

M/S SASHIKIRAN

J.N. ROY LANE, P.O- KRISHNANAGAR, DIST- NADIA,  
741101, W.B.

AUDIT REPORT & STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31st MARCH, 2018

M/s A. Guha & Associates  
Chartered Accountants,  
A-9/401, Kalyani,  
Dist - Nadia, Pin - 741235  
E-Mail - abir.guha@icai.org  
Phone- (033) 2582 1136



# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>SASHIKIRAN</b>		PAN <b>AI2ZFS8472J</b>		
	Flat/Door/Block No <b>ROY PARA</b>	Name Of Premises/Building/Village <b>J.N. ROY LANE</b>		Form No. which has been electronically transmitted <b>ITR-5</b>	
	Road/Street/Post Office <b>P.O-KRISHNAGAR</b>	Area/Locality <b>P.S-KOIWALI</b>		Status <b>Firm</b>	
	Town/City/District <b>DIST-NADIA</b>	State <b>WEST BENGAL</b>	Pin/ZipCode <b>741101</b>	Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) <b>ITO WARD-41(1),NADIA</b>			Original or Revised <b>ORIGINAL</b>	
	E-filing Acknowledgement Number <b>330424101101018</b>		Date(DD/MM/YYYY) <b>10-10-2018</b>		
	1	Gross total income	1	110352	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	110350	
	3a	Current Year loss, if any	3a	0	
4	Net tax payable	4	34098		
5	Interest and Fee Payable	5	4437		
6	Total tax, interest and fee payable	6	38535		
7	Taxes Paid	a Advance Tax	7a	0	
		b TDS	7b	0	
		c TCS	7c	0	
		d Self Assessment Tax	7d	38540	
		e Total Taxes Paid (7a+7b+7c+7d)		7e	38540
		8	Tax Payable (6-7e)	8	0
9	Refund (7c-6)	9	10		
10	Exempt Income	Agriculture	10		
		Others			

This return has been digitally signed by KOUSHIK GHOSH

in the capacity of INDIVIDUAL

having PAN AOHPG6768A from IP Address 202.142.118.103 on 10-10-2018 at KRISHNAGAR, NADIA

Doc SI No & issuer 85668X N=Capricorn CA 2014.2.5.4.51-w131647352e56194b41552044451550204255494e4449e47 STREET-18,LAXMI NAGAR DISTRICT CENTER,S1=DELHI,2.5.4.17-41906313130303932,011-Certifying Authority,O=Capricorn Identity Services Pvt Ltd,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

## Tax Payer Counterfoil

PAN

Received from : SASXX XXIRAN

Rs :

(in words) : Thirty Eight Thousand And Five  
Hundred And Fourty Rupees Only

Drawn On :

PAN ON ACCOUNT OF INCOME TAX  
ON: Major Head : OTHER THAN  
COMPANIES TAX[0021]  
Minor Head : SELF ASSESSMENT TAX  
[300]

For the assessment year : 2018-19

Payment Status :

SBI Ref No. : IK001ZEOM9

	BSR Code	Tender date	Challan No
CIN	0014431	101018	02290
Date of challan :	10-10-2018		

State Bank of India  
Gandhinagar  
Bangalore  
(Internet Collection Center)



## 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 SASHIKIRAN			
2	Address	J.N. ROY LANE, P.O- KRISHNAGAR, NADIA, WEST BE AL., 741101			
3	Permanent Account Number (PAN)	ABZF88472J			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	No			
	Sl No.	Type	Registration Number		
5	Status	Firm			
6	Previous year from	01/04/2017 to 31/03/2018			
7	Assessment Year	2018-19			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted				
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted			
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits			
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?			
		Name	Profit Sharing Ra (%)		
		Indrajit Karmakar	75		
		Koushik Ghosh	25		
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	Part of exchange	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.			
		Section	SubSector	Code	
		CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002	
10	b	If there is any change in the nature of business or profession, the particulars of such change			
		Business	Section	SubSector	Code
					No
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed			
		Books prescribed	No		
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 account maintained at each location.) Same as 11(a) above			
		Books maintained	Address Line 1	Address Line 2	City or Town or State
					PinCode
		BANK BOOK	J.N. ROY LANE	P.O- KRISHNAGAR	NADIA
					WEST BE NGAL 741101
		CASH BOOK	J.N. ROY LANE	P.O- KRISHNAGAR	NADIA
					WEST BE NGAL 741101
		GENERAL LEDGER	J.N. ROY LANE	P.O- KRISHNAGAR	NADIA
					WEST BE NGAL 741101
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above			
		Books Examined			
		BANK BOOK			
		CASH BOOK			
		GENERAL LEDGER			
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).			
		Section	Amount		
		Nil			



