

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 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name				PAN		
	KAILASH CHAND AGARWAL (PROP OF BASUKI CONST. AND SARASWATI IRON STORES)				ACLPA2104N		
	Flat/Door/Block No		Name Of Premises/Building/Village		Form Number.	ITR-3	
	3						
	Road/Street/Post Office		Area/Locality				
	VIDYA SAGAR SARANI		JADAVPUR		Status Individual		
	Town/City/District		State	Pin/ZipCode	Filed u/s		
	KOLKATA		WEST BENGAL	700075	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle)				WARD 25(4), KOLKATA		
	e-filing Acknowledgement Number				225285231271019		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	1277384	
	2	Total Deductions under Chapter-VI-A			2	182336	
	3	Total Income			3	1095050	
	3a	Deemed Total Income under AMT/MAT			3a	1095050	
	3b	Current Year loss, if any			3b	496104	
	4	Net tax payable			4	146656	
	5	Interest and Fee Payable			5	282	
	6	Total tax, interest and Fee payable			6	146938	
	7	Taxes Paid	a	Advance Tax	7a	500000	
			b	TDS	7b	83842	
c			TCS	7c	0		
d			Self Assessment Tax	7d	0		
e			Total Taxes Paid (7a+7b+7c +7d)	7e	583842		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	436900		
10	Exempt Income	Agriculture		0	10	192804	
		Others		192804			

Income Tax Return submitted electronically on 27-10-2019 15:06:48 from IP address 110.227.96.150 and verified by

KAILASH CHAND AGARWAL (PROP OF BA having PAN ACLPA2104N on 27-10-2019 15:06:48 from IP address 110.227.96.150 using **Digital Signature Certificate (DSC)**

DSC details: 2475922382729012068CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 3CB
[See rule 6G(1)(b)]

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

1. We have examined the balance sheet as at 31st March **2019** and the **Profit and loss account** for the period beginning from **01/04/2018** to ending on **31/03/2019** attached herewith, of **KAILASH CHAND AGARWAL (PROP OF BASUKI CONST. AND SARASWATI IRON STORES) 3,VIDYA SAGAR SARANI,JADAVPUR, , KOLKATA, WEST BENGAL, 700075 ACLPA2104N,**
2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **3,VIDYA SAGAR SARANI,JADAVPUR,** and **0** branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
- (b) Subject to above,-
- (A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
- (B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.
- (C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-
- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, **2019** ;and
- (ii) in the case of the **Profit and loss account** of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient.	Having regard to the records maintained by the assessee it was difficult to verify whether the payments were made by A/c Payee Cheques, the same has been accepted to be true based on Proprietor Representation.
2	Records necessary to verify personal nature of expenses not maintained by the assessee.	Having regard to the records maintained by the assessee it was difficult to verify whether the payments made are of personal nature, the same has been accepted to be true based on Proprietor Representation.
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable.	Having regard to the records maintained by the assessee it was difficult to verify whether the amount due to micro small and medium enterprises , the same has been accepted based on proprietor representation

Place **KOLKATA**
Date **10/10/2019**

Name **SHIRISH KHETAN**
Membership Number **069851**
FRN (Firm Registration Number) **0330591E**
Address **P-68 B CIT ROAD KANKURGACHI, KOLKATA, WEST BENGAL, 700054**

