	
Electricity Charges Payable	59,238		Cash at Bank	5,895	
GST Payable	696		Cash in Hand	31,421	19,87,44,889
Audit Fees Payable	5,000	11,57,99,067	<i>[As certified by the Partners]</i>		
			Profit & Loss Account		14,71,470
		20,03,59,703			20,03,59,703

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 : 15-10-2019

Place : Siliguri

UDIN : 19307249AAAAABK3368



For Advanced Developers
Advanced Developers

[Signature]
Partner
Naresh Agarwal

Advanced Developers

[Signature]
Partner
Rinku Agarwal

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

Profit & Loss Account for the Period Ended 31st March, 2019

Particulars	Sch	Amount (Rs.)	Particulars	Sch	Amount (Rs.)
To Opening Work In Progress	4	14,59,99,928	By Sales		-
To Purchase of Project Material	5	2,21,78,101	By Closing Work-in-Progress	6	18,72,29,416
To Direct Expenses	7	1,44,28,405			
To Interest on Unsecured Loan	3	43,04,075			
To Bank Interest		3,18,909			
To Gross Profit C/f		-			
		18,72,29,416			18,72,29,416
To Bank Charges		5,516	By Gross Profit B/f		-
To Printing & Stationery		68,141	By Cancellation Charges		18,492
To Conveyance Expenses		85,833	By Interest On Refund		681
To General Expenses		1,10,763	By Interest On FDR		6,08,546
To Salaries & Wages		2,44,440	By Loss Trf to Balance Sheet		3,91,855
To Contribution to Recognised PF		27,310			
To Professional Fees		1,10,000			
To Staff Welfare Expenses		62,318			
To Bonus & Incentive		96,000			
To Lodging Expenses		32,700			
To Membership & Subscription		35,400			
To Telephone Expenses		14,962			
To Repairs & Maintenance		24,982			
To Interest on TDS		14,711			
To Profession Tax		10,264			
To Rates & Taxes		36,100			
To Audit Fees		5,000			
To Website Expenses		9,000			
To Depreciation	2	26,134			
		10,19,574			10,19,574

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 : 15-10-2019

Place : Siliguri

UDIN : 19307249AAAABK3368

For Advanced Developers
Advanced Developers


Partner
Naresh Agarwal
Partner

Advanced Developers


Partner
Rinku Agarwal
Partner

Schedules Annexed To & Forming Part Of Balance Sheet As At 31-03-2019

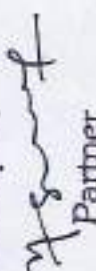
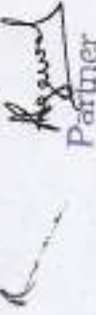
SCHEDULE- 1 PARTNERS CAPITAL

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%	3,00,000	(13,00,000)	-	-	-	(10,00,000)
Rinku Agarwal	ABWPA8084B	12.50%	50,000	-	-	-	-	50,000
Priti Agarwal	AJVPM5662N	12.50%	7,50,000	-	-	-	-	7,50,000
Saroj Devi Saraogi	AKUPS1970K	12.50%	25,00,000	-	-	-	-	25,00,000
Ashok Kumar Agarwal	ACVPA7580J	13.25%	85,00,000	-	-	-	-	85,00,000
Anand Kumar Agarwal	ACVPA7574Q	17.75%	1,25,00,000	-	-	-	-	1,25,00,000
Unique Abasan Pvt Ltd	AAACU7731M	4.75%	85,00,000	-	-	-	-	85,00,000
Samir Bansal	AOHPB3165J	4.75%	-	-	-	-	-	-
Sushil Kumar Agarwal	ACUPA3219M	4.75%	-	-	-	-	-	-
Pramod Dalmia	AUTPD6074G	4.75%	-	-	-	-	-	-
Total		100%	3,31,00,000	(13,00,000)				3,18,00,000

SCHEDULE- 2 FIXED ASSETS

Particulars	Rate of Depreciation	Opening Balance	Addition for >=180 Days	Addition for <180 Days	Deduction	Total	Depreciation during the year	Closing Balance
Air Conditioner	15%	45,445	-	-	-	45,445	6,817	38,628
Camera	15%	38,894	-	-	-	38,894	5,834	33,060
Testing Machine	15%	37,137	-	-	-	37,137	5,570	31,567
TV	15%	28,478	-	-	-	28,478	4,422	25,056
Furniture & Fixture	10%	13,063	-	-	-	13,063	1,306	11,757
Computers	40%	5,462	-	-	-	5,462	2,185	3,277
Total		1,69,478				1,69,478	26,134	1,43,344



