

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
2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name BHASKAR GHOSH			PAN AHWPG6681J		
	Flat/Door/Block No 63 R.N GUHA ROAD		Name Of Premises/Building/Village NIL		Form No. which has been electronically transmitted ITR-3	
	Road/Street/Post Office 63 R.N. GUHA ROAD		Area/Locality KOLKATA			
	Town/City/District KOLKATA		State WEST BENGAL		Pin/Zip Code 700028	
	Status Individual					
	Aadhaar Number/Enrollment ID 548502110891					
	Designation of AO(Ward/Circle) WARD I(4), BURDWAN				Original or Revised ORIGINAL	
	E-filing Acknowledgement Number 250161861211017			Date(DD/MM/YYYY) 21-10-2017		
	COMPUTATION OF INCOME AND TAX THEREON	1 Gross total income			1 473167	
		2 Deductions under Chapter-VI-A			2 77516	
3 Total Income			3 395650			
3a Current Year loss, if any			3a 0			
4 Net tax payable			4 9852			
5 Interest payable			5 0			
6 Total tax and interest payable			6 9852			
7 Taxes Paid		a Advance Tax	7a	13000		
		b TDS	7b	0		
		c TCS	7c	0		
	d Self Assessment Tax	7d	0			
	e Total Taxes Paid (7a+7b+7c +7d)			7e 13000		
8 Tax Payable (6-7e)			8 0			
9 Refund (7e-6)			9 3150			
10 Exempt Income	Agriculture					
	Others					

This return has been digitally signed by **BHASKAR GHOSH** in the capacity of _____
 having PAN **AHWPG6681J** from IP Address **42.110.153.28** on **21-10-2017** at **KOLKATA**
 Dsc SI No & issuer **12855456CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 3CB
[See rule 6G(1)(b)]

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

1. We have examined the balance sheet as at 31st March 2017 and the Profit and loss account for the period beginning from 2 016-04-01 to ending on 2017-03-31 attached herewith, of BHASKAR GHOSH 63, R. N. Guha Road., Kolkata, WEST BEN GAL. 700028 AHWPG6681J.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at as above, and 0 branches.

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

(b) Subject to above:-

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

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

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

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2017 ;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 Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place
Date

COOCH BEHAR
17/10/2017

Name
Membership Number
FRN (Firm Registration Number)
Address

CA SUMIT KARMAKAR
059163
326297E
36/1, DINHATA ROAD., COOCH BEHA
R, WEST BENGAL, 736101

INTD MAIL

Bhaskar Ghosh

IRPC



36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid as thereon	Amount	Dates of payment
Nil					No

37 Whether any cost audit was carried out
 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
 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
 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:

No	Particulars	Previous Year	Preceding previous Year
a	Total turnover of the assessee	6110000	6825000
b	Gross profit / Turnover	1427967 / 6110000 23.37%	1057146 / 6825000 15.49%
c	Net profit / Turnover	527307 / 6110000 8.63%	466473 / 6825000 6.83%
d	Stock-in-Trade Turnover	11363260 / 6110000 185.98%	11441380 / 6825000 167.64%
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 along with 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					

Place **COOCH BEHAR**
 Date **17/10/2017**

Name
 Membership Number
 FRN (Firm Registration Number)
 Address

CA SUMIT KARMAKAR
059163
326297E
36/1, DINHATA ROAD., COOCH BEHA
R. WEST BENGAL. 73610L

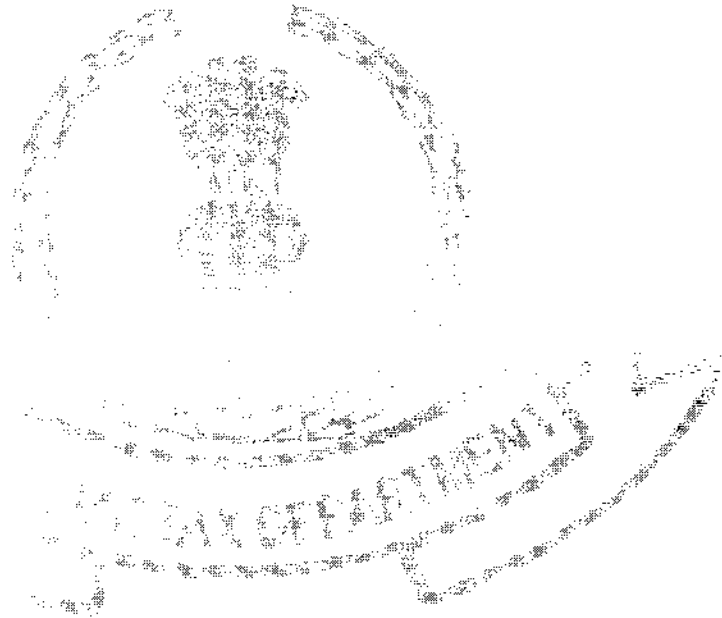
Form Filing Details

Revisor/Original Original

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

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



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BHASKAR GHOSH
Prop of Nirman Infrastructures
63, R.N. Guha Road, Kolkata-700028, West Bengal

