

# 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 AMCON		PAN AAKFA5530F		
	Flat/Door/Block No 4/27	Name Of Premises/Building/Village VIVEKNAGAR		Form No. which has been electronically transmitted ITR-5	
	Road/Street/Post Office KOLKATA	Area/Locality KOLKATA			
	Town/City/District KOLKATA	State WEST BENGAL	Pin/Zip Code 700075	Status Firm Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) WARD 25(4), KOLKATA			Original or Revised ORIGINAL	
	E-filing Acknowledgement Number 321538591041018		Date (DD/MM/YYYY) 04-10-2018		
	1	Gross total income		1	178103
	2	Deductions under Chapter-VI-A		2	0
	3	Total Income		3	178100
	3a	Current Year loss, if any		3a	0
4	Net tax payable		4	55033	
5	Interest and Fee Payable		5	4567	
6	Total tax, interest and Fee payable		6	59600	
7	Taxes Paid	a Advance Tax	7a	40000	
		b TDS	7b	0	
		c TCS	7c	0	
		d Self Assessment Tax	7d	19600	
		e Total Taxes Paid (7a+7b+7c+7d)	7e	59600	
8	Tax Payable (6-7e)		8	0	
9	Refund (7e-6)		9	0	
10	Exempt Income	Agriculture	0	10	
		Others	0		

This return has been digitally signed by ANINDYA KUNDU in the capacity of PARTNER  
 having PAN BRXPK8425J from IP Address 115.187.54.4 on 04-10-2018 at KOLKATA

Dsc SI No & issuer 1401448337CN=(n)Code Solutions CA 2014.2.5.4.51-#13133330312c20474e464320496e666746f776572 STREET=Bodakdev, S G Road, Ahmedabad, ST-Gujarat, 2.5.4.17-#1306333830305534, O=Certifying Authority, G-Gujarat Narmada Valley Fertilizers and Chemicals

**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 M/S.AMCOM (Construction Work) 4/27, VIVEKNAGAR, KOLKATA, WEST BENGAL, 700075 AAKEA5530E.

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 4/27, Viveknagar, Kolkata - 700075, 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
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Place **KOLKATA**  
Date **28/09/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**BIPUL KUMAR SARKAR**  
**055981**  
**326007E**  
**78, RAJA S.C. MULLICK ROAD, WEST WIND, BLOCK-1, FLAT-2B, KOLKATA, WEST BENGAL, 700084**

INCOME TAX DEPARTMENT

**FORM NO. 3CD**

[See rule 6G(2)]

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

1	Name of the assessee	M/S AMCOM (CONSTRUCTION WORK)					
2	Address	4/27, VIVEKNAGAR, KOLKATA, WEST BENGAL., 700075					
3	Permanent Account Number (PAN)	AAKFA5530F					
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	Firm					
6	Previous year from	01/04/2017 to 31/03/2018					
7	Assessment Year	2018-19					
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts 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 (%)				
		ANINDYA KUNDU	50				
		MRITUNJAY DAS	50				
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	
						Remarks	
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector	Sub Sector	Code			
		CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002			
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector	Code		
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		Books prescribed CASH BOOK, BANK BOOK, EXPENSES LEDGER, PURCHASE REGISTER, SALES REGISTER, GENERAL EXPENSES AND ETC					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State	
		CASH BOOK, BANK BOOK, EXPENSES LEDGER, PURCHASE REGISTER, SALES REGISTER, GENERAL EXPENSES AND ETC	4/27	VIVEKNAGAR	KOLKATA	WEST BENGAL.	
						PinCode	
						700075	
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
		Books Examined CASH BOOK, BANK BOOK, EXPENSES LEDGER, PURCHASE REGISTER, SALES REGISTER, GENERAL EXPENSES AND ETC					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No	
		Section					Amount
		Nil					
13	a	Method of accounting employed in the previous year			Mercantile system		



13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No								
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No								
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.										
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)							
	Total										
13 f	Disclosure as per ICDS.										
	ICDS		Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.		COST PRICE								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No								
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade										
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28										
	Description			Amount							
	Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned										
	Description			Amount							
16 c	Escalation claims accepted during the previous year										
	Description			Amount							
	Nil										
16 d	Any other item of income										
	Description			Amount							
	Nil										
16 e	Capital receipt, if any										
	Description			Amount							
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent of age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Plant & Machinery @ 40%	40%	136	0	0	0	0	0	0	52	78
	Plant & Machinery @ 15%	15%	1353583	0	0	0	0	0	0	203036	1150547
	Furnitures & Fittings @ 10%	10%	63668	0	0	0	0	0	0	6367	57301
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19	Amounts admissible under sections :										
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions							

of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

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

Description	Amount			
20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):				
Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure	Amount in Rs.
Particulars	
Personal expenditure	Amount in Rs.
Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
Particulars	
Expenditure incurred at clubs being cost for club services and facilities used.	Amount in Rs.
Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
Particulars	
Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
Particulars	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)									
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.								