Advanced Developers

 Partner
 Advanced Developers

 Partner



SCHEDULE - 3 UNSECURED LOANS

Sr.No.	Name	PAN	Opening	Addition	Interest	TDS	Repaid	Balance
1	Abhijit Ray	BJVPR8123N	8,66,530		71,150	7,115	96,530	8,34,035
2	Bal Krishan Mital	AFSPM0944A	10,45,937		94,134	9,413		11,30,658
3	Bharat Dadich	AOEPD8898D	8,94,931		80,544	8,054		9,67,421
4	Bimal Kumar Kedia	AFDPK8619R	10,36,882		93,319	9,332		11,20,889
5	Binod Kumar Agarwal	AVAPAT1852F	3,50,568		31,551	3,155		3,78,984
6	Chaitanyashree Infra Pvt Ltd	AAECC6693A	12,39,680		1,11,571	1,157		13,40,084
7	Chhitaral Sharma	AJPS6795B	3,47,335		31,260	3,126		3,78,459
8	Devi Prasad Agarwal	ACUPA4851H	4,00,444		36,040	3,604		4,32,880
9	Dibyajaya Dhalwalia	AOKPD0718L	13,65,488		1,22,892	12,289		14,76,058
10	Dipendra Kumar Agarwal	AFRPA7799A	1,16,856		10,517	1,052		1,26,321
11	Dipika Sharma	CFMPS7027A	9,06,228		81,561	8,156		9,79,633
12	Dipti Jain	AZXP36660Q	53,24,000		4,09,315	40,932	56,92,383	-
13	Hanshit Agarwal	BMBPA2198K	7,01,137		63,102	6,310		7,67,928
14	Indra jain	AFMPJ9130R	3,88,719		34,985	3,499		4,20,205
15	Jevalata Agarwal	BTOPA9392R		5,00,000	25,397	2,540		5,22,857
16	Kantia Devi Khaitan	ECEPK0212A	4,17,753		3,822	382		5,03,440
17	Kanta Gupta	AGURP1644E	8,10,447		66,420	6,842		8,79,331
18	Kishan Kumar Sharma	ASJPS2327M	7,21,863		72,940	7,284		8,76,093
19	Krishna Devi Agarwal	BPVPA6970E	4,33,468		39,012	3,901		4,68,577
20	Lakshmi Agrawal	AWGPA3574F	7,21,863		64,988	6,487		7,80,334
21	Mahendra Kumar Poddar	AFUPP9575Q	2,33,712		21,034	2,103		2,52,843
22	Namrata Jain	ALZPJ5956G	2,59,147		23,323	2,332		2,80,138
23	Niraj Agarwal	AKOPA2883F	7,01,137		63,102	6,310		7,67,928
24	Pawan Kumar Pansari	AKUPF4501D	10,36,586		93,293	9,329		11,20,550
25	Pragya Commodities Pvt Ltd	AABCP5764C		40,00,000	33,534	3,353		40,30,181
26	Pravin Kumar Agarwal	ACKPA0089M	2,16,942		18,525	1,953		2,34,514
27	Priya Sharma	BYGFS1636F	8,11,334		73,020	7,302		8,77,052
28	Radha Devi Sharma	ALTPS1083R	10,00,849		90,076	9,008		10,81,917
29	Rajesh Kumar Agarwal HUF	AAQHR8368L	1,05,836		9,525	953		1,14,408
30	Ravi Kumar Prasad	CHWPP5568D	10,18,887		91,700	9,170		11,01,417
31	Rita Gupta	ADAPG1628D	5,21,859		1,39,433	13,943		21,47,349
32	Ritesh Agarwal	AFZPA6640Q	17,52,841		80,161	8,016		15,72,145
33	Samandani Wincom Pvt Ltd	AAMCS1340Q	4,00,444		1,53,145	15,315	1,00,000	17,90,671
34	Saroj Gang	ADQFG6830R		5,00,000	38,040	3,804		4,32,880
35	Satan roy	AKRPR0491H		5,00,000	3,945	395		5,03,550
36	Seema Jain	AMCPJ4960A	16,60,045		1,67,404	16,740		20,10,709
37	Shanti Sai Property & Developers (P) Ltd	AAQCS1538G	4,65,000					4,65,000
38	Shiva Industrial Suppliers	ACRPA8389D	6,01,464		54,132	5,413		6,50,163
39	Shiv Mangal Dealcom Pvt Ltd	AAPCS0345Q	2,21,693		14,158	1,416	2,34,435	-
40	Sita Devi Agarwal	BKSPA3303D	10,86,517		90,034	9,003	1,05,157	10,62,391
41	Sonal Jain	AIVPJ2162Q	10,36,586		93,293	9,328		11,20,550
42	Speedfast Commodities Pvt Ltd	AARCS1797E	1,34,85,926		10,90,938	1,09,094	20,00,000	1,24,67,770
43	Shubham Mundhra	CFVPM6049J		5,00,025	5,425	543		5,04,907
44	Suman Jain	AMDPJ1981E	11,60,287		92,809	9,281	1,60,287	10,83,348
45	Suman Jain (W/o kamal Jain)	ADMPP1980F	9,11,271		82,014	8,201		9,85,084
46	Suresh Agarwal	AOWWA6013K	4,08,997		36,810	3,681		4,42,126
47	Suresh Agarwal & Sons	AATHS3728R	2,92,141		26,293	2,629		3,15,805
48	Usha Agarwal	AOWWA6014Q	3,50,568		31,551	3,155		3,78,984
49	Viswajit Saha	DVLPJ59620F	4,67,424		42,058	4,206		5,05,276
	Total		4,77,75,735	95,00,025	43,04,075	4,30,407	83,88,792	5,27,60,636