Capital Account for the year ended 31/03/2017

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
To Drawings	265,780.00	By Balance B/d	1,864,818.97
" L.I.C.	59,973.00		
" Mediclaim	16,648.00	" Net Profit for the year	527,306.70
" H/L interest	55,035.00		
" Locker Rent	1,992.00	" Bank Interest received	895.00
" Balance C/d	1,993,592.67		
	2,393,020.67		2,393,020.67

Balance Sheet as at 31/03/2017

Liabilities	Amt.(Rs.)	Assets	Amt.(Rs.)
Capital Account	1,993,592.67	Fixed Assets	
		Furniture & fixture B/f	30,810.00
Unsecured Loans		Garrage B/f	500,000.00
Bhawani Ghosh B/f	178,080.00	Advance for Garrage	200,000.00
Rollng Logic B/f	502,480.00	Flat B/f (Burdwan)	600,000.00
Sutapa Ghosh B/f	1,634,736.00	Maruti Alto K-10 B/f	315,763.00
	2,315,296.00	Less : Depreciation @ 15%	47,364.00
Secured Loans		Television B/f	48,500.00
LIC Housing Finance-1	198,729.53	Flat at Kolkata	3,564,655.00
LIC Housing Finance-2	83,387.01	Car B/f	610,000.00
Sunderam Finance (Car Loan)	107,967.00	Less : Depreciation @ 15%	91,500.00
SBI Car Loan	385,390.00	Advance for Land	4,042,434.00
	775,473.54		
Advance for Flat	15,538,750.00	Current Assets	
Sundry Creditors	908,754.75	Closing Work in Progress of (Site-2)	11,363,260.00
		Sri Sai Construction B/f	290,000.00
Outstanding Liabilities		Advance Tax	13,000.00
Audit fees	2,000.00		
Accounting charges	24,000.00	Closing Balance	
Legal charges	23,000.00	Cash at Bank	
Staff Salary	46,000.00	As Per Schedule : 1	142,200.56
	95,000.00	Cash in hand (As certified)	45,108.40
	21,626,866.96		21,626,866.96

Place : Cooch Behar

Date : 17/10/2017

Bhaskar Ghosh
Proprietor



Sd/-

For Pal & Karmakar
Chartered Accountants
CA. Sumit Karmakar
Partner
M. No.-059163

BHASKAR GHOSH
Prop of Nirman Infrastructures
63, R.N. Guha Road, Kolkata-700028, West Bengal

Trading Account for the year ended 31/03/2017

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
To Opening Unsold Flat	2,800,000.00	By <u>Sales</u>	
" Opening Work in Progress	8,641,380.00	Flat Sales	6,110,000.00
To <u>Purchase</u>		" Closing Work in Progress of (Site-2)	11,363,260.00
Bricks	214,500.00		
Cement	107,400.00		
Electrical equipments	213,500.00		
Marbel	214,900.00		
Paints	85,000.00		
Sand	200,000.00		
Grill	150,000.00		
Stone Chips	40,000.00		
Labour	356,200.00		
Sanitary & Plumbing	8,474.00		
Flooring	29,272.00		
TMT Bars	262,787.00		
	<u>1,882,033.00</u>		
" <u>Purchase for (Site-2)</u>			
Cement	122,600.00		
Bricks	520,500.00		
Stone Chips	30,000.00		
Plimbing	230,100.00		
Sand	120,800.00		
Marble	210,000.00		
TMT Bars	220,880.00		
Flooring	60,800.00		
Labour	1,206,200.00		
	<u>2,721,880.00</u>		
" Gross Profit C/d	<u>1,427,967.00</u>		
	<u>17,473,260.00</u>		<u>17,473,260.00</u>

Place : Cooch Behar

Date : 17/10/2017

Sd/-

For Pal & Karmakar
Chartered Accountants
CA. Sumit Karmakar
Partner
M. No.-059163



Bhaskar Ghosh

BHASKAR GHOSH
Prop of Nirman Infrastructures
63, R.N. Guha Road, Kolkata-700028, West Bengal

