

## INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name AMCON		PAN AAKFA5530F			
	Flat/Door/Block No 4/27	Name Of Premises/Building/Village VIVEKNAGAR		Form Number. ITR-5		
	Road/Street/Post Office KOLKATA	Area/Locality KOLKATA				
	Town/City/District KOLKATA	State WEST BENGAL	Pin/Zip Code 700075	Status Firm		
	Assessing Officer Details (Ward/Circle) WARD 25(4), KOLKATA		Filed u/s 139(1)-On or before due date			
	e-filing Acknowledgement Number 187395721011019					
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income		1	144821
		2	Total Deductions under Chapter VI-A		2	0
		3	Total Income		3	144820
		3a	Deemed Total Income under AMT/MAT		3a	144820
3b		Current Year loss, if any		3b	0	
4		Net tax payable		4	45184	
5		Interest and Fee Payable		5	1824	
6		Total tax, interest and fee payable		6	47008	
7		Taxes Paid	a	Advance Tax	7a	50000
			b	TDS	7b	0
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	3000	
		e		Total Taxes Paid (7a+7b+7c +7d)	7e	53000
8	Tax Payable (6-7e)		8	0		
9	Refund (7e-6)		9	5992		
10	Exempt Income	Agriculture		0	10	
		Others		0		

Income Tax Return submitted electronically on 01-10-2019 19:42:57 from IP address 116.193.142.95 and verified by ANINDYA KUNDU having PAN BRXPK8425J on 01-10-2019 19:42:57 from IP address 116.193.142.95 using Digital Signature Certificate (DSC)

DSC details: 140144033\*CN=(o)Code Solutions CA 2014.2.5.4.51-#1J13330312c20474e46432049e6660746f776572,STREET=Badakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17-#1306333830303034,OU=Certifying Authority,O=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 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of M/S AMCOM (Construction Work) 4/27, VIYEKNAGAR, KOLKATA, WEST BENGAL, 700075 ΔΔKFASS30F.

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, Viyeknagar, 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, 2019 ;and
- (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

Sl No.	Qualification Type	Observations/Qualifications
Place	KOLKATA	Name
Date	28/09/2019	Membership Number
		FRN (Firm Registration Number)
		Address
		BIPUL KUMAR SARKAR
		055981
		326007E
		78, RAJA S.C. MULICK ROAD, WEST
		WIND, BLOCK-I, FLAT-2B, KOLKATA,
		WEST BENGAL, 700084

CPDIN - 19055981AAAABEF  
5430  
C 19055981AAAACF59

**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		427, 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		01/04/2018 to 31/03/2019			
7 Assessment Year		2019-20			
8 Indicate the relevant clause of section 44AB under which the audit has been conducted					
Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
I 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?			Profit Sharing Ratio (%)
Name					50
ANINDYA KUNDU					50
MRITUNJAY DAS					
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.			No
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			No
Business	Sector	SubSector		Code	
11 a		Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed			No
Books prescribed					
11 b		List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above			
Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
CASH BOOK, BANK BOOK, EXPENSES LEDGER, PURCHASE REGISTER, SALES REGISTER, GENERAL EXPENSES AND ETC	427	VIVEKNAGAR	KOLKATA	WEST BENGAL	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.)								
	Total		Net effect(Rs.)								
13 f	Disclosure as per ICDS.										
	ICDS	Disclosure	COST PRICE								
14 a	Method of valuation of closing stock employed in the previous year.										
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:										
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade										
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28			Amount							
	Description										
	Nil										
16 b	The proforma credits, drawbacks, 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			Amount							
	Description										
16 c	Escalation claims accepted during the previous year			Amount							
	Description										
	Nil										
16 d	Any other item of income			Amount							
	Description										
	Nil										
16 e	Capital receipt, if any			Amount							
	Description										
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Plant & Machinery @ 40%	40%	78	0	0	0	0	0	0	31	47
	Plant & Machinery @ 15%	15%	1150547	4000	0	0	0	4000	0	172882	981665
	Furnitures & Fittings @ 10%	10%	57301	0	0	0	0	0	0	5730	51571
	* 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 14provisions							

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

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

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.



