

**AUDITED STATEMENT OF ACCOUNTS
FOR THE FINANCIAL YEAR 2018-19**

M/s. KALYANI CONSTRUCTION

46/16, Barasat Road, Nona Chandanpukur, Barrackpore
North 24 Parganas, Kolkata – 700 122.

Proprietor:
Mr. Kajal Ghosh

Bankers:
Allahabad Bank, Barrackpur Branch

Auditors:
CA. Subhas Chandra Raha, Chartered Accountant

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year
2019-20

[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]

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	KAJAL GHOSH			AHIPG6662M		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-3	
	46/16	NONA CHANDAN PUKUR, BARRACKPORE				
	Road/Street/Post Office	Area/Locality		Status Individual		
	BARASAT ROAD	BARRACKPORE				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	NORTH 24 PARGANAS	WEST BENGAL	700122	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)			OLD WARD 51(1), KOLKATA		
	e-filing Acknowledgement Number			215224181231019		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	10127128
	2	Total Deductions under Chapter-VI-A			2	185000
	3	Total Income			3	9942130
	3a	Deemed Total Income under AMT/MAT			3a	9942130
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	3197639
	5	Interest and Fee Payable			5	141717
	6	Total tax, interest and Fee payable			6	3339256
	7	Taxes Paid	a	Advance Tax	7a	660000
			b	TDS	7b	1569040
			c	TCS	7c	0
			d	Self Assessment Tax	7d	781800
			e	Total Taxes Paid (7a+7b+7c +7d)	7e	3010840
8	Tax Payable (6-7e)			8	328520	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		0	3505	
		Others		3505		

Income Tax Return submitted electronically on 23-10-2019 20:56:08 from IP address 45.249.69.96 and verified by

KAJAL GHOSH having PAN AHIPG6662M on 23-10-2019 20:56:08 from IP address 45.249.69.96 using Digital Signature Certificate (DSC)

DSC details: 2358634732910073689CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	KAJAL GHOSH	PAN	AHIPG6662M
Form No	3CB	Assessment Year	2019-20
e-Filing Acknowledgement Number	213897831231019	Date of e-Filing	23/10/2019

*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](#)

STATEMENT OF INCOME

RE:- KAJAL GHOSH

Prop. Of M/s- KALYANI CONSTRUCTION

S/O: Kalachand Ghosh

D.O.B.-06/01/1971

Address:-46/16 Barasat Road, Nona Chandanpukur

Barrackpore, North 24 Parganas, Kolkata - 700 122

For the year ended 31st March 2019

Assessment Year 2019-2020

PAN-AHIPG6662M

<u>1 Income from Business & Profession</u>			
a)	Income from Proprietorship Business		(4,16,594.07)
	M/s-Kalyani Construction		
b)	Partner salary from M/s- Kalyani Associates	24,000.00	
c)	Share of Profit from M/s- Kalyani Associates	3,505.00	27,505.00
Less:	Exempted		(3,505.00)
			<u>24,000.00</u>
<u>2 Income from Rent</u>			
		1,55,36,700.00	
Less:	Municipality Tax	13,11,988.00	
		<u>1,42,24,712.00</u>	
Less:	Less 30% for Repair & Maintenance	42,67,414.00	99,57,298.00
			<u>99,81,298.00</u>
<u>2 Income from other source</u>			
a)	Interest on Savings A/c	4,17,501.00	
b)	Interest on F.D.	1,44,923.00	5,62,424.00
			<u>1,05,43,722.00</u>
			1,01,27,127.93
<u>Less: Deduction u/s-80C</u>			
i)	LIC		1,40,897.00
ii)	Tution fees		30,000.00
			<u>1,70,897.00</u>
			(1,50,000.00)
<u>Less: Deduction u/s 80D</u>			
i)	Mediclim	27778 Max. Limit	(25,000.00)
<u>Less: Deduction u/s 80TTA</u>			
i)	Intt. On Savings A/c	410739 Max. Limit	(10,000.00)
			(1,85,000.00)
			<u>Net Income</u>
			99,42,127.93
			R/o. Rs. 99,42,130.00
<u>NOTES</u>			
(A)	Tax Payable (as per return)		27,95,139.00
	Add: Education Cess		1,11,806.00
			<u>29,06,945.00</u>
	Less: Advance Tax		6,60,000.00
	Less: TDS		15,69,040.00
			<u>22,29,040.00</u>
			Payable 6,77,905.00
Add:	Interest u/s 234A	6,779.00	
	234B	47,453.00	
	234C	49,564.00	
			<u>1,03,796.00</u>
			7,81,701.00
	Self Assessment Tax paid u/s 140A		7,81,701.00
	Balance Tax Payable / Refundable		<u>Nil</u>

M/s. KALYANI CONSTRUCTION
 Prop. Shri KAJAL GHOSH
 46/16, Barasat Road, Nona Chandanpukur
 Barrackpore, Kolkata - 700 122


