

FORM
ITR-V

INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature].

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2017-18

PERSONAL INFORMATION AND THE
DATE OF ELECTRONIC
TRANSMISSION

Name SWAPAN KUMAR SAHA		PAN AVFPS3548D
Flat/Door/Block No -	Name Of Premises/Building/Village -	Form No. which has been electronically transmitted ITR-4
Road/Street/Post Office SRINAGAR MAIN ROAD	Area/Locality PANCHASHAYAR, SONARPUR	Status Individual
Town/City/District KOLKATA	State WEST BENGAL	Pin/Zip Code 700094
Designation of AO (Ward / Circle) WARD 1(4) JALPAIGURI		Aadhaar Number/ Enrollment ID XXXXX XXXXX 0967
E-filing Acknowledgement Number 514754000270218		Original or Revised ORIGINAL
		Date(DD-MM-YYYY) 27-03-2018

COMPUTATION OF INCOME
AND TAX THEREON

1	Gross Total Income	1	980156
2	Deductions under Chapter-VI-A	2	108901
3	Total Income	3	871260
	a Current Year loss, if any	3a	0
4	Net Tax Payable	4	97080
5	Interest Payable	5	22152
6	Total Tax and Interest Payable	6	119232
7	Taxes Paid		
	a Advance Tax	7a	0
	b TDS	7b	0
	c TCS	7c	0
	d Self Assessment Tax	7d	120000
	e Total Taxes Paid (7a+7b+7c+7d)	7e	120000
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	770
10	Exempt Income	10	
	Agriculture		
	Others		

VERIFICATION

I, SWAPAN KUMAR SAHA son/ daughter of MADHAB CHANDRA SAHA, holding Permanent Account Number AVFPS3548D solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2017-18. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Sign here Swapan K Sahe Date 27-03-2018 Place KOLKATA

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only
Receipt NoFiled from IP address 223.29.198.34

Date

Seal and signature of
receiving official

AVFPS3548DC4514754000270218BEA1A97590E3F57A98C7A9F2768360C396115C04

Please send the duly signed Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by **ORDINARY POST OR SPEED POST ONLY**, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITC-CPCC will be sent to the e-mail address girisubrat38@gmail.com

M/S SUBARNA ENTERPRISE

Prop. Swapan Kumar Saha

Sri Nagar Main Road, P.O.-Panchasayar, Kolkata-700094

Profit & Loss Account for the year ended on 31.03.2017

To, Opeing stock		By, Sales of flat	2145000.00
To, Work in progress	3132500.00	By, Closing stock	25000.00
To, Building materials	90700.00	By, Work in progress	6075510.00
To, Purchase building materials	3075420.00	By, Building materials	192816.00
To, Labour charges	840350.00		
To, Amalgation & Development	61240.00		
To, Gross Profit	1238116.00		
	<u>8438326.00</u>		<u>8438326.00</u>
To, Salary & Wages	104000.00	By, Gross Profit B/d	1238116.00
To, Rates & Taxes	500000.00		
To, Electric charges	6790.00		
To, Repair & Maintance	12450.00		
To, Lift Maintance charges	20570.00		
To, Architech fees	150000.00		
To, Bank Charges	824.00		
To, Accounting charges	30000.00		
To, Advertisement	2500.00		
To, Travelling & Convenance	28450.00		
To, Donation & Subscription	1500.00		
To, Brokerage charges	42500.00		
To, Printing & Stationery	8450.00		
To, Telephone /mobile chagres	13750.00		
To, Legal charges	5000.00		
To, Trade licence	1820.00		
To, Profession Tax	600.00		
To, Entertainment expenses	9450.00		
To, Mis Expenses	6450.00		
To, General Charges	4520.00		
To, Carriage in ward	30210.00		
To, Depreciation	862.00		
To, Net profit	257420.00		
	<u>1238116.00</u>		<u>1238116.00</u>

Swapan k Saha

SABARNA ENTERPRISE

F/Y- 2016-2017

List of Advance & Deposit (Joint venture & Security Deposit) as on 31.03.2017

1)	Sailan Naskar	100000.00
2)	Ashim Routh	100000.00
3)	Adhir Mondal	166777.00
4)	Shibu Mondal	327394.00
5)	Nilu Mondal	300000.00
6)	Nimai Mondal	530184.00
7)	Nihar Mondal	676856.00
8)	Nandu Mondal	494406.00
9)	Ujalla Mondal	289010.00
10)	Jogadish Mondal	400525.00
11)	Paresh Mondal	300000.00
12)	Parul Mondal	500000.00
13)	Ranu Mondal	1370000.00
14)	Prasanta Mondal	112081.00
15)	Nirab Mondan	97081.00
16)	Debnath Mondan	97081.00
17)	Dipak Mondal	97081.00
18)	Sandhya Mondal	97081.00
19)	Sumati Naskar	97081.00
20)	Alaka Bairagi	97081.00
21)	Tilaka Sardar	97081.00
22)	Sulekha Dhali	97081.00
23)	Pratima Saha	500176.00
24)	Barnali Das	50000.00
25)	Swarup Das	50000.00
26)	Gopal Das	200000.00
27)	Pravat Das	2000000.00
28)	Biran Das	100000.00
29)	Bapi Das	100000.00
30)	Shambhu Das & Sandha Das	90000.00
31)	Ardendu Shakher Chowdhury	60000.00
		<hr/>
		9594057.00