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





	adjustment is made ?	repatriated to India as per the provisions of sub-section (2) of section 92CE.	within the prescribed time.	the 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 kept in abeyance till 31st March, 2020).							
	(b) If yes, please furnish the following details							
	Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
	Nil							
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-							
	S.No	Name of the lender or the depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) or the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the amount loan or deposit outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Nil							
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-							
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	Nil							
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)								
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account							
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt	



	Nil									
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt				
		Nil								
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year								
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction Payment	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 amount repaid	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 bank account during the previous year
Nil					

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

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

32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	Not Applicable
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32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
	If yes, please furnish the details below	

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

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

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

34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	Yes
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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 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	6575350	6575350	6575350	99450	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
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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	26Q	31/07/2018	27/07/2018	Yes	
2	CALA13235F	26Q	31/10/2018	26/10/2018	Yes	
3	CALA13235F	26Q	31/01/2019	22/01/2019	Yes	
4	CALA13235F	26Q	31/05/2019	26/04/2019	Yes	

34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	Yes		
	S.No Tax deduction and collection Account Number (TAN)	Amount of interest under section	Amount under	Dates of payment



					201(1A)/206C(7) is payable						
1		CALAI3235F			268		268	2018-09-29			
2		CALAI3235F			173		173	2018-11-12			
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	Short excess if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Short excess if any
	Nil										
35 bB	Finished products :										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Short 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	Short 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)	(c) Amount of reduction as referred to in section 115-O(1A)	(d) Total tax paid thereon	(e) Total tax paid thereon	Amount		Dates of payment		
	Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of No clause (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										Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38	Whether any audit was conducted under the Central Excise Act, 1944										Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the 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										Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the 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	19611249				1159083					

b.	Gross profit / Turnover	1504428	19611249	7.67%	1299260	11590830	11.21%
c.	Net profit / Turnover	144822	19611249	0.74%	178104	11590830	1.54%
d.	Stock-in-Trade / Turnover	844500	19611249	4.31%	997100	11590830	8.60%
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 No, please furnish

Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details of 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

Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
	Nil			

A(c) If Not due, please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2020)

Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Expenditure in respect of entities falling under composition scheme	Expenditure in respect of other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
	Nil					

Place **KOLKATA**  
Date **28/09/2019**

Name **BIPL KUMAR SARKAR**  
Membership Number **055281**  
FRN (Firm Registration Number) **326007E**  
Address **78, RAJA S.C. MULLICK ROAD, WIND, BLOCK-1, 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 put to 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%	1	22/11/2018	22/11/2018	4000	0	0	0	4000
Total of Plant & Machinery @ 15%								4000
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


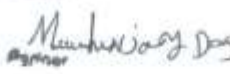
PAN : AAKFA5530F

ASSESSMENT YEAR : 2019-20.

Computation of Taxable Income for the year ended 31st March' 2019.

<u>Particulars</u>	<u>Amount Rs</u>	<u>Amount Rs</u>
INCOME FROM BUSINESS		144821.87
NET TAXABLE INCOME		144821.87
ROUNDED OFF U/S 288A		144820.00
Income Tax payable on Rs.144820/-		43446.00
Add : Education Cess @ 4%		1738.00
Gross Income Tax & Education Cess payable		45184.00
Less : Advance Tax 14.03.19 50000.00 BOB, SONTOSH PUR BR., BSR:0202975, Challan No. ....	50000.00	
Less : Self Assessment Tax paid Challan U/S 140A	3000.00	53000.00
Excess : R E F U N D A B L E		(7816.00)

