

DEEPAJ CONSTRUCTION PRIVATE LIMITED

CIN:U70101WB2006PTC110543
48/1ADOCTORSURESHSARKAR RD KOLKATA WB 700014 IN
E-MAIL: dpckol@yahoo.com

DIRECTORS' REPORT

Dear Shareholders,

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2019.

1. Financial Highlights (Standalone)

During the year under

review, your company has been able to make a satisfactory performance; a brief break up of the same is given as under:

(In Rs.)

Particulars	Year ended 31 st March 2019	Year ended 31 st March 2018
Turnover	64616113	50687148.00
Other Income	1282486	10356903
Profit before finance charges, Tax, Depreciation/Amortization	10774366	8024728.00
Less: finance Charges	-	1372
Profit before Tax, Depreciation/Amortization	10774366	8023356
Less: Depreciation	342437	357032
Net Profit before Taxation	10431929	7666324
Provision for Income Tax	(2945800)	2441855
Profit/(Loss) after tax	7486129	5304136
Provision for proposed dividend		-
Dividend Tax		-
Transfer to General Reserves		-

2. Dividend

With the view of conserving resources, the Company is not declaring any dividend for the particular Financial Year.

3. Transfer to Reserves

Your Company has not transferred any amount to the Reserves.

4. State of Company's Affair

The Company has earned a profit of Rs. 7486129/- during the current year. Other financial details can be ascertained from the audited financial statements.

5. **Change in the nature of business**

There has been no change in the nature of business of the Company during the financial year.

6. **Extract Of Annual Return**

An Extract of the Annual Return as on the financial year ended 31.03.19 in form MGT-9 pursuant to sub - section (3) of section 92 of the Companies Act, 2013 is forming part of the report and is attached separately.

7. **Board Meetings**

6 Board Meetings were held during the Financial Year ended March 31, 2019 on 16th July 2018, 21st August 2018, 31st August 2018, 28th September, 2018, 22nd December 2018 and 1st March 2019.

Name of Directors	Number of Meetings attended
Madhab Chandra Paul	6
Jayati Paul	6

8. **Declaration by Independent Directors**

Your Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

9. **Disclosure of Composition Of Audit Committee And Providing Vigil Mechanism**

The provisions of Section 177 of the Companies Act, 2013 for disclosure related to Audit committee and Vigil Mechanism are not applicable to the Company.

10. **Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report**

There are no such material changes which have occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and the date of the report

11. **Significant And Material Orders Passed By The Regulators Or Courts Or Tribunals Impacting The Going Concern Status And Company's Operation In Future**

No significant and material orders passed by any regulatory Authority or courts or tribunals impacting the going concern status of the Company and company's operation in future.

12. **Internal Control Systems And Their Adequacy**

There are adequate internal control system in place with reference to the Financial Statements of the Company.

13. **Changes In Share Capital**

During the financial year there is no change in the Capital structure of the Company.

14. Details of Subsidiaries/Joint Ventures/Associate Companies

As on March 31, 2019, your Company does not have subsidiary, Joint Ventures and Associate Companies.

15. Deposits

Your Company has neither accepted nor renewed any deposits during the financial year ended 31.03.19.

16. Auditors & Auditors Report

A.K. Basu & Co.(Membership No.-005887) resigned from the office of Auditor w.e.f.,18-08-2018.Thereafter M/S A Mukherjee & Co.(FRN No.-302025E) were appointed in the EGM held on 21-08-2018. M/S A. Mukherjee & Co. were further re-appointed in the Annual General Meeting held on 28.09.2019 till the Financial Year ending on 31-03-2022 .

The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. There is no qualification, reservation, adverse remark or disclaimer by the auditors in their report.

17. Secretarial Audit

The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

18. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The provisions of Section 134(3)(m) of the Companies Act, 2013 regarding conservation of energy and technology absorption does not apply to the Company.

Further there was no foreign exchange inflow or outflow during the year under review.

19. Directors

Your Company's Board, at present comprises of following Directors:

- Madhab Chandra Paul
- Jayati Paul

There was no change in the directorship during the year under review.

20. Particulars of loans, guarantees or investments under section 186

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 has been disclosed in the notes to financial statements of the Company.

21. Particulars of contracts or arrangements with related parties:

The particulars of contract or arrangements, if any, entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 has been disclosed in the notes to financial statements of the Company.

22. Particulars of Employees

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Statement Concerning Development And Implementation Of Risk Management Policy Of The Company

Your Company feels that the elements of risk threatening the Company's existence are very minimal, and as such no separate Risk management policy is required.

23. Details Of Policy Developed And Implemented By The Company On Its Corporate Social Responsibility Initiatives

Your Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

24. Company's Policy Relating To Directors Appointment And Discharge Of Their Duties

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

25. Related Party Transactions

Since all Related Party Transaction entered into by your company were in the ordinary course of business and also on an arm's length basis, therefore details required to be provided in the prescribed Form AOC -2 is not applicable to the company. Necessary disclosures required under the Accounting Standard 18 have been made in Notes to the Financial Statements for the year ended March, 31, 2019.

26. Directors' Responsibility Statement

The Directors, as referred to in clause 134(3)(c) of the Companies Act, 2013, state that—

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors have prepared the annual accounts on a going concern basis;

(e) the Company being a private company, Chapter X, clause (i) of section 143(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the company with reference to MCA notification dated 13th June, 2017. and;

(f) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

27. Prevention Of Sexual Harassment At Workplace

28. Acknowledgements

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

For and on behalf of the Board of Directors

Place: Kolkata

Date: 25-06-2019

DEEPAJ CONSTRUCTION PVT. LTD.



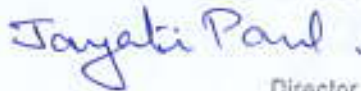
Director

Director

Name - Madhab Chandra Paul

DIN - 00445618

DEEPAJ CONSTRUCTION PVT. LTD.