FORM NO. 3CB

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

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

1. We have examined the balance sheet as at 31st March 2018 and the Profit and loss account for the period beginning from 1/04/2017 to ending on 31/03/2018 attached herewith, of M/S SASHIKRAN JN, ROY LANE, P.O- KRISHNAGAR, NADIA A, WEST BENGAL, 741101 ABZFS8472J.

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 JN, ROY LANE, P.O- KRISHNAGAR, DIST- NADIA, and 0 branches.

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

1) Audit conducted on test check basis 2) Physical verification of closing stock & cash in hand is not possible 3) Closing Stock & cash in hand is certified by the assessee which is yet to be received 4) Valuation of closing stock is not possible as some registers are not maintained 5) Assessee is liable to take GST registration 6) Books of accounts not properly maintained

(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 affairs of the assessee as at 31st March, 2018 ;and  
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	We are unable to form any opinion related to Sec 269 ST

Place: KALYANI Date: 24/09/2018

Income Tax Department

Signature: Indrani Sarkar  
Membership Number: 305761  
FRN (Practising Registration Number): 327351E  
Address: 309/401, KALYANI, NADIA, WEST BENGAL, 741235





a	Method of accounting employed in the previous year	Mercantile system
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
c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Increase in profit(Rs.) Decrease in profit(Rs.)
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
e	If answer to (d) above is in the affirmative, give details of such adjustments.	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)
f	Disclosure as per ICDS.	ICDS

a	Method of valuation of closing stock employed in the previous year.	Lower of Cost or NRV
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:	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:-	
a	The items falling within the scope of section 43A	Amount
	Description	Nil

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	Nil

c	Escalation claims accepted during the previous year	Amount
	Description	Nil

d	Any other item of income	Amount
	Description	Nil

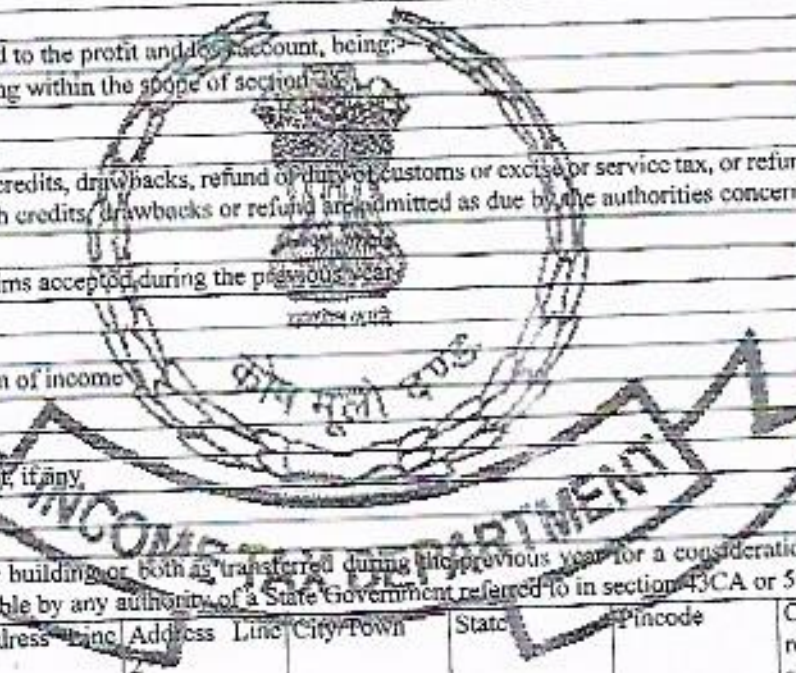
e	Capital receipts, if any.	Amount
	Description	Nil