Profit & Loss Account for the year ended 31/03/2017

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
		By Gross Profit B/d	1,427,967.00
To Accounting Charges	24,000.00		
" Audit fees	2,000.00		
" Bank Charges	7,872.23		
" Depreciation	138,864.00		
" Donation	50,000.00		
" General expenses	53,843.94		
" Rent	15,000.00		
" Professional Tax	2,500.00		
" Motor Car expenses	30,629.13		
" Medical expenses	17,580.00		
" Printing & stationery	16,590.00		
" Commission	156,500.00		
" Legal expenses	23,000.00		
" Trade Licence	1,500.00		
" Staff Salary & Bonus	146,800.00		
" Security Charges	50,000.00		
" Staff Welfare expenses	28,500.00		
" Telephone expenses	12,330.00		
" Travelling & conveyance	123,151.00		
" Net Profit for the year	527,306.70		
	<u>1,427,967.00</u>		<u>1,427,967.00</u>

Place : Cooch Behar
Date : 17.10.2017

Sd/-
For Pal & Karmakar
Chartered Accountants
CA. Sumit Karmakar
Partner
M. No.-059163



Bhaskar Ghosh

BHASKAR GHOSH
Prop of Nirman Infrastructures
63, R.N. Guha Road, Kolkata-700028, West Bengal

Schedule : 1 : Details of Bank Balances as on 31/03/2017

Particulars	Amt.(Rs.)
S.B.I., SB A/c. No. 20010377147	6,138.25
Corporation Bank, SB A/c. No. 113200101004008	600.85
Corporation Bank, CA A/c. No. 113200101000247	97,874.46
Canara Bank	37,587.00
Total	142,200.56

Place : Cooch Behar

Date : 17/10/2017



Bhaskar Ghosh

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			PAN		
	BHASKAR GHOSH			AHWPG6681J		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-3	
	NIL	63, R.N. GUHA ROAD				
	Road/Street/Post Office	Area/Locality		Status Individual		
	KOLKATA	KOLKATA				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700028	XXXX XXXX 0891		
	Designation of AO(Ward/Circle)			Original or Revised		
	WARD 1(4), BURDWAN			ORIGINAL		
E-filing Acknowledgement Number			Date(DD/MM/YYYY)			
340794051221018			22-10-2018			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	619558
	2	Deductions under Chapter-VI-A			2	170325
	3	Total Income			3	449230
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	10261
	5	Interest and Fee Payable			5	515
	6	Total tax, interest and Fee payable			6	10776
	7	Taxes Paid	a	Advance Tax	7a	10000
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	780	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	10780	
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 BHASKAR GHOSH in the capacity of Self having PAN AHWPG6681J from IP Address 47.11.177.251 on 22-10-2018 12: at COOCH BEHAR

Dsc SI No & issuer 15675253CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 3CB
 [See rule 6G(1)(b)]

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

1. We have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of BHASKAR GHOSH 63, R. N. Guha Road., Kolkata, WEST BENGAL, 700028 AHWPG6681J.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at as above, and 0 branches.

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

(b) Subject to above,-

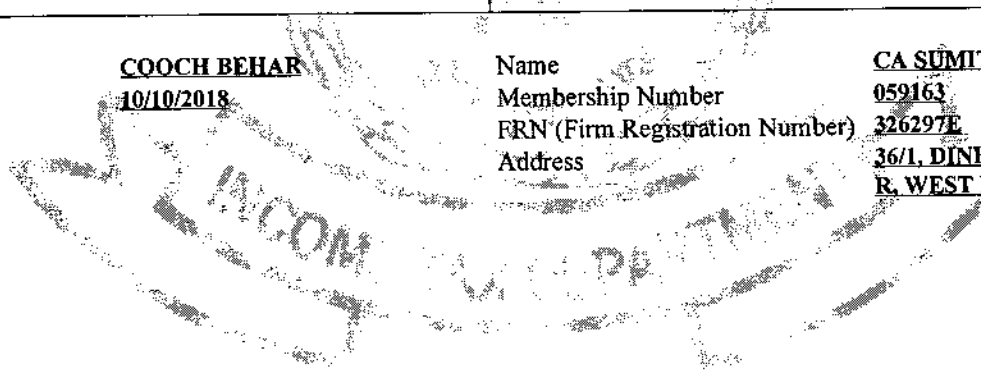
- (A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
- (B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.
- (C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and
 - (ii) in the case of the Profit and loss account of the 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 Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place	<u>COOCH BEHAR</u>	Name	<u>CA SUMIT KARMAKAR</u>
Date	<u>10/10/2018</u>	Membership Number	<u>059163</u>
		FRN (Firm Registration Number)	<u>326297E</u>
		Address	<u>36/1, DINHATA ROAD., COOCH BEHAR, WEST BENGAL, 736101</u>



