

# 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		PAN			
	PNS ASSOCIATES		AAKFP2537P			
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted		
	25					
	Road/Street/Post Office	Area/Locality		Status Firm		
	D.P.ROAD	GARIA				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	KOLKATA	WEST BENGAL	700047			
	Designation of AO(Ward/Circle) WARD 25(2), KOLKATA			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 324119721051018		Date(DD/MM/YYYY) 05-10-2018			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income		1	128508	
	2	Deductions under Chapter-VI-A		2	0	
	3	Total Income		3	128510	
	3a	Current Year loss, if any		3a	0	
	4	Net tax payable		4	39710	
	5	Interest and Fee Payable		5	3226	
	6	Total tax, interest and Fee payable		6	42936	
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	43000	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	43000	
8	Tax Payable (6-7e)		8	0		
9	Refund (7e-6)		9	60		
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by NARAYAN CHANDRA GHOSH in the capacity of PARTNER having PAN AGXPG8064F from IP Address 103.242.198.20 on 05-10-2018 at KOLKATA

Doc No & issuer: 14260859CN-eMedhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMedhra Consumer Services Limited,C-IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE : PNS ASSOCIATES  
 PAN : AAKFP2537P  
 OFFICE ADDRESS : 25, D.P.P ROAD, GARIA, KOLKATA, WEST BENGAL-700047  
 STATUS : FIRM ASSESSMENT YEAR : 2018 - 2019  
 WARD NO : WARD 25(2), KOLKATA FINANCIAL YEAR : 2017 - 2018  
 D.O.I. : 16/04/2007  
 EMAIL ADDRESS : advocate\_saha@rediffmail.com  
 NATURE OF BUSINESS : CONSTRUCTION  
 STOCK VALUATION : AT COST  
 METHOD :  
 METHOD OF ACCOUNTING : MERCANTILE  
 NAME OF BANK : AXIS BANK LTD.  
 MICR CODE : 700211016  
 IFS CODE : UTIB0000232  
 ADDRESS : GARIA (GRA)  
 ACCOUNT NO. : 232010200010973  
 RETURN : ORIGINAL (FILING DATE : 05/10/2018 & NO. : 324119721051018)

COMPUTATION OF TOTAL INCOME

<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>		128508
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		82636
ADD :		
DISALLOWED PARTNERS' REMUNERATION	360000	
DISALLOWED U/S 37	8800	368800
		451436
LESS : ALLOWED REMUNERATION U/S 40b		-322928
		<u>128508</u>
GROSS TOTAL INCOME		<u>128508</u>
TOTAL INCOME		128508
TOTAL INCOME ROUNDED OFF U/S 288A		128510

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 128510 @ 30%		38553
		38553
ADD: EDUCATION CESS @ 2%		771
		39324
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%		386
		39710
<u>ADD INTEREST PAYABLE</u>		
INTEREST U/S 234A	397	
INTEREST U/S 234B	2779	
INTEREST U/S 234C	50	3226
		42936
<u>LESS SELF ASSESSMENT TAX U/S 140A</u>		
6360218 - 24090 - 01-10-2018	43000	43000
REFUNDABLE		(64)
TAX ROUNDED OFF U/S 288B		<u>(60)</u>

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	LATE FEES	8800.00
	Total	8800.00

# **P. SENAPATI & CO.**

**CHARTERED ACCOUNTANTS**

**NAME**

*P. N. S. ASSOCIATES*

**Statement of Accounts / Tax Audit Report**

**FOR THE YEAR ENDED**

*31-03-2018*

AMTALA, P.O. : KANYANAGAR, SOUTH 24 PGS., PIN-743503

E-mail : senapati.pranab@yahoo.in

Phone : 033 2480 9626, 9163457800 (M)

1B, GOKUL BORAL STREET, KOLKATA-700 012

E-mail : senapatipranab@rediffmail.com

Mobile : 9836995520

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 P N S ASSOCIATES 25, D.P.P ROAD, GARIA, KOLKATA, WEST BENGAL, 700047 AAKFP2537P.