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
		1	2			
						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)			
Furniture & Fittings @ 10%	10%	17339	0	0	0	0	0	0	1734	15605
Plant & Machinery @ 15%	15%	56809	24580	0	0	0	24580	0	8521	72868

\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19	Amounts admissible under sections :	
S.No	Section	Amount debited to profit and loss account
		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		Nil



Signature: Sankar  
 Stamp: Income Tax Department, Nagpur



20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise 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)(vi):										
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual of payment the concess 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 in force										
	Particulars				Amount in Rs.						
	Expenditure by way of any other penalty of 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	Amount of deduction	
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent before the expiry of time prescribed under section 200(L)										
	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 deduction	
	(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	Amount of deduction	
	(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 deposit 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	Amount of levy deducted	Amount of deposit any
	(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 of deposit 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 amounts 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 38(D)(ii)								
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		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.							
	Section	Description				Amount		
	Nil							
25	Any amount of profit chargeable to tax under section 41 and computation thereof.							
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any			
	Nil							
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-							
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-							
26 (i)(A)(a)	Paid during the previous year							
	Section	Nature of liability				Amount		
	Nil							
26 (i)(A)(b)	Not paid during the previous year							
	Section	Nature of liability				Amount		
	Nil							
26 (i)B	was incurred in the previous year and was							
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)							
	Section	Nature of liability				Amount		
	Nil							
26 (i)(B)(b)	not paid on or before the aforesaid date							
	Section	Nature of liability				Amount		
	Nil							





(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing/Outstanding Balance		

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
Nil			

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)

Name of the person from whom shares received	PAN of the person, if available	Name of the company in which shares received	CFR of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii). If yes, please furnish the details of the same

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil				

A(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56(2)(b). If yes, please furnish the following details:

Sl.No.	Nature of Income	Amount
Nil		

B(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56(2)(b). If yes, please furnish the following details:

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)

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.

(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 of money available with the associated enterprise is repatriated to India as per the provisions	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest of repatriation of money



of sub-section (2) of section 92CE.

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.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019).

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available) of the lender or depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was squared 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) 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						

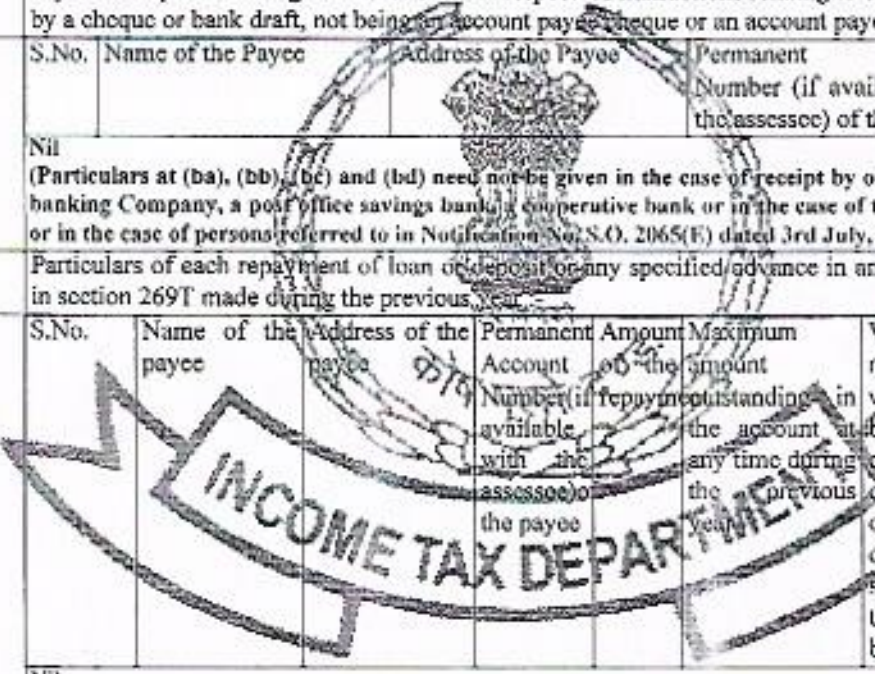
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person 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	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							
<p>(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269S or in the case of persons referred to in Notification No. S.O. 2065(F) dated 3rd July, 2017)</p>									
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayer was made by cheque or bank draft, whether the same was repaid by a 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 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
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Nil