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		KAILASH CHAND AGARWAL (PROP OF BASUKI CONST. AND SARASWATI IRON STORES)			
2	Address		3,VIDYA SAGAR SARANI,JADAVPUR, , KOLKATA, WEST BENGAL, 700075			
3	Permanent Account Number (PAN)		ACLPA2104N			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax WEST BENGAL	19ACLPA2104N1ZP			
	2	Goods and Services Tax WEST BENGAL	19ACLPA2104N3ZN			
5	Status		Individual			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	Name					Profit Sharing Ratio (%)
	Nil					
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	
	WHOLESALE AND RETAIL TRADE		Wholesale of other products n.e.c		09027	
	REAL ESTATE AND RENTING SERVICES		Other real estate/renting services n.e.c		07005	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	Business		Sector		SubSector	
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
	Books prescribed					
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
	Csah Book, Ledgers, Journal , Bank book Sales Register purchase Register, Stock Register and voucher	1, Garfa Main Road	Jadavpur	Kolkata	WEST BE NGAL	700075
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	Csah Book, Ledgers, Journal , Bank book Sales Register purchase Register, Stock Register and voucher					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	Section					Amount
	Nil					
13 a	Method of accounting employed in the previous year		Mercantile system			

13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No	
13 c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.		
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No	
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.		
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)
	Total		
13 f	Disclosure as per ICDS.		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	1. All significant accounting policies adopted by a person shall be disclosed - As mentioned in Notes to the financial Statements. 2.Any change in an accounting policy which has a material effect - No Change. 3. The amount by which any item is affected by such change shall also be disclosed to the extent ascertainable - Not applicable. 4. Where such amount is not ascertainable, wholly or in part, the fact shall be indicated - Not Applicable5.If a change is made in the accounting policies which has no material effect for the current previous year but which is reasonably expected to have a material effect in later previous years, the fact of such change shall be appropriately disclosed in the previous year in which the change is adopted and also in the previous year in which such change has material effect for the first time. -Not Applicable 6. If a fundamental accounting assumption is not followed, the fact shall be disclosed - N.A	
	ICDS II - Valuation of Inventories	1.The accounting policies adopted in measuring inventories including the cost formulae used.-As mentioned in notes to the financial statements. 2.Where Standard Costing has been used as a measurement of cost, details of such inventories and a confirmation of the fact that standard cost approximates the actual cost-N.A. 3.The total carrying amount of inventories and its classification appropriate to a person-As mentioned in notes to the Financial Statements.	
	ICDS III - Construction Contracts	Not Applicable	
	ICDS IV - Revenue Recognition	1. In a transaction involving sale of good, total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty - Nil. 2. The amount of revenue from service transactions recognised as revenue during the previous year - Nil. 3. The method used to determine the stage of completion of service transactions in progress - Nil.4. For service transactions in progress, amount of costs incurred and recognised profits (less recognised losses) upto end of previous year - Nil. 5. For service transactions in progress at the end of previous year, the amount of advances received - Nil. 6. For service transactions in progress at the end of previous year, the amount of retentions - Nil	
	ICDS V - Tangible Fixed Assets	Refer Annexure of the Tax Audit Report	
	ICDS VII - Governments Grants	Not Applicable	
	ICDS IX - Borrowing Costs	1. The accounting policy adopted for borrowing costs-Please refer to notes to Financial Statements. 2. The amount of borrowing costs capitalised during the previous year-Nil	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	1. Disclosure shall be made in respect of each class of provision, a brief description of the nature of the obligation - NIL. 2.Disclosure shall be made in respect of each class of provision, the carrying amount at the beginning and end of the previous year - NIL. 3.Disclosure shall be made in respect of each class of provision, additional provisions made during the previous year, including increases to existing provisions - NIL. 4. Disclosure shall be made in respect of each class of provision, amounts used, that is incurred and charged against the provision, during the previous year - NIL. 5. Disclosure shall be made in respect of each class of provision, unused amounts reversed during the previous year - Nil. 6. Disclosure shall be made in respect of each class of provision, the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement - NIL 7. Disclosure shall be made in respect of each class of asset and related income recognised as provided in para 11, a. a brief description of the nature of the asset and related income - NIL. 8. Disclosure shall be made in respect of each class	