Profit & Loss Account for the year ending 31.03.2019

Particulars	Amount		Particulars	Amount
Work-in-Progres	9,47,41,500.00	By	Work-in-Progres	19,24,76,935.28
Purchase	7,35,78,923.83			
Labour charges	4,18,744.00			
Municipal Fees	58,11,052.00			
Machine hire Charges	2,35,300.00			
Carriage Inward	86,600.00			
Wages	3,02,917.00			
ESI Employer Contribution	40,965.00			
PF Employer Contribution	89,030.00			
Site Engineer Salary	3,49,000.00			
Bonus	50,000.00			
Consultancy Fees	4,20,042.45			
Electric Charges	1,06,120.00			
Insurance Charges	39,559.00			
Interest on Bank Loan	1,41,12,614.00			
Loan & Processing Fees	5,74,405.00			
Maintenance Ch.	49,650.00			
Mortgage Ch.	26,255.00			
Salary	3,69,933.00			
Searching Ch.	14,000.00			
Site Expenses	2,77,100.00			
Supervision Charges	88,220.00			
Valuation Ch.	59,000.00			
Depreciation	6,36,005.00			
	19,24,76,935.28			19,24,76,935.28
Advertisement	8,795.00		Net Loss Transferred to	4,16,594.38
Audit Fees	10,000.00		Capital A/C	
Bank Charges	93,563.12			
Bonus	4,000.00			
Conveyance	30,500.00			
Generator Charges	60,000.00			
Internet ch.	2,860.00			
Postage & Stamp	1,570.00			
Printing & Stationery	15,475.00			
Prof. & Accounting Ch.	22,500.00			
Puja Expenses	22,180.00			
P.Tax	2,500.00			
Salary	48,000.00			
Rounded Off	38.26			
Subscription & Donation	40,000.00			
Tea & Tiffin	12,150.00			
Trade Licence	1,350.00			
Depreciation	41,113.00			
	4,16,594.38			4,16,594.38

terms of our attached report of even date.

For SUBHAS CHANDRA RAHA

Chartered Accountant


 SUBHAS CHANDRA RAHA
 M.Com, F.C.A

A. Subhas Chandra Raha, Chartered Accountant
 Proprietor, M.No. 017864 & 017764



For KALYANI CONSTRUCTION


 (Kajal Ghosh)
 Proprietor


Kolkata, October 17, 2019.

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

- 1) Basis of Accounting:
The financial statements have been prepared under the historical cost convention on accrual basis of accounting and are in accordance with the generally accepted accounting principles and policies, except otherwise stated hereunder.
- 2) Fixed Assets:
Fixed Assets are accounted for at cost of acquisition inclusive of inward freight, duties, taxes and incidentals related to acquisition.
- 3) Depreciation:
Depreciation is charged at written down value method on the basis of block of assets, at the rates prescribed under the Income Tax Act, 1961.
- 4) Revenue Recognition:
Revenue from real estate promoting & development business are considered under project completion method on sale of the flats, shops or commercial spaces.
- 5) Inventories:
Work-in-progress have been valued at cost on absorption cost basis as taken and certified by the proprietor of the concern.
- 6) Accounting for GST:
Purchases have been taken net of GST, wherever applicable, under exclusive method of GST accounting.
- 7) Third Party Balances:
Balances of Security Deposits, Loans & Advances, Advance for Land, Advance against Flats, Sundry Creditors, Advance received from Party, Security Deposits and Unsecured Loans are subject to confirmation from the parties.
- 8) Contingent Liabilities:
As far as information is available, there is no contingent liability as at date.

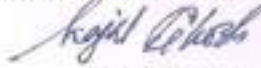
In terms of our attached report of even date

For SUBHAS CHANDRA RAHA
Chartered Accountant


SUBHAS CHANDRA RAHA
(CA, Subhas Chandra Rahe)
Proprietor Chartered Accountants
M.No.- 017764



For KALYANI CONSTRUCTION


(Kajal Ghosh)
Proprietor

Kolkata, October 17, 2019.

KALYANI CONSTRUCTION
KAJAL GHOSH
46/16 Barasat Road, Nona chandanpur
Barrackpore, Kolkata-700 122

Work-in-Progress New Project as on 31.03.2019

Sl.No-	Particulars	Amount
1	Opening Stock	94,741,500.00
2	Purchase	73,578,923.83
3	Labour & Machiner	654,044.00
4	Raw Materials & Other Expenses	23,502,467.45
	Total	192,476,935.28

KALYANI CONSTRUCTION

Kajal Ghosh
Proprietor



M/s. KALYANI CONSTRUCTION

Prop. Mr. KAJAL GHOSH

46/16 Barasat Road, Nona Chandanpukur
Barrackpore, North 24 Parganas, Kolkata - 700 122

Details of Advance Against Flat as at 31.03.2019

Sl. No.	Name	Flat No./Office	Address	Amount
	Asim Biswas	Proposed Project	Provas Khan Project	35,00,000.00
	Chandra Sekhar Singh		S.M.P. Sarani	9,50,000.00
	Debashis Nath		Gangeya Complex, Dui Paisar Ghat, Monirampur Barrackpore	21,42,860.00
	Himangshu Majumder		Ghoshpara	29,44,286.00
	Krishna Sinha	2E	Shish Apartment H.Road Annandapuri Barrackpore Pin-700122	11,06,000.00
	Manindra Ch. Ghosh		Ghoshpara	24,00,000.00
	Mousumi Roy	4A	Khan Mension 15(7) S.M.P.Sarani Barrackpore Pin-700120	40,50,000.00
	Rajanikant Singh & Sapana Singh		Ghoshpara	20,00,000.00
	Raj Chowhan	Proposed Project	Provas Khan Project	29,75,000.00
	Rekha Ghosh	Proposed Project	Kakdeep, South 24 Parganas	23,50,000.00
	Somnath & Sunanda Ganguly	GR-9	Upasana Apartment 98(56)S.N.banerjee Road Barrackpore Pin-120	5,50,000.00
	Sudhamoy Roy	1B	Khan Mension 15(7) S.M.P.Sarani Barrackpore Pin-700120	5,50,000.00
				2,55,18,146.00



KALYANI CONSTRUCTION

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M/s. KALYANI CONSTRUCTION
 Prop. Mr. KAJAL GHOSH
 46/16 Barasat Road, Nona Chandanpukur
 Barrackpore, North 24 Parganas, Kolkata - 700 122