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 25, D.P.P ROAD, GARIA, KOLKATA, 700047. 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 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 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  
Date

**AMTALA BAZAR**  
**21/09/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**FRANABENDRA SENAPATI**  
**063831**  
**326521E**  
**AMTALA, KANYANAGAR, SOUTH 24 P**  
**ARAGANAS, WEST BENGAL, 743503**



## 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	P N S ASSOCIATES				
2	Address	25, D.P.P ROAD, GARIA, KOLKATA, WEST BENGAL, 700047				
3	Permanent Account Number (PAN)	AAKFP2537P				
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(e)- Profits and gains lower than deemed profit u/s 44AD				
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 (%)			
		NARAYAN CH GHOSH	33.33			
		PRAHALLAD CH GHOSH	33.33			
		SANKAR GHOSH	33.33			
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	
					New profit Sharing Ratio	
					Remarks	
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
		Sector	Sub Sector	Code		
		CONSTRUCTION	Other construction activity n.e.c.	06010		
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				
		Yes				
		Books prescribed				
		CASH BOOKS, LEDGER, SALES, PURCHASE CREDITORS AND DEBTORS REGISTER ETC				
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
		Books maintained	Address Line 1	Address Line 2	City or Town or District	
		CASH BOOKS, LEDGER, SALES, PURCHASE CREDITORS AND DEBTORS REGISTER ETC	25, D.P.P ROAD	GARIA	KOLKATA	
					State	
					WEST BE NGAL	
					PinCode	
					700047	
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOKS, LEDGER, SALES, PURCHASE CREDITORS AND DEBTORS REGISTER ETC				
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				
		Section	Amount			
		Nil				
13	a	Method of accounting employed in the previous year		Mercantile system		



13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No						
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No						
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)							
	Total									
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
	ICDS I - Accounting Policies	The accounts of the firm are prepared under historical Cost Convention and in accordance with the applicable accounting standards except where otherwise stated.								
	ICDS IV - Revenue Recognition	Inventories are valued at lower of cost or net realisable amount.								
	ICDS IV - Revenue Recognition	Items of Income & Expenditure are accounted for on accrual basis.								
	ICDS V - Tangible Fixed Assets	Assets & Liabilities are recorded at cost. Fixed Assets are stated at Historical Cost less Depreciation. Depreciation is calculated as per Income Tax Act 1961.								
	ICDS III - Construction Contracts	The amount of Contract revenue is recognised as revenue in the period.								
14 a	Method of valuation of closing stock employed in the previous year.		AT COST OR MARKET RATE WHICHEVER IS LESS							
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:									
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade									
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade						
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28									
	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, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.			
Nil						
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]					Amount
Description						
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	Of Amount in Rs.	Name of the payee	Permanent 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	Of Amount in Rs.	Name of the payee	Permanent 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.									
(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	of Payment Made(Amount)						
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.										
Section	Description	Amount								
Nil										
25 Any amount of profit chargeable to tax under section 41 and computation thereof.										
Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
Nil										
26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-										
26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-										
26 (i)A(a) Paid during the previous year										
Section	Nature of liability	Amount								
Nil										
26 (i)A(b) Not paid during the previous year										
Section	Nature of liability	Amount								
Nil										
26 (i)B was incurred in the previous year and was										
26 (i)B(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)										





	Section	Nature of liability	Amount
	Nil		
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	No
		CENVAT/ITC	Amount
		Opening Balance	Treatment in Profit and Loss/Accounts
		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)		
	No		
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received
			CIN of the company
			No. of Shares Received
			Amount of consideration paid
			Fair Market value of the shares
	Nil		
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii). If yes, please furnish the details of the same		
	Name of the person from whom shares received	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:		
	SI 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:		
	SI 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) not 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		
	SI No.	Under which clause of sub-section (1) of	Amount (in Rs.) of
			Whether the excess of money available with the associated
			If yes, whether the excess money has
			If no, the amount (in Rs.) of imputed interest on such excess
			Expected date of repatriation of money



	section 92CE primary adjustment is made?	primary adjustment	enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	is been repatriated within the prescribed time.	money which has not been repatriated within the prescribed time					
	Nil									
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.									
	(b) If yes, please furnish the following details									
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B.	Assessment Year	Amount (in Rs.)
	Nil									
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019).									
	(b) If yes, please furnish the following details									
	Sl No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
	Nil									
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-									
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was 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 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	Nature of transaction	Amount of receipt	Date Of receipt			





	from whom specified advance is received	whom specified advance is received	lender, or depositor or person from whom specified advance is received	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.	Not Applicable
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32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
	If yes, please furnish the details below	

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

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

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

34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	Yes
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S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was 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	CALP084 05F	194C	Payments to contractors	6974304	6974304	6974304	70181	0	0	0
2	CALP084 05F	194H	Commission or brokerage	656510	656510	656510	32826	0	0	0
3	CALP084 05F	194J	Fees for professional or technical services	17000	17000	17000	1700	0	0	0

34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	Yes
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S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.