		<p>ss of asset and related income recognised as provided in para 11, the carrying amount of asset at the beginning and end of the previous year - NIL. 9. Disclosure shall be made in respect of each class of asset and related income recognised as provided in para 11, additional amount of asset and related income recognised during the year, including increases to assets and related income already recognized - NIL. 10. Disclosure shall be made in respect of each class of asset and related income recognised as provided in para 11, amount of asset and related income reversed during the previous year - NIL</p>								
14 a	Method of valuation of closing stock employed in the previous year.						At Cost or estimated net realisable value, whichever is lower			
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:						No			
	Particulars				Increase in profit(Rs.)		Decrease in profit(Rs.)			
15	Give the following particulars of the capital asset converted into stock-in-trade									
	(a) Description of capital asset			(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade				
	Nil									
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28									
	Description						Amount			
	Nil									
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned									
	Description						Amount			
16 c	Escalation claims accepted during the previous year									
	Description						Amount			
	Nil									
16 d	Any other item of income									
	Description						Amount			
	Nil									
16 e	Capital receipt, if any									
	Description						Amount			
	Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:									
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-									
	Description of Block of Assets/Class of Assets	Rate of depreciation (In 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)			
	Furnitures & Fittings @ 10%	10%	36455	9375				9375	4114	41716
	Plant & Machinery @ 15%	15%	837866	29688				29688	130133	737421
	Plant & Machinery @ 40%	40%	11300						4520	6780
* 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		
		Bonus								10000		
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)											0
(v) wealth tax under sub-clause (iia)											0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0
(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)											0
(ix) tax paid by employer for perquisites under sub-clause (v)											0
(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)											0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											0
(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)											0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										0
23 Particulars of any payment made to persons specified under section 40A(2)(b).											
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.											
	Section	Description	Amount								
Nil											
25 Any amount of profit chargeable to tax under section 41 and computation thereof.											
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any						
Nil											
26	(i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-									
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-									
26	(i)(A)(a)	Paid during the previous year									
	Section	Nature of liability							Amount		
Nil											
26	(i)(A)(b)	Not paid during the previous year									
	Section	Nature of liability							Amount		
Nil											
26	(i)B	was incurred in the previous year and was									
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)									
	Section	Nature of liability							Amount		
Tax,Duty,Cess,Fee etc											
TDS											
29051											

	Tax,Duty,Cess,Fee etc				GST				28400				
26	(i)(B)(b) not paid on or before the aforesaid date												
	Section				Nature of liability				Amount				
	Nil												
	(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)				No								
27	a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts												
	CENVAT/ITC				Amount				Treatment in Profit and Loss/Accounts				
	Opening Balance												
	Credit Availed												
	Credit Utilized												
	Closing/Outstanding Balance												
27	b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-												
	Type			Particulars			Amount			Prior period to which itrelates(Year in yyyy-yyformat)			
	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)(viia)												
	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)(viib). If yes, please furnish the details of the same												
	Name of the person from whom consideration received for issue of shares			PAN of the person, if available		No. of Shares		Amount of consideration received		Fair Market value of the shares			
	Nil												
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:												
	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) 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.												
	No												
	(b) If yes, please furnish the following details												
	SI No.	Under which clause of sub-section (1) of section 92CE	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise	If yes, whether the excess money has been repatriated	If no, the amount (in Rs.) of imputed interest on such excess money which has not	Expected date of repatriation of money						

	primary adjustment is made ?		required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	within the prescribed time.	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.						No		
	(b) If yes, please furnish the following details								
	SI No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:			
					Assessment Year	Amount (in Rs.)			
					Assessment Year	Amount (in Rs.)			
	Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020).						No		
	(b) If yes, please furnish the following details								
	SI 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 up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Nil								
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
	Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account								
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the	Nature of transaction	Amount of receipt	Date Of receipt		

									assessee) of the Payer		
		Nil									
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-									
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt					
		Nil									
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year									
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment			
		Nil									
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year									
		S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment					
		Nil (Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)"									
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-									
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum 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 repaid by an account payee cheque or an account payee bank draft.		
		Nil									
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—									
		S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					
		Nil									
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—									
		S.No.	Name of the lender, or depositor or person	Address of the lender, or depositor or person from	Permanent Account Number (if available with the assessee) of the	Amount of repayment of loan or deposit or					