Bhaskar Ghosh
 Proprietor

FORM NO. 3CD

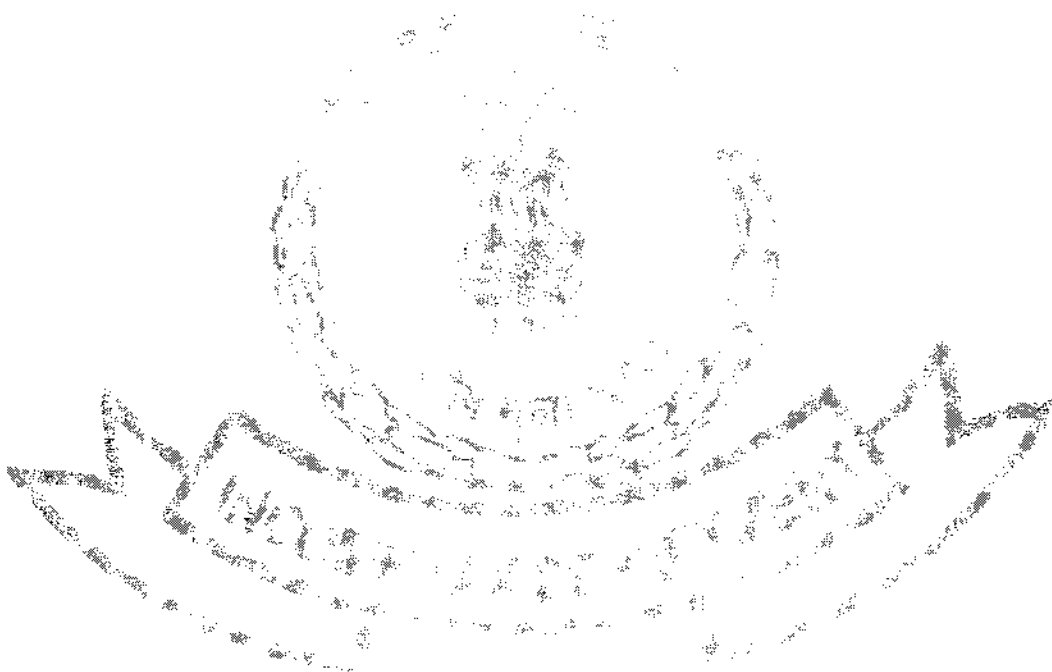
[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		BHASKAR GHOSH		
2	Address		63, R. N. GUHA ROAD, , KOLKATA, WEST BENGAL, 700028		
3	Permanent Account Number (PAN)		AHWPG6681J		
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		No		
	Sl No.	Type	Registration Number		
5	Status		Individual		
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 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	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	No	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
	Books prescribed	Cash Book, Ledger Book, Bank Book and etc.			Yes
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State PinCode
	Maintained by the Computerised System	63, R.N. Guha Road		Kolkata	WEST BE NGAL 700028
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
	Books Examined	Maintained by the Computerised System			
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	Nil			Amount
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 previous year.				

									the previous year	previous year		
												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 as referred to in section 115-O(1A)	(d) Total tax paid thereon	(e) Total tax paid thereon				Dates of payment	
				(i)	(ii)							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											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 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				12795000						6110000	
b	Gross profit / Turnover	1282244	12795000	10.02%		1427967	6110000	23.37%				
c	Net profit / Turnover	640444	12795000	5.01%		527307	6110000	8.63%				
d	Stock-in-Trade / Turnover	7200000	12795000	56.27%		11363260	6110000	185.98%				

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



Blakes



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

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	BHASKAR GHOSH	PAN	AHWPG6681J
Form No	3CB	Assessment Year	2018-19
e-Filing Acknowledgement Number	334133581131018	Date of e-Filing	13/10/2018

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

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

[Click to Print the Receipt](#)

[Click here to Close the window](#)

Bhaskar Ghosh

BHASKAR GHOSH
Prop of Nirman Infrastructures
63, R.N. Guha Road, Kolkata-700028, West Bengal