Sreapan K. Saha

SRI SWAPAN KUMAR SAHA
Sri Nagar Main Road, Kolkata-700094

BALANCE SHEET AS AT 31ST MARCH, 2017

<u>LIABILITIES</u>	<u>Amount(Rs.)</u>	<u>ASSETS</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
<u>Capital Account</u>		<u>Fixed Assets</u>		
<u>Swapan Kr. Saha</u>		Mobile a/c B/F	1461.00	
As per last A/C	6166307.40	Less: Depreciation	219.00	1242.00
Add: Interest this year	985750.00	<u>Lorry A/c B/F</u>	356546.00	
Add: NSC Interest	8661.00	Less: Depreciation	53482.00	303064.00
	7160718.40	<u>Lorry A/c B/F</u>	845650.00	
Less: <u>Drawings</u>	1500000.00	Less: Depreciation	126848.00	718802.00
		<u>Motor Car A/c B/F</u>	60909.00	
		Less: Depreciation	9136.00	51773.00
		<u>ADVANCE & DEPOSIT A/c</u>		
<u>SECUTRED LOAN</u>		Goria Co-op Development		
Kotak Mahindra Bank		Housing A/C B/F		211.00
as per last a/c	900000.00	Security Deposit (Telephone)		
Less: Re-Payment	44237.00	As per last A/c		3000.00
	855763.00	Land A/c B/F		5000.00
		Land A/c B/F		45000.00
		<u>Business Capital A/c</u>		
		Maumita Construction		2230.00
		Subarna Enterprise		5180224.40
		Subarna Construction		10553.00
		NSC B/F	101901.00	
		Add: Interest	8661.00	110562.00
		House old goods B/F		7250.00
		Stock of stare		11303.00
		Cash at Bank		46768.85
		(FD & SBI & PNB)		
		Cash in Hand		19498.15
				<u>6516481.40</u>
	<u>6516481.40</u>			

Swapan Kr. Saha

SWAPAN KUMAR SAHA
Sri Nagar Main Road,
Kolkata-700094

Income & Expenditure account for the year ending 31st March 2017

By, Salary & Wages	201500.00	By, Lorry Hire charges	2091086.00
By, General Charges	9844.00		
By, Motor up keep	430750.00		
By, Conveyance expenses	6250.00		
By, Printing & Stationery	2450.00		
By, Insurance	60684.00		
By, Vichei Tax	48648.00		
By, Donation & Subscription	2500.00		
By, Repair & Maintance	30552.00		
By, Tyree pruhcase	320850.00		
By, Interest on Motor car	65523.00		
By, Bank Charges	1850.00		
By, Depreciation	189685.00		
By, Net Profit	720000.00		
	<u>2091086.00</u>		<u>2091086.00</u>

Computation of Income as on 31st March 2017

Income from Subarna Enterprise as on P/L A/c			257420.00
Income from Lorry Hire charges as on P/L A/c			720000.00
Income from other source			<u>2736.00</u>
	Gross Income		980156.00
Less: Deduction U/S 80C LIC		80816.00	
U/S 80D Mediclaim		25349.00	
U/S 80TTA		<u>2736.00</u>	<u>108901.00</u>
	Net Income		871255.00
Tax payable		94251.00	
Less: Rebate U/S 87A			
Add: Education cess 3%		<u>2828.00</u>	
Add: Interest U/S 234A + 234B + 234C		93080.00	
		<u>22151.00</u>	
		119231.00	
Less: Tax paid		<u>120000.00</u>	
		Refund- 770.00	

Swapan Kumar Saha

SUBARNA ENTERPRISE

Prop. Sri Swapan Kumar Saha

Sri Nagar Main Road, Kolkata-94

BALANCE SHEET AS AT 31ST MARCH, 2017

<u>CAPITAL & LIABILITIES</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	<u>ASSETS & PROPRIETIES</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
<u>Capital Account</u>			<u>Fixed Assets</u>		
<u>Swapan Kr. Saha</u>			Schedule "A"		5894.00
As per last A/C	4922804.40				
Add: Net profit	257420.00		<u>Current Assets & Loan & Advance</u>		
Add: Capital	<u>200000.00</u>		Closing stock		6075510.00
	5380224.40		<u>Work in progress</u>		192816.00
			Building materials	5380224.40	
Less: <u>Drawings</u>					
			<u>ADVANCE & DEPOSIT A/c</u>		
			Secuirty Deposit	4640250.00	9594057.00
Sundry creditors					
<u>Liabilities & Expenses</u>					
For Salary	8000.00				
For A/c	2500.00		Cash at Bank (Allahabad / IOB)		119794.62
For Legal	<u>5000.00</u>	15500.00	Cash in Hand		12752.78
Advance against flat booking		5964850.00			
		<u>16000824.40</u>			
					<u>16000824.40</u>