	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**

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) **Yes**

S.No	Section	Amount
1	80C	150000
2	80D	22336
3	80TTA	10000

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	CALK08120A	194C	Payments to contractor and sub-contractors	7121090	7121090	7121090	112262	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**

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	CALK08120A	26Q	31/07/2018	20/07/2018	Yes	
2	CALK08120A	26Q	31/10/2018	21/10/2018	Yes	

	3	CALK08120A	26Q	31/01/2019	26/01/2019	Yes						
	4	CALK08120A	26Q	31/05/2019	29/04/2019	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			
		1	CEMENT	numbers	845	26500	26992	353	0			
		2	LRON	numbers	31591	277057	295211	13437	0			
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		Nil										
35	bB	Finished products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment				
		Nil										
A(a)		Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:-									No	
		SI 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:						
SI No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	33138266			54932923		
b	Gross profit / Turnover	4944544	33138266	14.92%	5370145	54932923	9.78%
c	Net profit / Turnover	1347087	33138266	4.07%	2192091	54932923	3.99%
d	Stock-in-Trade / Turnover	20064354	33138266	60.55%	3575929	54932923	6.51%
e	Material consumed/ Finished goods produced			%			%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
		Nil					
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish No						
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains 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 No						
	SI 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 kept in abeyance till 31st March, 2020)						
	SI 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 **KOLKATA**
Date **10/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

SHIRISH KHETAN
069851
0330591E
P-68 B CIT ROAD KANKURGACHI, KOLKATA, WEST BENGAL, 700054,

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	16/03/2019	16/03/2019	9375	0	0	0	9375
Total of Furnitures & Fittings @ 10%								9375
Plant & Machinery @ 15%	1	11/05/2018	11/05/2018	29688	0	0	0	29688
Total of Plant & Machinery @ 15%								29688
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			

This form has been digitally signed by **SHIRISH KHETAN** having PAN **BKCPK1791D** from IP Address **110.227.96.150** on **2019-10-27 15:03:24.0** .
Dsc **Sl No** and issuer **128695CN=Capricorn CA**
2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

NAME & ADDRESS

M/S. BASUKI CONSTRUCTION

(PROP: KAILASH CHAND AGARWAL)

43, JHEEL ROAD, JADAVPUR

KOLKATA - 700075

STATEMENT OF ACCOUNTS

**BALANCE SHEET AS AT
31ST MARCH, 2019**

**PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED
31ST MARCH, 2019**

**M/S.S KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS
P68B, CIT ROAD KANKURGACHI
KOLKATA - 700054**

M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

Balance Sheet as at 31st March, 2019

		For the year ended 31.03.2019	For the year ended 31.03.2018
<u>I) SOURCES OF FUNDS</u>	<u>SCHEDULE</u>	<u>Rs.</u>	<u>P.</u>
<u>CAPITAL FUND</u>			
PROPRIETOR'S CAPITAL ACCOUNT	'1'	20663125.63	14289736.79
<u>LOANS</u>			
Unsecured Loan	'2'	235000.00	845107.25
		20898125.63	15134844.04
<u>II) APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS</u>			
	'3'	448445.00	490632.00
<u>CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS</u>			
<u>CURRENT ASSETS</u>			
Work - In - Progress (Closing) (As Valued & Certified by the Proprietor)		19466330.00	2178600.00
Cash Balance	'4'	42117.47	161979.00
Bank Balances	'5'	5872360.75	7826684.90
Loans , Advances & Deposits	'6'	7307146.26	8102868.54
Less: Current Liabilities & Provisions	'7'	32687954.48	18270132.44
Net Current Assets		12238273.35	3625920.40
		20449681.13	14644212.04
		20898126.13	15134844.04
NOTES ON ACCOUNTS	'13'		