Trading and Profit & Loss Account for the year ended 31/03/2018

Particulars	Amt.(Rs.)	Particulars	Amt.(Rs.)
To Opening Work-in-progress	11,363,260.00	By Sale of Flat	12,795,000.00
" <u>Purchases</u>		" Unsold Flat	7,200,000.00
Bricks	30,000.00		
Cement	630,000.00		
Grille	329,680.00		
Land	1,138,000.00		
Marble & tiles	602,287.00		
Plumbing Materials	342,299.00		
Sand	320,000.00		
Sanitary Materials	200,000.00		
Stone	370,000.00		
TMT	454,129.00		
Wall Putty	8,400.00		
Wood	350,000.00		
	4,774,795.00		
" Electricity expenses	259,080.00		
" Labour charges	2,092,171.00		
" Rent paid	223,450.00		
" Gross Profit C/d	1,282,244.00		
	<u>19,995,000.00</u>		<u>19,995,000.00</u>
To Accounting, Legal & Audit Ch.	24,000.00	By Gross Profit B/d	1,282,244.00
" Bank charges	6,563.00		
" Commission	67,650.00		
" Donation & subscription	10,180.00		
" General expenses	43,964.00		
" Medical expenses	60,697.00		
" Motor Car expenses	31,050.00		
" Printing & stationery	16,590.00		
" Profession tax	2,500.00		
" Staff Salary	165,000.00		
" Sales Promotion	12,826.00		
" Security charges	48,000.00		
" Staff Welfare	28,500.00		
" Telephone charges	12,330.00		
" Trade Liacence	1,500.00		
" Travelling & conveyance	110,450.00		
" Net Profit for the year	640,444.00		
	<u>1,282,244.00</u>		<u>1,282,244.00</u>

Place : Cooch Behar
Date : 10/10/2018

Sd/-

for PAL & KARMAKAR
Chartered Accountants
CA Sumit Karmakar, Partner
M. No. 059163
FRN. 326297E
Firm PAN : AAJFP2686A

Bhaskar Ghosh

BHASKAR GHOSH
Prop of Nirman Infrastructures
63, R.N. Guha Road, Kolkata-700028, West Bengal

Balance Sheet as at 31/03/2018

	Amt.(Rs.)			Amt.(Rs.)
Liabilities		Assets		
Capital Account (As Per Details)	2,137,062.07	Fixed Assets		3,564,655.00
		Flat (Kolkata)		600,000.00
		Flat (Burdwan)		30,810.00
		Furniture & fixture		48,500.00
Loans & Advances		Television	518,500.00	
Secured Loans	518,020.54	CAR	77,775.00	440,725.00
Unsecured Loans	2,415,296.00	Less : Deprecation @ 15%	268,399.00	
		Maruti Car	40,260.00	228,139.00
Advance received for Flat	15,573,750.00	Less : Deprecation @ 15%		
Sundry Creditors	889,568.93			
		Investments		
Outstanding Liabilities		Old Garrage	500,000.00	
Accounting, Legal & Audit charges	24,000.00	Sri Sai Construction	290,000.00	790,000.00
		Loans & Advances		6,492,434.00
		Advance for Land		
		Advance for Garrage		
		Garrage No. 1	100,000.00	
		Garrage No. 2	400,000.00	
		Garrage No. 3	200,000.00	700,000.00
		Other Loans & Advances		200,000.00
		Advance Tax		10,000.00
		Current Assets		1,140,935.00
		Sundry Debtots		
		Closing Stock		7,200,000.00
		Unsold Flat		
		Closing Balance		
		Cash at Bank		85,910.01
		As Per Details		
				25,589.53
		Cash in hand		21,557,697.54
				<u>21,557,697.54</u>

Place : Cooch Behar
Date : 10/10/2018

Bhaskar Ghosh

Sd/-
for PAL & KARMAKAR
Chartered Accountants
CA Sumit Karmakar, Partner
M. No. 059163
FRN. 326297E
Firm PAN : AAJFP2686A

BHASKAR GHOSH
Prop of Nirman Infrastructures
63, R.N. Guha Road, Kolkata-700028, West Bengal

Details of Capital Account for the year ended 31/03/2018

Particulars		Amt.(Rs.)
Balance as on 01/04/2017	1,993,592.67	
Add : Net Profit for the year	640,444.00	
Income Tax Refund	3,151.00	
IT Refund interest received	109.00	
Bank interest	1,574.40	2,638,871.07
Less : Drawings	180,000.00	
Interest on HBL	22,569.00	
Depreciation on Car	118,035.00	
L.I.C.	162,454.00	
Mediclaim	18,751.00	501,809.00
Balance as on 31/03/2018		2,137,062.07