Swapan Kumar Saha

SABARNA ENTERPRISE

F/Y- 2016-2017

Advance to Flat Booking as on 31.03.2017

1) Anupam Sasmal(Flat 105)	230000.00
2) Saheb Jana(Flat 205)	200000.00
3) Mithu Saha(GF 01)	450000.00
4) Isani Ray & Avinaba Roy(Flat 201)	284500.00
5) Moumita Saha & Anindeta Saha	50000.00
6) Bhanu Bhushan Jana (Car space)	375000.00
7) Kanchan Kanti Biswas(Owner)	825350.00
8) Arabinda Sarkar	600000.00
9) Manju Dutta	800000.00
10) Subhra Naskar	1150000.00
11) Kakuli Ghosh(2138)	1000000.00
	<hr/>
	5964850.00

Anupam K. Saha

FORM ITR-V

INDIAN INCOME TAX RETURN VERIFICATION FORM
 [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature].

Assessment Year
2018-19

(Please see Rule 12 of the Income-tax Rules, 1962)

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name SWAPAN KUMAR SAHA			PAN AVFPS3548D	
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-4	Status Individual
Road/Street/Post Office SRINAGAR MAIN RPAD	Area/Locality PANCHASHAYAR, SONARPUR			
Town/City/District KOLKATA	State WEST BENGAL	Pin/Zip Code 700094	Aadhaar Number/ Enrollment ID XXXX XXXX 0967	
Designation of AO (Ward / Circle) WARD 56(1) KOLKATA			Original or Revised ORIGINAL	
E-filing Acknowledgement Number 393903770251218			Date(DD-MM-YYYY) 25-12-2018	

COMPUTATION OF INCOME AND TAX THEREON

1	Gross Total Income	1	993984
2	Deductions under Chapter-VI-A	2	162250
3	Total Income	3	831730
	a Current Year loss, if any	3a	0
4	Net Tax Payable	4	78636
5	Interest and Fee Payable	5	17945
6	Total Tax, Interest and Fee Payable	6	96581
7	Taxes Paid		
	a Advance Tax	7a	0
	b TDS	7b	0
	c TCS	7c	0
	d Self Assessment Tax	7d	110000
	e Total Taxes Paid (7a+7b+7c +7d)	7e	110000
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	13420
10	Exempt Income	10	
	Agriculture		
	Others		

VERIFICATION

I, **SWAPAN KUMAR SAHA** son/ daughter of **MADHAB CHANDRA SAHA**, holding Permanent Account Number **AVFPS3548D** solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2018-19. I further declare that I am making this return in my capacity as Self and I am also competent to make this return and verify it.

Sign here Swapan K. Saha Date **25-12-2018** Place **KOLKATA**

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only
 Receipt No Filed from IP address **103.10.210.240**



Date
 Seal and signature of receiving official

AVFPS3548D04393903770251218F1B2568B0A27DD33595F818535F387E254FCC721

Please send the duly signed Form ITR V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by **ORDINARY POST OR SPEED POST ONLY**, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other

M/S SUBARNA ENTERPRISE

Prop. Swapan Kumar Saha

Sri Nagar Main Road, P.O.-Panchasayar, Kolkata-700094

Profit & Loss Account for the year ended on 31.03.2018

To, Opening stock		By, Sales of flat	1750000.00
To, Work In progress	6075510.00	By, Closing stock	
To, Building materials	192816.00	By, Work in progress	10966843.00
To, Purchase building materials	2875073.00	By, Building materials	20700.00
To, Labour charges	312000.00		
To, Gross Profit	3282144.00		
	<u>12737543.00</u>		<u>12737543.00</u>
To, Salary & Wages	104000.00	By, Gross Profit B/d	3282144.00
To, Rates & Taxes(KMC)	2140875.00		
To, Electric charges	7450.00		
To, Repair & Maintenance	12750.00		
To, Lift Maintenance charges	18420.00		
To, Architech fees	40000.00		
To, Bank Charges	3400.00		
To, Accounting charges	30000.00		
To, Advertisement	3000.00		
To, Travelling & Conveance	30500.00		
To, Donation & Subscription	1500.00		
To, Brokerage charges	30700.00		
To, Printing & Stationery	2500.00		
To, Telephone /mobile chagres	10500.00		
To, Legal charges	6000.00		
To, Trade licence	1820.00		
To, Profession Tax	300.00		
To, Entertainment expenses	7500.00		
To, Mis Expenses(Rent)	60000.00		
To, General Charges	10250.00		
To, Carriage in ward	108950.00		
To, Development agreement charges	184107.00		
To, Supervisor charges	80000.00		
To, Conseren charges	200000.00		
To, C.C. Plain fees	38283.00		
To, Depreciation	589.00		
To, Net profit	148750.00		
	<u>3282144.00</u>		<u>3282144.00</u>