Advanced Developers Partner
Advanced Developers Partner

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 31-03-2019

SCHEDULE 4 - OPENING WORK IN PROGRESS

Land at Pradhan Nagar	3,10,00,000
Construction WIP at Pradhan Nagar Land	11,49,99,926
	14,59,99,926

SCHEDULE 5 - PURCHASES OF PROJECT MATERIAL

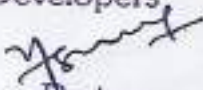
Bricks	35,81,061
Cement	38,31,875
Sand	8,79,152
Stone Chips	13,34,797
TMT Rod	92,07,029
Other Project Material	35,44,186
	2,21,78,101

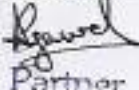
SCHEDULE 6 - CLOSING WORK IN PROGRESS

Land at Pradhan Nagar	3,10,00,000
Opening Construction WIP at Pradhan Nagar Land	11,49,99,926
Add : Purchase of Project Material	2,21,78,101
Direct Expenses	1,44,28,405
Borrowing Cost (Interest on Unsecured Loan)	43,04,075
Borrowing Cost (Interest on Bank O/d)	3,18,909
	15,62,29,416
Closing Construction WIP at Pradhan Nagar Land	18,72,29,416

SCHEDULE 7 - DIRECT EXPENSES

Construction Expenses	1,24,60,127
Architectural Expenses	3,00,000
Advertisement & Publicity	4,16,840
Electricity Expenses	6,43,805
Generator Expense	1,02,427
JCB Expense	98,580
Site Expense	2,56,353
Carriage Inwards	1,50,274
	1,44,28,405

Advanced Developers

Partner

Advanced Developers

Partner



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

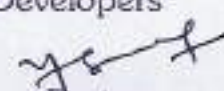


CA Yogesh Kothari
Proprietor
M No. 307249

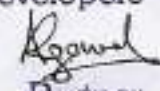


For Advanced developers

Advanced Developers



Partner
Naresh Agarwal
Partner
Advanced Developers



Partner
Rinku Agarwal
Partner

Date : 15-10-2019
Place : Siliguri
UDIN : 19307249AAAABK3368

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

Nature of Business : Builders

Method of Accounting : Mercantile

Stock Valuation Method : Cost Price or NRV whichever is lower

Filing Status : Original

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

Assessment Year : 2019-20

Financial Year : 2018-19

Incorporation Date : 01-04-2014

Ward : 1(1), Siliguri

PAN : ABFFA3165G

INCOME & TAX COMPUTATION STATEMENT

Particulars			
Income from Business or Profession			
Profit as per Profit & Loss Account		(3,91,854.71)	
Add: Depreciation as per Books		26,134.00	
Add : Expenses Disallowed		44,811.00	(3,20,909.71)
Less: Depreciation as per I. T. Act			26,134.00
Less : Brought forward Business Loss / Depreciation			-
Total Income			(3,47,043.71)
S A Y			(3,47,044.00)
Income Tax @ 30%			-
Add: Education Cess @ 4%			-
TAX Thereon			-
	A		-
Less: Advance Tax			-
Less: TDS + Advance Tax			60,856.00
Balance Tax Payable			(60,856.00)
Add Interest			-
Final Tax Payable			(60,856.00)

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
2019-20	6,12,803	3,20,910	-	9,33,713
2018-19 (06-10-2018)	2,80,931	3,31,872	-	6,12,803
2017-18 (23-10-2017)	-	2,80,931	-	2,80,931
2016-17 (30-03-2017)	-	2,95,353	-	-

Statement of business depreciation brought / carried forward

Assessment year	Opening Balance	Addition	Set off	Carried forward
2019-20	1,48,656	26,134		1,74,790
2018-19 (06-10-2018)	1,16,923	31,733		1,48,656
2017-18 (23-10-2017)	70,314	46,609	-	1,16,923
2016-17 (30-03-2017)	-	70,314	-	70,314

For Advanced Developers
Advanced DevelopersNarender Agarwal
Partner