

# **ANNUAL AUDIT REPORT OF**

**M/S JUNEJA HEIGHTS LLP**

**FOR THE YEAR 2017-2018**

**CA KAILASH AGARWLLA**  
**3, BENTINCK STREET ,3<sup>RD</sup> FLOOR**  
**KOLKATA-70001**  
**MOBILE NO: 9433944086**  
**EMAIL: bhageriakailash@gmail.com**

# AUDITOR'S REPORT

To

The Partners of **JUNEJA HEIGHTS LLP**, 44 Matheswartolla Road , kolkata-700046

We have audited the accompanying financial statements **JUNEJA HEIGHTS LLP**, 44 Matheswartolla Road , kolkata-700046, which comprise the Balance Sheet as at 31<sup>st</sup> March , 2018 and the profit & Loss Account for the period ended on that date and a summary of significant accounting policies and other explanatory information.

## **Management's Responsibility for the financial statements**

Management is responsible for the preparation of these financial statements in accordance with a Limited Liability Partnership Act 2008. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the of the financial statements , whether due to fraud or error. In making those risks assessments , the auditor considers internal control relevant to the LLP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion the effectiveness of the LLP,s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management , as well as valuating the obtain presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

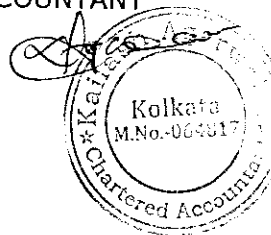
In our opinion and to the best of our information and according to the explanations given to us , the financial statements of **JUNEJA HEIGHTS LLP** for the period ended 31<sup>st</sup> March , 2018 are prepared in all material respects in accordance with Limited Liability Partnership Act 2008and give a true & fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of LLP as at 31<sup>st</sup> march, 2018 and its LOSS for the period ended on that date.

FOR KAILASH AGARWALLA  
CHARTERED ACCOUNTANT

M No : 064817

Place:Kolkata

Date:



# JUNEJA HEIGHTS LLP

44 MATHESWARTOLLA ROAD, KOLKATA – 700046

Schedules annexed & forming part of the accounts as at 31<sup>st</sup> March 2018

## SCHEDULE 11 :- ACCOUNTS POLICIES & NOTES ON ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES

#### i) Basis of Accounting

The firm maintains its accounts on accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles.

#### ii) Inventories:-

Work – in- progress on the multistoried Building Project under construction is carried over at cost incurred. Cost is inclusive of direct expenses incurred in relation to the project.

Inventory of construction material is valued at cost following FIFO method.

#### iii) Borrowing Costs

Borrowing Costs attributable to acquisition of qualifying asset/property which takes substantial period of time for its intended use/ sale are included in cost of underlying asset/project to the extent they relate to period till such assets are ready to be put to their intended use.

#### iv) Revenue Recognition

Revenue on Sales is recognized at the percentage of completion (POC) method.

#### v) Employee Benefits

The Bonus to Employed is accounted for on Payment basis.

No defined Contribution scheme is in operation.

In absence of any contractual or statutory Liability, Gratuity is accounted for on payment / settlement basis.

#### vi) Taxes on Income

Current tax in respect of taxable income is provided for the year based on the applicable tax rates and laws.

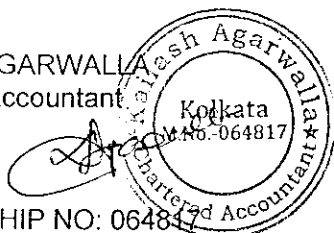
#### vii) Contingent Liabilities not provided for in respect of :-

- 1) Demand of interest on TDS payment, if any, default subject to revision/rectification by the company.

The Limited partnership was Incorporated on 24.02.2016 under LLP Identification Number : AAF-7836

The Firm has entered into Registered Agreement with Owners to develop and commercially exploit the land & building thereon at its cost in consideration of This being, there are no figures of previous year. Paisa figures have been Rounded off to nearest Rupee.