BALANCE SHEET AS AT 31ST MARCH, 2018

<u>CAPITAL & LIABILITIES</u>		<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	<u>ASSETS & PROPRIETIES</u>		<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
Capital Account				<u>Fixed Assets</u>			
Swapan Kr. Saha				Schedule "A"		5305.00	
As per last A/C	5380224.40			<u>Current Assets & Loan & Advance</u>			
Add: Net profit	148750.00			<u>Closing stock</u>			
	5528974.40			Work in progress		10966843.00	
Less: Drawings	100000.00	5428974.40		Building materials		20700.00	
				<u>ADVANCE & DEPOSIT A/c</u>			
Sundry creditors		1067873.00		Seucirty Deposit		10194057.00	
<u>Liabilities & Expenses</u>				Cash at Bank		7415.77	
For Salary	8000.00			(Allahabad Bank & IOB)			
For A/c	2500.00			Cash in Hand		7426.63	
For Legal	6000.00	16500.00					
Advance against flat booking		14688400.00					
		<u>21201747.40</u>					<u>21201747.40</u>

Swapan Kr. Saha

SRI SWAPAN KUMAR SAHA

Sri Nazar Main Road, Kolkata-700094

Profit and loss account for the year ending 31st March 2018

To, Salary & Wages	207500.00	By, Lorry Hire charges	2856000.00
To, General Charges	5210.00		
To, Motor up keep	890000.00		
To, Conveyance expenses	7500.00		
To, Printing & Stationery	3750.00		
To, Insurance	83399.00		
To, Vichel Tax	73320.00		
To, Tyre pruhcase	427000.00		
To, Donation & Subscription	1000.00		
To, Repair & Maintance	68500.00		
To, Interest on Motor car	78500.00		
To, Bank Charges	4702.00		
To, Pollution charges	400.00		
To, Depreciation	161282.00		
To, Net Profit	849987.00		
	<u>2856000.00</u>		<u>2856000.00</u>

BALANCE SHEET AS AT 31ST MARCH, 2018

<u>CAPITAL & LIABILITIES</u>		<u>ASSETS & PROPRIETIES</u>	
<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
<u>Capital Account</u>		<u>Fixed Assets</u>	
<u>Swapan Kr. Saha</u>		Mobile A/c B/F	1242.00
As per last A/c	5660718.40	Less: Depreciation	186.00
Add: Income	999987.00	Lorry A/c B/F	303064.00
	6654705.40	Less: Depreciation	45460.00
Less: Drawings	300000.00	Lorry A/c B/F	718802.00
	6354705.40	Less: Depreciation	107820.00
<u>SECURED LOAN</u>		Motor Car A/c B/F	51773.00
Kotak Mahindra Bank	454227.65	Less: Depreciation	7766.00
		<u>ADVANCE & DEPOSIT A/c</u>	
		Goria Co-op Development	
		Housing A/C B/F	211.00
		Seucirty Deposit (Telephone)	
		As per last A/c	3000.00
		Land A/c B/F	5000.00
		Land A/c B/F	45000.00
		<u>Business Capital A/c</u>	
		Maumita Construction	2230.00
		Subarna Enterprise	5428974.40
		Subarna Construction	10553.00
		House old goods B/F	30500.00
		Stock of stare	11303.00
		Cash at Bank	
		(FD & SBI & PNB)	22275.00
		Cash in hand	336237.65
			<u>6808933.05</u>
			<u>6808933.05</u>

Computation of Income as on 31st March 2018

Income from Subarna Enterprise as on P/L A/c	148750.00	
Income from Lorry Hire charges as on P/L A/c	849987.00	
<u>Income from other source</u>		
Bank Interest	1250.00	
	Gross Income	993987.00
Less: Deduction U/S 80C LIC	150000.00	
U/S 80D	11000.00	
U/S 80TTA	1250.00	
	Net Income	831737.00
Tax & Education cess payable	78636.00	
Add: Interest & late fine	17945.00	
	96581.00	
Less: Tax paid	110000.00	
Refundable	-13419.00	

Swapan Kumar Saha

SUBARNA ENTERPRISE

F/Y-2017-2018, A/Y-2018-2019

Advance to Flat Booking as on 31.03.2018

1)	Sutanuka Mondal & Saubhadya Mondal	1650000.00
2)	Tanmay Mishra	1542400.00
3)	Mithu Saha(GF-01)	950000.00
4)	Anupam Sasmal(Flat-105)	1746000.00
5)	Sahab Jana(Flat 205)	1900000.00
6)	Ishani Bhattacharjee(Roy) & Anubhav Roy	1800000.00
7)	Maumita saha & Anindita Saha	1550000.00
8)	Arabinda Naskar B/F	600000.00
9)	Manju Dutta B/F	800000.00
10)	Subhra Naskar B/F	1150000.00
11)	Kakuli Ghosh(2138) B/F	1000000.00
		<u>14688400.00</u>

