

# 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  
**2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>P N S ASSOCIATES</b>			PAN <b>AAKFP2537P</b>		
	Flat/Door/Block No <b>25</b>	Name Of Premises/Building/Village		Form No. which has been electronically transmitted <b>ITR-5</b>		
	Road/Street/Post Office <b>D.P.P ROAD</b>	Area/Locality <b>GARIA</b>			Status <b>Firm</b>	
	Town/City/District <b>KOLKATA</b>	State <b>WEST BENGAL</b>	Pin/ZipCode <b>700047</b>	Aadhaar Number/Enrollment ID		
	Designation of AO(Ward/Circle) <b>WARD 25(2), KOLKATA</b>			Original or Revised <b>ORIGINAL</b>		
	E-filing Acknowledgement Number <b>292385991061117</b>		Date(DD/MM/YYYY) <b>06-11-2017</b>			
	1	Gross total income			1	896487
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	896490
	3a	Current Year loss, if any			3a	0
4	Net tax payable			4	277015	
5	Interest payable			5	33984	
6	Total tax and interest payable			6	310999	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	311000	
		e	Total Taxes Paid (7a+7b+7c +7d)	7e	311000	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
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 115.187.41.43 on 06-11-2017 at KOLKATA

Doc SI No & issuer 14260859CN-e-Mudra Sub CA for Class 2 Individual 2014,DU-Certifying Authority,O-eMudra Consumer Services Limited,C-IN

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

**NAME OF ASSESSEE** : P N S ASSOCIATES  
**PAN** : AAKFP2537P  
**OFFICE ADDRESS** : 25, D.P.P ROAD, GARIA, KOLKATA, WEST BENGAL-700047  
**STATUS** : FIRM **ASSESSMENT YEAR** : 2017 - 2018  
**WARD NO** : WARD 25(2), KOLKATA **FINANCIAL YEAR** : 2016 - 2017  
**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 : 06/11/2017 & NO. : 292385991061117)

**COMPUTATION OF TOTAL INCOME**

<b><u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u></b>		896487
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	2480487	
LESS : ALLOWED REMUNERATION U/S 40b	-1584000	
	<u>896487</u>	
<b>GROSS TOTAL INCOME</b>		<u>896487</u>
<b>TOTAL INCOME</b>		896487
TOTAL INCOME ROUNDED OFF U/S 288A		896490

**COMPUTATION OF TAX ON TOTAL INCOME**

<b>TAX ON RS. 896490 @ 30%</b>	268947	
	<u>268947</u>	
<b>ADD: EDUCATION CESS @ 2%</b>	5379	
	<u>274326</u>	
<b>ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%</b>	2689	
	<u>277015</u>	
<b><u>ADD INTEREST PAYABLE</u></b>		
INTEREST U/S 234B	20660	
INTEREST U/S 234C	<u>13324</u>	<u>33984</u>
		310999
TAX ROUNDED OFF U/S 288B		311000
<b><u>LESS SELF ASSESSMENT TAX U/S 140A</u></b>		
6360218 - 34704 - 03/11/2017	<u>311000</u>	<u>311000</u>
<b>TAX PAYABLE</b>		NIL

**P. SENAPATI & CO.**  
**CHARTERED ACCOUNTANTS**

**NAME**

*P.N.S. ASSOCIATES*

**Statement of Accounts / Tax Audit Report**

**FOR THE YEAR ENDED**

*31-03-2017*

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 2017 and the Profit and loss account for the period beginning from 20 16-04-01 to ending on 2017-03-31 attached herewith, of P N S ASSOCIATES 25, D.P.P. ROAD, GARIA, KOLKATA, WE ST 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, 2017 ;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:-

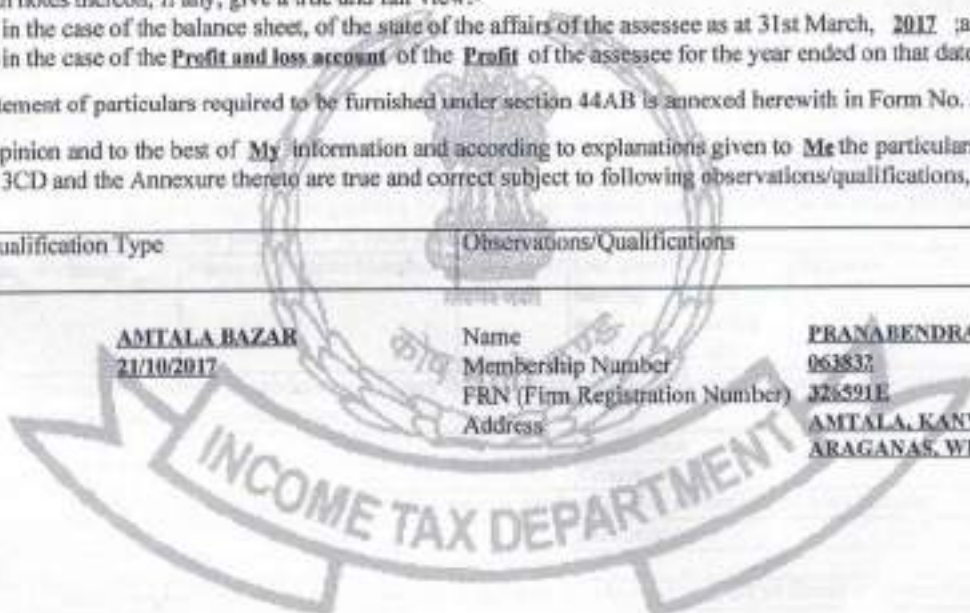
Sl No.	Qualification Type	Observations/Qualifications
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Place  
Date