Statement of Unsecured Loans for F.Y. 2018-19

Name & Address	PAN	Opening Balance as at 01.04.2018	Amount Received	Amount Paid	Closing Balance as at 31.03.2019
Avijit Biswas Herisava Road, P.O.-N.C.Pukur Barrackpore,Kolkata-700122	.		6,00,000.00	6,00,000.00	
Amal Roy K.G.School Road 1st Lane P.O.- N.C. Pukur, Barrackpore, Kolkata-700122	ADBPR3295C	64,40,000.00	10,00,000.00	2,00,000.00	72,40,000.00
Amitava Ghosh			14,00,000.00		14,00,000.00
Anamica Ghosh 46/16 Barasat Road Nona Ch. Pukur Barrackpore	AVBPG8254G	17,00,000.00			17,00,000.00
Anik Ghosh Hansava Shitala Bari More.P.O.-N.C. Pukur, Barrackpore, Kolkata-700122	AEMPG9709E	9,45,500.00		1,00,000.00	8,45,500.00
Bapi Ghosh Shitala Main Road,P.O.-N.C.Pukur Barrackpore Kolkata-700122	AHIPG5282F	9,00,000.00			9,00,000.00
Bikash Dhar 17 H Road,Anandapuri,P.O.-N.C.Pukur P.S.-Titaghar,Barrackpore, Dist-24Pgs(N) Kolkata-700122	ACNPD0647D		30,00,000.00		30,00,000.00
Debashis Nath Gangeya Complex,Dui Paisar Ghat, Monirampur,P.O.& P.S-Barrackpore Dist-24 Pgs(N),Pin-700120.	AFVFN1327A		20,00,000.00		20,00,000.00
Devesh Kumar Sah S.N.Banerjee Road Barrackpore Kolkata-700120	BHCP53585G	3,00,000.00			3,00,000.00
Dipak Kanti Sengupta Shitala, Nona Chandan pukur Barrackpore -122			5,00,000.00		5,00,000.00
Dipanjita Halder Pachanna tala Nona Chandanpukur Barrackpore-122			5,00,000.00		5,00,000.00
Soutam Ghosh East Talbagan Road P.O.-N.C.Pukur Barrackpore Kolkata-700122	BDMPG4207E		24,69,200.00	24,69,200.00	
Gita Rani Majumder Nona Chandan Pukur Barrackpore Kolkata-122		2,95,000.00			2,95,000.00
	C/F	1,15,80,500.00	1,04,69,200.00	33,69,200.00	1,86,80,500.00

KALYANI CONSTRUCTION

Kajal Ghosh
 Proprietor



Name & Address	PAN	Opening Balance as at 01.04.2017	Amount Received	Amount Paid	Closing Balance as at 31.03.2018
Gobinda Lal Saha 2 M.G.Road P.O.-Khanda Kolkata-700117	B/F ALVPS6591A	1,15,80,500.00 25,00,000.00	1,04,69,200.00	33,69,200.00	1,86,80,500.00 25,00,000.00
Jayanta Sharma Jaffarpore,Chalbazar Barrackpore Kolkata-122		2,00,000.00			2,00,000.00
Madhumita Ghosh Harisava Shitala Bari More.P.O.-N.C. Pukur, Barrackpore, Kolkata-700122		13,80,000.00			13,80,000.00
Manas Kumar Mukherjee Flat No.15/202,Heritage Apartment Near GC-CRPF,D.B.P ROAD,Yelahankan Bangalour,Pin-560064.	AEFPM2117P		35,00,000.00		35,00,000.00
Mani Sankar Mukherjee Manirampur,Barrackpore Kolkata-700120			19,50,000.00		19,50,000.00
Manoj Kumar Ghosh 17/B.Ghoshgachi Para,P/O.-N.C.Pukur, P.S-Titagarh,Kolkata-700122.			23,30,000.00		23,30,000.00
Mintu Poddar			3,25,000.00		3,25,000.00
M/S Madhumita 17,Sitala Bari Road,Anandapuri, P.O.-N.C.Pukur, Barrackpore Dist-24 Pgs(N) Pin-700122	ARNPG5321N		9,00,000.00		9,00,000.00
Rajnikant Singh Shyamnagar, North 24 Parganas.		1,33,60,000.00		1,00,00,000.00	33,60,000.00
Rupam Sen Chakraborty Para,Nona Chandra Pukur, Barrackpor -122		15,00,000.00		15,00,000.00	
Sanat Kumar Pal Bhattacharya para,Taipuku Kolkata-123	AGHPP0351Q	15,000.00	49,00,000.00	47,15,000.00	2,00,000.00
Santosh Kumar Sircar Bhatpara,Kakinara 24Parganas(n) Pin-743123	ALGPS1512E	37,50,000.00	2,33,60,000.00	11,00,000.00	2,60,10,000.00
Saptarshi Dey			46,50,000.00		46,50,000.00
Saraj Biswas Subhas Colony Nona Chandan Pukur Kolkata-122		5,00,000.00			5,00,000.00
KALYANI CONSTRUCTION <i>Kalyani Choudhary</i> Proprietor	C/F	3,47,85,500.00	5,23,84,200.00	2,06,84,200.00	6,64,85,500.00



