

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year  
**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>W B ESTATE DEVELOPERS</b>		PAN <b>AABFW8984E</b>				
	Flat/Door/Block No <b>0</b>	Name Of Premises/Building/Village <b>GHOSHPARA</b>		Form No. which has been electronically transmitted <b>ITR-5</b>			
	Road/Street/Post Office <b>B B D SARANI</b>	Area/Locality <b>BALLY</b>		Status <b>Firm</b>			
	Town/City/District <b>HOWRAH</b>	State <b>WEST BENGAL</b>	Pin/Zip Code <b>711227</b>	Aadhaar Number/Enrollment ID			
	Designation of AO(Ward/Circle) <b>10(1)/KOL</b>			Original or Revised <b>ORIGINAL</b>			
	E-filing Acknowledgement Number <b>287360491080918</b>		Date(DD/MM/YYYY) <b>08-09-2018</b>				
	COMPUTATION OF INCOME AND TAX THEREON		1	Gross total income	1	550940	
2			Deductions under Chapter-VI-A	2	0		
3			Total Income	3	550940		
3a			Current Year loss, if any	3a	0		
4			Net tax payable	4	170240		
5			Interest and Fee Payable	5	18805		
6			Total tax, interest and Fee payable	6	189045		
7			Taxes Paid	a	Advance Tax	7a	0
				b	TDS	7b	0
				c	TCS	7c	0
	d	Self Assessment Tax		7d	189045		
	e	Total Taxes Paid (7a+7b+7c +7d)		7e	189045		
8	Tax Payable (6-7e)	8	0				
9	Refund (7e-6)	9	0				
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by ACHINTYA KUMAR MONDAL in the capacity of PARTNER  
 having PAN AOFPM9393H from IP Address 122.163.96.7 on 08-09-2018 at HOWRAH  
 Dsc SI No & issuer 2314104026653787673CN=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**

M/S W.B ESTATE DEVELOPERS  
B.B.D SARANI,P.O. GHOSHPARA, BALLY, HOWRAH-711227  
BALANCE SHEET AS AT 31st MARCH, 2018

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
Partner's Capital Account: ( As per Schedule-1)		27,81,223.99	<u>Advance to Landlord</u> ( As per Schedule-3)		21,65,531.00
			Work In Progress-Flat ( Certified by Partners)		41,87,185.00
<u>Current Liabilities &amp; Provision:</u>			Sundry Debtor: ( As per Schedule-3)		32,85,000.00
Advance Against Flats ( As per Schedule-3)		47,25,000.00	Input Excess GST		4,77,288.00
<u>Outstanding. Exp.</u> ( As per Schedule-3)		25,84,567.00	<u>Cash At Bank:</u>		
			Karur Vysya Bank ( IFSC Code- KVBL0003112) (A/c No.- 3112135000001679)	35,546.74	
			SBI ( IFSC Code- SBIN0002061) (A/c No.- 35542721493)	27,771.60	
Provision for Income Tax A.Y. - 18-19		1,70,250.00	Cash In hand (Certified by Partners)	82,718.65	1,46,036.99
		<u>102,61,040.99</u>			<u>102,61,040.99</u>

Date:-10/08/2018  
Place:Howrah



For SASS & ASSOCIATES  
(Chartered Accountants)  
*[Signature]*  
(L.Bera, Prop)  
(M.No-060719)

For W.B. ESTATE DEVELOPERS

*[Signature]*

Partner



M/S W.B. ESTATE DEVELOPERS  
 B.B.D SARANI, P.O. GHOSHPARA, BALLY, HOWRAH-711227  
 PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
To Op.Work In Progress-Flat	156,00,000.00	By Sale of Flats	506,26,595.00
To Materials Purchase	279,60,086.00		
" Labour Charges	78,23,661.00		
" Legal Expenses	31,720.00	" Work In Progress-Flat	41,87,185.00
" Trade Licence	1,020.00	( Certified by Partners)	
" Profession Tax	2,500.00		
" Printing & Stationery	3,963.00		
" Conveyance	42,618.00		
" Audit fees	17,700.00		
" Accounting Charges	18,000.00		
" Telephone Exp.	21,625.00		
" General Exp.	11,262.00		
" Bank Charges	7,925.00		
" Electric Charges	12,20,856.00		
" Licence Fees	7,92,704.00		
" Net Profit c/d	12,58,140.00		
	<u>548,13,780.00</u>		
" Interesr on Capital	1,07,200.08	Net Profit b/d	12,58,140.00
" Remuneration	6,00,000.00		
" Provision for Income tax	1,70,250.00		
" Share of Profit:	3,80,689.92		
	<u>12,58,140.00</u>		<u>12,58,140.00</u>