AMTALA BAZAR  
21/10/2017

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

FRANABENDRA SENAPATI  
063837  
J26591E  
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, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	No				
	Sl No.	Type	Registration Number			
5	Status	Firm				
6	Previous year from	2016-04-01 to 2017-03-31				
7	Assessment Year	2017-18				
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 in business exceeding Rs. 1 crore				
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 CHANDRA GHOSH				33.33
		PRAHALLAD CHANDRA 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	
		Contractors	Others		0505	
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector	Code	
		Nil				
11	a	Whether books of accounts are prescribed under section 44AA; if yes, list of books so prescribed				
		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	State PinCode
		CASH BOOKS, LEDGER, SALES, PURCHASE CREDITORS AND DEBTORS REGISTER ETC	25, D.P.P ROAD	GARIA	KOLKATA	WEST BE NGAL 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				
		Nil				
		Amount				
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.			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:			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			Amount						
	Description									
	Nil									
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned			Amount						
	Description									
16 c	Escalation claims accepted during the previous year			Amount						
	Description									
	Nil									
16 d	Any other item of income			Amount						
	Description									
	Nil									
16 e	Capital receipt, if any			Amount						
	Description									
	Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:									
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	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 (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)]									
	Description								Amount	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):									



Nature of fund		Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
Nil											
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
	Capital expenditure			Amount in Rs.							
	Particulars										
	Personal expenditure			Amount in Rs.							
	Particulars										
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			Amount in Rs.							
	Particulars										
	Expenditure incurred at clubs being entrance fees and subscriptions			Amount in Rs.							
	Particulars										
	Expenditure incurred at clubs being cost for club services and facilities used.			Amount in Rs.							
	Particulars										
	Expenditure by way of penalty or fine for violation of any law for the time being force			Amount in Rs.							
	Particulars										
	Expenditure by way of any other penalty or fine not covered above			Amount in Rs.							
	Particulars										
	Expenditure incurred for any purpose which is an offence or which is prohibited by law			Amount in Rs.							
	Particulars										
(b) Amounts inadmissible under section 40(a):-											
(i) as payment to non-resident referred to in sub-clause (i)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											





	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
(vii) 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.						
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income								
	Nature Of Liability	Amount in Rs.						
(i) Amount inadmissible under the proviso to section 36(1)(iii)								
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006							
23	Particulars of any payment made to persons specified under section 40A(2)(b).							
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Amount of Payment Made			
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.							
	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), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-							
26	(iA) 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	(iA)(a) Paid during the previous year							
	Section	Nature of liability	Amount					
Nil								
26	(iA)(b) Not paid during the previous year							
	Section	Nature of liability	Amount					
Nil								
26	(iB) was incurred in the previous year and was							
26	(iB)(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	(iB)(b) not paid on or before the aforesaid date							
	Section	Nature of liability	Amount					
Nil								
(State whether sales 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 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 in accounts							No





	CENVAT	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance		
	CENVAT Availed		
	CENVAT 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
			Price 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)						
	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)(viiib). 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						

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) No 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											

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	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										

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)

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	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by		





					from whom specified sum is received	clearing system through a bank account	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 c	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-							
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Nil							
31 d	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received 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 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 payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft 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 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							
	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks		
	Nil							
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						Not Applicable	
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.						No	
	If yes, please furnish the details below							
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year						No	
	If yes, please furnish details of the same							
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73							
	If yes, please furnish the details of speculation loss if any incurred during the previous year							



33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) 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									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)
Nil											
34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:									Not Applicable
		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 transactions which are required to be reported					
Nil											
34	c	Whether the assessee is liable to pay interest under section 201(A) or section 206C(7). If yes, please furnish									Not Applicable
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(A)/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									
		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 :									
		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 :									
		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 :									
		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 :-										