Director

Director

Name - Jayati Paul

DIN - 01121099



AMRINDRA KUMAR
AMBARNATH MAHENDER

DEEPAJ CONSTRUCTION PVT LTD

PAN : AACCD5069P

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2018-2019
Assessment Year	:	2019-2020
Date of Audit Report	:	27/10/2019



CANameofAuditor
AuditFirmName
CAName
A.MUKHERJEE & CO
AMBAR NATH MAJUMDER
Chartered Accountants

FORM NO. 3CA

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

**Audit report under section 44AB of the Income - tax Act, 1961,
in a case where the accounts of the business or profession of a person
have been audited under any other law**

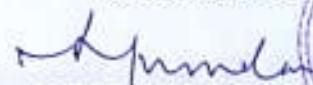
We report that the statutory audit of M/s. DEEPAJ CONSTRUCTION PVT LTD, 48/1A, DR. SURESH SARKAR ROAD, DR. SURESH SARKAR ROAD, KOLKATA, WEST BENGAL-700014', PAN - AACCD5069P was conducted by us in pursuance of the provisions of the Companies Act 2013 Act, and We annex hereto a copy of our audit report dated 25th June , 2019 along with a copy of each of:-

- (a) the audited Profit and loss account for the period beginning from 01 April 2018 to ending on 31 March 2019
 - (b) the audited balance sheet as at 31 March 2019 ; and
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
 3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

S.No	Qualification	Comments
1		Form 3CD has been prepared on the basis of information, documents and representation received from the assessee. Our responsibility is to express an opinion on the clauses of Form 3CD, based on our audit of the same

Place : KOLKATA
Date : 27/10/2019

For A.MUKHERJEE & CO
(Chartered Accountants)
Reg No. :302025E


AMBAR NATH MAJUMDER
(Proprietor)

Membership No :053568
PAN :ADLPM7484J
UDIN : 19053568AAAABQ1868



FORM NO. 3CD

[See rule 6G (2)]

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

PART-A

1	Name of the assessee	DEEPAJ CONSTRUCTION PVT LTD	
2	Address	48/1A, DR. SURESH SARKAR ROAD, DR. SURESH SARKAR ROAD, KOLKATA, WEST BENGAL-700014	
3	Permanent Account Number (PAN)	AACCD5069P	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes	
5	S. No.	Nature of Registration	Registration Number
1		Goods and Service Tax	WEST BENGAL 19AACCD5069P120
6	Status	Private Limited	
7	Previous year from	01 April 2018 to 31 March 2019	
8	Assessment Year	2019-2020	
9	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)	

PART-B

9a	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?				
	S. No.	Name	Profit Sharing Ratio(%)		
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of 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
10a	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)				
	S. No.	Sector	Sub Sector	Code	
	1	CONSTRUCTION	Other construction activity n.e.c.	06010	
10b	If there is any change in the nature of business or profession, the particulars of such change.				
	S. No.	Business	Sector	Sub Sector	Code
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. Yes				
	Books Prescribed				
11b	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.)				
	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State
	Sale and Purchase Register, Cash and Bank book, Ledger, General Ledger and Journal Ledger	48/1A DR SURESH SARKAR ROAD		KOLKATA	WEST BENGAL
					PinCode
					700014
11c	List of books of account and nature of relevant documents examined.				
	Books Examined				
	Sale and Purchase Register, Cash and Bank book, Ledger, General Ledger and Journal 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.) No				
	S.No	Section	Amount		
13a	Method of accounting employed in the previous year. Mercantile system				
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method No				



employed in the immediately preceding previous year.										
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
	S.No	Particulars			Increase in Profit(Rs.)		Decrease in Profit(Rs.)			
13d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)								No	
13e	If answer to (d) above is in the Affirmative give details of such adjustments:									
	S.No	Particulars			Increase in Profit(Rs.)		Decrease in Profit(Rs.)		Net Effect (Rs.)	
13f	Disclosure as per ICDS									
	S.No	ICDS			Disclosure					
	1	ICDS I - Accounting Policies			Refer to Notes on Financial Statements attached					
	2	ICDS II - Valuation of Inventories			Refer to Notes on Financial Statements attached					
	3	ICDS III - Construction Contracts			Refer to Notes on Financial Statements attached					
	4	ICDS IV - Revenue Recognition			Refer to Notes on Financial Statements attached					
	5	ICDS V - Tangible Fixed Assets			Refer to Notes on Financial Statements attached					
	6	ICDS VII - Government Grants			Not Applicable					
	7	ICDS IX - Borrowing Costs			Refer to Notes on Financial Statements attached					
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets			Refer to Notes on Financial Statements attached					
14a	Method of valuation of closing stock employed in the previous year.						At Cost			
14b	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	
	S.No	Particulars			Increase in Profit(Rs.)		Decrease in Profit(Rs.)			
15	Give the following particulars of the capital assets converted into stock in trade:-									
	S.No	(a) Description of capital asset			(b) Date of acquisition	(c) Cost of acquisition		(d) Amount at which the asset is converted into stock-in-trade		
16	Amounts not credited to the profit and loss account, being -									
16a	The items falling within the scope section 28									
	S.No	Description						Amount		
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax or goods and services tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;									
	S.No	Description						Amount		
16c	Escalation claims accepted during the previous year									
	S.No	Description						Amount		
16d	Any other item of income									
	S.No	Description						Amount		
16e	Capital receipt, if any.									
	S.No	Description						Amount		
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:									
	S.No	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 following form :-									
Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Additions				Deductions	Depreciation Allowable	Written Down Value at the end of the year	
			Purchase Value	MOD_VAT	Change in Rate of Exchange	Subsidy/Grant				Total of Purchases
Machinery and plant 16%	15	1154798.25	511400	0	0	0	511400	221381	216722.59	1228094.66
*For Addition and Deduction Details refer Addition and Deduction Details 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 or Income-tax Rules, 1962 or any other guidelines			



20a	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)]					
	S No	Description	Amount			
20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):					
	S No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date
	1	PF	8141	21/05/2018	8141	14/05/2018
	2	PF	8137	21/06/2018	8137	11/06/2018
	3	PF	8141	21/07/2018	8141	07/07/2018
	4	PF	8144	21/08/2018	8144	10/08/2018
	5	PF	8144	21/09/2018	8144	12/09/2018
	6	PF	8146	21/10/2018	8146	08/10/2018
	7	PF	8149	21/11/2018	8149	10/11/2018
	8	PF	8050	21/12/2018	8050	07/12/2018
	9	PF	8149	21/01/2019	8149	08/01/2019
	10	PF	7572	21/02/2019	7572	09/02/2019
	11	PF	7580	21/03/2019	7580	08/03/2019
	12	PF	7585	21/04/2019	7585	10/04/2019
	13	ESI	2380	15/05/2018	2380	14/05/2018
	14	ESI	2379	15/06/2018	2379	11/06/2018
	15	ESI	2380	15/07/2018	2380	07/07/2018
	16	ESI	2381	15/08/2018	2381	10/08/2018
	17	ESI	2381	15/09/2018	2381	12/09/2018
	18	ESI	2382	15/10/2018	2382	08/10/2018
	19	ESI	2383	15/11/2018	2383	10/11/2018
	20	ESI	2354	15/12/2018	2354	07/12/2018
	21	ESI	2383	15/01/2019	2383	08/01/2019
	22	ESI	2214	15/02/2019	2214	09/02/2019
	23	ESI	2216	15/03/2019	2216	08/03/2019
	24	ESI	2218	15/04/2019	2218	10/04/2019
21a	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					Amount in Rs.
	S No	Particulars				
	Personal Expenditure					Amount in Rs.
	S No	Particulars				
	Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party					Amount in Rs.
	S No	Particulars				
	Expenditure incurred at clubs being entrance fees and subscriptions					Amount in Rs.
	S No	Particulars				
	Expenditure incurred at clubs being cost for club services and facilities used					Amount in Rs.
	S No	Particulars				
	Expenditure by way of penalty or fine for violation of any law for the time being in force					Amount in Rs.
	S No	Particulars				
	Expenditure by way of any other penalty or fine not covered above					Amount in Rs.
	S No	Particulars				
	1	INTEREST AND LATE FILING FEES ON STATUTORY DUES				14768
	Expenditure incurred for any purpose which is an offence or which is prohibited by law					Amount in Rs.
	S No	Particulars				