List of Advance & Deposit (Joint venture & Security Deposit) as on 31.03.2018

1)	Sailan Naskar	190000.00
2)	Ashim Routh	100000.00
3)	Adhir Mandal	166777.00
4)	Shib Mandal	327394.00
5)	Nilu Mandal	300000.00
6)	Nimai Mandal	530184.00
7)	Nihar Mandal	676856.00
8)	Nandu Mandal	494406.00
9)	Ujjala Mandal	289010.00
10)	Jagadish Mandal	400525.00
11)	Paresh Mandal	300000.00
12)	Parul Mandal	500000.00
13)	Rana Mandal	1370000.00
14)	Prasanta Mandal	112081.00
15)	Nirab Mandal	97081.00
16)	Debnath Mandal	97081.00
17)	Dipak Mandal	97081.00
18)	Sandhya Mandal	97081.00
19)	Sumati Naskar	97081.00
20)	Alaka Bairagi	97081.00
21)	Tilaka Sardar	97081.00
22)	Sulekha Dhali	497081.00
23)	Pratima Saha	500176.00
24)	Barnali Das	50000.00
25)	Swarup Das	50000.00
26)	Gopal Das	200000.00
27)	Pravat Das	2050000.00
29)	Bapi Das	150000.00
30)	Shambhu Das & others	200000.00
31)	Ardendu Shakher Chowdhury	60000.00
		<u>10194057.00</u>

Anupam Sasmal

Taxpayers Counterfoil (To be filled up by tax payer)

SPACE FOR BANK SEAL

SPACE FOR BANK SEAL

PAN received from

A V F P S 3 5 4 8 D
SWAPAN KUMAR SAHA
(Name)

6331
13 DEC

Cash/Debit to A/c / Cheque No. 633588 For Rs. 110000/-

Rs. (in words) One Lacs Ten Thousand only

Drawn on 106 - Chakaria
(Name of the Bank and Branch)

on account of Companies/Other than Companies/ Tax
Income Tax on Self-employment (Strike out whichever is not applicable)

Type of Payment (To be filled up by person making the payment)

for the Assessment Year 2018 19

Rs.

7893
14

st from

Declaration (To be filled up by tax payer)

STAMP FORM

Assessment Year

SPACE FOR BANK SEAL

A V F P S 3 5 A 8 D
SKAPAN KUMAR SAHA
(Name)

Cash/ Debit to A/c /Cheque No. 633384 For Rs. 120000/-

Rs. (in words) One Lakh Twenty thousand only
Drawn on Indian Overseas Bank, Chakgaur, Kol-94
(Name of the Bank and Branch)

on account of Companies/Other than Companies/Tax
Income Tax on (Strike out whichever is not applicable)

Type of Payment Self Ass't
(To be filled up by person making the payment)

for the Assessment Year 2017-18

Rs.

735

Stamp area with handwritten text and a signature.

Vertical text on the left edge of the page.

AUDIT REPORT

**M/S. SUBARNA ENTERPRISE
(Proprietor. Swapan Kumar Saha)**

FOR THE FINANCIAL YEAR 2018-19.

**RUWATIA & ASSOCIATES
CHARTERED ACCOUNTANTS**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

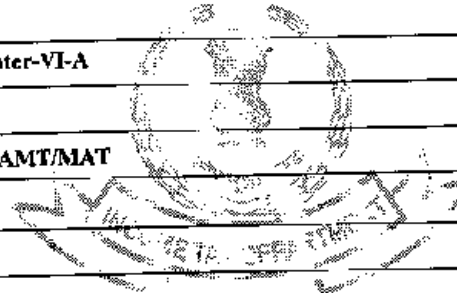
Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name SWAPAN KUMAR SAHA			PAN AVFPS3548D	
Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-3
Road/Street/Post Office	Area/Locality			
SRINAGAR MAIN ROAD	PANCHASHAYAR, SONARPUR		Status Individual	
Town/City/District	State	Pin/Zip Code	Filed n/s	
KOLKATA	WEST BENGAL	700094	139(1)-On or before due date	
Assessing Officer Details (Ward/Circle)			WARD 1(4) JALPAIGURI	
e-filing Acknowledgement Number			242718941311019	

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	1599375		
2	Total Deductions under Chapter-VI-A	2	162075		
3	Total Income	3	1437300		
3a	Deemed Total Income under AMT/MAT	3a	1437300		
3b	Current Year loss, if any	3b	0		
4	Net tax payable	4	250838		
5	Interest and Fee Payable	5	19146		
6	Total tax, interest and Fee payable	6	269984		
7	Taxes Paid	a	Advanc Tax	7a	110000
		b	TDS	7b	2900
		c	TCS	7c	0
		d	Self Assessment Tax	7d	0
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	112900
8	Tax Payable (6-7e)	8	157080		
9	Refund (7c-6)	9	0		
10	Exempt Income	Agriculture		10	
		Others			



Income Tax Return submitted electronically on 31-10-2019 17:35:57 from IP address 103.10.210.146 and verified by SWAPAN KUMAR SAHA having PAN AVFPS3548D on 31-10-2019 17:35:57 from IP address 103.10.210.146 using Digital Signature Certificate (DSC)

DSC details: 18112035CN=eMudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SWAPAN KUMAR SAHA
SRINAGAR MAIN ROAD,
PO: PANCHA SHAYAR, KOLKATA - 700084
PAN NO:AMBPS6942C

Computation of Taxable Income as on 31.03.2019(A.Y 2019-2020)

