

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 SAMAY CONSTRUCTION PVT. LTD 5/1, TILJALA ROAD, KOLKATA, WEST BENGAL, 700046 AAHCS8487R was conducted by Us GUHA NANDI & CO. in pursuance of the provisions of the COMPANIES Act, and We annex here to a copy of Our audit report dated 05/09/2017 along with a copy each of

- the audited Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017
- the audited balance sheet as at, 31/03/2017; and
- documents declared by the said act to be part of, or annexed to, the Profit and loss account 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 examination of books of account including other relevant documents and 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 observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place KOLKATA  
Date 26/10/2017

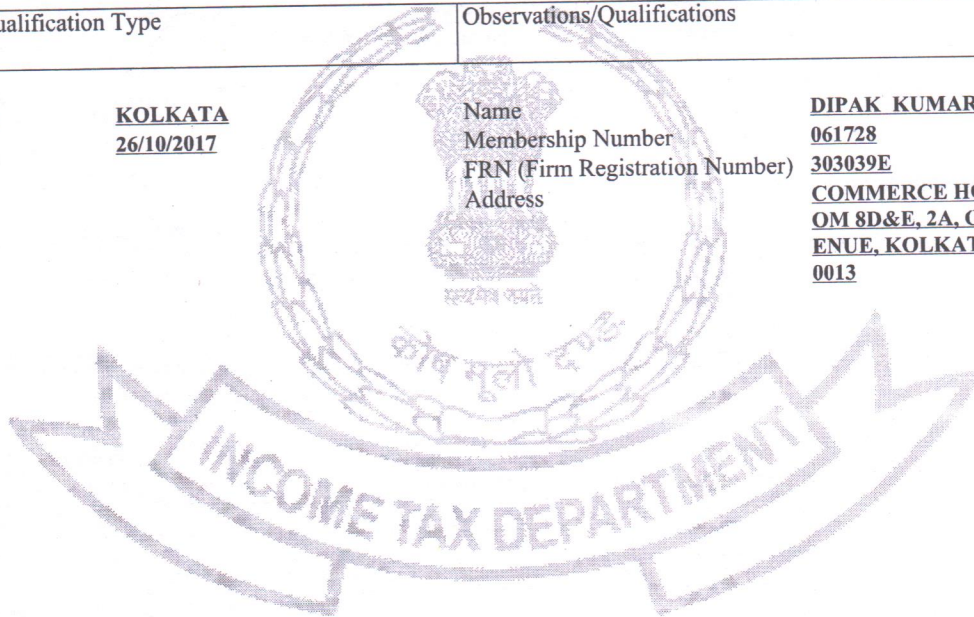
Name  
Membership Number  
FRN (Firm Registration Number)  
Address

DIPAK KUMAR SHEE

061728

303039E

COMMERCE HOUSE, 5TH FLOOR, ROOM 8D&E, 2A, GANESH CHANDRA AVENUE, KOLKATA, WEST BENGAL, 700013



## 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		SAMAY CONSTRUCTION PVT. LTD			
2	Address		5/1, TILJALA ROAD, KOLKATA, WEST BENGAL, 700046			
3	Permanent Account Number (PAN)		AAHCS8487R			
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		Yes			
	Sl No.	Type	Registration Number			
	1	Service Tax	AAHCS8487RST001			
	2	Sales VAT/Tax JHARKHAND	20440907292			
5	Status		Company			
6	Previous year from		01/04/201631/03/2017			
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 ?					
	S.No.	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.					
	S.No.	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).					
	S.No.	Sector		Sub Sector		Code
	1	Builders		Property Developers		0403
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector		Code
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				No
	Nil					
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					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	Cash & Bank Book, Journal, General Ledger, Supporting Registers(Computerised)	The Sanctum, 141 S N P Area, Aambagan, Sakchi		Jamshedpur	JHARKHAND
	PinCode					
	831001					
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	S.No.	Books Examined				
	1	Cash & Bank Book, Journal, General Ledger, Supporting Registers(Computerised)				
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
	S.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.					

S.No.	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.											
	S.No. ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)									
	<b>Total</b>		Net effect(Rs.)									
13 f	Disclosure as per ICDS.											
	S.No. ICDS	Disclosure										
1	ICDSI	Vide Note 24 to Annual Financial Statements.										
2	ICDSII	Vide Note 24.8 & Note 12 to Annual Financial Statements.										
3	ICDSIII	Not Applicable										
4	ICDSIV	(a) NIL (b) Rs.38,58,091/- as rental income (c) Does not arise (d) Does not arise.										
5	ICDSV	Vide Note 9 to Annual Financial Statements and Clause 18 of Form 3CD.										
6	ICDSVII	Not Applicable since no grant is received.										
7	ICDSIX	Borrowing costs directly attributable to the acquisition or construction of qualifying assets are capitalised. Other borrowing costs are recognised as expenses in the period in which they are incurred. No borrowing cost is capitalised during the previous period.										
8	ICDSX	NIL.										
14 a	Method of valuation of closing stock employed in the previous year.	Cost or 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:											
	S.No. Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)									
15	Give the following particulars of the capital asset converted into stock-in-trade											
	S.No. (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											
	S.No. 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											
	S.No. Description	Amount										
16 c	Escalation claims accepted during the previous year											
	S.No. Description	Amount										
	Nil											
16 d	Any other item of income											
	S.No. Description	Amount										
	Nil											
16 e	Capital receipt, if any											
	S.No. 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:											
	S.No.	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:-											
	S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
	1	Furnitures &	10%	244462	0	0	0	0	0	0	24446	220016