21b	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											
	S No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ 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)											
	S.No	Date of Payment	Amount of Payment	Nature of	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of	Amount of tax



26(A)(b) No Paid during the previous year												
S.No	Section	Nature of Liability	Amount									
26(B) was incurred in the previous year and was												
26(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)												
S.No	Section	Nature of Liability	Amount									
1	Sec 43B(a)-tax , duty,cess,fee etc	GST	300720									
2	Sec 43B(a)-tax , duty,cess,fee etc	TDS	183625									
26(B)(b) Not paid on or before the aforesaid date												
S.No	Section	Nature of Liability	Amount									
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)		Yes	GST EXPENSES									
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts		No									
CENVAT		Amount	Treatment in Profit and Loss/Accounts									
Opening Balance												
CENVAT Availed												
CENVAT Utilized												
Closing/Outstanding Balance												
27b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-												
S.No	Type	Particulars	Amount	Prior period to which it Relates								
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), if yes, please furnish the details of the same												
S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares					
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)(viii), if yes, please furnish the details of the same.												
S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares							
29A (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				No								
S.No	Nature of Income			Amount								
29B (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				No								
S.No	Nature of Income			Amount								
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								
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment
30A (a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year						No						
S.No	Under which clause of sub-section (1) of section 92CE primary adjustment is	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be	If yes, whether the excess money has been repatriated	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 in DD/MM/YYYY format						



	made?		repatriated to India as per the provisions of sub-section (2) of section 92CE	within the prescribed time		
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10B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B						No
S.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 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 brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried 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	Assessment Year	Amount

10C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This clause is applicable from 1st April, 2019.)						NIL
S.No	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					

11A	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	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
11B	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 Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft		

11(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
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 (in Rs.)	Date of receipt	

11(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
S.No	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)			



Particulars of each payment in an amount exceeding the limit specified in section 269ST						
S.No	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

Particulars of each payment in an amount exceeding the limit specified in section 269ST				
S.No	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

Particulars of each repayment of loan or deposit 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	PAN of the Payee	Amount of Repayment	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
1	Madhab Chandra Paul	17, Suren Tagore Road, Kolkata-700019	AFXPP4496D	3375	3375	Cheque	Account Payee Cheque

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 Payer	Address of the Payer	PAN of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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 Payer	Address of the Payer	PAN of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft

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 the Government, Government Company, banking company or a corporation established by the Central, State or Provincial Act)

Details of brought forward loss or depreciation allowance, in the following manner, to the extent available							
S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	Amount as assessed	Order Under section	Date of order	Remarks

32b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. No

32c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same. No
If Yes, Please furnish the details of the same



32d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same								No	
If Yes, Please furnish the details of the same										
32e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.								NA	
If Yes, Please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, section 10AA)								No	
S.No. Section								Amount		
34a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-DB, if yes please furnish:								Yes	
S.No. TAN Section Nature of Payment Total amount of payment or receipt of the nature specified in column (3) Total amount on which tax was required to be deducted or collected out of (4) Total amount on which tax was deducted or collected at specified rate out of (5) Amount of tax deducted or collected out of (6) Total amount on which tax was deducted or collected at less than specified rate out of (7) Amount of tax deducted or collected on (8) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)										
1	CALM08664F	192	Salary	4843348	3600000	3600000	1080000	0	0	0
2	CALM08664F	194IA	TDS on Purchase of Immovable Property	5970000	5970000	5970000	597000	0	0	0
3	CALM08664F	194C	Payments to contractor and sub-contractors	7947907	7947907	7947907	79484	0	0	0
4	CALM08664F	194J	Fees for professional or technical services	203000	100000	100000	10000	0	0	0
34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details								Yes	
S.No. 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 transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.										
1	CALM08664F	Form 24Q	31/07/2018	20/07/2018	Yes					
2	CALM08664F	Form 24Q	31/10/2018	31/10/2018	Yes					
3	CALM08664F	Form 24Q	31/01/2019	30/01/2019	Yes					
4	CALM08664F	Form 24Q	31/05/2019	24/05/2019	Yes					
5	CALM08664F	Form 26Q	31/07/2018	20/07/2018	Yes					
6	CALM08664F	Form 26Q	31/10/2018	31/10/2019	Yes					
7	CALM08664F	Form 26Q	31/01/2019	30/01/2019	Yes					
8	CALM08664F	Form 26Q	31/05/2019	24/05/2019	Yes					
34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish								Yes	
S.No. TAN Amount of interest under section 201(1A)/206C(7) is payable Amount Dates of Payment										
1	CALM08664F		2250		2250	12/02/2019				

35a	In the case of a trading concern, give quantitative details of principal items of goods traded							
S.No. Item Name Unit Opening Stock Purchases during the previous year Sales during the previous year Closing Stock Shortage/excess, if any								
35b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products							
35bA Raw Materials:								
S.No. Item Name Unit Opening Stock Purchases during the Consumption during the Sales during the Closing Stock *Yield of Percentage Finished of Yield Shortage/excess, if any								



			previous year	previous year	previous year		Goods		
36B	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	
36C	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	
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-								
S.No	(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 thereon	Amount	Dates of Payment			

36A	(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						No
S.No	Amount Received				Date of Receipt		

37	Whether any cost audit was carried out						NA
	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.						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:						
No	Particulars	Previous Year			Preceding Previous Year		
a	Total turnover of the assessee	64616113			50687148		
b	Gross Profit/Turnover	0	64616113	0	0	50687148	0
c	Net Profit/Turnover	10431929	64616113	16.14	7666324	50687148	15.12
d	Stock In Trade/Turnover	7673263	64616113	11.88	18050939	50687148	35.61
e	Material Consumed/Finished Goods Produced	0	0	0	0	0	0