In terms of our attached Audit report of even date

P 68B , CIT ROAD KANKURGACHI
KOLKATA - 700 054

Dated: The 2nd day of September, 2019



For S.KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm.Regd. No.:330591E

Shirish Khetan
SHIRISH KHETAN
PROPRIETOR

Membership No. : 069851

M/S. BASUKI CONSTRUCTION
(Prop:KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

Trading and Profit & Loss Account for the year ended 31st March,2019

INCOME	SCHEDULE	For the		For the	
		year ended		year ended	
		31.03.2019		31.03.2018	
		Rs.	P.	Rs.	P.
Sales		14240000.00		42318573.00	
Other Income	8'	341062.00		294756.29	
Work - In - Progress (Closing)		19466330.00		2178600.00	
		34047392.00		44791929.29	
EXPENDITURE					
Work - In - Progress (Opening)		2178600.00		9769832.00	
Purchases	9'	10567494.78		4280403.55	
Registration Charges		587422.00		227701.00	
Carriage Inward		93374.96			
Cost of Land		8843630.00			
Rent		214000.00		92550.00	
Electricity Charges		172147.00		15780.00	
Repairs & Maintenance		44051.51		52330.60	
Advertisement Expenses		3700.00		16900.00	
Insurance Charge		1539.00		22387.00	
Construction & Development Charges	10'	7419278.00			
Compensation to employees	11'	131600.00		409575.00	
Staff & Welfare Expenses		2000.00		24665.00	
Conveyance charges		13724.00		66468.00	
Telephone Charges		-		1814.00	
Rates & Taxes	12'	2487381.00		351565.00	
Audit Fees		15000.00		15000.00	
Interest		116691.00		81619.00	
Depreciation	3'	81250.00		86731.00	
Other expenses	13'	130160.13		224954.37	
		33103043.38		15740275.52	
Profit before Taxation					
(Being Income over Expenditure)		944348.62		29051653.77	
Net Profit Transferred to Proprietor's Capital Account.		944348.62		29051653.77	

NOTES ON ACCOUNTS 13'

In terms of our attached Audit report of even date

P 688 , CIT ROAD KANKURGACHI
KOLKATA - 700 054

Dated: The 2nd day of September,2019

For S.KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regd. No.:330591E



Shirish Khetan
SHIRISH KHETAN
PROPRIETOR

Membership No. : 069851

M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST
MARCH, 2019 AND TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON
THAT DATE

	<u>AS AT 31.03.2019</u>	<u>AS AT 31.03.2018</u>
	<u>(Rs. P.)</u>	<u>(Rs. P.)</u>
<u>SCHEDULE ' 1 '</u>		
<u>PROPRIETOR'S CAPITAL ACCOUNT</u>		
Balance as per last Account	14289736.79	13305605.02
Add: Amount introduced during the year	5930000.00	-
Add : Net Profit for the year	944348.62	1762740.77
	21164085.41	15068345.79
<u>Less: Amount withdrawn during the year(Net)</u>	<u>500959.78</u>	<u>778609.00</u>
	<u>20663125.63</u>	<u>14289736.79</u>
 <u>SCHEDULE - ' 2 '</u>		
<u>SECURED LOAN</u>		
With State bank of India (Palbazar Branch)	-	-
Against pledged of fixed Deposit	-	610,107.25
 <u>UNSECURED LOAN</u>		
Nikita Agarwal	235000.00	235000.00
	<u>235000.00</u>	<u>845107.25</u>
 <u>SCHEDULE - ' 4 '</u>		
<u>CASH BALANCE</u>		
Cash in hand (As per Cash Book and certified by the Proprietor)	<u>42117.47</u>	<u>161979.00</u>
 <u>SCHEDULE - ' 5 '</u>		
<u>BANK BALANCES</u>		
<u>Cash at Bank</u>		
Balances with Scheduled Banks		
In Current Account with		
State Bank of India, Pal Bazar Branch	94805.00	4835.90
Allahabad Bank, Dhakuria Branch	7780.00	3057987.00
In Fixed deposit with		
State Bank of India, Pal Bazar Branch (Including Interest accrued)	<u>5054614.00</u>	<u>4763862.00</u>
In Overdraft Account		
With State bank of India (Palbazar Branch)	715161.75	-
Against pledged of fixed Deposit	<u>5872360.75</u>	<u>7826684.90</u>