	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:											Yes
	Date Of Payment	Name Of Payment	Of Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
	Date Of Payment	Name Of Payment	Of Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006											
23 Particulars of any payment made to persons specified under section 40A(2)(b).											
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.											
	Section	Description	Amount								
Nil											
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
Nil											
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which-											
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-											
26 (i)A(a) Paid during the previous year											
	Section	Nature of liability			Amount						
Nil											
26 (i)A(b) Not paid during the previous year											
	Section	Nature of liability			Amount						
Nil											
26 (i)B was incurred in the previous year and was											
26 (i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)											
	Section	Nature of liability			Amount						
Nil											

26	(i)(B)(b)	not paid on or before the aforesaid date											
		Section			Nature of liability				Amount				
		Nil											
		(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)											
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts											
		CENVAT/ITC		Amount				Treatment in Profit and Loss/Accounts					
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars			Amount		Prior period to which it relates (Year in yyyy-yy format)					
		Nil											
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)											
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
		Nil											
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii). If yes, please furnish the details of the same											
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available		No. of Shares	Amount of consideration received	Fair Market value of the shares						
		Nil											
A(a)		Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (b) If yes, please furnish the following details:											
		Sl No.	Nature of Income				Amount						
		Nil											
B(a)		Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:											
		Sl No.	Nature of Income				Amount						
		Nil											
30		Details of any amount borrowed on handi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)											
		Name of the person from whom amount borrowed or repaid on handi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
		Nil											
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											
		(b) If yes, please furnish the following details											
		Sl No.	Under which clause of sub-section (1) of section 92CE primary	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 on such excess money which has not	Expected date of repatriation of money					



	adjustment is made ?	repatriated to India as per the provisions of sub-section (2) of section 92CE.	within the prescribed time.	been repatriated within the prescribed time					
	Nil								
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.								
	(b) If yes, please furnish the following details								
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B. Assessment Year	Details of interest expenditure carried forward as per sub-section (4) of section 94B. Assessment Year	Amount (in Rs.)		
	Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019).								
	(b) If yes, please furnish the following details								
	Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement						
	Nil								
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was outstanding in the account at any time during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Nil								
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
	Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account								
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction receipt	Amount of receipt	Date Of receipt		



	Nil								
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
		Nil							
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
		Nil							
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year							
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
		Nil (Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)*							
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
		Nil							
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
		Nil							
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person	Amount of repayment of loan or deposit or any specified advance received otherwise than			

				from whom specified advance is received	by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
				Nil	

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

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
	Nil						

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

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

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

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73  
If yes, please furnish the details of speculation loss if any incurred during the previous year

33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) <b>No</b>		
	S.No	Section	Amount
	Nil		

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	CALA13235F	194C	Payments to contractors	4905000	4905000	4905000	88050	0	0	0
2	CALA13235F	194J	Fees for professional or technical services	132000	132000	132000	13200	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.
1	CALA13235F	26	31/07/2017	17/07/2017	Yes	
2	CALA13235F	26	31/10/2017	31/10/2017	Yes	
3	CALA13235F	26	31/01/2018	19/01/2018	Yes	
4	CALA13235F	26	31/05/2018	23/04/2018	Yes	



34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish							Not Applicable					
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment								
		Nil												
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded												
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any					
		Nil												
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-												
35	bA	Raw materials :												
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield	Shortage excess, if any		
		Nil												
35	bii	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 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 as paid thereon	(e) Total tax paid thereon		Amount	Dates of payment				
		Nil												
A(a)		Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-												
		Sl No.	Amount received (in Rs.)				Date of receipt							
		Nil												
37		Whether any cost audit was carried out												
		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												
		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	11590830			10514000		
b	Gross profit / Turnover	1299260	11590830	11.21%	1382186	10514000	13.15%
c	Net profit / Turnover	178104	11590830	1.54%	160456	10514000	1.53%
d	Stock-in-Trade / Turnover	997100	11590830	8.60%	918000	10514000	8.73%
e	Material consumed/ Finished goods produced			%			%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish						
	No						
	Sl No/Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.	
	Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						
	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 applicable from 1st April,2019)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	Nil						

Place **KOLKATA**  
Date **28/09/2018**

Name **BIPUL KUMAR SARKAR**  
Membership Number **055981**  
FRN (Firm Registration Number) **326007E**  
Address **78, RAJA S.C. MULLICK ROAD, WEST WIND, BLOCK-L, FLAT-2B, KOLKATA, WEST BENGAL, 700084.**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date of use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0

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



M/S AMCON (Construction Work)  
4/27, Viveknagar  
Kolkata - 700 075

3009172

PAN : AAKFA5530F

ASSESSMENT YEAR : 2018-19.