KAILASH AGARWALLA  
Chartered Accountant



MEMBERSHIP NO: 064817

3 BENTINCK STREET, 3RD FLOOR, RNO F(3)  
KOLKATA-700001

Date.20<sup>th</sup> June 2018

# JUNEJA HEIGHTS LLP

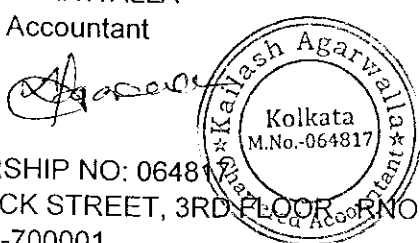
44 MATHESWARTOLLA ROAD, KOLKATA - 700046

## BALANCE SHEET AS AT 31ST MARCH, 2018

Particulars	SCHEDULE	AMMOUNT AS AT 31ST MARCH, 2017 (RUPEES)	AMMOUNT AS AT 31ST MARCH, 2018 (RUPEES)
<b><u>SOURCES OF FUNDS :</u></b>			
PARTNERS' CAPITAL ACCOUNTS	1	100,000	100,000
PARTNERS' CURRENT ACCOUNTS	2	7,754,995	17,128,787
UNSECURED LOANS	3	15,530,515	20,145,467
CURRENT LIABILITIES	4	60,000	363,754
		23,445,510	37,738,008
<b><u>APPLICATION OF FUND :</u></b>			
<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES :</u></b>			
LOANS & ADVANCES	5	22,223,750	35,518,764
INVENTORY	6	1,038,296	4,548,649
CASH & BANK BALANCE	7	183,464	(2,329,405)
		23,445,510	37,738,008
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS			

KAILASH AGARWALLA

Chartered Accountant



MEMBERSHIP NO: 064817  
3 BENTINCK STREET, 3RD FLOOR, RNO F(3)  
KOLKATA-700001  
Date.20Th June, 2018

*[Signature]*  
Designated Partner

JUNEJA HEIGHTS LLP

*[Signature]*  
Designated Partner

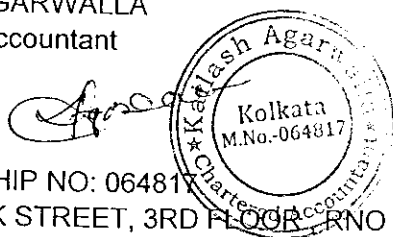
# JUNEJA HEIGHTS LLP

44 MATHESWARTOLLA ROAD, KOLKATA - 700046

## PROFIT & LOSS ACCOUNT FOR THE 31ST MARCH 2018

Particulars	SCHEDULE	PERIOD ENDED 31ST MARCH , 2017 (RUPEES)	PERIOD ENDED 31ST MARCH , 2018 (RUPEES)
<b>INCOME :</b>			
CHANGES IN INVENTORY OF WORK IN PROGRESS	8	1,038,296	4,548,649
INTEREST INCOME		-	34,450
		1,038,296	4,583,099
<b>EXPENDITURE :</b>			
OPENING INVENTORY		80,515	1,038,296
CONSTRUCTION & SITE EXPENSES	9	957,781	3,510,353
ADMINISTRATIVE & OFFICE EXPENSES	10	22,005	110,158
		1,060,301	4,658,807
PROFIT FOR THE YEAR			
LESS: INCOME TAX FOR THE YEAR		(22,005)	(75,708)
PROFIT AFTER TAX AVAILABLE FOR DISTRIBUTION			-
PROFIT DISTRIBUTED AMONGST PARTNERS		(22,005)	(75,708)
BALANCE CARRIED OVER		(22,005)	(75,708)
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS			

KAILASH AGARWALLA  
Chartered Accountant



MEMBERSHIP NO: 064817  
3 BENTINCK STREET, 3RD FLOOR, RNO F(3)  
KOLKATA-700001  
Date: 20th June, 2018

JUNEJA HEIGHTS LLP  
*[Signature]*  
Designated Partner

JUNEJA HEIGHTS LLP  
*[Signature]*  
Designated Partner

# JUNEJA HEIGHTS LLP

44 MATHESWARTOLLA ROAD, KOLKATA - 700046

Schedules annexed to & forming part of the accounts as at 31 st March , 2018

## SCHEDULE 1 : PARTNERS' CAPITAL ACCOUNTS

PARTNER	Profit/ Loss sharing Ratio	Opening Balance as on 01.04.2017	Contribution during the year	withdrawals during the year	Balance as on 31 st March , 2018
ANKIT JUNEJA	50%	50,000		-	50,000
KEVIN JUNEJA	50%	50,000		-	50,000
	100%	100,000			100,000

## SCHEDULE 2 : PARTNERS' CURRENT ACCOUNT

PARTNER	Opening Balance as on 01.04.2017	Receipts(Payments)during the year (NET)	Interest	Share of Profit (Loss) during the year	Balance as on 31 st March , 2018
ANKIT JUNEJA	6,815,998	9,449,500	-	(37,854.15)	16,227,643
KEVIN JUNEJA	938,998	-	-	(37,854.15)	901,143
	7,754,995	9,449,500		(75,708)	17,128,787

AS AT 31ST MARCH, 2017 (RUPEES)

AS AT 31ST MARCH, 2018 (RUPEES)