	Fittings @ 10%											
2	Plant & Machinery @ 60%	60%	1226	0	0	0	0	0	0	0	736	490
3	Plant & Machinery @ 15%	15%	1023742 0	4364492	0	0	0	4364492	325000		1973616	12303296
4	Building @ 10%	10%	7874274	0	0	0	0	0	0		787427	7086847

\* 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)]

S.No.	Description	Amount
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20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	46452	20/05/2016	46452	13/05/2016
2	Provident Fund	55614	20/06/2016	55614	14/06/2016
3	Provident Fund	59032	20/07/2016	59032	15/07/2016
4	Provident Fund	57917	20/08/2016	57917	12/08/2016
5	Provident Fund	56285	20/09/2016	56285	20/09/2016
6	Provident Fund	56577	20/10/2016	56577	13/10/2016
7	Provident Fund	54799	20/11/2016	54799	16/11/2016
8	Provident Fund	72152	20/12/2016	72152	14/12/2016
9	Provident Fund	68102	20/01/2017	68102	20/01/2017
10	Provident Fund	62755	20/02/2017	62755	20/02/2017
11	Provident Fund	64865	20/03/2017	64865	21/03/2017
12	Provident Fund	62119	20/04/2017	62119	10/04/2017
13	Any Fund set up under the provisions of ESI Act, 1948	6021	20/05/2016	6021	13/05/2016
14	Any Fund set up under the provisions of ESI Act, 1948	7315	20/06/2016	7315	14/06/2016
15	Any Fund set up under the provisions of ESI Act, 1948	7881	20/07/2016	7881	15/07/2016
16	Any Fund set up under the provisions of ESI Act, 1948	7773	20/08/2016	7773	12/08/2016
17	Any Fund set up under the provisions of ESI Act, 1948	7432	20/09/2016	7432	20/09/2016
18	Any Fund set up under the provisions of ESI Act, 1948	7468	20/10/2016	7468	13/10/2016
19	Any Fund set up under the provisions of ESI Act, 1948	7370	20/11/2016	7370	14/11/2016
20	Any Fund set up under the provisions of ESI Act, 1948	9784	20/12/2016	9784	14/12/2016
21	Any Fund set up under the provisions of ESI Act, 1948	9264	20/01/2017	9264	18/01/2017
22	Any Fund set up under the provisions of ESI Act, 1948	9564	20/02/2017	9564	15/02/2017
23	Any Fund set up under the provisions of ESI Act, 1948	9936	20/03/2017	9936	16/03/2017
24	Any Fund set up under the provisions of ESI Act, 1948	9444	20/04/2017	9444	10/04/2017

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.
S.No.	Particulars	
Personal expenditure		Amount in Rs.
S.No.	Particulars	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party											
S.No.	Particulars								Amount in Rs.		
Expenditure incurred at clubs being entrance fees and subscriptions											
S.No.	Particulars								Amount in Rs.		
Expenditure incurred at clubs being cost for club services and facilities used.											
S.No.	Particulars								Amount in Rs.		
Expenditure by way of penalty or fine for violation of any law for the time being force											
S.No.	Particulars								Amount in Rs.		
Expenditure by way of any other penalty or fine not covered above											
S.No.	Particulars								Amount in Rs.		
Expenditure incurred for any purpose which is an offence or which is prohibited by law											
S.No.	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:											
S.No.	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)											
S.No.	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:											
S.No.	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.											
S.No.	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:											
S.No.	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.											
S.No.	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).											
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
S.No.	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
S.No.	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
S.No.	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)							150000
(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							
S.No.	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							
S.No.	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).						
S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)		
1	ANUP RANJAN	AEAPR4161F	DIRECTOR	DIRECTOR RE MUNERATION	1520000		
2	RAJESH KUMAR SINGH	AEKPS9441R	DIRECTOR	DIRECTOR RE MUNERATION	1520000		
3	NUTAN KUMARI	AJOPK1948G	DIRECTOR	DIRECTOR RE MUNERATION	1520000		
4	RAM PRAKASH PANDY	ABYPP1740R	DIRECTOR	DIRECTOR RE MUNERATION	1520000		
5	RAJIV KUMAR	ACKPK7144D	DIRECTOR	DIRECTOR RE MUNERATION	1000000		
6	RASHMI NARAYAN	ACUPN2123P	DIRECTOR	DIRECTOR RE MUNERATION	1000000		
7	BHARATI SINGH	ASWPS0203M	DIRECTOR	DIRECTOR RE MUNERATION	1000000		
8	MINA DEVI	AFWPD7358B	DIRECTOR	DIRECTOR RE MUNERATION	1000000		
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.						
S.No.	Section	Description	Amount				
Nil							
25	Any amount of profit chargeable to tax under section 41 and computation thereof.						
S.No.	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 (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						
S.No.	Section	Nature of liability	Amount				
1	Tax,Duty,Cess,Fee etc	Jharkhand Value added Tax	677449				
26 (i)A(b)	Not paid during the previous year						
S.No.	Section	Nature of liability	Amount				
1	Tax,Duty,Cess,Fee etc	Jharkhand Value Added Tax	1272175				
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)						
S.No.	Section	Nature of liability	Amount				
Nil							
26 (i)B(b)	not paid on or before the aforesaid date						
S.No.	Section	Nature of liability	Amount				
1	Tax,Duty,Cess,Fee etc	Jharkhand Value added Tax	1697237				