M/S. BASUKI CONSTRUCTION
(Prop: KAILASH CHAND AGARWAL)
43, JHEEL ROAD, JADAVPUR
KOLKATA - 700 075

SCHEDULE ' 3 '

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH' 2019

**DETAILS OF FIXED ASSETS AND DEPRECIATION PROVIDED THEREON
AS PER INCOME TAX RULE AS ON 31st MARCH' 2019**

Description of Fixed Assets	Rate of Depreciation (%)	W.D.V. as on		Additions during the year	Total	Depreciation for the year	W.D.V. as on
		01.04.2018	31.03.2019				
		Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)	Amount (Rs P.)
Computer							
(Block 40%)							
Computers	40%	11256.00	-	-	11256.00	4502.00	6754.00
Mobile	10%	-	9375.00	9375.00	9375.00	469.00	8906.00
Motor Car							
(Block 15%)							
Motor Car	15%	403747.00	-	-	403747.00	60562.00	343185.00
Motor bike	15%	32549.00	-	-	32549.00	4882.00	27667.00
Air Conditioner	15%	32630.00	29687.50	29687.50	62317.50	9348.00	52970.00
Cycle	15%	2818.00	-	-	2818.00	423.00	2395.00
CCTV	15%	6012.00	-	-	6012.00	902.00	5110.00
Furniture and Fixture							
(Block 10%)							
Fan	10%	1620.00	-	-	1620.00	162.00	1458.00
Total :		490632.00	39062.50	39062.50	529694.50	81250.00	448445.00

NOTE:
Air conditioner of Rs 29687.50 was purchased on 11.05.2018.



SCHEDULE - ' 6 '**LOANS, ADVANCES & DEPOSITS****LOANS & ADVANCES****(As confirm & Certified by the Proprietor)****Advance against Land**

Adhir Mondal (New Garia)	0.00	
Subrata Saha	1450000.00	1450000.00
4A Dhakuria Road	2006000.00	2006000.00
2A Dhakuria Road	2496923.00	2496923.00
Neobuilt Engineering Pvt Ltd	-	500000.00
Debabrata Saha	100000.00	100000.00
Ganapati Das Naskar	100000.00	100000.00
Hirannamay Das	100000.00	100000.00
Kalyan Das Naskar	100000.00	100000.00
Madhu Sardar	300000.00	300000.00
Mukul Das	100000.00	100000.00
Sumit Ghosh	300000.00	300000.00
Nityananda Adhikari	100000.00	100000.00
Ratna Nath (Purbachal)	16000.00	16000.00
	<u>7168923.00</u>	<u>7668923.00</u>

ADVANCES**(Recoverable in Cash Or in Kind)**

Priyanka Rana	100000.00	-
GST Receivable	24206.26	419928.54
Service tax Cenvat	8181.00	8181.00
Service Tax	5836.00	5836.00
	<u>138223.26</u>	<u>433945.54</u>
	<u>7307146.26</u>	<u>8102868.54</u>

SCHEDULE - ' 7 '**CURRENT LIABILITES****SUNDRY CREDITORS****(As Confirm & Certified by the Proprietor)****FOR PURCHASES**2400008.57 2159421.40**FOR EXPENSES**

Audit Fees Payable	15000.00	15000.00
Electricity Expenses Payable	2510.00	110.00
Retainership Charges Payable	50000.00	25000.00
Salary Payable	11250.00	19283.00
	<u>78760.00</u>	<u>59393.00</u>