Computation of Taxable Income for the year ended 31st March' 2018.

Particulars	Amount Rs	Amount Rs
INCOME FROM BUSINESS		178103.88
NET TAXABLE INCOME		178103.88
ROUNDED OFF U/S 288A		178100.00
Income Tax payable on Rs.178100/-		53430.00
Add : Education Cess @ 3%		1603.00
Gross Income Tax & Education Cess payable		55033.00
Less : Advance Tax		
9.17	20000.00	BOB, SONTOSHPUR BR., BSR:0202976, Challan No. 46106
15.12.17	20000.00	BOB, SONTOSHPUR BR., BSR:0202976, Challan No. 41761
Total Income Tax payable		40000.00
Add : Interest on Income Tax		15033.00
		4567.00
		19600.00
Less : Self Assessment Tax paid challan enclosed		19600.00
BOB, SONTOSHPUR BR., BSR:0202976, Challan No. ....		
Net Income Tax Payable		NIL

Bank Name	Branch Name	A/C No.	IFSC CODE
United Bank of India	Balshnabghata Patuli Br.	1003210303264	UTBI0BGPD10
Corporation Bank	Kolkata Jadhavpur-PBB Br.	059501601000178	CORP0000595
Bank of Baroda	Santoshpur Br.	31480200000154	BARB0SANTOS

FOR AMCON  
Anandabhan Mukherjee, D.O.S.  
Partner Partner



M/S AMCON (Construction Work)  
4/27, Viveknagar  
Kolkata - 700 075

**BALANCE SHEET AS AT 31ST MARCH, 2018.**

<u>LIABILITIES</u>		Amount Rs	Amount Rs	<u>ASSETS</u>		Amount Rs	Amount Rs
<u>CAPITAL ACCOUNT</u>				<u>FIXED ASSETS</u>			
<u>Sri Anindya Kundu</u>				<u>Office Space (At Cost)</u>			262533.00
As per last a/c		266262.63		<u>Shop &amp; Godown Space (At Cost)</u>			409383.00
Add : Interest on Capital		47927.00		<u>Air Conditioner</u>			
Add : Partner Remuneration		30000.00		Balance b/f		9783.00	
Add : Share of Profit 2017-18		61551.94		Less : Depreciation @15%		1467.00	8316.00
		405741.57		<u>Plant &amp; Machinery</u>			
Less : Personal Drawings		80000.00	325741.57	Balance b/f		5243.00	
				Less : Depreciation @15%		786.00	4457.00
<u>Sri Mritunjay Das</u>				<u>Pump &amp; Motor</u>			
As per last a/c		266262.65		Balance b/f		4296.00	
Add : Interest on Capital		47927.00		Less : Depreciation @15%		644.00	3652.00
Add : Partner Remuneration		30000.00		<u>Tools &amp; Equipments</u>			
Add : Share of Profit 2017-18		61551.94		Balance b/f		41177.00	
		405741.59		Less : Depreciation @15%		6177.00	35000.00
Less : Personal Drawings		80000.00	325741.59	<u>Maruti Eartige</u>			
				Balance b/f		689862.00	
<u>Secured Loan</u>				Less : Depreciation @15%		103479.00	586383.00
State Bank of India (OD)			-786538.06	<u>Maruti Wagon - R</u>			
(Patuli Br., OD A/c No.1003210303264)				This year		421961.00	
HDFC Bank Ltd. (Car Loan)			297921.37	Less : Depreciation @15%		63294.00	358667.00
Advance for Fiat Booking			27108400.00	<u>Scooter</u>			
				Balance b/f		474.00	
				Less : Depreciation @15%		71.00	403.00
<u>Current Liabilities</u>				<u>Motor Byke - Hero</u>			
Sundry Creditors for Goods		492741.00		Balance b/f		51518.00	
Audit Fees		25000.00		Less : Depreciation @15%		7728.00	43790.00
Accounting Charges Payable		10000.00		<u>Motor Byke - Enfield</u>			
TDS		8000.00		Balance b/f		129000.00	
Salary		11882.00	547623.00	Less : Depreciation @15%		19350.00	109650.00
Provision for Income Tax			55000.00	<u>Computer &amp; Printer</u>			
				Balance b/f		130.00	
				Less : Depreciation @40%		52.00	78.00
				<u>Furniture &amp; Fixture</u>			
				Balance b/f		6368.00	
				Less : Depreciation @10%		6367.00	57301.00
				<u>Mobile Phone Set</u>			
				Balance b/f		269.00	
				Less : Depreciation @15%		40.00	229.00
Balance c/f			27873889.47	Balance c/f			1879842.00