<u>Bank Name</u>	<u>Branch Name</u>	<u>AC No.</u>	<u>IFSC CODE:</u>
United Bank of India	Baishnabghata Patuli Br.	1003210303264	UTBI0BGPDI0
Corporation Bank	Kolkata Jadhevpur-PBB Br.	059501001000178	CORP0000595
Bank of Baroda	Santoshpur Br.	31480200000154	BARB0SANTOS

FOR AMCON  
  
Partner  
  
Partner



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

**BALANCE SHEET AS AT 31ST MARCH, 2019.**

<u>LIABILITIES</u>		Amount Rs	Amount Rs	<u>ASSETS</u>		Amount Rs	Amount Rs
<b>CAPITAL ACCOUNT</b>				<b>FIXED ASSETS</b>			
<u>Sri Anindya Kundu</u>				<b>Office Space (At Cost)</b>			262533.00
As per last a/c		325741.57		<b>Shop &amp; Godown Space (At Cost)</b>			409383.00
Add : Interest on Capital		58633.00		<b>Air Conditioner</b>			
Add : Partner Remuneration		30000.00		Balance b/f		8318.00	
Add : Share of Profit 2018-19		51410.94		Less : Depreciation @15%		1247.00	7069.00
		465785.51	385785.51	<b>Plant &amp; Machinery</b>			
Less : Personal Drawings		80000.00		Balance b/f		4457.00	
				Less : Depreciation @15%		689.00	3768.00
<u>Sri Mritunjay Das</u>				<b>Pump &amp; Motor</b>			
As per last a/c		325741.59		Balance b/f		3652.00	
Add : Interest on Capital		58633.00		Add : This Year		4000.00	
Add : Partner Remuneration		30000.00				7852.00	
Add : Share of Profit 2017-18		51410.93		Less : Depreciation @15%		848.00	6804.00
		465785.52	385785.52	<b>Tools &amp; Equipments</b>			
Less : Personal Drawings		80000.00		Balance b/f		35000.00	
				Less : Depreciation @15%		5250.00	29750.00
<b>Secured Loan</b>				<b>Maruti Eartiga</b>			
United Bank of India (OD)			762701.44	Balance b/f		586383.00	
(Patuli Br., OD A/c No.1003210303264)				Less : Depreciation @15%		87957.00	498426.00
<b>HDFC Bank Ltd. (Car Loan)</b>			205034.00	<b>Maruti Wagon - R</b>			
<b>Advance for Flat Booking</b>			26326000.00	This year		358867.00	
<b>Current Liabilities</b>				Less : Depreciation @15%		53800.00	304867.00
Sundry Creditors for Goods		1816329.00		<b>Scooter</b>			
Audit Fees		25000.00		Balance b/f		403.00	
Accounting Charges Payable		5000.00		Less : Depreciation @15%		60.00	343.00
TDS		8800.00		<b>Motor Byke - Hero</b>			
Salary		12313.00	1867442.00	Balance b/f		43790.00	
<b>Provision for income Tax</b>			42000.00	Less : Depreciation @15%		6569.00	37221.00
				<b>Motor Byke - Enfield</b>			
				Balance b/f		109650.00	
				Less : Depreciation @15%		16448.00	93202.00
				<b>Computer &amp; Printer</b>			
				Balance b/f		78.00	
				Less : Depreciation @40%		31.00	47.00
				<b>Furniture &amp; Fixture</b>			
				Balance b/f		57301.00	
				Less : Depreciation @10%		5730.00	51571.00
				<b>Mobile Phone Set</b>			
				Balance b/f		229.00	
				Less : Depreciation @15%		34.00	195.00
				<b>Balance c/f</b>			
			29974748.47	<b>Balance c/f</b>			1705199.36

B. K. Sarkar & Associates  
Chartered Accountants  
FRN - 326007E  
(CA Bipul Kumar Sarkar)  
Partner  
M/No.-055981

Place: Kolkata  
Date: 28/9/19

For AMCON  
Anindya Kundu  
Partner  
Mritunjay Das  
Partner

M/No.-055981  
Partner  
(CA Bipul Kumar Sarkar)  
Chartered Accountants  
FRN - 326007E  
B. K. Sarkar & Associates