Name & Address	DOB	Opening Balance as at 31.03.2017	Amount Received	Amount Paid	Closing Balance as at 31.03.2018
Shyamal Ban Das	B/F	3,47,85,500.00	5,23,84,200.00	2,07,53,800.00	6,64,85,500.00
			30,00,000.00		30,00,000.00
Shyamali Ghosh Subhas Coloni, P.O.-N.C.Pukur Barrackpore Kolkata-700122			55,20,000.00		55,20,000.00
Sibesh Chandra Dey Mohanpur, P.O.-Sweli Telenipara Barrackpore kolkata-700121			3,00,000.00		3,00,000.00
Soma Ghosh Banerjee Chandralay Apartment, S/A/21 S.B.Ghosh Road, Barrackpore, Kolkata-700 123	AYPS9344C	54,62,000.00	44,00,000.00	5,00,000.00	93,62,000.00
S S Construction Rifle Range Road, H Road Anandapuri Barrackpore, Kolkata-700122			1,20,50,000.00	1,20,50,000.00	-
Sumanta Sen K.G.School Road P.O.-Nona Chandan Pukur Barrackpore, Kolkata-700 122		3,88,000.00			3,88,000.00
Sumanta & Sarbani Sen K.G.School Road P.O.-Nona Chandan Pukur Barrackpore, Kolkata-700 122		33,55,000.00			33,55,000.00
Sumitra Mukherjee			20,00,000.00		20,00,000.00
Swarna Dey Mohanpur, Sweli Telenipara Barrackpore Kolkata-700121	AOGPD7260K	2,00,000.00			2,00,000.00
Unique Gas Service Beraset Road, Nona Chandan Pukur Barrackpore -122		25,00,000.00		25,00,000.00	
Total		4,66,90,500.00	7,96,54,200.00	3,58,03,800.00	9,06,10,500.00

KALYANI CONSTRUCTION

 Proprietor



M/s. KALYANI CONSTRUCTION
Prop. Mr. KAJAL GHOSH
46/16 Barasat Road, Nona Chandanpukur
Barrackpore, North 24 Parganas, Kolkata - 700 122

Details of Bank Account

Sl.No	Bank Name	Branch	Type	Account No	IFSC Code	Closing Balance
1	Allahabad Bank	Barrackpore	Savings	50149950520	ALLA0210504	6,14,505.93
2	Allahabad Bank	Barrackpore	Current	50127628521	ALLA0210504	2,07,820.00
3	Bank of India	Barrackpore	Current	437820100000094	BKID0004378	4,637.09
Total						8,26,963.02
4	Allahabad Bank	Barrackpore	Term Loan	50274241599	ALLA0210504	90,57,136.00
5	Allahabad Bank	Barrackpore	Term Loan	50435118610	ALLA0210504	8,39,54,540.00
6	Allahabad Bank	Barrackpore	Term Loan	50448022401	ALLA0210504	3,18,35,897.00
Total						12,48,47,573.00

KALYANI CONSTRUCTION
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45/16 Barasat Road, Nona Chandanpukur
Barrackpore, North 24 Parganas, Kolkata - 700 122

Details of Liabilities as at 31.03.2019

Sl.No	Particulars	Amount
1	Salary	62,904.00
2	ESI Payable	4,072.00
3	P.F.Payable	13,660.00
4	T.D.S. Payable	6,529.00
5	Audit Fees	10,000.00
		97,165.00

KALYANI CONSTRUCTION
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M/s. KALYANI CONSTRUCTION
Prop. Mr. KAJAL GHOSH
46/16 Barasat Road, Nona Chandanpukur
Barrackpore, North 24 Parganas, Kolkata - 700 122

Details of Advance - Others as at 31.03.2019

Sl.No	Name		Amount
1	Aniruddha Ghosh	S.N.Banerjee Road, Barrackpore, Kolkata-120	1,48,000.00
2	Arindam Ghosh	S.M.P. Sarani Barrackpore Kolkata-700120	58,000.00
3	Avijit Chakraborty	Barrackpore North 24 Parganas	2,00,000.00
4	Jiban Dey	Amarabati,Sodpur, North 24Parganas	2,00,000.00
5	Kalipada Sasmal	Shibtala, Barrackpore P.O.-N.C.Pukur, Kol-122	13,91,000.00
6	Kalyani Associates	46/16 Barasat Road Barrackpore Kolkata-122	5,85,000.00
7	Kalyani Ghosh	Subhas Colony Barrackpore Kolkata-700122	28,55,000.00
8	Kumkum Khan	S.M.P Sarani Barrackpore Kolkata-120	5,50,000.00
9	Manash Ghosh	Riffel Range Road Barrackpore Kol-122	48,88,000.00
10	Manick Das	Jaffarpore More Nona Chandan Pukur Bkp-122	50,000.00
11	Minakshi Pal	Bhattacharya Para ,talpukur Barrackpore -123	1,80,000.00
12	Prabhas Kumar Khan	S.M.P Sarani Barrackpore Kolkata-120	50,000.00
13	Ratna Chaterjee	F-Road Anandapuri Barrackpore Kolkata-122	1,00,000.00
14	Shipra Saha	Barrackpore,North 24 parganas Kol-700120	20,000.00
15	Sreekanta Chaterjee	F-Road Anandapuri Barrackpore Kolkata-122	1,00,000.00
16	S S Construction	Riffel Range Road Barrackpore Kol-122	6,50,000.00
17	Sumana Mitra	F-Road Anandapuri Barrackpore Kolkata-122	95,000.00
18	Unique Gas Service	Barasat Road,P.O.-N.C.Pukur Barrackpore	10,00,000.00
			1,31,20,000.00

KALYANI CONSTRUCTION

Kajal Ghosh
Proprietor



M/s. KALYANI CONSTRUCTION
Prop. Mr. KAJAL GHOSH
46/16 Barasat Road, Nona Chandanpukur
Barrackpore, North 24 Parganas, Kolkata - 700 122