(The details required to be furnished for principal items of goods traded of 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					
S.No	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	Remark

42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No
S.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 requested to be reported.	If not please furnish list of the details/transactions which are not reported	

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
S.No	Whether report has been furnished by	Name of parent	Name of alternate reporting entity	Date of furnishing of			



	the assessee or its parent entity or an alternate reporting entity	entity	(if applicable)	report
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44	Break of total expenditure of entities registered or not registered under the GST : (This clause is applicable from 1st April, 2019.)	
	NIL	

Date: 27/10/2019
Place: KOLKATA

For A.MUKHERJEE & CO
(Chartered Accountants)
Reg No. :302025E



AMBAR NATH
MAJUMDER
(Proprietor)

Membership No : 053568

PAN : ADLPM7484J

UDIN :

19053568AAAABQ1868



Addition Details (From Point No. 18)

S. No.	Description of Block of Assets	Date of Purchase	Date Put to Use	Adjustment on account of			Total Amount	
				Amount	MODVAT	Exchange Rate Change		Subsidy/Grant
1	CAR	20/03/2018	01/04/2018	511400.00	0	0	0	511400
	Total (Machinery and plant 15%)			511400	0	0	0	511400
	Total of Addition			511400	0	0	0	511400

Deduction Details (From Point No. 18)

S. No.	Description of Block of Assets	Date of Sale	Amount
1	CAR	12/04/2018	221381.00
	Total of Machinery and plant 15%		221381
	Total of Deduction		221381

INDEPENDENT AUDITOR'S REPORT

To the Members of

M/S DEEPAJ CONSTRUCTION PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s Deepraj Construction Private Limited** which comprises the Balance Sheet as at March 31, 2019, the Statement of Profit and Loss for the year then ended, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting



records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is included in Annexure A. This description forms part of our auditor's report.

Our opinion is not modified in respect of these matters.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure B, a statement, on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.

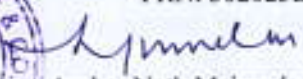
1. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) The Company being a Private Limited Company, provisions of section 197 of the Companies Act, 2013 is not applicable to the company.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company doesn't have any pending litigation in its financial statements which would impact



- its financial positions.
- (ii) The Company has not made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - (iii) There is no requirement of transferring amount to Investor's Education and Protection Fund by the company.

For A. Mukherjee & Co.
Chartered Accountants
FRN: 302025E




Ambar Nath Majumdar
(Partner)
Mem. No. : 053568

Place: Kolkata
Date: 25th June, 2019

Annexure A

Responsibilities for Audit of Financial Statement

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in i) planning the scope of our audit work and in evaluating the results of our work; and ii) to evaluate the effects of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For A. Mukherjee & Co.
Chartered Accountants
FRN: 302025E



Ambar Nath Majumdar
Ambar Nath Majumdar
(Partner)

Mem. No. : 053568

Place: Kolkata
Date: 25th June, 2019

Annexure B

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

Sl. No.	Particulars
(i)	(a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
	(b) As per information and explanation given to us, these fixed assets have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification.
(ii)	(a) As explained to us, the physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed on physical verification.
(iii)	According to the information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act.
(iv)	According to the information and explanations given to us company has not given any loan, guarantees or security to any director or any other person in whom director is interested
(v)	The Company has not accepted any deposits during the year.
(vi)	We have been informed that the Central Government, under sub-section (1) of section 148 of the Companies Act has not specified maintenance of cost records for the company.
(vii)	(a) As per the information and explanation given to us and according to the books and records as produced and examined by us, the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, Goods and Services Tax and any other statutory dues with the appropriate authorities and there are no undisputed statutory dues as referred to above as at March 31, 2019 outstanding for a period of more than six months from the date they became payable.
	(b) As per the information and explanation given to us, there are no dues outstanding in case of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess on account of any dispute.
(viii)	Based on our audit procedures and on the information and explanations given by the management, the company has not defaulted in repayment of loans or borrowings to a financial institution, bank, government, or payment of dues to debenture holders
(ix)	The company has not raised any amount by way of initial public offer or further public offer (including debt instruments)
(x)	Based on our audit procedures and on the information and explanations given by the management, no fraud by the company or on the company by its officers or employees have not been noticed or reported during the year
(xi)	As per the information given to us, the company has paid managerial remuneration in accordance with provisions of section 197 read by schedule V
(xii)	The company is not a Nidhi Company; hence this clause is not applicable.
(xiii)	Based on our audit procedures and on the information and explanations given by the management, the company has not entered into any related party transaction
(xiv)	According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures
(xv)	According to the information and explanations given to us, the company has not entered into

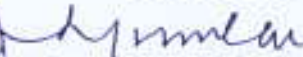


 M/s. A. MUKHERJEE & CO. Chartered Accountants
 3020251

	any non-cash transactions with directors or persons connected with him
(xvi)	The company is not required to be registered under section 45-IA of Reserve Bank Of India Act, 1934

For A. Mukherjee & Co.
Chartered Accountants
FRN: 302025E




Ambar Nath Majumdar
(Partner)
Mem. No. : 053568

Place: Kolkata
Date: 25th June, 2019

DEEPAJ CONSTRUCTION PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2019

Particulars	Note No.	(Amount in Rs.)	
		As at 31.03.2019	As at 31.03.2018
EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share capital	3	100,000	100,000
(b) Reserves and surplus	4	51,560,493	44,105,306
		<u>51,660,493</u>	<u>44,205,306</u>
Non-current Liabilities			
(a) Long-term borrowings	5	224,308	3,375
		<u>224,308</u>	<u>3,375</u>
Current Liabilities			
(a) Trade payables	6	7,960,584	3,401,359
(b) Other Current Liabilities	7	78,291,761	56,181,545
(c) Short Term Provisions	8	732,962	27,480
		<u>86,985,308</u>	<u>59,610,384</u>
TOTAL		<u>138,870,109</u>	<u>103,819,065</u>
ASSETS			
Non-current Assets			
(a) Fixed assets			
(i) Tangible assets	9	763,103	709,735
(b) Non-current investments	10	-	32,786,110
(c) Deferred Tax Asset	11	120,898	114,604
		<u>884,001</u>	<u>33,610,449</u>
Current assets			
(a) Project Under Development		64,220,085	14,358,597
(b) Trade Receivables	12	19,066,828	4,980,360
(c) Inventories		7,673,263	18,050,939
(d) Cash and Bank Balances	13	44,895,046	17,162,807
(e) Short term loans & advances	14	1,461,858	2,845,834
(f) Other Current Assets	15	660,030	12,810,080
		<u>137,986,108</u>	<u>70,208,616</u>
TOTAL		<u>138,870,109</u>	<u>103,819,065</u>

The accompanying notes are an integral part of the financial statements
As per our report of even date

For A. Mukherjee & Co.
Chartered Accountants
FRN: 302025E

(Signature)
Ambar Nath Majumdar
Partner

Membership No. 053568
Place: Kolkata
Date: 25th June, 2019



For & On Behalf of the Board

Madhab Chandra Paul
Director

Jayati Paul
Director

DEEPAJ CONSTRUCTION PVT. LTD.