For W.B. ESTATE DEVELOPERS

*Bijaya Kumar Mondal*  
 Partner

**M/S W.B ESTATE DEVELOPERS**

B.B.D SARANI,P.O. GHOSHPARA, BALLY, HOWRAH-711227

## Statement of Capital Account as on 31.03.2018

Sl no	Name of Partners	Op. Bal as on 01.04.17	Addition	Int. on Capital	Remuneration	Share of Profit	Total	Drawings	Closing As on 31.03.18
1	Achintya Kumar Mondal	4,57,867.00	5,00,000.00	54,944.04	3,00,000.00	1,90,344.96	15,03,156.00	1,00,000.00	14,03,156.00
2	Bijan Kumar Mondal	4,35,467.00	5,00,000.00	52,256.04	3,00,000.00	1,90,344.96	14,78,068.00	1,00,000.00	13,78,068.00
		8,93,334.00	10,00,000.00	1,07,200.08	6,00,000.00	3,80,689.92	29,81,224.00	2,00,000.00	27,81,223.99



For W.B. ESTATE DEVELOPERS

Bijan Kumar Mondal  
Partner

For W.B. ESTATE DEVELOPERS

Partner

For W.B. ESTATE DEVELOPERS

Partner

Schedule -2

M/S W.B ESTATE DEVELOPERS  
B.B.D SARANI,P.O. GHOSHPARA, BALLY, HOWRAH-711227

Sale of Flat for the Financial Year- 2017-2018

Sl. No	Name of Parties	Amount( Rs)
1	DEVI CHOWDHURY	26,00,000.00
2	RAJESWAR BANERJEE	18,02,000.00
3	NIRMAL CHAKRABORTY	21,42,000.00
4	CHANDAN THAKUR	24,50,000.00
5	RAJESH MISHRA	13,60,000.00
6	PRADIP ROY	29,00,000.00
7	RONY CHOWDHURY	11,10,000.00
8	SAILESH KUMAR	24,00,000.00
9	PRATIK KUMAR JHA	11,80,000.00
10	SUDIP KUMAR GHOSH	26,40,000.00
11	AMLENDU GHOSH	17,25,000.00
12	ARIJIT DEY	22,00,000.00
13	NISHANATH CHATTOPADHYAY	24,57,000.00
14	DEBASIS PALODHY	17,28,000.00
15	MANDIRA BISWAS	23,71,850.00
16	SUMIT BHUNIYA	19,25,000.00
17	RAJA KUMAR DEY	15,40,000.00
18	GOUTAM DEY	13,65,445.00
19	NILAM CHAKRABORTY	22,00,000.00
20	PRAVAT ADHIKARI	16,92,000.00
21	SUBRATO ROY	12,12,500.00
22	SURAJIT DALUI	17,11,600.00
23	CHANCHALA DEWANJI	17,55,000.00
24	TAPATI GUHA	19,50,000.00
25	ANIRBAN GHOSH	20,47,200.00
26	DEV RATAN SARKAR	21,62,000.00
		<u>506,26,595.00</u>



For W.B. ESTATE DEVELOPERS

*Bijan Kumar Mondal*  
Partner



Schedule -3

M/S W.B ESTATE DEVELOPERS  
B.B.D SARANI,P.O. GHOSHPARA, BALLY, HOWRAH-711227

List of Advance against Flats as on 31.03.2018

Sl. No	Name of Parties	Amount( Rs)
1	CHABI BANERJEE	4,50,000.00
2	JAYANTA CHATTERJEE	50,000.00
3	ANIMESH SARKAR	10,50,000.00
4	MITHUN JANA	25,000.00
5	DINABANDHU DAS	50,000.00
6	BADAL ROY	4,00,000.00
7	KRISHNA CHANDRA SARKAR	1,00,000.00
8	NANI GOPAL DEBNATH	21,00,000.00
9	OM PRAKASH GUPTA	4,00,000.00
10	GOURAB ACHARYA	1,00,000.00
		47,25,000.00

LIST OF ADVANCE to LANDLORD AGAINST LAND  
AS ON 31.03.2018

Sl. No	Name of Parties	Amount( Rs)
1	Swapan Kumar, Tapan Kumar and Gopal Chandra Das	21,65,531.00
		21,65,531.00
	Outstanding. Exp.	
	Sundry Creditors	18,63,600.00
	Labour Charges Payable	6,45,907.00
	Audit Fees Payable	17,700.00
	Accounting Charge Payable	18,000.00
	Out. Exp.	39,360.00
		25,84,567.00

List of Sundry Debtors as on 31.03.2018

Sl. No	Name of Parties	Amount( Rs)
1	A.B.Construction	32,85,000.00
		32,85,000.00

For W.B. ESTATE DEVELOPERS  
*Gajjan Kumar Mondal.*  
Partner



FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of M/S- W B ESTATE DEVELOPERS B.B.D SARANI,P.O.-GHOSH PARA,BALLY, , HOWRAH, WEST BENGAL, 711227 AABFW8984E.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at B.B.D SARANI,P.O.-GHOSH PARA,BALLY,HOWRAH 711227, and 0 branches.