Details of Sundry Creditors as at 31.03.2019

Sl.No	Name	Amount
1	Das Traders	3,10,940.84
2	Dey Agency	37,300.00
3	Lukhdatar Sons	17,357.00
4	Maa Tara steel Agency	9,27,935.00
5	Radharani Natural Marble Pvt. Ltd	56,974.00
6	Ramkrishna Builders	83,900.08
	Total	14,34,406.92

KALYANI CONSTRUCTION

Kajal Ghosh
Proprietor



M/s. KALYANI CONSTRUCTION
Prop. Mr. KAJAL GHOSH
46/16 Barasat Road, Nona Chandanpukur
Barrackpore, North 24 Parganas, Kolkata - 700 122

Details of Provident fund for the year 2018-19

Month	Date of Deduction	Date of Payment	Actual Date of Payments	Employee Share	Employer Share	Banking/C heque
April	NA	15-05-2018	29-05-2018	7,603.00	8,420.00	Cash
May	NA	15-06-2018	02-07-2018	6,779.00	7,561.00	Cash
June	NA	15-07-2018	24-07-2018	7,041.00	7,834.00	Cash
July	NA	15-08-2018	31-08-2018	6,963.00	7,752.00	Cash
August	NA	15-09-2018	27-09-2018	6,553.00	7,329.00	Cash
September	NA	15-10-2018	12-10-2018	5,989.00	6,742.00	Cash
October	NA	15-11-2018	23-11-2018	5,814.00	6,560.00	Cash
November	NA	15-12-2018	31-12-2018	6,476.00	7,452.00	Cash
December	NA	15-01-2019	19-01-2019	6,618.00	7,394.00	Cash
January	NA	15-02-2019	15-02-2019	6,833.00	7,618.00	Cash
February	NA	15-03-2019	15-03-2019	6,388.00	7,154.00	Cash
March	NA	15-04-2019	13-04-2019	6,446.00	7,214.00	Cash
Total				79,503.00	89,030.00	

KALYANI CONSTRUCTION

Kajal Ghosh
Proprietor



M/s. KALYANI CONSTRUCTION
Prop. Mr. KAJAL GHOSH
46/16 Barasat Road, Nona Chandanpukur
Barrackpore, North 24 Parganas, Kolkata - 700 122

Details of ESI for the year 2018-19

Month	Date of Deduction	Date of Payment	Actual Date of Payments	Employee Share	Employer Share	Net Banking/C heque
April	NA	+15-05-2018	29-05-2018	897.00	3,979.00	Cash
May	NA	15-06-2018	02-07-2018	727.00	3,466.00	Cash
June	NA	15-07-2018	24-07-2018	777.00	3,625.00	Cash
July	NA	15-08-2018	31-08-2018	757.00	3,572.00	Cash
August	NA	15-09-2018	27-09-2018	677.00	3,323.00	Cash
September	NA	15-10-2018	12-10-2018	562.00	2,973.00	Cash
October	NA	15-11-2018	23-11-2018	587.00	2,931.00	Cash
November	NA	15-12-2018	31-12-2018	787.00	3,431.00	Cash
December	NA	15-01-2019	19-01-2019	792.00	3,452.00	Cash
January	NA	15-02-2019	15-02-2019	837.00	3,587.00	Cash
February	NA	15-03-2019	15-03-2019	1,152.00	3,296.00	Cash
March	NA	15-04-2019	13-04-2019	742.00	3,330.00	Cash
Total				9,294.00	40,965.00	

KALYANI CONSTRUCTION
Kajal Ghosh
Proprietor



M/s. KALYANI & ASSOCIATES
 46/16 Barasat Road, Nona Chandanpukur
 Barrackpore, Kolkata- 700 122

Balance Sheet as at 31.03.2019

Liabilities	Amount	Amount	Assets	Amount	Amount
<u>Capital Account</u>			<u>Deposit & Assets</u>		
Kalyani Ghosh			Advance for Land		4,87,100.00
Her Last Account	5,05,065.20		Work in Progress		20,98,500.00
Share of Profit	3,505.00				
Salary	24,000.00				
	5,32,570.20				
Drawing	(24,000.00)	5,08,570.20			
<u>Capital Account</u>					
Kalyani Ghosh					
Her Last Account	5,05,065.19				
Share of Profit	3,505.00				
Salary	24,000.00				
	5,32,570.19		Cash in hand		9,720.39
Drawing	(24,000.00)	5,08,570.19			
<u>ASSETS & LIABILITIES</u>					
Bank Construction	5,85,000.00				
Kalyani Ghosh	1,40,000.00	7,25,000.00			
Advance from Customer		8,50,000.00			
Provision for Income Tax		3,180.00			
	Rs.	25,95,320.39		Rs.	25,95,320.39

KALYANI CONSTRUCTION
Kalyani Ghosh
 Proprietor



M/s. KALYANI ASSOCIATES
 46/16, Barasat Road, Nona Chandanpukur
 Barrackpore, Kolkata - 700 122

Profit & Loss Account for the year ending 31.03.2019

Particulars		Amount	Particulars		Amount
	Work-in-Progres	20,98,500.00	By	Gross Receipt	1,22,760.00
	Labour ch.	57,740.00			
	Gross Profit	65,020.00	*	Work-in-Progres	20,98,500.00
		22,21,260.00			22,21,260.00
	Accounting Charges	5,000.00	"	Gross Profit	65,020.00
	Partner Salary	48,000.00			
	Printing & Stationery	550.00			
	Travelling & Conveyance	1,280.00			
	Net Profit	10,190.00			
		65,020.00			65,020.00

KALYANI CONSTRUCTION

Rajal Choudhary
 Proprietor



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 KAJAL GHOSH M/s. KALYANI CONSTRUCTION, 46/16 Barasat Road, Nona Chandanpukur, Barrackpore, North 24 Parganas, WEST BENGAL, 700122 AHIPG6662M.