1	CALP08405F	26Q	31/07/2017	27/07/2017	Yes							
2	CALP08405F	26Q	31/10/2017	04/11/2017	Yes							
3	CALP08405F	26Q	31/01/2018	25/01/2018	Yes							
4	CALP08405F	26Q	31/05/2018	18/05/2018	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 as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(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										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	4852680			19971960	
b	Gross profit / Turnover	0	4852680	0.00%	19971960	%
c	Net profit / Turnover	82635	4852680	1.70%	896487	19971960 4.49%
d	Stock-in-Trade / Turnover	29784186	4852680	613.77%	16697065	19971960 83.60%
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 No 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			Total payment to registered entities	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		
	Nil					

Place  
Date

**AMTALA BAZAR**  
**21/09/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**PRANABENDRA SENAPATI**  
**063832**  
**326591E**  
**AMTALA, KANYANAGAR, SOUTH 24 P**  
**ARAGANAS, WEST BENGAL, 743503.**



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	



**P.N.S ASSOCIATES**

25,D.P.P ROAD

Kolkata-700047

**Balance sheet as at 31st March 2018**

<u>Liabilities</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	
<u>Partners' Capital Account</u>			
Narayan Ch.Ghosh B/f	4,601,025.82	Loan T.G .Enterprise B/f	50,000.00
Add : Capital Introduction	5,000.00	Loan to Debabrata Mondal B/f	100,000.00
Add : Remuneration	120,000.00	Service Tax Recivable from Purchaser B/f	7,581.00
Add : Share of Profit	13,215.13	Advance Income Tax B/f	500,000.00
	4,739,240.95	Work-in-Progress	29,784,186.00
<u>Less: Drawing</u>	206,581.00	Advance Land Owner Payment A/c	3,375,000.00
	4,532,659.95	Land at Ramchandrapur B/f	10,480,332.00
		Bank Balance	1,150,408.98
Prahallad Ch.Ghosh B/f	4,601,025.92	Cash in Hand	12,015.00
Add : Capital Introduction	5,000.00		
Add : Remuneration	120,000.00		
Add : Share of Profit	13,215.13		
	4,739,241.05		
<u>Less: Drawing</u>	206,581.00		
	4,532,660.05		
Sankar Ghosh B/f	4,601,025.37		
Add : Capital Introduction	5,000.00		
Add : Remuneration	120,000.00		
Add : Share of Profit	13,215.13		
	4,739,240.50		
<u>Less: Drawing</u>	206,581.00		
	4,532,659.50		
Advance recd. Agst Flat	29,775,365.00		
Sundry Creditors	1,468,632.88		
<u>Liabilities for Expenses</u>			
Audit Fees	7,500.00		
Salary Payable	19,750.00		
Accounting Charges	18,000.00		
CGST & SGST Payable	106,712.60		
TDS Payable	4,750.00		
	156,712.60		
Income Tax Provision B/f	694,857.00		
Add : This Year	42,990.00		
	737,847.00		
<u>Less: Adjustment</u>	277,014.00		
	460,833.00		
	<u>45,459,522.98</u>		<u>45,459,522.98</u>

*In terms of my report even date*



**P.N.S ASSOCIATES**

25,D.P.P ROAD

Kolkata-700047

**Profit & Loss A/c. for the year ended 31st March 2018**

Opening Stock	16,697,065.00	Flat Sales	4,852,680.00
Purchase	14,060,281.36		
Construction Expenses	1,893,609.00	Work-in-Progress	29,784,186.00
Labour Charges	23,100.00		
Accounting Charges	28,000.00		
Audit Fees	7,500.00		
Bonus	20,050.00		
Bank Charges	3,411.25		
Conveyance	14,000.00		
Commission	306,510.00		
Carring Charges	11,540.00		
Electric Expenses	133,088.00		
Fees for CC	192,048.00		
Postage	100.00		
Krishi Kalyan & Swachh Bharat Cess	3,066.00		
Internet Connection	9,734.00		
Licence Fees	1,300.00		
Late Fees CGST/SGST	8,800.00		
Subscription	26,000.00		
Office Expenses	31,583.00		
Property Tax	161,072.00		
Printing & Stationery	2,478.00		
Staff Salary	480,428.00		
Maintenance Expenses	5,332.00		
Site Expenses	74,135.00		
Partner Remuneration	360,000.00		
Net Profit	82,635.39		
	<u>34,636,866.00</u>		<u>34,636,866.00</u>
Income Tax Provision	42,990.00	Net Profit	82,635.39
Divisible Profit transferred to partners			
Capital Account			
Narayan Ch. Ghosh	13,215.13		
Pruhallad Ch. Ghosh	13,215.13		
Sankar Ghosh	13,215.13		
	<u>39,645.39</u>		
	<u>82,635.39</u>		<u>82,635.39</u>

*In terms of my report even date*