Details of Bank Balances as on 31/03/2018

Particulars	Amt.(Rs.)
Canara Bank SB A/c. No. 3053101003426 (IFSC : CNRB0003053)	2,124.75
Corporation Bank SB A/c. No. 510101004620517 (IFSC : CORP0001132)	11,317.86
Corporation Bank SB A/c. No. 510101004624008 (IFSC : CORP0001132)	600.85
State Bank of India SB A/c. No. 20010377147 (IFSC : SBIN0007880)	71,866.55
Total	85,910.01

Place : Cooch Behar

Date : 10/10/2018

Bhaskar Ghosh

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
BHASKAR GHOSH

PAN

AHWPG6681J

Flat/Door/Block No
NIL

Name Of Premises/Building/Village
63, R.N. GUHA ROAD

Form Number.

ITR-3

Road/Street/Post Office
KOLKATA

Area/Locality
KOLKATA

Status Individual

Town/City/District
KOLKATA

State
WEST BENGAL

Pin/ZipCode

700028

Filed u/s

139(1)-On or before due date

Assessing Officer Details (Ward/Circle)
WARD 1(4), BURDWAN

e-filing Acknowledgement Number
247399901311019

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	912977		
2	Total Deductions under Chapter-VI-A	2	106302		
3	Total Income	3	806680		
3a	Deemed Total Income under AMT/MAT	3a	806680		
3b	Current Year loss, if any	3b	0		
4	Net tax payable	4	7000		
5	Interest and Fee Payable	5	8208		
6	Total tax, interest and Fee payable	6	84997		
7	Taxes Paid	a	Advance Tax	7a	20000
		b	TDS	7b	0
		c	TCS	7c	0
		d	Self Assessment Tax	7d	58000
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	78000
8	Tax Payable (6-7e)	8	7000		
9	Refund (7e-6)	9	0		
10	Exempt Income	Agriculture		10	
		Others			

Income Tax Return submitted electronically on 31-10-2019 22:57:00 from IP address 157.43.195.102 and verified by

BHASKAR GHOSH having PAN AHWPG6681J on 31-10-2019 22:57:00 from IP address 157.43.195.102 using Digital Signature Certificate (DSC)

DSC details: 15675253CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 3CB

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

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

1. We have examined the balance sheet as at 31st March 2019 and the Profit and loss account for the period beginning from 01.04.2018 to ending on 31.03.2019 attached herewith, of **BHASKAR GHOSH** 63, R.N. Guha Road, , Kolkata, WEST BEN GAL. 700028 AHWPG66811.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at as above, and 0 branches.

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

(b) Subject to above.-

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

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

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

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

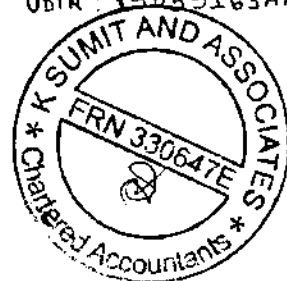
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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

Sl No. Qualification Type

Observations/Qualifications

UDIN : 19050163AAAAT3130



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		BHASKAR GHOSH			
2 Address		63, R. N. GUHA ROAD, KOLKATA, WEST BENGAL. 70002			
3 Permanent Account Number (PAN)		AIIWPG6681J			
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		No			
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		Registration Number			
9 a		Relevant clause of section 44AB under which the audit has been conducted		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.		Name	
9 c		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?		Profit Sharing Ratio (%)	
10		Indicate the relevant clause of section 44AB under which the audit has been conducted		Name	
11 a		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.		Name	
11 b		List of books of account maintained and the address at which the books of account 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 account 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		Code	
11 c		List of books of account and nature of relevant documents examined. Same as 11(b) above		Code	
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).		Amount	
13 a		Method of accounting employed in the previous year		No	
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.		No	



the previous
previous year
year

35 b Nil
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	(c) Amount as reduction	(d) Total tax as paid thereon	(e) Total tax paid thereon
------	---	--	-------------------------	-------------------------------	----------------------------

37 Whether any audit was conducted under the Central Excise Act, 1944
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

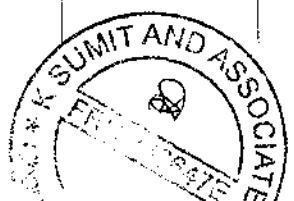
38 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified 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
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		18704887			12795000	
b	Gross profit / Turnover	1870550	18704887	10.00%	1282244	12795000	10.02%
c	Net profit / Turnover	935244	18704887	5.00%	640444	12795000	5.01%
d	Stock-in-Trade / Turnover	3175000	18704887	16.97%	7200000	12795000	56.27%
e	Material consumed/ Finished			%			%