(Signature)

Director

DEEPAJ CONSTRUCTION PVT. LTD.

(Signature)

Director

DEEPAJ CONSTRUCTION PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2019

Particulars	Note No.	(Amount in Rs.)	
		As at 31.03.2019	As at 31.03.2018
REVENUE			
(a) Revenue from operations	16	64,616,113	50,687,148
(b) Other income	17	1,282,486	10,356,903
Total Revenue		65,898,599	61,044,051
EXPENSES			
(a) Changes in Inventory	18	10,377,676	
(b) Cost of Construction	19	21,478,257	17,636,877
(c) Cost of Materials Consumed	20	15,143,518	28,843,382
(d) Employee benefit expense	21	4,990,896	5,150,117
(e) Other expenses	22	3,133,885	1,388,946
(f) Depreciation and amortisation expense	9	342,437	357,032
(g) Finance Costs	23	-	1,372
Total expenses		55,466,670	53,377,726
Profit/(Loss) before Tax		10,431,929	7,666,324
Tax Expenses			
(a) Current Tax		2,952,094	2,025,902
(b) Tax Related to Earlier Years		-	376,120
(c) Deferred Tax		6,294	39,833
Profit / (Loss) for the year		7,486,129	5,304,136
Earnings per share(Basic)		748.61	530.41
Earnings per share(Diluted)		748.61	530.41

The accompanying notes are an integral part of the financial statements
As per our report of even date.

For A. Mukherjee & Co.
Chartered Accountants
FRN: 302025E

Ambar Nath Majumdar
Partner
Membership No. 053568
Place: Kolkata
Date: 25th June, 2019



For & On Behalf of the Board

Madhab Chandra Paul
Director

Jayati Paul
Director

DEEPAJ CONSTRUCTION PVT. LTD.

Director

DEEPAJ CONSTRUCTION PVT. LTD.

Director

DEEPAJ CONSTRUCTION PRIVATE LIMITED

A.Y. 2019-20

FIXED ASSETS & DEPRECIATION AS PER INCOME TAX ACT

PARTICULARS	W.D.V. AS ON 01.04.2018	ADDITIONS/ > 180 DAYS (DELETION)	ADDITIONS < 180 DAYS	DELETION		AS ON 31.03.2019	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2019
Block A 15 %								
C.C TV Camera	88,496.50	-	-	-	-	88,497	13,274	75,223
Motor Pump.	186,324.63	-	-	-	-	186,325	27,949	158,376
Tata Safari (Motor Car)	605,984.00	-	-	-	-	605,984	90,898	515,086
Car Estlo.	201,276.00	511,400	-	221,381	-	491,295	73,694	417,601
Coffee Machine.	2,900.45	-	-	-	-	2,900	435	2,465
Hammer Machine.	3,081.10	-	-	-	-	3,081	462	2,619
Hirachi CC14SF Machine-	1,828.00	-	-	-	-	1,828	274	1,554
Welding Machine	2,339.67	-	-	-	-	2,340	351	1,989
Aquaguard	31,024.72	-	-	-	-	31,025	4,654	26,371
Xerox Machine	31,543.00	-	-	-	-	31,543	4,731	26,812
Total	1,154,798	511,400	-	221,381	-	1,444,817	216,722	1,228,095

DEEPAJ CONSTRUCTION PVT. LTD.

Maitabach Pan

Director



Rymul

DEEPAJ CONSTRUCTION PVT. LTD.

Tangati Pan

Director

DEEPAJ CONSTRUCTION PRIVATE LIMITED

Note 3: Tangible Assets

Description of Assets	31.03.2025				31.03.2024			
	Acquisition cost	Depreciation for the Year	Carrying Amount at the Year	Net Book Value	Acquisition cost	Depreciation for the Year	Carrying Amount at the Year	Net Book Value
C.C.TV	135,900	-	-	135,900	52,025	21,237	30,788	105,113
Minor Pump	292,405	-	-	292,405	199,932	42,012	250,393	47,013
Tata Safari (Motor Car)	1,255,000	-	-	1,255,000	806,801	95,912	1,159,089	99,911
Car Parts	405,000	-	405,000	-	289,405	-	289,405	115,595
Car Cattery	-	511,400	511,400	-	-	159,710	-	351,690
Coffee Machine	14,000	-	-	14,000	13,300	700	13,300	700
Furniture Machine	13,400	-	-	13,400	12,338	302	12,338	670
Honda CGL 45F Machine	8,528	-	-	8,528	7,865	237	7,865	663
Welding Machine	6,666	-	-	6,666	4,592	608	5,200	1,466
Antique	55,031	-	-	55,031	6,021	13,083	19,104	15,947
Xerox Machine	37,109	-	-	37,109	11,135	11,766	22,841	14,268
Total Tangible Assets	2,203,149	511,400	405,000	2,309,549	1,493,414	342,437	2,094,405	763,103
Previous Year	2,070,539	132,610	-	2,203,149	1,136,362	357,012	-	799,735

DEEPAJ CONSTRUCTION PVT. LTD.
Nataraj Ch Paw
 Director

DEEPAJ CONSTRUCTION PVT. LTD.
Jayanti Paw
 Director



M/S DEEPRAJ CONSTRUCTION PRIVATE LIMITED

Note 1: Corporate Information

The company having corporate and registered office at 48/1A Dr. Suresh Sarkar Road, Kolkata 700014 engaged in real estate related activities.

Note 2: Significant Accounting Policies

a) Basis of Preparation of Financial Statements:

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory Accounting Standards as prescribed under section 133 of the Companies Act 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified)/Companies Act, 1956("the 1956 Act") as applicable. Accounting Policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the economic policy hitherto in use. The financial statements have been prepared on the accrual basis under the historical cost convention except for certain categories of fixed assets that are carried at revalued amounts.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the schedule III to the 2013 Act. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

b) Use of Estimates:

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities including disclosure of contingent liabilities on the date of financial statements and the reported amount of revenue and expenses during the reported period. Difference between the actual results and estimates are recognized in the period in which the results are known and materialized.