	(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	Amount	Dates of payment
	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:					
No	Particulars	Previous Year		Preceding previous Year		
a	Total turnover of the assessee	19971960		22716721		
b	Gross profit / Turnover	0	19971960 0.00%		22716721 %	
c	Net profit / Turnover	896487	19971960 4.49%	1352243	22716721 5.95%	
d	Stock-in-Trade Turnover	16697065	19971960 83.60%	22643604	22716721 99.68%	
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					

Place **AMTALA BAZAR**  
Date **21/10/2017**

Name **PRANABENDRA SENAPATI**  
Membership Number **063832**  
FRN (Firm Registration Number) **326591E**  
Address **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
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**P.N.S ASSOCIATES**  
**25,D.P.P ROAD**  
**Kolkata-700047**

**Balance sheet as at 31st March 2017**

<u>Liabilities</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	
<u>Partners' Capital Account</u>			
Narayan Ch.Ghosh B/f.	3,394,277.07	Loan T.G .Enterprise B/f	50,000.00
Add : Capital Introduction	1,100,000.00	Loan to Debabrata Mondal B/f	100,000.00
Add : Remuneration	528,000.00	Loan to Staff A/c	5,000.00
Add : Share of Profit	201,748.75	Advance Income Tax B/f	500,000.00
	<u>5,224,025.82</u>	Work-in-Progress	16,697,065.00
<u>Less: Drawing</u>	<u>623,000.00</u>	Land at Ramchandrapur B/f	10,480,332.00
	4,601,025.82	Service Tax Recivable from Purchaser	7,581.00
 		Bank Balance	46,904.11
Prahallad Ch.Ghosh B/f.	3,394,277.17	Cash in Hand	33,285.00
Add : Capital Introduction	600,000.00		
Add : Remuneration	528,000.00		
Add : Share of Profit	201,748.75		
	<u>4,724,025.92</u>		
<u>Less: Drawing</u>	<u>123,000.00</u>		
	4,601,025.92		
Sankar Ghosh B/f.	3,394,276.61		
Add : Capital Introduction	600,000.00		
Add : Remuneration	528,000.00		
Add : Share of Profit	201,748.76		
	<u>4,724,025.37</u>		
<u>Less: Drawing</u>	<u>123,000.00</u>		
	4,601,025.37		
Advance recd. Agst Flat	8,942,680.00		
Sundry Creditors	597,110.00		
<u>Unsecured Loan From Partners</u>			
Narayan Ch.Ghosh	3,025,000.00		
Prahallad Ch.Ghosh	800,000.00		
	<u>3,825,000.00</u>		
<u>Liabilities for Expenses</u>			
Audit Fees	7,200.00		
Accounting Charges	36,000.00		
Service Tax Payable	15,000.00		
TDS Payable	(757.00)		
	<u>57,443.00</u>		
Income Tax Provision B/f	417,843.00		
Add : This Year	277,014.00		
	<u>694,857.00</u>		
	694,857.00		
	<u>27,920,167.11</u>		<u>27,920,167.11</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 2017**

Opening Stock	22,643,604.00	Flat Sales	19,971,960.00
Purchase	3,194,995.00		
Construction Expenses	7,324,886.00		16,697,065.00
Labour Charges	15,900.00	Work-in-Progress	
	32,000.00		
Accounting Charges	14,900.00		
Audit Fees	171,853.00		
Advertisement	17,750.00		
Bonus	964.74		
Bank Charges			
	13,141.00		
Conveyance	86,956.00		
Commission	6,200.00		
Carring Charges	95,881.00		
Electric Expenses	6,000.00		
E-Filling Charges			
	16,000.00		
General Charges	1,750.00		
Misc Expenses	16,862.00		
KMC Watter Conection Charges	870.00		
Krishi Kalyan Cess	13,000.00		
Legal Charges	1,535.00		
Licence Fees			
	14,500.00		
Subscription & Donation	55,984.00		
Office Expenses	40,268.00		
Property Tax	5,278.00		
Printing & Stationery	347,768.00		
Staff Salary			
	16,007.00		
Maintenance Expenses	31,909.00		
Site Expenses	1,776.00		
Telephone Charges	1,584,000.00		
Partner Remuneration	896,487.26		
Net Profit	<u>36,669,025.00</u>		<u>36,669,025.00</u>
			896,487.26
Income Tax Provision	277,014.00	Net Profit	
Service Tax Case	14,227.00		
Divisible Profit transferred to partners			
<u>Capital Account</u>			
Narayan Ch.Ghosh	201,748.75		
Praballad Ch.Ghosh	201,748.75		
Sankar Ghosh	<u>201,748.76</u>		
	605,246.26		
	<u>896,487.26</u>		<u>896,487.26</u>

In terms of my report even