Book my India



	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 refund relates to	Name of other Tax law raised	Type of Demand raised (Refund received)	Date of demand raised	Amount raised refund received	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					
	Sl. No. Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form if 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					No
	Sl. No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report	
	Nil					
	A(c) If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST/(This Clause is kept in abeyance till 31st March, 2020)					
	S. No.		Expenditure in respect of entities registered under GST			Expenditure
			Not registered under GST			Registered under GST

Place **COOCH BEHAR**
Date **31/10/2019**

Name **CA SUMIT KARMAKAR**
Membership Number **959163**
FRN (Firm Registration Number) **9330647E**
Address **36/1, DINHATA ROAD, COOCH BEHAR, WEST BENGAL, 736101.**

UDIN : 12059163AAAAT3130

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%								

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Total of Plant & Machinery @ 15%	0
Furnitures & Fittings @ 10%	0
Total of Furnitures & Fittings @ 10%	0

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



Shankar Singh

NIRMAN INFRASTRUCTURE
63, R. N. Guha Road, Kolkata, Pin- 700028, West Bengal

Balance Sheet as at 31/10/2019

Liabilities	Amt./Rs.	Assets	Amt./Rs.
Capital Account (A.P. Details)	2,323,709.07	Fixed Assets	
Loan & Advances		Flat (Kolkata)	3,621,719.00
Secured Loan (LIC HSG Finance)	368,534.00	Flat (Burdwan)	600,000.00
Unsecured Loan	<u>1,827,296.00</u>	Furniture & fixture B/f	30,810.00
Sundry Creditors	818,839.00	Less : Depreciation @ 10%	<u>3,081.00</u>
Advance for Flat	16,787,386.00	Television	48,500.00
Outstanding Liabilities		Office at Kolkata	750,000.00
Legal & Consultancy fees	20,500.00	Car B/f	440,725.00
Audit fees	<u>4,500.00</u>	Less : Depreciation @ 15%	<u>66,109.00</u>
	25,000.00	Maruti K10 B/f	228,139.00
		Less : Depreciation @ 15%	<u>34,221.00</u>
		Advances	193,918.00
		Advance for Garrage (1)	100,000.00
		Advance for Garrage (2)	400,000.00
		Advance for Garrage (3)	200,000.00
		Advance for New Garrage	500,000.00
		Advance for Land	6,492,434.00
		Advance for Land (New)	2,030,000.00
		Advance for Flat (Prokriti)	<u>250,000.00</u>
		Investments in Partnership Firm	
		Sumit & Associates	28,75,000.00
		Current Assets	
		Stocks	2,00,000.00
		Debtors	2,694,580.00
		Prepaid Expenses	3,175,000.00
		Cash at Banks	
		Canara Bank	
		SB A/c. No. 3053101003426	15,637.75
		IFSC : CNRB0003053	
		Corporation Bank	
		CA A/c. No. 51010100462	24,022.94
		IFSC : CORP0001132	
		Corporation Bank	
		SB A/c. No. 51010100462	65,942.13
		IFSC : CORP0001132	105,602.82
		Cash in hand	86,165.25
	<u>22,150,764.07</u>		<u>22,150,764.07</u>

S/d

For **K SUMIT AND ASSOCIATES**

Chartered Accountants

FRN 330647E

CA Sumit Karmakar

Proprietor

M. No. 059163

UDIN : 19059163 AAAAKT3130



Place : Cooch Behar

Date : 31/10/2019

Handwritten signature

NIRMAN INFRASTRUCTURE
63, R. N. Guha Road, Kolkata, Pin- 700028, West Bengal

Trading Account for the year ended 31.03.2019

Particulars	Am't (Rs.)	Particulars	Am't (Rs.)
By Opening Work in Progress	3,250,000.00	By Sale of Material	3,175,000.00
Purchase			
Bricks	225,000.00		
Cement	852,000.00		
Grill	218,550.00		
Marbel & tiles	385,600.00		
Plumbing	320,700.00		
Sand	459,800.00		
Sanitary	379,582.00		
Engineering	190,000.00		
Ston	300,000.00		
IMI	1,438,800.00		
Paint	210,500.00		
Lift	400,000.00		
Wall Putti	327,000.00		
Electric expenses	1,215,745.00		
Labour charges	4,858,050.00		
Rent (Land Lord)	371,450.00		
Wood	656,560.00	12,809,337.00	
" Gross Profit C/d		1,870,550.00	21,879,887.00
		<u>21,879,887.00</u>	<u>21,879,887.00</u>