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 46/16 Barasat Road, Nona Chandanpukur, Barrackpore, North 24 Parganas, Kolkata - 700 122, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
- Value Notes on Accounts.

(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
1	Proper stock records are not maintained by the assessee.	As informed by the assessee, due to complexity in the nature of their business and voluminous items dealt with by them, quantitative details in the required format as per clause 35(a) & 35(b) of form 3CD could not be readily maintained and furnished by them to us.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.	As explained by the assessee, suppliers covered u/s 2(n) of the Micro, Small and Medium Enterprises Development Act, 2006 could not be classified and identified in absence of necessary information from the suppliers. It has been informed by the assessee that no such interest was paid or payable to any supplier during the year under audit.
3	Others.	Particulars of taking, acceptance and repayment of specified sums in terms of clause 31 (b) & (c) could not be furnished since necessary information in this regard could not be made available by the assessee to us.

Place **Kolkata**
Date **17/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

SUBHAS CHANDRA RAHA
017764
65A, Boscagar, Gate No.3, Madhyamgram, North 24 Parganas, WEST BENGAL, 700129



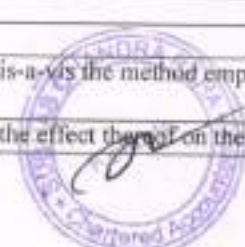
SUBHAS CHANDRA RAHA
M.Com. F.C.A
Chartered Accountants
M.No.- 017764

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	KAJAL GHOSH				
2	Address	M/S. KALYANI CONSTRUCTION, 46/16 BARASAT ROAD, NONA CHANDANPUKUR, BARRACKPORE, NORTH 24 PARGANAS, WEST BENGAL, 700122				
3	Permanent Account Number (PAN)	AHIPG6662M				
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	Yes				
5	Type	Registration Number				
	Goods and Services Tax WEST BENGAL	19AHIPG6662M1ZR				
6	Type	Individual				
7	Previous year from	01/04/2018 to 31/03/2019				
8	Assessment Year	2019-20				
9	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted				
10	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD				
11	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of ADP, whether shares of members are indeterminate or unknown?	Profit Sharing Ratio (%)				
12	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.	Profit Sharing Ratio (%)				
13	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit sharing Ratio	Remarks
	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).					
14	Sub Sector	REAL ESTATE AND RENTING SERVICES			Code	07005
	Other real estate/renting services i.e.e					
15	If there is any change in the nature of business or profession, the particulars of such change	No				
16	Business	Sector	SubSector	Code		
	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
17	Books prescribed					
	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					
18	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	Cash Book, Bank Book, Ledger, Journal, Bills, Voucher etc.	46/16 Barasat Road, Nona Chandanpukur	Barrackpore	North 24 Parganas	WEST BENGAL	700122
19	List of books of account and nature of relevant documents examined. Same as 11(b) above	Books Examined				
20	Cash Book, Bank Book, Ledger, Journal, Bills, Vouchers etc.					
	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
21	Section				Amount	
	No					
22	Method of accounting employed in the previous year	Mercantile system				
23	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				
24	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.)						
14 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						
14 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.)						
14 f	Disclosure as per ICDS.								
ICDS		Disclosure							
ICDS I - Accounting Policies		Refer attached Notes on Accounts. Fundamental accounting assumptions are being consistently followed.							
ICDS II - Valuation of Inventories		Inventories have been valued at cost or net realisable value, whichever is lower, under Weighted Average Cost basis. Refer to the attached statements of account and Notes on Accounts for the carrying amount of inventories and its classification.							
ICDS III - Construction Contracts		Not Applicable							
ICDS IV - Revenue Recognition		Refer attached Statements of account and Notes on Accounts for revenue recognition from sales and service transactions. Sales and Other incomes are considered on accrual basis.							
ICDS V - Tangible Fixed Assets		Necessary disclosures in this regard have been made under clause 18 of this Form 3CD.							
ICDS VII - Governments Grants		Not Applicable							
ICDS IX - Borrowing Costs		No borrowing cost has been capitalised during the previous year.							
ICDS X - Provisions, Contingent Liabilities and Contingent Assets		As far as information is available, there is no provision, contingent liabilities and contingent assets as at date.							
14 a	Method of valuation of closing stock employed in the previous year.	At cost or net realisable value, whichever is lower							
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	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						
16	Amounts not credited to the profit and loss account, being:-								
16 a	The items falling within the scope of section 28		Amount						
	Description								
	NIL								
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned		Amount						
	Description								
	NIL								
16 c	Escalation claims accepted during the previous year		Amount						
	Description								
	NIL								
16 d	Any other item of income		Amount						
	Description								
	NIL								
16 e	Capital receipt, if any		Amount						
	Description								
	NIL								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
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)			



Furnitures & Fittings @ 10%	10%	24919	0	0	0	0	0	0	2492	22427
Plant & Machinery @ 15%	15%	4240035	0	0	0	0	0	0	636005	3604030
Plant & Machinery @ 40%	40%	0	96552	0	0	0	96552	0	38621	57931

* 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.
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Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount
NIL	