FOR AMCON  
Anindya Kundu Partner  
Mritunjay Das Partner

Balance b/f	27873889.47	Balance b/f	1879845
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**CURRENT ASSETS, LOANS & ADVANCES**

**Current Assets**

Work-in-Progress (as valued & certified)	21790000
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Stock -in-Trade (as valued & certified)	997100
--	--------

**Loans & Advances :**

Anindya Kundu	743000
Mrintunjoy Das	745000
Advance to Supplier/Sub-Contractor	1086331
Others	132546
Security Deposit (CESC)	11760
Income Tax (Advance & Self Ass. Tax)	48100
Pre-paid Road Tax	45447
Advance A/c-TDS	14000

**Cash & Bank balance**

Cash in hand (as certified)	58326.72
Bank Balance	
Bank of Baroda	276486.25
(CA A/c 31485200900154, Santoshpur Br.)	
Corporation Bank	45950.50
(CA A/c 08860180100017, Jodavpur Br.)	
	<u>380763.4</u>

27873889.47

27873889.4

IN TERMS OF OUR REPORT OF EVEN DATE

For B. K. SARKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE : KOLKATA

DATE : 28th September, 2018.

*B. Sarkar*  
(BIPUL KUMAR SARKAR)  
PARTNER, M/NO : 055981  
Regn. No. 326007E

For AMCOIT  
*Anindya Kundu* Partner  
*Mehar Singh Das* Partner



M/S AMCON (Construction Work)  
4/27, Viveknagar  
Kolkata - 700 075

**Construction and Profit & Loss Account for the year ended 31st March 2018.**

Particulars	Amount Rs	Amount Rs	Particulars	Amount Rs	Amount Rs
To Opening Stock		918000.00	By Sale of Flat		11590830
To Opening Work-in-progress		20820000.00	By Other Repairing & Renovation Jobs		1112400
To Contractual Work		5815000.00	By Work-in-Progress (as valued & certified)		21790000
To Purchase of Materials		3089895.00	By Closing Stock (as valued & certified)		997100
To Labour Charges		72260.00			
To Other Construction Expenses		3476115.00			
To Gross Profit transf. to P & L A/c		<u>1299260.00</u>			
		<u>35490330.00</u>			<u>35490330.</u>
To Staff Salary & allowances		161063.00	By Gross Profit transferred from Trading A/c		1299260.
To Travelling & Conveyance		90464.00			
To Printing & Stationary		13194.00			
To Repair & Maintenance		17390.00	By Sale of Old building scrub		370000
To Bank Charges		3014.25			
To Interest on Bank Overdraft		66712.00			
To Subscription & Donation		119100.00			
To Electricity Charges		1910.00			
To Motor Byke & Scooter Expenses		40772.00			
To Motor Car Expenses		154615.00			
To Sales Promotion		38390.00			
To Interest on Car Loan		33224.87			
To Advertisement & Publicity		100000.00			
To Puja Expenses		130849.00			
To Consultancy Charges		9000.00			
To Postage & Courier Charges		80.00			
To General Charges		38589.00			
To Rates & Taxes		2500.00			
To Audit Fees		25000.00			
To Accounting Charges		60000.00			
To Depreciation		209455.00			
To Partner's Remuneration :-					
Anindya Kundu	30000.00				
Mritunjay Das	<u>30000.00</u>	60000.00			
To Interest on Capital					
Anindya Kundu	47927.00				
Mritunjay Das	<u>47927.00</u>	95854.00			
Net Profit transferred to Appropriation A/c		<u>178103.88</u>			
		<u>1689260.00</u>	By Net Profit transferred from P & L A/c		<u>1689260.</u>
To Income Tax Provision		55000.00			<u>178103.</u>
To Share of Profit Transferred to Partners Capital A/c					
Anindya Kundu @50%		61551.94			
Mritunjay Das @50%		<u>61551.94</u>			
		<u>178103.88</u>			<u>178103.</u>



IN TERMS OF OUR REPORT OF EVEN DATE

For B. K. SARKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

*B. K. Sarkar*

(BIPUL KUMAR SARKAR)  
PARTNER, M/N/O : 055981  
Regn. No. 326007E

FOR AMCON  
*Anindya Kundu* *Mritunjay Das*  
Partner Partner

PLACE : KOLKATA

DATE : 28th September, 2018.