FOR OTHER FINANCES

TDS Payable	29051.00	7106.00
	<u>29051.00</u>	<u>7106.00</u>

Advance from Customers against Flats Booking

Ess Kay Enterprises	1000000.00	1000000.00
Kalyan Bhattejee	50000.00	50000.00
Debrapan Purkayastha	-	200000.00
Sunita Majumdar & Anuj Majumdar	2172058.00	-
Buddha Dev Biswas	150000.00	150000.00
Rita Guha	4738751.78	-
Arijit Ghosh	544644.00	-
Dhananjay Halder & Juthika Halder	1075000.00	-
	<u>9730453.78</u>	<u>1400000.00</u>
	<u>12238273.35</u>	<u>3625920.40</u>

SCHEDULE - ' 8 '**OTHER INCOME**

Discount Received	-	1285.29
Interest Recd on F.D.	323062.00	293471.00
Profit on Flat Cancellation	18000.00	-
	<u>341062.00</u>	<u>294756.29</u>

SCHEDULE - ' 9 '**PURCHASES**

Cement	2075841.24	810599.22
Alluminium	-	145000.00
Building Materials	4399277.00	2411195.00
Electrical goods	114121.27	-
Grill	264876.18	61813.50
Paint	47230.16	10500.00
Iron	2438482.05	555664.70
Piling materials	-	168842.00
Wood	200628.17	83378.15
Lift	427966.00	-
Marble	231974.75	-
Sanitary others	367097.96	33386.00
	-	24.98
	<u>10567494.78</u>	<u>4280403.55</u>

SCHEDULE - ' 10 '**CONSTRUCTION & DEVELOPMENT CHARGES**

Construction/ Labour Charges	7009164.00	25648369.00
Daily Labour Charges	37903.00	47700.00
Land Conversion Charges	22,320.00	20000.00
Piling Charges	48,391.00	-
Earth Tiling Charges	11,500.00	-
Compensation Tenant	290,000.00	-
	<u>7419278.00</u>	<u>25716069.00</u>

SCHEDULE - ' 11 '**COMPENSATION TO EMPLOYEES**

Salary	106600.00	366283.00
Retainership Charges	25000.00	25000.00
Bonus	-	18292.00
	<u>131600.00</u>	<u>409575.00</u>

SCHEDULE - ' 12 '**RATES & TAXES**

Plan Sanction Charges	1640257.00	-
Water Sanction Charges	77399.00	-
Trade Licence Fees Paid	1,150.00	-
Service Tax	-	346565.00
Soil Testing Charges	16000.00	5000.00
Property Tax	34719.00	-
GST	717856.00	-
	<u>2487381.00</u>	<u>351565.00</u>

SCHEDULE - ' 13 '**OTHER EXPENSES**

Bank Charges	12477.90	12968.37
Legal & Consultancy Charges	69050.00	162020.00
Delivery Charges	-	1000.00
Donation & Subscription	2202.00	4500.00
Postage & Courier	-	300.00
General Expenses	23373.23	13431.00
Puja Expenses	10330.00	13170.00
Survey Charges	10500.00	8000.00
Filing Fees	-	1575.00
Printing & Stationery	2227.00	7990.00
	<u>130160.13</u>	<u>224954.37</u>

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SCHEDULE - ' 14'

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of Financial Statement

- 1)(a) The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles as adopted consistently by the Firm.
- (b) The Firm generally follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.
- 2) Inventories are valued at cost or estimated net realisable value, whichever is lower.
- 3) Depreciation on Fixed Assets had been charged on the basis of W.D.V.

SIGNED FOR IDENTIFICATION

P 68B , CIT ROAD KANKURGACHI
KOLKATA - 700 054

For S.KHETAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regd. No.:330591E



Shirish Khetan

SHIRISH KHETAN
PROPRIETOR

Membership No. : 069851

Dated: The 2nd day of September, 2019