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	7603	15/05/2018	7603	29/05/2018
Provident Fund	6779	15/06/2018	6779	02/07/2018
Provident Fund	7041	15/07/2018	7041	24/07/2018
Provident Fund	6963	15/08/2018	6963	31/08/2018
Provident Fund	6553	15/09/2018	6553	27/09/2018
Provident Fund	5989	15/10/2018	5989	12/10/2018
Provident Fund	5814	15/11/2018	5814	23/11/2018
Provident Fund	6476	15/12/2018	6476	31/12/2018
Provident Fund	6618	15/01/2019	6618	19/01/2019
Provident Fund	6833	15/02/2019	6833	15/02/2019
Provident Fund	6388	15/03/2019	6388	15/03/2019
Provident Fund	6446	15/04/2019	6446	13/04/2019
Any Fund set up under the provisions of ESI Act, 1948	897	21/05/2018	897	29/05/2018
Any Fund set up under the provisions of ESI Act, 1948	727	21/06/2018	727	02/07/2018
Any Fund set up under the provisions of ESI Act, 1948	777	21/07/2018	777	24/07/2018
Any Fund set up under the provisions of ESI Act, 1948	757	21/08/2018	757	31/08/2018
Any Fund set up under the provisions of ESI Act, 1948	677	21/09/2018	677	27/09/2018
Any Fund set up under the provisions of ESI Act, 1948	562	21/10/2018	562	12/10/2018
Any Fund set up under the provisions of ESI Act, 1948	587	21/11/2018	587	23/11/2018
Any Fund set up under the provisions of ESI Act, 1948	787	21/12/2018	787	31/12/2018
Any Fund set up under the provisions of ESI Act, 1948	792	21/01/2019	792	19/01/2019
Any Fund set up under the provisions of ESI Act, 1948	837	21/02/2019	837	15/02/2019
Any Fund set up under the provisions of ESI Act, 1948	1152	21/03/2019	1152	15/03/2019
Any Fund set up under the provisions of ESI Act, 1948	742	21/04/2019	742	13/04/2019

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



								Amount in Rs.		
Particulars										
(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 (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:										
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available	Yes					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										



Date Of Payment	Nature Of Payment	Of Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account
(e) Provision for payment of gratuity not allowable under section 40A(7)					
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)					
(g) Particulars of any liability of a contingent nature					
Nature Of Liability				Amount in Rs.	
NIL				0	
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income					
Nature Of Liability				Amount in Rs.	
NIL				0	
(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	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	
provident,superannuation gratuity,other fund				Employees Contribution to PF	6446
provident,superannuation gratuity,other fund				Employees Contribution to ESI	742
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.)					
No					
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					
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)(viiia)					



	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
	Nil											
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same											
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:											
	SI 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:											
	SI 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											
	SI 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 enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
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											
	SI 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.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)		
	Nil											
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020).											
	(b) If yes, please furnish the following details											
	SI 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	Avijit Biswas	Harisava Road, P.O. N.C. Pukur, Barrackpore, Kolkata 700122		600000	Yes	600000	Yes-Cheque	Account payee cheque
2	Amal Roy	K.G.School Road 1st Lane P.O. N.C. Pukur, Barrackpore, Kolkata 700122	ADBPR3295C	100000	Yes	7240000	Yes-Cheque	Account payee cheque
3	Amitava Ghosh	Kolkata		140000	Yes	1400000	Yes-Cheque	Account payee cheque
4	Bikash Dhar	17 H Road, Anandapuri, P.O. N.C.Pukur, P.S. Titagarh, Barrackpore, Dist. - 24 Pgs(N0 Kolkata-700122	ACNPD0647D	300000	Yes	3000000	Yes-Cheque	Account payee cheque
5	Debashis Nath	Gangeya Complex, Dui Paisar Ghat, Monirampur, P.O. & PS - Barrackpore, Dist.-24Pgs(N0), PIN-700120	AEYEN1327A	200000	Yes	2000000	Yes-Cheque	Account payee cheque
6	Goutam Ghosh	East Talbagan Road P.O. N.C. Pukur, Barrackpore, Kolkata 700122	BDMPG4207E	2469200	Yes	2469200	Yes-Cheque	Account payee cheque
7	Manas Kumar Mukherjee	Flat No. 15/202, Heritage Apartment Near GC-CRPF, D.B.P Road, Yelahanka n, Bangalour, PIN- 560064	AEEPM2117P	350000	Yes	3500000	Yes-Cheque	Account payee cheque
8	Mani Sankar Mukherjee	Monirampore, Barrackpore, Kolkata-700120		195000	Yes	1950000	Yes-Cheque	Account payee cheque
9	Manoj Kumar Ghosh	17/B, Ghoshgachhi Para, P.O. N.C.Pukur, P.S. Titagarh, Barrackpore, Dist. - 24 Pgs(N0 Kolkata-700122		233000	Yes	2330000	Yes-Cheque	Account payee cheque
10	Mintu Podder	Kolkata		325000	Yes	325000	Yes-Cheque	Account payee cheque
11	MS Madhumita	17, Sitala Bari Road, Anandapuri, P.O. N.C. Pukur, Barrackpore, Kolkata 700122	ARNPG5321N	900000	Yes	900000	Yes-Cheque	Account payee cheque
12	Sanat Kumar Pal	Bhattacharya Para, Talpukur, Kolkata-123	AGHPP0351Q	490000	Yes	200000	Yes-Cheque	Account payee cheque