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

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

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

32 e In case of a company, please state 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
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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 **No**

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)
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Nil

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **No**

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.
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Nil

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Not Applicable**

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Date of payment
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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 in section 115-O(A)	(c) Amount of reduction as referred to in section 115-O(A)	(d) Amount of 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 (c) of clause (22) of section 2 of the Act? (Please furnish the following details)							No		
	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	28562340	17832650							
	b	Gross profit / Turnover	2413312 28562340 8.45%	2354319 17832650 13.20%							
	c	Net profit / Turnover	110352 28562340 0.39%	1508133 17832650 8.46%							



*Sanjay*



d	Stock-in-Trade Turnover	2249399	28562340	7.88%	5069297	17832650	28.43%
c	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish

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 goods or services exempt from GST	Expenditure relating to entities falling under composition scheme	Expenditure relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
Nil							

Place **KALYANI**  
Date **24/09/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**Indrani Sarkar**  
**105761**  
**327751E**  
**A-9/401, KALYANI NADIA WEST P.B.E.**  
**GAL. 741235.**



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	
Furnitures & Fittings @ 10%							0
Total of Furnitures & Fittings @ 10%							0
Plant & Machinery @ 15%	1	31/03/2018	31/03/2018	24580	0	0	24580
Total of Plant & Machinery @ 15%							24580

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





Sashikiran

J.N.Roy Lane, P.O- Krishnagar

Dist- Nadla, Pin-741101

Nature of Business :- Construction of Building & Sale of Constructed Room  
Trading, Profit & Loss A/c for the year ended 31.03.2018

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock (In Progress)	50,69,297.00	By Sales A/c	2,85,62,340.00
To Materials Purchase	1,84,98,236.00	(Ready Flat & Shop room)	
To Other Purchase	58,912.00		22,49,399.00
To Freight Charges	4,12,560.00		
To Labour Charges	41,25,870.00	Stock in Trade (At Cost)	
To Site Expenses	1,24,580.00	Work in Progress	
To Loading & Unloading Charges	1,08,972.00		3,08,11,739.00
To Gross Profit c/d	24,13,312.00		24,13,312.00
	3,08,11,739.00		
To Printing & Stationery	7,841.00	By Gross Profit b/d	56,887.00
To Staff Salary	2,85,630.00	By Gross Accrd. Interest received with Term Deposit	
To Bonus	16,940.00		
To Conveyance	15,725.00		
To Telephone Expenses	8,740.00		
To Trade Tax	500.00		
To Misc. Expenses	4,126.00		
To Subscription	14,590.00		
To Bank Charges	3,652.00		
To Bank Interest	1,26,652.00		
To Audit fees	7,500.00		
To House Rent	1,24,630.00		
To Accounting Charges	15,200.00		
To Electricity	52,940.00		
To Entertainment Expenses	11,297.00		
To Advertisement Expenses	24,753.00		
To General Expenses	10,210.00		
To Drinking Water Expenses	6,394.00		
To Puja Expenses	7,845.00		
To Depreciation Charges			
with Fmt. & Fixtr. @10%	1,734.00		
with Const. Equip @15%	8,521.00		
To Book Profit c/d	10,255.00		24,70,199.00
	17,14,779.00		
	24,70,199.00		