M/S AMCON (Construction Work)  
4/27, Viveknagar  
Kolkata - 700 075

**DEPRECIATION STATEMENT AS PER IT ACT. FOR THE YEAR 2017-18**

Particulars	WDV as on	Additions		Deduction	Balance	Rate of Depreciation	Depreciation Amount	WDV as on
	01/04/2017	180 days or More	Below 180 Days					31.03.2018
Office Space	262533.00				262533.00	---	---	262533.00
Shop & Godown Space	409383.00				409383.00	---	---	409383.00
Air Conditioner	9783.00				9783.00	@ 15%	1467.00	8316.00
Motor Car - Maruti Ertiga	689862.00				689862.00	@ 15%	103479.00	586383.00
Motor Car - Maruti Wagn R	421961.00				421961.00	@ 15%	63294.00	358667.00
Motor Byke - Enfield	129000.00				129000.00	@ 15%	19350.00	109650.00
Pump & Motors	4296.00				4296.00	@ 15%	644.00	3652.00
Furniture & Fixture	63668.00				63668.00	@ 10%	6367.00	57301.00
Tools & Equipments	41177.00				41177.00	@ 15%	6177.00	35000.00
Computer & Printer	130.00				130.00	@ 40%	52.00	78.00
Motor Byke	51518.00				51518.00	@ 15%	7728.00	43790.00
Mobile Phone Set	269.00				269.00	@ 15%	40.00	229.00
Scooter	474.00				474.00	@ 15%	71.00	403.00
Plant & Machinery	5243.00				5243.00	@ 15%	786.00	4457.00
	<b>2089297.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2089297.00</b>		<b>209455.00</b>	<b>1879842.00</b>



FOR AMCON  
Audyashankar Mukherjee Dof

AMCON (Construction Work)  
 17, Viveknagar  
 Kolkata - 700 075

ANNEXURE - I

Statement of Stock for the year ended 31st March 2018.

DESCRIPTION	QUANTITY	RATE	UNIT	AMOUNT
STEEL	1320	55	KG	72600
CEMENT	154	340	BAG	52335
BRICKS	3200	8.2	PIECE	26240
SAND	150	4200	100 CFT	630000
STONECHIPS	26.5	6600	100 CFT	174900
MARBLE AND TILES	L.S.		LUMPSUM	41025
			TOTAL	997100

Statement of Work-in-Progress for the year ended 31st March 2018.

SL NO	NAME OF PROJECT	DESCRIPTION	QUANTITY(SQFT)	AMOUNT(RS.)
1	599SRN PROJECT	3RD FLOOR 2 BEDROOM EASTERN SIDE	820.00	200000.00
2	599SRN PROJECT	GROUND FLOOR SHDP	165.00	500000.00
3	177BN PROJECT	1ST FLOOR 2 BEDROOM SOUTH-WEST SIDE	960.00	1825000.00
4	177BN PROJECT	GROUND FLOOR 2 BEDROOM SOUTH-EAST SIDE	840.00	2125000.00
5	39BN PROJECT	2ND FLOOR 3 BEDROOM	1700.00	5445000.00
6	39BN PROJECT	2ND FLOOR 3 BEDROOM	915.00	1625000.00
7	74BN PROJECT	3RD FLOOR 2 BEDROOM NORTHERN SIDE	820.00	2200000.00
8	74BN PROJECT	2ND FLOOR 2 BEDROOM	800.00	1375000.00
9	BB PROJECT	2ND FLOOR 2 BEDROOM EASTERN SIDE	515.00	720000.00
10	BB PROJECT	2ND FLOOR 1 BEDROOM SOUTHERN SIDE	850.00	815000.00
11	40BN PROJECT	2ND FLOOR 2 BEDROOM SOUTHERN SIDE	875.00	1875000.00
12	40BN PROJECT	2ND FLOOR 2 BEDROOM NORTHERN SIDE	755.00	1285000.00
		ENTIRE FIRST FLOOR		
			TOTAL	21,790,000.00



For AMCON  
*Anand Chandra* Partner  
*Mukherjee Jag-Deo* Partner