2.1 FIXED ASSETS:

Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price less creditable duties, taxes and levies, and any directly attributable cost of bringing the asset to its working condition for the intended use. Exchange Difference arising on repayment or reinstatement of foreign currency liabilities incurred are adjusted in the carrying amount of respective fixed assets. The amount incurred for capital items not ready for their intended use on reporting date are disclosed under capital work in



DEEPRAJ CONSTRUCTION PVT. LTD.

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Director

2.2 DEPRECIATION AND AMORTISATION:

Effective from 1st April, 2014, the Company depreciates its fixed assets over the useful life in the manner prescribed in Schedule II of the Companies Act 2013, as against the earlier practice of depreciating at the rates prescribes in Schedule XIV of the Companies Act, 1956.

2.3 REVENUE RECOGNITION :

Revenue for engineering contract work executed is recognized on the basis of percentage completion method and only after the work has progressed to the extent of 25% in each composite contract. Till such time, all costs are carried forward to next accounting year as 'Development Work in Progress' under 'Inventories'. Recognition of revenue is matched with expenses incurred (on accrual basis) after considering the contract value with associated costs.

Revenues from construction/project related activity and contracts executed in joint ventures under work-sharing arrangement (being jointly controlled operations in terms of accounting standard AS27 "Financial Reporting of interests in Joint ventures"), are recognized on the same basis as similar contracts independently executed by the company.

2.4 INVENTORIES

Inventories are valued at cost. All direct and indirect expenses attributable to the project are being charged to Inventories.

2.5 PROJECT UNDER DEVELOPMENT

The Company is carrying on Construction work at different sites and debiting all the related direct Expenditure to their respective projects, under the head "Project Under Development" till the project completed

2.6 EARNING PER SHARE:

The earnings considered in ascertaining the Company's Earnings Per Share comprise net profit after tax. The number of shares (nominal value of Rs.10/-) used in computing Basic Earnings Per Share is weighted average number of shares outstanding during the year.

2.7 ACCOUNTING FOR TAXES ON INCOME:

Current Tax is determined as amount of tax payable in respect of taxable income for the year based on applicable tax rates and law.



DEEPAJ CONSTRUCTION PVT. LTD.

Mastabchi

Director

DEEPAJ CONSTRUCTION PVT. LTD.

Jayati Paul

Director

Deferred Tax is recognised, subject to the consideration of prudence, on timing differences, being difference between taxable and accounting income/expenditure that originate in one period and are capable of reversal in one or more subsequent period(s). Deferred tax assets are not recognized unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets will be realized.

2.8 IMPAIRMENT OF ASSETS:

The Company assesses at each Balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Profit and Loss Account. If at the Balance Sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. Provision for impairment is recognized on each Balance Sheet Date.

2.9 PROVISIONS AND CONTINGENT LIABILITIES:

- a. Provisions are recognized when the Company has a legal and constructive obligation as a result of a past event, for which it is probable that a future outflow will be required and a reliable estimate can be made on the amount of the obligation.
- b. Contingent Liabilities are disclosed when the Company has a possible obligation or a present obligation and it is probable that a cash outflow will not be required to settle the obligation.

Disclosure in respect of Material Transactions with related parties during the year (Included in (b) Above)

Note 24: Related Party Disclosure

- a) Name of related party and nature of related party relationship where control exists as identified and certified by management.

I. Key Management Personnel:

- | | |
|-----------------------------|----------|
| 1. Shri Madhab Chandra Paul | Director |
| 2. Shri Jayati Paul | Director |



DEEPAJ CONSTRUCTION PVT. LTD.

Madhab Paul

Director

DEEPAJ CONSTRUCTION PVT. LTD.

Jayati Paul

Director

b) The Transaction with related parties are furnished below:

Particulars	2018-19 (In Rs.)	2017-18 (In Rs.)
<u>Director Remuneration:</u>		
Madhab Chandra Paul	18,00,000/-	18,00,000/-
Jayanti Paul	18,00,000/-	18,00,000/-
<u>Loan Taken:</u>		
Madhab Chandra Paul	-	18,19,250/-
<u>Loan Repaid:</u>		
Madhab Chandra Paul	3,375/-	18,15,875/-
<u>Reimbursement of Expenses</u>		
Jayati Pal	798000/-	-

Note 25: Earning per Share

		2018-19	2017-18
a) Profit After Tax	Rs.	7,486,129	5,304,136
b) Weighted Average number of Equity shares of Rs.10 each	Nos.	10,000	10,000
c) Earning Per Share (Basic)	Rs.	748.6	530.41
d) Earning Per Share (Diluted)	Rs.	748.61	530.41

Note 26: Disclosure Pursuant to Accounting Standard (AS) 7

	Amount (Rs).
a) Contract Revenue recognized during the year ended 31.03.2019	6,46,16,113/-
b) Aggregate amount of contract costs incurred and recognized profits (Less recognized losses up to 31.03.2018) for all contracts in progress As at 31.03.2019	4,69,99,451/-
c) Amount of customer advances outstanding for contracts in progress as at 31.03.2019	7,78,07,416/-

Note 27:

The company is a small and medium size company (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Companies Act, 2013, accordingly, the company has complied with the Accounting Standard as applicable to small and medium size company.

 DEEPAJ CONSTRUCTION PVT. LTD.

 Director

DEEPAJ CONSTRUCTION PVT. LTD.

 Director

Note 28: Sundry Debtors/ Creditors Balances

Balances shown under Sundry Debtors, Advances, some of the Sundry Creditors are subject to confirmation/ reconciliation and consequential adjustment, if any. However the company has been sending letters for confirmation to these parties. In the opinion of management, the value of Sundry Debtors, Advances, and Sundry Creditors on realization/payment in the ordinary course of business, will not be less/ more than the value at which these balances are stated in the Balance Sheet.

Note 29: Micro, Small and Medium Enterprises Development Act

The Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amount unpaid as at year end together with interest paid or payable under this act has not been given.

Note 30:

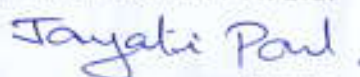
Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

DEEPAJ CONSTRUCTION PVT. LTD.



Director

DEEPAJ CONSTRUCTION PVT. LTD.