For A. Guha & Associates  
Chartered Accountants



*Aruni Sarkar*  
In Joint Sign  
M. No. 201761  
Place - A - 9/401  
Kalyani, Nadla



Sashikiran

J.N. Roy Lane, P.O. - Krishnagar  
Dist. Nadia Pin-741101

Profit and Loss Appropriation A/c for the year ended 31.03.2018

Particulars	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)
		35,200.00	By Book Profit b/d		17,14,779.00
Provision For I. Tax					
To Int. on Railway Card					
Sr Indrajit Karmakar	6,99,453.00				
Sr Koushik Ghosh	3,49,774.00	10,49,227.00			
To Partners Remuneration					
Sr Indrajit Karmakar	2,60,000.00				
Sr Koushik Ghosh	2,60,000.00	5,20,000.00			
To Reserve Share of Profit					
Sr Indrajit Karmakar	82,764.00				
Sr Koushik Ghosh	27,588.00	1,10,352.00			
		17,14,779.00			17,14,779.00

Sashikiran

J.N. Roy Lane, P.O. - Krishnagar  
Dist. Nadia Pin-741101

Balance sheet as on 31.03.2018

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
<b>Capital A/c</b>			<b>Furniture &amp; Fixture A/c</b>		
Sr Indrajit Karmakar			As per last year a/c	17,339.00	15,605.00
As per last year a/c	59,28,771.00		Less: Dep @ 10%	1,734.00	26,852.00
Add: Int on capital	6,99,453.00		<b>Office room depreciation A/c</b>		
Add: Share of profit	82,764.00		As per last year a/c		
Add: Remuneration	2,60,000.00		<b>Construction Equipments</b>		
Less: Drawings	68,70,968.00	68,25,358.00	As per last year a/c	56,809.00	
	2,45,830.00		Less: Depreciation @ 15%	8,521.00	72,868.00
<b>Sr Koushik Ghosh</b>			And: This year	24,585.00	
As per last year a/c	29,14,786.00		<b>Loan &amp; Advance a/c</b>		4,63,200.00
Add: Int on capital	3,49,774.00		This year a/c		
Add: Share of profit	27,588.00		<b>Land A/c</b>		
Add: Remuneration	2,60,000.00		As per last year a/c	4,28,163.00	7,94,603.00
Less: Drawings	35,52,148.00	33,89,348.00	Less: Adjusted with audited int	2,41,560.00	
	1,62,800.00	1,00,24,706.00	<b>Land &amp; Building A/c</b>		
<b>Loan A/c</b>			As per last year a/c	2,88,585.00	2,23,245.00
With B G V Bank Dugachi Branch			Less: Adjusted with audited int	65,340.00	
AC-0187300003247			<b>Land &amp; Building a/c</b>		
<b>Outstanding Liabilities</b>			Less & Broken Bldg		
Income Tax	34,100.00		As per last year a/c	48,24,651.00	39,70,401.00
Audit Fees	6,000.00		Less: Adjusted with audited int	8,54,250.00	
Accounting Charge	8,200.00	50,300.00	<b>Fixed Deposit A/c</b>		
			Cert No. 0187140002167		
			with BGV Bank, Dugachi, Branch		
			Last year a/c (2014-15)	6,00,000.00	
			Add: Last y. Acord Interest	1,19,481.00	
			Add: Acord Int this yr	7,19,481.00	
			Less: Matured	56,887.00	
				7,76,368.00	
			<b>Stock in Trade At Cost</b>		
			Work in Progress		
			<b>Cash at Bank</b>		
			With B G V Bank, Dugachi Branch		
			C A/c-519200000005	30,05,216.00	
			with AXIS Bank Ltd, Krishnagar Br.		
			C A/c-913020005270914	1,37,082.95	
			With HDFC Bank Krishnagar Br.		
			C A/c 00200017051479	1,25,706.50	32,69,585.45
			<b>Cash Balance</b>		86,447.55
					1,05,62,206.00
		1,05,62,206.00			



For A. Guha & Associates  
Chartered Accountants  
M. No. 307761  
Place - A - 9/401  
Kalyani, Nadia