INCOME FROM BUSINESS

M/S. SUBARNA ENTERPRISE	1,460,850.00
M/S. SWAPAN KUMAR SAHA	137,450.00

INCOME FROM OTHER SOURCES

<u>Bank Interest</u>	<u>1,075.00</u>	1,075.00
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Total Income 1,599,375.00

Less" Deduction U/S 80C	150,000.00	
U/s 80 TTA	1,075.00	
U/s 80 D	<u>11,000.00</u>	<u>162,075.00</u>

Gross Total Income 1,437,300.00

Tax Payable R/o 241,190.00

Add: Education Cess @ 4% 9,648.00

250,838.00

Interest u/s 234B/ 234C 19,142.00

269,980.00

Less:Tax Paid & Tds 112,900.00

Tax payable 157,080.00

Swapan Kumar Saha



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

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	SWAPAN KUMAR SAHA	PAN	AVFPS3548D
Form No	3CB	Assessment Year	2019-20
e-Filing Acknowledgement Number	234861441301019	Date of e-Filing	30/10/2019

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

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

[Click to Print the Receipt](#)

[Click here to Close the window](#)

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 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of M/S. SUBARNA ENTERPRISE PROPRIETOR- SWAPAN KUMAR SAHA SRINAGAR MAIN ROAD, PO: PANCHA SHAYAR, KOLKATA, WEST BENGAL, 700094 AVFPS3548D,

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 SRINAGAR MAIN ROAD, PO: PANCHA SHAYAR, KOLKATA-700094, WEST BENGAL, and 0 branches.

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

NIL

(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, 2019 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
1	Proper stock records are not maintained by the assessee.	Value of Closing Stock taken as Certified by the Proprietor.

Place KOLKATA
Date 05/10/2019

Name MUKESH KUMAR RUWATIA
Membership Number 060231
FRN (Firm Registration Number) 0324276E
Address 15/C, CHETLA ROAD, KOLKATA, WE
ST BENGAL, 700027

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. SUBARNA ENTERPRISE PROPRIETOR- SWAPAN K UMAR SAHA			
2	Address	SRINAGAR MAIN ROAD,, PO: PANCHASHAYAR, KOLKATA, WEST BENGAL, 700094			
3	Permanent Account Number (PAN)	AVFPS3548D			
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	19AVFPS3548D1ZD		
5	Status	Individual			
6	Previous year from	01/04/2018 to 31/03/2019			
7	Assessment Year	2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of 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 (%)
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	Other construction activity n.e.c.	06010	
10	b	If there is any change in the nature of business or profession, the particulars of such change			
		Business	Sector	SubSector	Code
					No
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed			
		Books prescribed			
		CASH BOOK, BANK BOOK, GENERAL LEDGER, JOURNAL LEDGER, PURCHASE LEDGER & SALES LEDGER			
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 State
		CASH BOOK, BANK BOOK, GENERAL LEDGER, JOURNAL LEDGER, PURCHASE LEDGER & SALES LEDGER	SRINAGAR MAIN ROAD,	PO: PANCHASHAYAR	KOLKATA
					WEST BENGAL
					700094
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above			
		Books Examined			
		CASH BOOK, BANK BOOK, GENERAL LEDGER, JOURNAL LEDGER, PURCHASE LEDGER & SALES LEDGER			
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 No income computation and disclosure standards notified under section 145(2).									
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)							
	Total		Net effect(Rs.)							
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.		At Lower of Cost and Net Realisable Value							
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No									
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade									
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition							
			(d) Amount at which the asset is converted into stock-in trade							
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28									
	Description	Amount								
	Nil									
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned									
	Description	Amount								
16 c	Escalation claims accepted during the previous year									
	Description	Amount								
	Nil									
16 d	Any other item of income									
	Description	Amount								
	LORRY HIRE CHARGES	137450								
	BANK INTEREST	1075								
16 e	Capital receipt, if any									
	Description	Amount								
	Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:									
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent- age)	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%	5305	0	0	0	0	0	531	4774
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page									
19	Amounts admissible under sections :									
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.						
	Nil									
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
	Description								Amount	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):									

Nature of fund		Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
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 (ii)										
	(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:							Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account		
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)							Yes
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account		
(e) Provision for payment of gratuity not allowable under section 40A(7)							
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)							
(g) Particulars of any liability of a contingent nature:							
Nature Of Liability				Amount in Rs.			
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income							
Nature Of Liability				Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(D)(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/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts								No			
		CENVA/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)(vii)											
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
		Nil											
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii). 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.											
		(b) If yes, please furnish the following details											
		Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest 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								
Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:		
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)	
Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020).							
(b) If yes, please furnish the following details								
Sl No.	Nature of the impermissible avoidance arrangement					Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement		
Nil								
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-							
S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared 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			
	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 269S1, 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(C) 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.
	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.	Not Applicable
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32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
	If yes, please furnish the details below	

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

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

33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		Yes
	S.No	Section	Amount
	1	80C	150000
	2	80D	11000
	3	80TTA	1075