## SCHEDULE 3: UNSECURED LOANS

Chu & Co.  
Juneja Highrise LLP  
IPCRESS FINANCE AND SECURITIES PVT. LTD.  
Ramesh Kumar Juneja

80,515	80,515
13,900,000	13,900,000
-	4,554,952
1,550,000	1,610,000
15,530,515	20,145,467

## SCHEDULE 4: CURRENT LIABILITIES & PROVISIONS

### CURRENT LIABILITIES :

Statutory Liabilities  
Liability for Expenses

50,000	241,634
10,000	122,120
60,000	363,754

## SCHEDULE 5 : LOANS & ADVANCES

Security Deposits With Land Owners  
TDS Received  
Cenvat Credit receivable

22,150,000	35,223,750
-	3,445
73,750	291,569
22,223,750	35,518,764

## SCHEDULE 6: INVENTORY

Work in Progress

1,038,296	4,548,649
1,038,296	4,548,649



# JUNEJA HEIGHTS LLP

44 MATHESWARTOLLA ROAD, KOLKATA - 700046

Schedules annexed to & forming part of the accounts as at 31 st March , 2018

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ANKIT JUNEJA	50%	50,000		-	50,000
KEVIN JUNEJA	50%	50,000		-	50,000
	100%	100,000			100,000

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	7,754,995	9,449,500		(75,708)	17,128,787

AS AT 31ST MARCH, 2017 (RUPEES)	AS AT 31ST MARCH, 2018 (RUPEES)
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Juneja Highrise LLP  
IPCRESS FINANCE AND SECURITIES PVT. LTD.  
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## SCHEDULE 6: INVENTORY

Work in Progress

1,038,296	4,548,649
1,038,296	4,548,649



# JUNEJA HEIGHTS LLP

44 MATHESWARTOLLA ROAD, KOLKATA - 700046

Schedules annexed to & forming part of the accounts as at 31st March , 2018

Particulars	AS AT 31ST MARCH, 2017 (RUREES)	AS AT 31ST MARCH, 2018 (RUREES)
<b>SCHEDULE 7 : CASH &amp; BANK BALANCE</b>		
Cash in Hand	97960	310
Balance with Scheduled Banks in Current Accounts Cheque issued but not debit by bank	85504	(2,329,715)
	183,464	(2,329,405)
<b>SCHEDULE 8 : CHANGES IN INVENTORY OF WORK IN PROGRESS</b>		
<b>CLOSING INVENTORY</b>		
Work in Progress	957781	3,510,353
<b>OPENING INVENTORY</b>	80515	1,038,296
Work in Progress	0	-
	1,038,296	4,548,649
<b>SCHEDULE 9 : CONSTRUCTION &amp; SITE EXPENSES</b>		
Sanction & Permission fees	244215	95,337
Cunsultancy Charges	528800	2,316,500
Electricity Charges.	6100	591,680
Interest	37175	338,836
Salary	141491	168,000
	957,781	3,510,353
<b>SCHEDULE 10 : ADMINISTRATIVE AND OFFICE EXPENSES</b>		
Printing & Stationary	480	1,870
Travelling & Conveyance	1,560	3,530
Profession Tax	5,000	2,500
Salary	-	72,000
Trade Licence	-	2,150
Filling Fees	2,290	700
Bank Charges	1,425	4,069
Membership Subscription	-	3,333
Other Miscellaneous Expenses	1,250	6
Audit Fees	10,000	20,000
	22,005	110,158





## FORM NO. 3CB

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

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

1. I have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of JUNEJA HEIGHTS LLP 44 MATHESWARTOLLA ROAD, KOLKATA, WEST BENGAL, 700046 AALFJ7789G,

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 44 MATHESWARTOLLA ROAD KOLKATA 700046, and 0 branches.

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

(b) Subject to above,-

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

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

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

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 ;and

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

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

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

Sl No.	Qualification Type	Observations/Qualifications
Place	<u>KOLKATA</u>	Name <u>KAILASH AGARWALLA</u>
Date	<u>20/06/2018</u>	Membership Number <u>064817</u>
		FRN (Firm Registration Number)
		Address <u>3NO BENTINCK STREET, 3RD FLOOR</u>
		<u>ROOM NO F 3, KOLKATA, WEST BEN</u>
		<u>GAL, 700001</u>