F. M. K. SUMIT AND ASSOCIATES

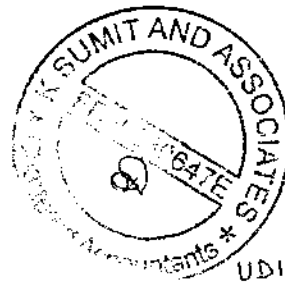
Chartered Accountants

FRN 330647E

CA Sumit Karmakar

Proprietor

M. No. 059163



UDIN : 19059163AAAAKT3130

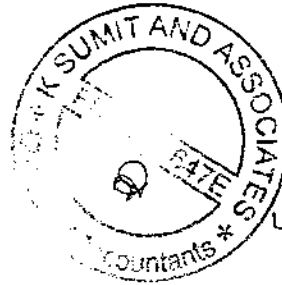
Shankar Ghosh

NIRMAN INFRASTRUCTURE
63, R. N. Guha Road, Kolkata, Pin- 700028, West Bengal

Profit & Loss Account for the year ended 31/03/2019

Particulars	Amt. (Rs.)	Particulars	Amt. (Rs.)
	60,000.00	By Gross Profit B/d	1,870,550.00
By Accounting charge	9,123.78		
" Bank charges	79,501.00		
" Commission	7,500.00		
" Donation	51,688.26		
" General expenses	20,500.00		
" Legal & consultancy charges	4,500.00		
" Audit fees	91,501.96		
" Motor Car expenses	15,663.00		
" Printing & stationery	2,500.00		
" Profession tax	272,100.00		
" Staff Salary	50,000.00		
" Interest on Loan	18,750.00		
" Sales Promotion	3,081.00		
" Depreciation	60,000.00		
" Security charges	53,520.00		
" Staff welfare	22,560.00		
" Telephone expenses	1,500.00		
" Trade licence	111,317.00		
" Travelling & conveyance	935,244.00		
" Net Profit for the year	<u>1,870,550.00</u>		<u>1,870,550.00</u>

K S SUMIT AND ASSOCIATES
 Chartered Accountants
 FKN 330647
 CA Sumit Karmakar
 Proprietor
 M. No. 059163



UDIN : 19059163AAAAKT2130

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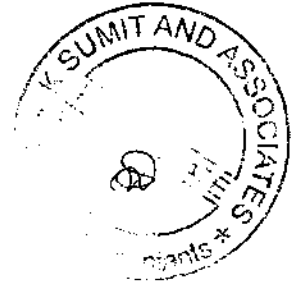
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NIRMAN INFRASTRUCTURE
62, R. N. Guha Road, Kolkata, Pin- 700028, West Bengal

Statement of Capital Account for the year ended 31/03/2019

		Amt. (Rs.)
Balance as on 31/03/2018		2,323,709.07
Add: Net Profit for the year	935,244.00	
Bank interest received	302.00	935,546.00
Less: Drawings	520,000.00	
L.I.C.	81,000.00	
Mediclaim	25,000.00	
Interest on FDI	22,569.00	
Depreciation on Car	100,330.00	748,899.00
Balance as on 31/03/2019		2,323,709.07

Place : Cooch Behar
 Date : 31/10/2019



Bhaskar Ghosh
 BHASKAR GHOSH
Bhaskar Ghosh

BHASKAR GHOSH
63,R N GUHA RD
KOL-700028

COMPUTATION OF TAXABLE INCOME

ASSESSMENT YEAR 2019-2020

1. INCOME FROM BUSINESS/PROFESSION

NET PROFIT FROM NIRMAN INFRASTRUCTURE 935244.00

2. INCOME FROM HOUSE PROPERTIES

NIL

HOUSE RENT

LESS. DEDUCTION U/S 24(i) BANK INTEREST 22569.00 (-) 22569.00

2. INCOME FROM OTHER SOURCES

SAVING BANK INTEREST 302.00

GROSS TOTAL INCOME 912977.00

LESS. DEDUCT 80D 81000.00
80TTA 25000.00
80C 302.00 106302.00
NET TAXABLE INCOME 806675.00

PROFIT TAX 806680.00

TELEPHONE TAX 73836.00

ADD. EDUCATION CESS @4% 2953.00

NET TAX 76789.00

ADD. INTEREST U/S 234 A B C 8203.00

NET TAX WITH INT. 84992.00

LESS. ADVANCE TAX 20000.00

SELF ASSESSMENT TAX 58000.00 78000.00

NET TAX DUE TO PAY 6997.00

R/O 7000.00

Bhaskar Ghosh