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	Sales during the	Closing stock	Shortage/excess, if any

						previous year	previous year					
35	b	Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield	Shortage/excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax as paid thereon	(e) Total tax paid thereon	Amount	Dates of payment			
		Nil										
A(a)		Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of No clause (2) 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										No
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										No
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										No
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			18099800						0
		b	Gross profit / Turnover	3325676	18099800	18.37%					%	
		c	Net profit / Turnover	1460850	18099800	8.07%					%	
		d	Stock-in-Trade Turnover	2888447	18099800	15.96%					%	
		e	Material consumed/ Finished			%					%	

goods produced							
(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 yes, please furnish							
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
	Nil						
43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286							
	SI 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)							
	SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
	Nil						

Place **KOLKATA**
Date **05/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

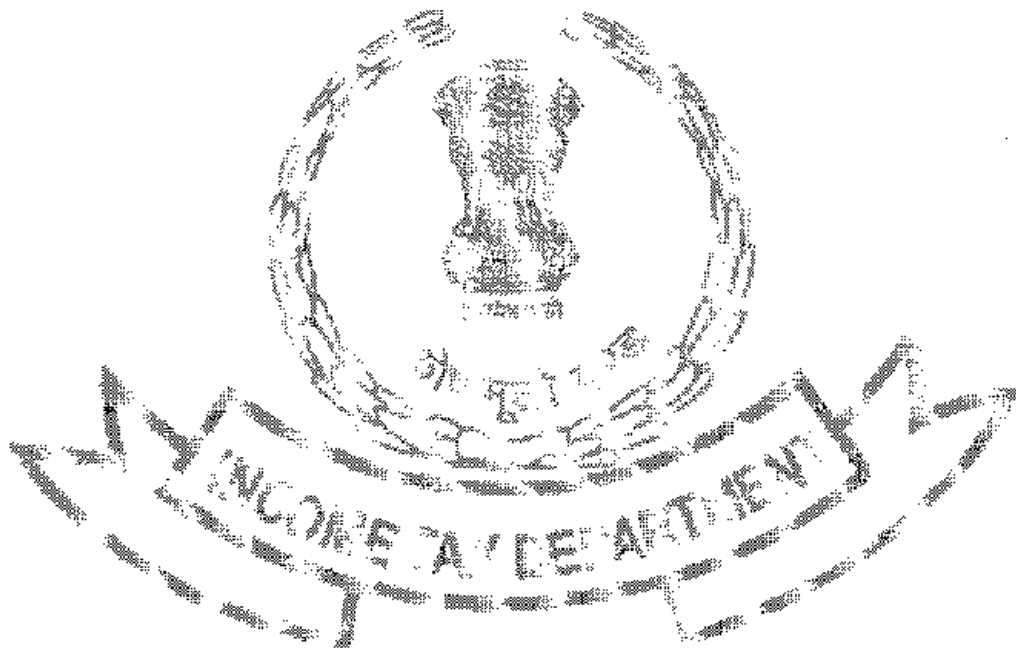
MUKESH KUMAR RUWATIA
060231
0324276E
15/2C, CHETLA ROAD, KOLKATA, WE
ST. BENGAL, 700027.

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	SI.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0

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



M/S. SUBARNA ENTERPRISE
PROP: SWAPAN KUMAR SAHA
SRINAGAR MAIN ROAD,
PO: PANCHASHAYAR, KOLKATA - 700094

Profit & Loss Account for the Year ended 31st March, 2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock		By Sale of Flat	18,099,800.00
Work in progress	10,966,843.00	By Work in progress	2575400.00
Building Materials	20,700.00	By Building Materials	313,047.00
To Purchase Building Materials	5,861,458.00		
To Labour Charges	735,100.00		
To Carriage Inward	78,470.00		
To Gross Profit C/d	3,325,676.00		
	20,988,247.00		20,988,247.00
		By Gross Profit b/d	3,325,676.00
To Salary & Wages	104,000.00		
To Rates & Taxes	446,925.00		
To Electric Charges	52,103.00		
To Repairs & Maintenance	10,430.00		
To Lift Maintenance Charges	10,500.00		
To Architech Fees	60,000.00		
To Bank Charges	3,850.00		
To Accounting Charges	30,000.00		
To Advertisement	3,000.00		
To Travelling & Conveyance	20,750.00		
To Donation & Subscription	355,000.00		
To Brokerage Charges	48,000.00		
To Printing & Stationery	2,750.00		
To Telephone & Mobile Charges	8,420.00		
To Legal Charges	20,000.00		
To Trade License	907.00		
To Professional Tax	300.00		
To Entertainment Expenses	10,500.00		
To Miscellaneous Expenses	45,000.00		
To General Expenses	8,420.00		
To Supervisor Charges	80,000.00		
To Conversation Charges	7,065.00		
To C. C. Plain Fees	20,000.00		
To NOC Fine Charges	411,375.00		
To Depreciation	531.00		
To Structure Expenses	90,000.00		
To Audit Fees	15,000.00		
To Net Profit (Tras to Cap A/c)	1,460,850.00		
	3,325,676.00		3,325,676.00