Balance b/f

29974748.47

Balance b/f

1705199.00

**CURRENT ASSETS, LOANS & ADVANCES**

**Current Assets**

Work-in-Progress 19886000.00  
(as valued & certified)

Stock -in-Trade 844500.00  
(as valued & certified)

**Loans & Advances :**

Anindya Kundu 2993000.00  
Mrintunjoy Das 1795000.00  
Advance to Supplier/Sub-Contractor 2125406.00  
Others 134546.00  
Security Deposit (CESC) 11760.00  
Income Tax (Advance & Self Ass. Tax) 21010.00  
Pre-paid Road Tax 34784.00  
Advance A/c-TDS 14000.00

**Cash & Bank balance**

Cash in hand 64849.72  
(as certified)  
Bank Balance  
Bank of Baroda 339451.25  
(CA A/c 31480200000154, Santoshpur Br.)  
Corporation Bank 5242.50  
(CA A/c 05950160100017, Jadavpur Br.) 409543.4

29974748.47

29974748.47

IN TERMS OF OUR REPORT OF EVEN DATE

For B. K. SARKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Bipul*

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

For AMCOI :

*Andyakh*  
Partner

*Mukherjee*  
Partner

PLACE : KOLKATA

DATE : 28th September, 2019.





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

**Construction and Profit & Loss Account for the year ended 31st March 2019.**

Particulars	Amount Rs	Amount Rs	Particulars	Amount Rs	Amount Rs
To Opening Stock		987100.00	By Sale of Flat		18875500.00
To Opening Work-in-progress		21790000.00	By Other Repairing & Renovation Jobs		735749.00
To Contractual Work		6775000.00	By Work-in-Progress (as valued & certified)		19886000.00
To Purchase of Materials		6201738.00	By Closing Stock (as valued & certified)		844500.00
To Labour Charges		1577282.00			
To Other Construction Expenses		1496201.00			
<b>To Gross Profit transf. to P &amp; L A/c</b>		<b>1504428.00</b>			
		<u>40341749.00</u>			<u>40341749.00</u>
To Staff Salary & allowances		154395.00 ✓	By Gross Profit transferred from Trading A/c		1504428.00
To Travelling & Conveyance		53609.00 ✓			
To Printing & Stationary		9124.00 ✓			
To Repair & Maintenance		8100.00 ✓			
To Bank Charges		11504.50 ✓			
To Interest on Bank Overdraft		99953.00 ✓			
To Subscription & Donation		137000.00 ✓			
To Electricity Charges		5070.00 ✓			
To Motor Byke & Scooter Expenses		33937.00 ✓			
To Motor Car Expenses		133360.00 ✓			
To Sales Promotion		8950.00 ✓			
To Interest on Car Loan		24712.63 ✓			
To Advertisement & Publicity		100000.00 ✓			
To Puja Expenses		109868.00 ✓			
To Consultancy Charges		6000.00 ✓			
To General Charges		18435.00 ✓			
To Old Side Expenses		1500.00 ✓			
To Rates & Taxes		2500.00 ✓			
To Trade Licence		2681.00 ✓			
To Audit Fees		25000.00 ✓			
To Accounting Charges		60000.00 ✓			
To Depreciation		178643.00 ✓			
To Partner's Remuneration :-					
Anindya Kundu	30000.00				
Mritunjay Das	<u>30000.00</u>	60000.00 ✓			
To Interest on Capital					
Anindya Kundu	58633.00				
Mritunjay Das	<u>58633.00</u>	117266.00 ✓			
<b>To Net Profit transferred to Appropriation A/c</b>		<b>144821.87</b>			
		<u>1504428.00</u>			<u>1504428.00</u>
To Income Tax Provision		42000.00	By Net Profit transferred from P & L A/c		144821.87
To Share of Profit Transferred to Partners Capital A/c					
Anindya Kundu @50%		51410.94			
Mritunjay Das @50%		51410.93			
		<u>144821.87</u>			<u>144821.87</u>



IN TERMS OF OUR REPORT OF EVEN DATE

For B. K. SARKAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Bipul*

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

FOR AMCON :

*Anindya Kundu*  
Partner

*Mritunjay Das*  
Partner

PLACE : KOLKATA

DATE : 29th September, 2019.