Director



DEEPRAJ CONSTRUCTION PRIVATE LIMITED

Note 3: Share Capital

	As at 31.03.2019	As at 31.03.2018
(a) The number and amount of shares authorized;		
Number of Authorized Equity Shares	5,000	5,000
Amount of Authorized Share Capital	500,000	500,000
(b) The number of shares issued, subscribed and fully paid:		
Number of Fully Paid Equity Shares with same voting rights	10,000	10,000
(c) Par value per share (in Rs.)		
Value of Fully Paid-up Equity Shares with same voting rights	100,000	100,000
(d) Reconciliation of Shares:		
Opening Number of Fully Paid Equity Shares	10,000	10,000
Add: Number of Equity shares issued during the year	-	-
Closing Number of Fully Paid Equity Shares	<u>10,000</u>	<u>10,000</u>

(e) No. of shares held by Share Holders holding more than 5% of the Share Capital:

Name	No. of Equity Shares	% Holding	No. of Equity Shares	% Holding
Madhab Chandra Paul	50,000	1	50,000	1
Jayati Paul	50,000	1	50,000	1

Note 4: Reserves and Surplus

	As at 31.03.2019	As at 31.03.2018
(a) Surplus in the statement of profit and loss		
Opening Balance:	44,105,306	38,726,490
Add: Profit / (Loss) during the year	7,486,129	5,304,136
Amount available for appropriation	51,591,435	44,030,626
Add: Adjustment pertaining to earlier year	18	-
Less: Income Tax Earlier Year	30,960	-
Add: Deferred Tax Adjustment	-	74,770
Closing Balance	<u>51,560,493</u>	<u>44,105,306</u>
Total	<u>51,560,493</u>	<u>44,105,306</u>

DEEPRAJ CONSTRUCTION PRIVATE LIMITED

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Note 5: Long-term borrowings

	As at 31.03.2019	As at 31.03.2018
Secured:		
Loan from United Bank of India	224,308	-
Unsecured:		
Loan from Madhab Chandra Paul (Interest Free)	-	3,375
	<u>224,308</u>	<u>3,375</u>

DEEPRAJ CONSTRUCTION PVT. LTD.

Madhab Chandra Paul

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Jayati Paul

Director



Note 6: Trade Payables	As at 31.03.2019	As at 31.03.2018
(a) Sundry Creditors for Goods	2,619,760	2,593,483
(b) Sundry Creditors for Expenses	5,340,824	807,876
	<u>7,960,584</u>	<u>3,401,359</u>
Note 7: Other Current Liabilities	As at 31.03.2019	As at 31.03.2018
(a) Advance Received from Parties	77,807,416	55,211,545
(b) Statutory Dues Payable	484,346	970,000
	<u>78,291,761</u>	<u>56,181,545</u>
Note 8: Short Term Provisions	As at 31.03.2019	As at 31.03.2018
Short Term Provisions (Net of TDS & Advance As)	732,962	27,480
	<u>732,962</u>	<u>27,480</u>

TRUCTION PRIVATE LIMITED

Note 10: Non-current investments	As at 31.03.2019	As at 31.03.2018
Land at 188/14, Prince Anwar Shah Road, Kolkata- 45	-	-
20 Tinsukpur Road, P.O.- Dhakuria, P.S.- Garia, Kol- 700031	-	13,956,000
65A/14, Raja Ram Mohan Roy Road, Thakurpukur, Kol- 141	-	18,850,310
Total	<u>-</u>	<u>32,786,310</u>
Note 11: Deferred Tax Asset	As at 31.03.2019	As at 31.03.2018
Opening Deferred Tax Asset	114,604	74,770
Deferred Tax Asset during the year (on Depreciation of Fixed Assets)	6,294	39,833
	<u>120,898</u>	<u>114,604</u>

DEEPRAJ CONSTRUCTION PVT. LTD.

Manoj Kumar

Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Jayanti Paul

Director



M/S. DEEPAJ CONSTRUCTION PRIVATE LIMITED

Note 12: Trade Receivables	As at 31.03.2019	As at 31.03.2018	
Sundry Debtors			
-more than 6 months	2,503,205	4,503,205	
-Others	16,563,625	477,155	
	<u>19,066,828</u>	<u>4,980,360</u>	
Note 13: Cash and Bank balances	As at 31.03.2019	As at 31.03.2018	
Cash and cash equivalents			
(a) Cash on hand	17,959	94,424	
(b) Balances with banks			
(i) In current accounts	3,354,974	6,116,218	
(c) Other Bank Balances	59,087,488	9,087,488	
-Fixed Deposits with Maturity less than 12 months			
(d) Accrued Interest less than 12 months	2,434,625	1,864,661	
Total	<u>44,895,046</u>	<u>17,162,791</u>	
Note 14: Short term loans & advances	As at 31.03.2019	As at 31.03.2018	
(a) Advances to Suppliers	610,668	175,760	(434,908)
- Unsecured, considered good			-
(b) Security Deposits	733,180	1,119,482	366,302
(c) Balances with Government Authorities			
- Others	98,010	1,550,592	1,452,582
	<u>1,441,858</u>	<u>2,845,834</u>	<u>1,383,976</u>
Note 15: Other Current Assets			
Advances for Land Purchase:			
64 Central Park	-	12,150,050	
Advances for 71 Beni Banerjee	650,030	660,050	
Other Advances	10,000		
	<u>660,030</u>	<u>12,810,080</u>	

DEEPAJ CONSTRUCTION PVT. LTD.

Manoj Chandra
Director

DEEPAJ CONSTRUCTION PVT. LTD.

Jayanti Paul
Director



DEEPRAJ CONSTRUCTION PRIVATE LIMITED

Note 16: Revenue from Operations	As at 31.03.2019	As at 31.03.2018
Flat Sale	51,850,000	25,600,000
Works Contract	12,766,113	25,087,148
Total	64,616,113	50,687,148
Note 17: Other income	As at 31.03.2019	As at 31.03.2018
Interest On FD	1,122,119	1,738,441
Interest on Income Tax Refund	-	21,930
Liability no longer required Written Off	49,136	1,701,674
Miscellaneous Income	5,445	6,894,858
Profit on Sales of Asset	105,786	-
Total	1,282,486	10,356,903
Note 18: Cost of Construction	As at 31.03.2019	As at 31.03.2018
Cost Of Construction	21,478,257	17,636,877
	21,478,257	17,636,877
Note 19: Changes in Inventory		
Opening Stock	18,050,939	
Less: Closing Stock	7,673,263	
	10,377,676	
Note 20: Cost Of Materials/Services Consumed		
Purchase of Goods	12,227,265	23,461,442.21
Payment to Contractors/Labour Charges	2,860,024	5,381,940
Misc. Site Expenses	56,229	-
	15,143,518	28,843,382

DEEPRAJ CONSTRUCTION PVT. LTD.

Mastab Chandra
Director

DEEPRAJ CONSTRUCTION PVT. LTD.