13	Santosh Kumar Sircar	Bhat Para, Kanaknara 24 Parganas(N), PIN- 743123	ALGPS1215E	23360000	Yes	3750000	Yes-Cheque	Account payee cheque
14	Saptarshi Dey	Kolkata		4650000	Yes	4650000	Yes-Cheque	Account payee cheque
15	Shyamal Baran Das	Kolkata		3000000	Yes	3000000	Yes-Cheque	Account payee cheque
16	Shyamali Ghosh	Subhas Coloni, P.O. N.C. Pukur, Barrackpore, Kolkata 700122		5520000	Yes	5520000	Yes-Cheque	Account payee cheque
17	Sibhesh Chandra Dey	Mohonpur, P.O. Sweli, Telenipara, Barrackpore, Kolkata- 700123		3000000	Yes	3000000	Yes-Cheque	Account payee cheque
18	Soma Ghosh Banerjee	Chandralay Apartment, 5/A/21 S.B.Ghosh Road, Barrackpore, Kolkata - 700122	AIYPB9344C	4400000	Yes	9362000	Yes-Cheque	Account payee cheque
19	SS Construction	Rifal Range Road, H Road Anandapuri, Barrackpore, Kolkata-700122		12050000	Yes	12050000	Yes-Cheque	Account payee cheque
20	Sumitra Mukherjee	Kolkata		2000000	Yes	2000000	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.	
	Nil							
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)								
31 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	Account	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	Axjit Biswas	Harisava Road, P.O. N.C.Pukur, Barrackpore, Kolkata-700122		600000	600000	Yes-Cheque	Account payee cheque
		2	Amal Roy	K.G.School Road, 1st Lane P.O - N.C.Pukur, Barrackpore, Kolkata-700122	ADBPR3295C	200000	7240000	Yes-Cheque	Account payee cheque
		3	Anik Ghosh	Harisava Sitala Bari More, P.O - N.C.Pukur, Barrackpore, Kolkata-700122	AEMPG9709E	100000	945500	Yes-Cheque	Account payee cheque
		4	Goutam Ghosh	East Talbagan Road, P.O-N.C. Pukur, Barrackpore, Kolkata-700122	BDMPG4207E	2469200	2469200	Yes-Cheque	Account payee cheque
		5	Rajanikant Singh	Shyamnagar, North 24 Parganas		10000000	13360000	Yes-Cheque	Account payee cheque
		6	Rupan Sen	Chakraborty Para, Nona Chandan Pukur, Barrackpore-122		1500000	1500000	Yes-Cheque	Account payee cheque
		7	Sanat Kumar Pal	Bhattacharya Para, Talpukur, Kolkata-123	AGHPP0351Q	4715000	200000	Yes-Cheque	Account payee cheque
		8	Santosh Kumar Cincar	Bhatpara, Kanakinar 24 Parganas(N) PIN - 743123	ALGPS1512E	1100000	3750000	Yes-Cheque	Account payee cheque

	9	Soma Ghosh Banerjee	Chandralay Apartment, S/A/21 S B Ghosh Road, Barrackpore, Kolkata - 700122	AIYPB9344C	500000	9362000	Yes-Cheque	Account payee cheque	
	10	S S Construction	Rifal Range Road, H Road Anandpuri, Barrackpore, Kolkata - 700122		12050000	12050000	Yes-Cheque	Account payee cheque	
	11	Unique Gas Service	Barasat Road, Nona Chandanpukur, Barrackpore - 122		2500000	25000000	Yes-Cheque	Account payee cheque	
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
		Nil							
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
		Nil							
Note: (Particulars at (e), (d) and (c) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)									
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available							
		S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks	
		Nil							
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.							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)							Yes	
		S.No	Section	Amount					
		1	80C					150000	



2	80TTA											10000
3	80D											25000
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	CALK09522C	194C	Payments to contractors	418744	416058	416058	4160	0	0	0	
	2	CALK09522C	194H	Commission or brokerage	600000	600000	600000	30000	0	0	0	
	3	CALK09522C	194J	Fees for professional or technical services	420042	307729	307729	30773	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	CALK09522C	26Q	31/05/2018	31/10/2018	Yes						
	2	CALK09522C	26Q	31/10/2018	23/02/2018	Yes						
	3	CALK09522C	26Q	31/01/2019	06/03/2019	Yes						
	4	CALK09522C	26Q	31/05/2019	28/05/2019	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	CALK09522C	495	495	2018-08-30							
	2	CALK09522C	263	263	2019-02-13							
	3	CALK09522C	2648	2648	2019-02-02							
	4	CALK09522C	593	593	2019-02-27							
	5	CALK09522C	230	230	2019-05-02							
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	Sales during the	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any	



						previous year	previous year		
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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		Dates of payment		
		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:-									
	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									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									

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			28000000					
b	Gross profit / Turnover	0	0 %	14639961	28000000	52.29%				
c	Net profit / Turnover	0	0 %	1831231	28000000	6.54%				
d	Stock-in-Trade Turnover	0	0 %	0	28000000	0.00%				
e	Material consumed/ Finished goods produced	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	of	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							

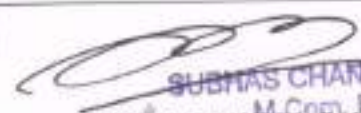
A(c) If Not due, please enter expected date of furnishing the report

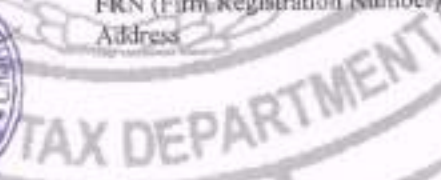
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)						
Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST	
		Relating to goods or exempt from GST	Relating to services from	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil							

Place
Date

Kolkata
17/10/2019

Name
Membership Number
FRN (Firm Registration Number)
Address


SUBHAS CHANDRA RAHA
M.Com, FCA
Chartered Accountants
M.No.- 017764
65A, Bose Nagar, Gate No.3, Madhyamgram, North 24 Parganas, WEST BENGAL, 700129.



Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								0
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 15%								0
Total of Plant & Machinery @ 15%								
Plant & Machinery @ 40%	1	19/09/2018	19/09/2018	21610	0	0	0	21610
Machinery @ 40%	2	16/08/2018	16/08/2018	74942	0	0	0	74942
Total of Plant & Machinery @ 40%								
								96552



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





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