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

**DEPRECIATION STATEMENT AS PER IT ACT, FOR THE YEAR 2018-19**

Particulars	WDV as on 01/04/2018	Additions		Deduction	Balance	Rate of Depreciation	Depreciation Amount	WDV as on 31.03.2019
		180 days or More	Below 180 Days					
Office Space	262533.00				262533.00	---	---	262533.00
Shop & Godown Space	409383.00				409383.00	---	---	409383.00
Air Conditioner	8316.00				8316.00	@ 15%	1247.00	7069.00
Motor Car - Maruti Ertiga	586383.00				586383.00	@ 15%	87957.00	498426.00
Motor Car - Maruti Wagn R	358667.00				358667.00	@ 15%	53800.00	304867.00
Motor Byke - Enfield	109650.00				109650.00	@ 15%	16448.00	93202.00
Pump & Motors	3652.00		4000.00 (22.11.18)		7652.00	@ 15%	848.00	6804.00
Furniture & Fixture	57301.00				57301.00	@ 10%	5730.00	51571.00
Tools & Equipments	35000.00				35000.00	@ 15%	5250.00	29750.00
Computer & Printer	78.00				78.00	@ 40%	31.00	47.00
Motor Byke	43790.00				43790.00	@ 15%	6569.00	37221.00
Mobile Phone Set	229.00				229.00	@ 15%	34.00	195.00
Scooter	403.00				403.00	@ 15%	60.00	343.00
Plant & Machinery	4457.00				4457.00	@ 15%	669.00	3788.00
	<b>1879842.00</b>	<b>0.00</b>	<b>4000.00</b>	<b>0.00</b>	<b>1883842.00</b>		<b>178643.00</b>	<b>1705199.00</b>



*For AMCON*  
*Sanjay Kumar*  
Partner

MCON (Construction Work)  
 1, Viveknagar  
 Kolkata - 700 075

ANNEXURE - I

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

DESCRIPTION	QUANTITY	RATE	UNIT	AMOUNT
STEEL	760	49	KG	3724
CEMENT	280	342	BAG	9576
ELECTRICAL WIRE	L.S.		LUMPSUM	29900
SAND	80	6000	100 CFT	4800
WOODEN FRAMES	L.S.		LUMPSUM	6822
STONECHIPS	88	8000	100 CFT	68800
MARBLE AND TILES	L.S.		LUMPSUM	22750
			TOTAL	84450

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

SNAME OF PROJECT	DESCRIPTION	QUANTITY(SQFT)	AMOUNT(RS.)
177BN PROJECT	1ST FLOOR 2 BEDROOM SOUTH-WEST SIDE	960.00	2850000.00
177BN PROJECT	GROUND FLOOR 2 BEDROOM SOUTH-EAST SIDE	840.00	2125000.00
88 PROJECT	2ND FLOOR 2 BEDROOM EASTERN SIDE	800.00	1825000.00
37BN PROJECT	ENTIRE FIRST FLOOR	758.00	2300000.00
31BN PROJECT	2ND FLOOR 2 BEDROOM SOUTHERN SIDE	850.00	2025000.00
31BN PROJECT	2ND FLOOR 2 BEDROOM NORTHERN SIDE	860.00	1911000.00
39BN PROJECT	ENTIRE SECOND FLOOR	1700.00	6350000.00
39BN PROJECT	GROUND FLOOR GODOWN SPACE	140.00	500000.00
		TOTAL	19,886,000.00

For AMCOJI

*[Signature]*  
 Partner

*[Signature]*  
 Partner