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

These financial statements are the responsibility of the Partner of the said firm . My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in India. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on, a test basis, evidence supporting the amount and disclosures in the financial statements. An audits also includes assessing the accounting principles used and significant estimates made by Partner of the said firm as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion. Subject to Balance confirmation of Sundry Creditors ,Sundry Debtors,Loan & Advance,Closing W.I.P. ,Closing cash at bank and closing cash in hand as on 31.03.2018 as certified by the Partner And checking of T.D.S. of provision of chapter XVII B regarding deduction of at source and regarding the payment to the C. Govt. have been done on a test basis.

(b) Subject to above,-

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

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

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

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

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

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

Sl No.	Qualification Type	Observations/Qualifications
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Place HOWRAH  
Date 10/08/2018

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

LAKSHMAN BERA  
060719  
*Joee*  
PARITOSH ABASAN , BLOCK - B , FLA  
T - 304 , , AMBIKA KUNDU BYE LANE ,  
HOWRAH, WEST BENGAL, 711104





**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		M/S- W B ESTATE DEVELOPERS		
2	Address		B.B.D SARANI,P.O.-GHOSHPARA,BALLY,, HOWRAH, WE ST BENGAL, 711227		
3	Permanent Account Number (PAN)		AABFW8984E		
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	19AABFW8984E1ZL		
5	Status		Firm		
6	Previous year from		01/04/2017 to 31/03/2018		
7	Assessment Year		2018-19		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding specified limits			
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				
	Name				Profit Sharing Ratio (%)
	ACHINTYA KUMAR MONDAL				50
	BIJAN KUMAR MONDAL				50
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 of complete constructions or parts- civil contractors		06002	
10 b	If there is any change in the nature of business or profession, the particulars of such change				
	Business	Sector	SubSector	Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	Books prescribed				
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER,INPUT & OUTPUT REG. ETC				
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
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER,INPUT & OUTPUT REG. ETC	BBD, SARANI, P.O G HASPARA, BALLY,		HOWRAH	WEST BE NGAL
					PinCode
					711227
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined				
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER,INPUT & OUTPUT REG. ETC				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				
	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.)	Net effect(Rs.)							
	Total										
13 f	Disclosure as per ICDS.										
	ICDS	Disclosure									
14 a	Method of valuation of closing stock employed in the previous year.		AT COST OR NET REALIZABLE VALUE WHICHEVER IS LOWER 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			Amount							
	Description										
	Nil										
16 b	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned										
	Description			Amount							
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 Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Nil										
	* 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)]										Amount
	Description										



20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund				Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities			
		Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		Particulars							Amount in Rs.			
		Personal expenditure										
		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										
		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) security licence 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 prerequisites 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			
Nil								
26 (i)(B)(b)	not paid on or before the aforesaid date							
Section	Nature of liability				Amount			
Nil								
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)								No





27 a	Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts										No	
	CENVAT	Amount								Treatment in Profit and Loss/Accounts		
	Opening Balance											
	CENVAT Availed											
	CENVAT Utilized											
	Closing/Outstanding Balance											
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
	Type	Particulars				Amount			Prior period to which it relates (Year in 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)(viia)											
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
	Nil											
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same											
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:										No	
	Sl No.	Nature of Income				Amount						
	Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:										No	
	Sl No.	Nature of Income				Amount						
	Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											No
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.										No	
	(b) If yes, please furnish the following details											
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.										No	
	(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.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:		
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)	
Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019).							
(b) If yes, please furnish the following details								
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 during the previous year	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft 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.
Nil								
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	Date 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 outstanding in the account at any time during the previous year	Maximum amount	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.
	Nil							
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
	S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil							
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							
	S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil							





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

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available											
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks					
	Nil											
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.										No	
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										No	
	If yes, please furnish the details below											
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										No	
	If yes, please furnish details of the same											
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73											
	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										No	
	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)	
	Nil											
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										No	
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.					
	Nil											
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No	
	S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount	Dates of payment						
	Nil											
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded											
	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)	(c) Amount of reduction referred to in section 115-O(1A)	(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 (e) of clause (22) of section 2. If yes, please furnish the following details:-										No
		Sl No.	Amount received (in Rs.)					Date of receipt				
		Nil										
37		Whether any cost audit was carried out										Not Applicable
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38		Whether any audit was conducted under the Central Excise Act, 1944										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										
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	50626595					3355000					
b	Gross profit / Turnover											
c	Net profit / Turnover	550940	50626595	1.09%		94328	3355000	2.81%				
d	Stock-in-Trade / Turnover											
e	Material consumed/ Finished goods produced											
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)												







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

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
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