(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 and Jharkhand Value Added Tax are passed through profit & 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										Yes			
		CENVAT	Amount							Treatment in Profit and Loss/Accounts					
		Opening Balance								0					
		CENVAT Availed								973522					
		CENVAT Utilized								966002					
		Closing/Outstanding Balance								7520					
										Nil					
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-													
		S.No.	Type	Particulars			Amount		Prior period to which it relates (Year in yyyy-yy format)						
		Nil													
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)										No			
		S.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)(viiib). If yes, please furnish the details of the same										No			
		S.No.	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) repaid, otherwise than through an account payee cheque, (Section 69D)										No			
		S.No.	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	Pin code	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 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	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 taken or accepted 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 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 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						
		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.									No	
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									No	
		If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No	
	S.No.	Section			Amount							
	Nil											
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish									Yes	
	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	RCHS005 74A	192	Salary	19806843	10080000	10080000	1363720	0	0	0	
	2	RCHS005 74A	194C	Payments to contractors	22672380	22672380	22672380	463182	0	0	0	
	3	RCHS005 74A	194J	Fees for professional or technical services	1527728	1527728	1527728	153416	0	0	0	
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:									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 transactions which are required to be reported						
	Nil											
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									No	
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment							
	Nil											
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any				
	Nil											
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										

S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
Nil										
35	bB Finished products :									
S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
Nil										
35	bC By products :									
S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment				
1	500000	0	0	101789	101789	19/10/2016				
37	Whether any cost audit was carried out									
										No
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									
										No
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									
										No
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		236663173		236663173		285871574			
b	Gross profit / Turnover	10628576	236663173	4.49%	27121377	285871574	9.49%			
c	Net profit / Turnover	11998181	236663173	5.07%	15858709	285871574	5.55%			
d	Stock-in-Trade / Turnover	181392696	236663173	76.65%	189589028	285871574	66.32%			
e	Material consumed/ Finished goods produced	89954861	236663173	38.01%	108734034	285871574	38.04%			
(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									
S.No.	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 **KOLKATA**  
Date **26/10/2017**

Name **DIPAK KUMAR SHEE**  
Membership Number **061728**  
FRN (Firm Registration Number) **303039E**  
Address **COMMERCE HOUSE, 5TH FLOOR, ROOM 8D&E, 2A, GANESH CHANDRA AVENUE, KOLKATA, WEST BENGAL, 700013,**

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	
<b>Furnitures &amp; Fittings @ 10%</b>								
<b>Total of Furnitures &amp; Fittings @ 10%</b>								<b>0</b>
<b>Plant &amp; Machinery @ 60%</b>								
<b>Total of Plant &amp; Machinery @ 60%</b>								<b>0</b>
<b>Plant &amp; Machinery @ 15%</b>	<b>1</b>	<b>21/05/2016</b>	<b>21/05/2016</b>	<b>2125548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2125548</b>
	<b>2</b>	<b>19/11/2016</b>	<b>19/11/2016</b>	<b>1666049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1666049</b>
	<b>3</b>	<b>04/01/2017</b>	<b>04/01/2017</b>	<b>572895</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>572895</b>
<b>Total of Plant &amp; Machinery @ 15%</b>								<b>4364492</b>
<b>Building @ 10%</b>								
<b>Total of Building @ 10%</b>								<b>0</b>

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
<b>Furnitures &amp; Fittings @ 10%</b>			
<b>Total of Furnitures &amp; Fittings @ 10%</b>			<b>0</b>
<b>Plant &amp; Machinery @ 60%</b>			
<b>Total of Plant &amp; Machinery @ 60%</b>			<b>0</b>
<b>Plant &amp; Machinery @ 15%</b>	<b>1</b>	<b>18/10/2016</b>	<b>100000</b>
	<b>2</b>	<b>31/03/2017</b>	<b>225000</b>
<b>Total of Plant &amp; Machinery @ 15%</b>			<b>325000</b>
<b>Building @ 10%</b>			
<b>Total of Building @ 10%</b>			<b>0</b>