Jayati Paul
Director



Note 21:	Employee Benefit Expenses	As at 31.03.2019	As at 31.03.2018
	Salaries	1,243,348	1,296,831
	PF & ESI	147,548	253,286
	Director Remuneration	3,600,000	3,600,000
		<u>4,990,896</u>	<u>5,150,117</u>

M/S. DEEPAJ CONSTRUCTION PRIVATE LIMITED

Note 22:	Other Expenses	As at 31.03.2019	As at 31.03.2018
	Payments to the auditor For Statutory Audit	20,000	-
		<u>20,000</u>	-
	Donation	77,800	50,200
	Accounting Charges	39,000	115,500
	Printing & Stationery	3,944	7,984
	Travelling & Conveyance	635,896	34,448
	Rates & Taxes	84,016	8,490
	Bank Charges	12,888	8,907
	GST Expenses	26,463	-
	Advertisement	-	1,409
	Electricity Charges	55,250	116,630
	Miscellaneous Expenses	47,485	92,429
	Telephone & Mobile Charges	34,755	35,529
	Legal & Professional Charges	183,000	95,700
	VAT Paid	-	753,330
	Filing Fees	2,400	-
	Interest and Late Fees on Statutory Dues	14,768	2,700
	Car Expenses	100,630	65,690
	General Charges	4,288	-
	Interest on EMI	20,813	-
	Irrecoverable Advances Written Off	1,770,500	-
		<u>3,133,885</u>	<u>1,388,946</u>

Note 9:	Depreciation and amortisation expense	As at 31.03.2019	As at 31.03.2018
	Depreciation	342,437	357,032
		<u>342,437</u>	<u>357,032</u>

Note 23:	Finance Costs	As at 31.03.2019	As at 31.03.2018
	Interest Expense on borrowings	-	1,372
		<u>-</u>	<u>1,372</u>

DEEPAJ CONSTRUCTION PVT. LTD.

(Signature)

Director

DEEPAJ CONSTRUCTION PVT. LTD.

(Signature)

Director



Deepraj Construction Private Limited
Cash Flow Statement for the year ended 31st March, 2019

	Year Ended 31st March, 2019	
	(Rs.)	(Rs.)
(A) Cash Flow for Operating Activities		
Profit before Tax & Extraordinary Items		10,431,929
Adjustments for:		
Depreciation	342,437	
Interest Received	(1,122,119)	
Profit on Sale of Asset	(105,786)	
		(885,468)
Operating Profit before Working Capital		9,546,461
Adjustments for:		
(Increase)/Decrease in Sundry Debtors	(14,086,468)	
(Increase)/Decrease in Project Under Development	(49,870,488)	
(Increase)/Decrease in Inventories	10,377,676	
(Increase)/Decrease in Short Term Advances	1,383,976	
(Increase)/Decrease in Other Current Assets	12,150,050	
Increase/(Decrease) in Trade Payables	4,559,225	
Increase/(Decrease) In Other Current Liabilities	22,110,217	
		(13,375,812)
Cash Generated From Operating Activities		(3,829,351)
Income Tax Paid		(2,246,595)
Net Cash From Operating Activities (A)		<u>(6,075,946)</u>
(B) Cash Flow from Investing Activities		
Additions to Fixed Assets	(511,400)	
Interest on FD	1,122,119	
Sale of Fixed Asset	221,381	
Changes in Investment	2,216,146	3,048,246
Net Cash From Investing Activities (B)		<u>3,048,246</u>
(C) Cash Flow from Financing Activities		
Increase/(Decrease) in Secured Loans	224,308	
Increase/(Decrease) in Unsecured Loans	(3,375)	
Increase/(Decrease) in Reserves & Surplus	(30,942)	
Interest & Finance Charges Paid		189,991
Net Cash From Financing Activities (C)		<u>189,991</u>
Net Cash Flow during the year (A+B+C)		(2,837,709)
Cash & Cash Equivalents (Opening Balance)		6,210,642
Cash & Cash Equivalents (Closing Balance)		<u>3,372,933</u>
Cash and its Components		
Cash on hand		17,959
Bank Balances		3,354,974
Cash & Bank Balance as per Note 16		<u>3,372,933</u>

AUDITOR'S CERTIFICATE

We have examined the attached Cash Flow Statement of M/s. PREMIER ENCLAVE PRIVATE LIMITED for the year ended 31st March, 2019. The Statement has been prepared by the Company and is based on and in agreement with corresponding Statement of Profit & Loss and Balance Sheet of the Company covered by our report to the members of the Company

DEEPAJ CONSTRUCTION PVT. LTD.

 Director

DEEPAJ CONSTRUCTION PVT. LTD.

 Director



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DEEPAJ CONSTRUCTION PRIVATE LIMITED

48/1A Dr. Suresh Sarkar Road, Kolkata 700014

P.Y. 2017-18

A.Y. 2018-19

COMPUTATION OF TOTAL INCOME**INCOME FROM BUSINESS & PROFESSION**

Profit as per Profit & Loss Account		10,431,929
Add: Items not allowed/considered separately		
TDS Not deducted	39,000	
Depreciation as per Companies Act	342,437	
Interest on TDS	14,768	396,205
	<u>216,722</u>	<u>216,722</u>
Less: Depreciation as per Income Tax		216,722
		<u>10,611,413</u>

INCOME FROM OTHER SOURCES

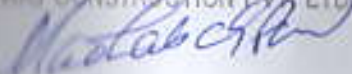
Interest on TDS refund		-
		<u>10,611,413</u>
GROSS TOTAL INCOME		10,611,413
Less Brought forward Loss carried forward		-
		<u>10,611,413</u>
Taxable Income		<u>10,611,413</u>
Taxable Income B/o u/s 288A		<u>10,611,410</u>

Tax on Above	2,652,853
Surcharges	185,700
Education Cess	113,542
Tax liability (A)	2,952,094

TAX PAYABLE AS PER PROVISIONS OF "MAT" U/S 115JB

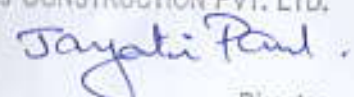
Profit as per Profit & Loss Account		10,431,929
Book Profit for MAT Purpose		<u>10,431,929</u>
Tax on Above	1,929,907	
Education Cess	77,196	
Tax liability (B)	2,007,103	
Higher of A & B	2,952,094	
Less: Advance Tax	1,900,000	
Less: TDS Payable		<u>1,052,094</u>

DEEPAJ CONSTRUCTION PVT. LTD.



Director

DEEPAJ CONSTRUCTION PVT. LTD.



Director