In terms of our Report of even date.
For Ruwatia & Associates
Chartered Accountants
Firm Registration No. 324276E

(CA. M.K. Ruwatia)
(Proprietor)
Membership No. 060231
Place: KOLKATA
Date: 5th day of October, 2019
UDIN:



Swapan Kumar Saha

M/S. SUBARNA ENTERPRISE
PROP: SWAPAN KUMAR SAHA
SRINAGAR MAIN ROAD,
PO: PANCHASHAYAR, KOLKATA - 700094

BALANCESHEET AS AT 31ST MARCH, 2019

(Amount in Rupees)

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT:		FIXED ASSETS	
Swapan Kumar Saha		Furniture & Fixture	5,305.00
As Per Last Year	5,428,974.40	Les: Dep @10%	531.00
Add: Net Profit	1,460,850.00		4,774.00
	6,889,824.40	Office Shedd	380,000.00
Less: Drawings	500,000.40		
	6,389,824.00		
CURRENT LIABILITIES & PROVISIONS:		CURRENT ASSETS, LOANS & ADVANCES:	
Sundry Creditors	50,420.00	Closing Stock	2,575,400.00
Expenses Payable	58,000.00	Work-in-Progress	313,047.00
Duties & Taxes	870,864.00	Building Materials	
Advance against Flat Booking	5,934,761.00		
		ADVANCE & DEPOSITS:	
		Security Deposit	8,937,882.00
		Security Deposit-CESC	21,150.00
		CASH & BANK BALANCE:	
		Cash at Bank	392,031.00
		Cash In Hand	679,585.00
	13,303,869.00		13,303,869.00

In terms of our Report of even date.
For Ruwatia & Associates
Chartered Accountants
Firm Registration No. 324276E

M.K. Ruwatia

(CA. M.K. Ruwatia)
(Proprietor)
Membership No. 060231
Place: KOLKATA
Date: 5th day of October, 2019
UDIN:



Swapan Kumar Saha

SWAPAN KUMAR SAHA
SRINAGAR MAIN ROAD,
PO: PANCHASAYAR, KOLKATA - 700094

Income & Expenditure Account for the Year ended 31st March, 2019

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Salary & Bonus	207,500.00	By Lorry Hire Charges	1,285,427.00
To General Charge	3,420.00		
To Motor Up Keep	260,450.00		
To Conveyance Expenses	3,450.00		
To Printing & stationary	1,250.00		
To Insurance	102,870.00		
To Vehicle Tax	31,270.00		
To Donation & Subscription	1,000.00		
To Repair & Maintenance	92,100.00		
To Interest on Motor Car	60,250.00		
To Tyre Purchase	233,700.00		
To Bank Charges	3,270.00		
To Pollution Charges	400.00		
To Audit Fees	10,000.00		
To Depreciation	137,047.00		
To Net Profit (Transferred to Capital A/c)	137,450.00		
	1,285,427.00		1,285,427.00

In terms of our Report of even date.
For Ruwatia & Associates
Chartered Accountants
Firm Registration No. 324276E

M.K. Ruwatia
(CA. M.K. Ruwatia)
(Proprietor)
Membership No. 060231
Place: KOLKATA
Date: 5th day of October, 2019
UDIN:



Swapan K. Saha

SWAPAN KUMAR SAHA
SRINAGAR MAIN ROAD,
PO: PANCHAS HAYAR, KOLKATA - 700094

BALANCESHEET AS AT 31ST MARCH, 2019

(Amount in Rupees)

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT:		FIXED ASSETS	
Swapan Kumar Saha		Mobile A/c.	1,056.00
As Per Last A/c.	6,354,705.00	Less: Depreciation @:	158.00
Add: Net Profit	1,598,300.00		898.00
	7,953,005.00	Lorry A/c B/f	257,604.00
Less: Drawings	500,000.00	Less: Depreciation @:	38,611.00
	7,453,005.00	Lorry A/c New	610,982.00
		Less: Depreciation @:	91,647.00
			519,335.00
SECURED LOAN :		Motor Car B/f.	44,007.00
Kotak Mahandra Bank	139,984.00	Less: Depreciation	6,601.00
			37,406.00
LIABILITIES FOR EXPENSES		Land A/c B/f.	5,000.00
Audit fees Payable	10,000.00	Land A/c B/f.	45,000.00
		Home old Goods B/f.	30,500.00
		Advance & Deposit A/c:	
		Goria Development Co. Operative	
		Housing A/c.	211.00
		Security Deposit : (Telephone)	3,000.00
		Business : capital	
		Maumita Construction	2,230.00
		Subrata Construction	10,553.00
		Subarna Enterprise	6,389,824.00
		Cash & bank Balnce	
		Cash at Bank:	35,750.00
		Cash In Hand	304,319.00
	7,602,989.00		7,602,989.00

In terms of our Report of even date.
For Ruwatia & Associates
Chartered Accountants
Firm Registration No. 324276E



Swapan K. Saha

(CA. M.K. Ruwatia)
(Proprietor)
Membership No. 060231
Place: KOLKATA
Date: 5th day of October, 2019
UDIN: