

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2016-17

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name		MOHANA COMMERCIAL PRIVATE LIMITED		PAN		AAECM2171P	
	Flat/Door/Block No		Name Of Premises/Building/Village		Form No. which has been electronically transmitted		ITR-6	
	MOHAN MINI MARKET, 1ST FLOOR		MOHAN MINI MARKET					
	Road/Street/Post Office		Area/Locality		Status		Pvt Company	
	TOWNSHIP		HALDIA		Aadhaar Number			
	Town/City/District		State		Pin			
	PURBA MEDINIPUR		WEST BENGAL		721607			
	Designation of AO(Ward/Circle)		ITO WD - 27(1)/HALDIA		Original or Revised		ORIGINAL	
	E-filing Acknowledgement Number		459895421230916		Date(DD/MM/YYYY)		23-09-2016	
	COMPUTATION OF INCOME AND TAX THEREON	1		Gross total income		1		3480674
2		Deductions under Chapter-VI-A		2		0		
3		Total Income		3		3480670		
3a		Current Year loss, if any		3a		0		
4		Net tax payable		4		1075527		
5		Interest payable		5		25757		
6		Total tax and interest payable		6		1101284		
7		Taxes Paid		7a		200000		
		b TDS		7b		661348		
		c TCS		7c		0		
		d Self Assessment Tax		7d		239936		
		e Total Taxes Paid (7a+7b+7c+7d)		7e		1101284		
8		Tax Payable (6-7e)		8		0		
9		Refund (7e-6)		9		0		
10		Exempt Income		Agriculture				
				Others				

This return has been digitally signed by RAMKRISHNA DAS ADHIKARY in the capacity of DIRECTOR having PAN ACUPD8251E from IP Address 117.205.165.190 on 23-09-2016 at KOLKATA

Dsc S/ No & issuer 1800496CN=e-Mudhra Sub CA for Class 2 Individual 2011 Issuing Authority, O=eMudhra Consumer Services Limited, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Sudarsan Jena & Associates

Chartered Accountants

FORM NO. 3CA
[See Rule 6G (1)(a)]

Audit report under Section 44AB of the Income Tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law.

1. We report that the Statutory Audit of M/s. MOHANA COMMERCIAL PRIVATE LIMITED of Mohan Mini Market, 1st Floor, P.O.- Township, P.S.- Haldia, Purba Medinipur, West Bengal – 721 607 having PAN: AAECM2171P was conducted by us in pursuance of the provisions of the Companies Act, 2013 and we annex hereto a copy of our audit report dated 30th August, 2016 along with a copy each of :-

- (a) The audited Statement of Profit & Loss for the year ended 31st March, 2016;
- (b) The audited Balance Sheet as at 31st March, 2016; and
- (c) Documents declared by the said Act to be part of, or annexed to, the Statement of Profit & Loss and Balance Sheet.

2. The Statement of Particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. 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 the following observation :-

The assessee was showing Rental Income as Other Income till the preceding previous year relevant to the assessment year 2015-16. However, during the previous year the assessee has shown Rental Income as part of its Income from Operations. In view of this particulars of turnover, gross profit, etc. as required under para no.40 of Form 3CD have been recalculated for the preceding previous year.

FOR SUDARSAN JENA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 324154E



S. Jena
S. JENA
Partner
(MRN.060019)

Place : Kolkata,

Dated : The 7th day of September, 2016

FORM NO. 3CD

[See rule 6G(2)]

Statement of Particulars required to be furnished under section 44AB of the Income Tax Act, 1961

PART - A

1	Name of the Assessee	M/s. MOHANA COMMERCIAL PVT. LTD.
2	Address	Mohan Mini Market, 1st Floor, P.O. - Township, P. S.-Haldia, Purba Medinipur, W. B. - 721 607.
3	Permanent Account Number	AAECM2171P
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish registration number or any other identification number allotted for the same.	Yes, the assessee is liable to pay Service Tax. Service Tax Regn No. is: AAECM2171PSD001.
5	Status	Company
6	Previous year	From 01/04/2015 to 31/03/2016
7	Assessment year	2016 - 2017
8	Indicate the relevant clause of Section 44AB under which the audit has been conducted.	Clause (a)

PART - B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	N. A.								
	(b)	If there is any change in the partners / members or their profit sharing ratios since the last date of preceding year, the particulars of such change.	N. A.								
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)	Builders (Code No.: 0401)								
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	No								
11	(a)	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.	No								
	(b)	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 are not kept at one location, please furnish the addresses of locations alongwith the details of books of accounts maintained at each location)	Cash Book, Bank Book, Sales Register, Purchase Register, Journal Book, General Ledger, Stock Register etc. maintained in and generated by a computer system. The books of account are kept at :- Mohan Mini Market, 1st Floor, P.O. - Township, P.S. - Haldia, Purba Medinipur, W.B. - 721 607.								
	(c)	List of books of account and nature of relevant documents examined.	Same as 11 (b) supra.								
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, 44BBE, Chapter - XIIG, First Schedule or any other relevant section).	No								
13	(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-à-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.	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: left;">Sl. No.</th> <th style="width: 40%; text-align: left;">Particulars</th> <th style="width: 25%; text-align: center;">Increase in Profit (₹)</th> <th style="width: 25%; text-align: center;">Decrease in Profit (₹)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">N. A.</td> <td style="text-align: center;">-----</td> </tr> </tbody> </table>	Sl. No.	Particulars	Increase in Profit (₹)	Decrease in Profit (₹)			N. A.	-----
Sl. No.	Particulars	Increase in Profit (₹)	Decrease in Profit (₹)								
		N. A.	-----								



	(d)	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	Nil			
14	(a)	Method of valuation of closing stock employed in the previous year.	At lower of cost or net realisable value following Weighted Average Method.			
	(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.	Sl. No.	Particulars	Increase in Profit (₹)	Decrease in Profit (₹)
					N. A.	
15		Give the following particulars of the capital asset converted into stock-in-trade :-	Nil			
	(a)	Description of capital asset.	N. A.			
	(b)	Date of acquisition;	N. A.			
	(c)	Cost of acquisition;	N. A.			
	(d)	Amount at which the asset is converted into stock-in-trade.	N. A.			
16		Amounts not credited to the profit and loss account, being, -				
	(a)	the items falling within the scope of section 28,	Nil			
	(b)	the proforma credits, drawbacks, refunds of duty of custom or excise, or service tax, or refunds of sales tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil			
	(c)	escalation claims accepted during the previous year;	Nil			
	(d)	any other item of income,	Nil			
	(e)	capital receipt, if any	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	Consideration received or accrued	Value adopted or assessed or assessable	
			NIL			
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 following form:-				
	(a)	Description of asset/ block of assets.	As per Annexure - 'A' attached			
	(b)	Rate of depreciaion.	As per Annexure - 'A' attached			
	(c)	Actual cost or written down value, as the case may be.	₹.51,98,216/- (Details as per Annexure - 'A' attached)			
	(d)	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use ; including adjustments on account of -	Nil			
	(i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944 in respect of assets acquired on or after 1st March, 1994,	Nil			
	(ii)	Change in rate of exchange of currency, and	Nil			
	(iii)	Subsidy or grant or reimbursement, by whatever name called.	Nil			
	(e)	Depreciaion allowable	₹.693,623/- (Details as per Annexure -'A' attached)			
	(f)	Written down value at the end of the year.	₹.45,04,593/- (Details as per Annexure - 'A' attached)			
19		Amount admissible under sections-				
		Section	Amount debited to Profit Account	Amount admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf (₹.).		



	32AC 32AB 33ABA 35(i)(i) 35(i)(ii) 35(i)(ia) 35(i)(iii) 35(i)(iv) 35(2AA) 35(2AB) 35ABB 35AC 35AD 35CCA 35CCB 35CCC 35CCD 35D 35DD 35DDA 35F		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)]	Nil
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va)	Nil

Serial Number 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	<u>Serial Number</u>	<u>Particulars</u>	<u>Amount in ₹</u>
		Expenditure incurred at clubs being cost for club services and facilities used			
		Expenditure by way of penalty or fine for violation of any law for the time being in force			
		Expenditure by way of any other penalty or fine not covered above			Nil
		Expenditure incurred for any purpose which is an offence or which is prohibited by law;			
	(b)	Amounts inadmissible under section 40(a) :-			
	(i)	as payment to non-resident referred to in sub-clause (i)			Nil
	(A)	Details of payment on which tax is not deducted:			
	(I)	date of payment			
	(II)	amount of payment			Nil
	(III)	nature of payment			
	(IV)	name and address of the payee			
	(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)			Nil
	(I)	date of payment			
	(II)	amount of payment			Nil
	(III)	nature of payment			
	(IV)	name and address of the payee			Nil
	(V)	amount of tax deducted			
	(ii)	as payment referred to in sub-clause (ia)			Nil
	(A)	Details of payment on which tax is not deducted			Nil



(I)	date of payment	Nil		
(II)	amount of payment			
(III)	nature of payment			
(IV)	name and address of the payee			
(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.	Nil		
(i)	date of payment	Nil		
(II)	amount of payment			
(III)	nature of payment			
(IV)	name and address of the payer			
(V)	amount of tax deducted			
(VI)	amount out of (V) deposited, if any			
(iii)	under sub-clause (ic) [Wherever applicable]			
(iv)	under sub-clause (iia)			
(v)	under sub-clause (iib)			
(vi)	under sub-clause (iii)			
(A)	date of payment			
(B)	amount of payment			
(C)	name and address of the payee			
(vii)	under sub-clause (iv)	Nil		
(viii)	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.	Nil		
(d)	Disallowance/ deemed income under section 40A(3) :	Nil		
(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 8DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details :	Yes		
Serial Number	Date of Payment	Nature of payment	Amount (₹.)	Name and Permanent Account Number of the payee, if available
----- NIL -----				
(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 8DD 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		
Serial Number	Date of Payment	Nature of payment	Amount (₹.)	Name and Permanent Account Number of the payee, if available
----- NIL -----				
(e)	provision for payment of gratuity not allowable under section 40A(7).	Nil		
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9).	Nil		
(g)	particulars of any liability of a contingent nature.	Nil		
(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;	Nil		
(i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil		



22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil (As informed to us by the assessee)
23		Particulars of payments made to persons specified under section 40A(2)(b).	As per Annexure - 'B' attached
24		Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	Nil
25		Any amounts of profit chargeable to tax under section 41 and computation thereof	Nil
26	(i)	In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B the liability for which:-	
	(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	Nil
	(a)	paid during the previous year;	Nil
	(b)	not paid during the previous year;	Nil
	(B)	was incurred in the previous year and was	
	(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1).	As per Annexure - 'C' attached.
	(b)	not paid on or before the aforesaid date	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)	Yes, Service Tax is passed through the Statement of Profit & Loss.
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,	Nil
	(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	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)(vii). If yes, please furnish the details of the same	No
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)(vii)(b). If yes, please furnish the details of the same.	No
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)	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 :-	Nil
	i)	Name, address and permanent account number (if available with the assessee) of the lender or depositor;	Nil
	ii)	Amount of loan or deposit taken or accepted.	Nil
	iii)	Whether the loan or deposit was squared up during the previous year.	Nil
	iv)	Maximum amount outstanding in the account at any time during the previous year.	Nil



	v)	Whether the loan or deposit was taken or accepted otherwise than 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.)				
	(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-			Nil	
	i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;			Nil	
	ii)	Amount of the repayment;			Nil	
	iii)	maximum amount outstanding in the account at any time during the previous year;			Nil	
	iv)	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.			Nil	
	(c)	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.			Yes	
		(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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 the extent available :				
	Sr. No.	Assessment year	Nature of loss / allowance (in ₹.)	Amount as returned (in ₹.)	Amount as assessed (give reference to relevant order)	Remarks
	Nil (As informed to us by the assessee)					
	(b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79				No
	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same				No
	(d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No
	(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.				No
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, 10AA)		Amount debited to Profit & Loss Account	Amount admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular issued in this behalf	



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				
		Tax deduction and collection Account (TAN)	Section of payment	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 (5) and (8)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
----- Please refer to Annexure - 'D' attached -----											
	(b)	Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time. If not, Please furnish the details					Yes				
		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					
----- NA -----											
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish					No				
		Tax Deduction and collection Account Number (TAN)	Amount of interest under section 201(1A) / 206C(7) is payable			Amount paid out of column (2) along with date of payment					
----- N A -----											
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded;									
	i)	opening stock;									N. A.
	ii)	purchases during the previous year;									N. A.
	iii)	sales during the previous year;									N. A.
	iv)	closing stock;									N. A.
	v)	shortage/excess, if any.									N. A.
	(b)	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products.									
	(A)	Raw materials :									
	i)	opening stock;									N. A.
	ii)	purchases during the previous year;									N. A.
	iii)	consumption during the previous year;									N. A.
	iv)	sales during the previous year;									N. A.
	v)	closing stock;									N. A.
	vi)	yield of finished products;									N. A.
	vii)	percentage of yield;									N. A.
	viii)	shortage/excess, if any.									N. A.
	(B)	Finished products / by-products :									
	i)	opening stock;									N. A.
	ii)	purchases during the previous year;									N. A.
	iii)	quantity manufactured during the previous year;									N. A.
	iv)	sales during the previous year;									N. A.
	v)	closing stock;									N. A.
	vi)	shortage/excess, if any.									N. A.
36		In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following form :-									Nil
	(a)	total amount of distributed profits;									Nil



	(b)	amount of reduction as referred to in section 115-O(1A)(i)	Nil	
	(c)	amount of reduction as referred to in section 115-O(1A)(ii)		
	(d)	total tax paid thereon;		
	(e)	dates of payment with amounts.		
37		Whether any cost audit was carried out, 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.	No	
38		Whether any audit was conducted under the Central Excise Act, 1944, 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.	No	
39		Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	No	
40	Details regarding turnover, gross profit, etc., for the previous year and preceeding previous year:		<i>For calculations please refer to Annexure-'F' attached.</i>	
	Serial Number	Particulars	Previous Year	
			Preceeding Previous Year	
	1.	Total Turnover	₹.10,33,68,053/-	₹.48,447,562/-
	2.	Gross Profit/Turnover	12.59%	27.87%
	3.	Net Profit/Turnover	3.24%	1.93%
4.	Stock-in Trade/Turnover	37.19%	76.38%	
5.	Materials Consumed/ Finished goods produced	46.58%	50.47%	
(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 along with details of relevant proceedings	Nil	

FOR SUDARSAN JENA & ASSOCIATES
Chartered Accountants



FRN. 324154E

S. JENA
Partner
(MRN. 060019)

East India Building, 4th Floor,
8, Madan Street, Kolkata - 700 072.

Place : Kolkata,
Dated : The 7th day of September, 2016.

M/S. MOHANA COMMERCIAL PRIVATE LIMITED

Mohan Mini Market, 1st Floor, P.O., Township, P.S., Haldia, Purba Medinipur, West Bengal - 721 607

ANNEXURE - "A"
PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961

[Pursuant to Clause 18 of Form No. 3CD for the Assessment Year: 2016-17]

Description of Assets/ Block of Assets	Rate of Depreciation (%)	Actual Cost or W.D.V. as the case may be	Amount	Additions/(Deductions) During The Year			Change in Rate of Exchange of Currency	Subsidy or Grant or Re-imbur sement by whatever name called	Deduction allowable	W. D. V. at the end of the Year
				Date of Addition/ (Deduction)	Date When Put to Use	Central Value Added Tax Credit Claimed & Allowed under the C.E. Rules, 1944 i. r. o. assets acquired on or after 1st March, 1994				
Gold	0.00%	1,76,749	-	-	-	-	-	-	1,76,749	
Sub-Total		1,76,749							1,76,749	
Computer	60.00%	3,174	-	-	-	-	-	1,904	1,270	
Sub-Total		3,174						1,904	1,270	
Plant & Machinery	15.00%	37,97,794	-	-	-	-	-	5,69,669	32,28,125	
Sub-Total		37,97,794						5,69,669	32,28,125	
Furniture & Fixture	10.00%	5,32,075	-	-	-	-	-	53,208	4,78,867	
Sub-Total		5,32,075						53,208	4,78,867	
Shop/Staff	10.00%	6,88,424	-	-	-	-	-	68,842	6,19,582	
Sub-Total		6,88,424						68,842	6,19,582	
Grand Total		51,98,216						6,93,623	45,04,593	



M/S. MOHANA COMMERCIAL PRIVATE LIMITED

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ANNEXURE - "B"

Particulars of payments made to persons specified under section 40A(2)(b).

[Pursuant to Clause 23 of Form No.3CD for the Assessment Year : 2015-16]

Sl. No.	Name & PAN of Related Person	Relation	Nature of Transaction	Payment made Amount (₹)
1.	Ramkrishna Das Adhikary PAN : ACUPD8251E	A key Management Person	Remuneration Paid.	9,62,885
2.	Dibyendu Jana PAN : AGDPJ5316M	A key Management Person	Remuneration Paid.	6,00,000



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ANNEXURE - "C"

Particulars of payments referred to in clause (a), (b), (c), (e), (f) of section 43B

[Pursuant to Clause 26, sub-clause (B)(a) of Form No.3CD for the Assessment Year : 2015-16]

Sl. No.	Section	Nature of Liability	Amount
1.	43B(a) - tax, duty, cess, fee, etc	Service Tax	14,33,108
2.	43B(b) - provident fund, superannuation, gratuity, etc	NII	-
3.	43B(c) - sum referred to u/s. 36(i)(ii)	Bonus to employees	1,23,970
4.	43B(d) - interest on loan from PFI	NII	-
5.	43B(e) - interest on loan from scheduled banks	Interest on C/C. Limit paid to PNB, Durgachak Branch Interest on Term Loan paid to UCO Bank, Haldia Branch Interest on Car Loan paid to PNB, Durgachak Branch Interest on Term Loan paid to PNB, Durgachak Branch	9,01,013 3,15,642 1,20,577 11,684
6.	43B(f) - leave encashment	NII	-



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ANNEXURE - "D"

PARTICULARS OF TAX DEDUCTED AT SOURCE

(Pursuant to Clause 34, sub-clause (a) of Form No. 3CD for the Assessment Year : 2016-17)

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 Govt. out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALM11515A	192	Payment to Employees other than Govt. Employees	15,62,895	15,62,885	15,62,885	1,56,289			
CALM11515A	194C	Payment to Sub-Contractor	9,75,000	9,75,000	9,75,000	9,750			
CALM11515A	194J	Professional Services	1,24,000	1,10,000	1,10,000	11,000			



M/s. MOHANA COMMERCIAL PRIVATE LIMITED

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ANNEXURE - "E"**DETAILS OF TURNOVER, GROSS PROFIT, ETC & CALCULATION THEREOF**
[Pursuant to Clause 40 of Form No. 3CD for the Assessment Year : 2016-17]

Sl. No.	Particulars	Previous Year	Preceding Previous Year
1	<u>Total Turnover of the assessee</u>		
	Sale of Flats & Building	9,40,41,350	4,36,92,500
	Income from Extra Works	-	4,24,197
	Rent	83,80,698	30,46,202
	Service Tax	9,46,005	12,84,683
	=	10,33,68,053	4,84,47,582
2	Gross Profit/Total Turnover	$\frac{1,30,14,459 \times 100}{10,33,68,053}$	$\frac{1,35,02,234 \times 100}{4,84,47,582}$
	=	12.59%	27.87%
3	Net Profit/Turnover	$\frac{33,44,053 \times 100}{10,33,68,053}$	$\frac{934,081 \times 100}{4,84,47,582}$
	=	3.24%	1.93%
4	Stock-in-trade/Turnover	$\frac{38,438,400 \times 100}{10,33,68,053}$	$\frac{37,004,500 \times 100}{4,84,47,582}$
	=	37.19%	76.38%
5	Material Consumed/Finished goods Produced	$\frac{42,756,205 \times 100}{9,17,87,494}$	$\frac{19,260,201 \times 100}{3,81,58,948}$
	=	46.58%	50.47%

NOTES**1) CALCULATION OF GROSS PROFIT**

Particulars	Amount (₹.)	Amount (₹.)
Total Turnover	10,33,68,053	
Less : Direct Cost of construction	4,44,38,851	5,89,29,202
Add : Increase in Inventory		(4,59,14,743)
Gross Profit		1,30,14,459

2) COST OF CONSTRUCTION OF FINISHED FLATS

Particulars	Amount (₹.)
Direct Cost of construction	4,44,38,851
Add : Opening work-in-progress	8,77,69,133
Less : Closing work-in-progress	13,22,07,984
Cost of Construction of Finished Flats	4,04,20,490
	9,17,87,494