## 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		JUNEJA HEIGHTS LLP				
2	Address		44 MATHESWARTOLLA ROAD, , KOLKATA, WEST BENGAL, 700046				
3	Permanent Account Number (PAN)		AALFJ7789G				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Goods and Services Tax WEST BENGAL	19AALFJ7789G1ZJ				
	2	Service Tax	AALFJ7789GSD001				
5	Status		LLP				
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	Third Proviso to sec 44AB : Audited under any other law					
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 (%)	
		KEVIN JUNEJA				50	
		ANKIT JUNEJA				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	
		REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots			07003	
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					
		JOURNAL BOOK					
		LEDGER BOOK					
		BANK BOOK					
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	44 MATHESWARTOLLA		KOLKATA	WEST BENGAL	700046
		JOURNAL BOOK	44 MATHESWARTOLLA		KOLKATA	WEST BENGAL	700046
		LEDGER BOOK	44 MATHESWARTOLLA		KOLKATA	WEST BENGAL	700046
		BANK BOOK	44 MATHESWARTOLLA		KOLKATA	WEST BENGAL	700046
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
		Books Examined					
		CASH BOOK					

JOURNAL BOOK										
LEDGER BOOK										
BANK BOOK										
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.									
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-age)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)		
Nil										
* 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, also fulfils the conditions, if any specified under the relevant 14pro of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines circular, etc., issued in this behalf.									
Nil												
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
		Description	Amount									
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
Nil												
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
Capital expenditure												
		Particulars	Amount in Rs.									
Personal expenditure												
		Particulars	Amount in Rs.									
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party												
		Particulars	Amount in Rs.									
Expenditure incurred at clubs being entrance fees and subscriptions												
		Particulars	Amount in Rs.									
Expenditure incurred at clubs being cost for club services and facilities used.												
		Particulars	Amount in Rs.									
Expenditure by way of penalty or fine for violation of any law for the time being force												
		Particulars	Amount in Rs.									
Expenditure by way of any other penalty or fine not covered above												
		Particulars	Amount in Rs.									
Expenditure incurred for any purpose which is an offence or which is prohibited by law												
		Particulars	Amount in Rs.									
(b) Amounts inadmissible under section 40(a):-												
(i) as payment to non-resident referred to in sub-clause (i)												
(A) Details of payment on which tax is not deducted:												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (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	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number 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	Amount in Rs	Name of the payee	Permanent Account Number 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.					
	TDS					241634					
(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													
		Section				Nature of liability				Amount					
		Nil													
26	(i)(B)(b)	not paid on or before the aforesaid date													
		Section				Nature of liability				Amount					
		Nil													
		(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No									
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No			
		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)(viiia)														No
		Name of the person from whom 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)(viib). If yes, please furnish the details of the same														
		Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares									
		Nil													
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:														No
		Sl No.	Nature of Income						Amount						
		Nil													
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:														No
		Sl No.	Nature of Income						Amount						
		Nil													
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)														No
		Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment		
		Nil													
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.														No
	(b) If yes, please furnish the following details														

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

		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of
		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 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.
		Nil						
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—						
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
		Nil						



31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—										
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
		Nil										
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)												
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
		S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks				
		Nil										
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.									No	
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.									No	
		If yes, please furnish the details below										
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year									No	
		If yes, please furnish details of the same										
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73									No	
		If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										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
		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	CALJ062 61D	194C	Paymentst ocontract ors	80000	80000	80000	1600	1600	1600	0
		2	CALJ062 61D	194J	Feesforpr ofessional or technical services	2061500	2061500	2061500	206150	206150	206150	0
		3	CALJ062 61D	194A	Interestot herthanIn terestonse curities	338836	338836	338836	33884	33884	33884	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	CALJ06261D	26Q	31/05/2018	31/05/2018	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish							No			
		S.No	Tax deduction and collection Account Number (TAN)		Amount of interest under section 201(1A)/206C(7) is payable		Amount	Dates of payment				
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the 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	*Percentage of yield	Shortage, excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage, excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(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 clause (22) of section 2. If yes, please furnish the following details:-											No
		Sl No.	Amount received (in Rs.)					Date of receipt				
		Nil										
37	Whether any cost audit was carried out											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											No

		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
Sl No	Particulars	Previous Year				Preceding previous Year			
a	Total turnover of the assessee	0				0			
b	Gross profit / Turnover	0	0	%	0	0	%		
c	Net profit / Turnover	-75708	0	%	-22005	0	%		
d	Stock-in-Trade / Turnover	4548649	0	%	1038296	0	%		
e	Material consumed/ Finished goods produced	0	0	%	0	0	%		
(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							
		Sl No	Income-tax 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							
		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 **20/06/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**KAILASH AGARWALLA**  
**064817**

**3NO BENTINCK STREET, 3RD FLOOR  
ROOM NO F 3, KOLKATA, WEST BEN  
GAL, 700001.**

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	

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale.etc.	Amount

