

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 CONNSTRUCTION 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 2016-09-05 along with a copy each of

- the audited Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31
- the audited balance sheet as at, 2016-03-31 ; 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.

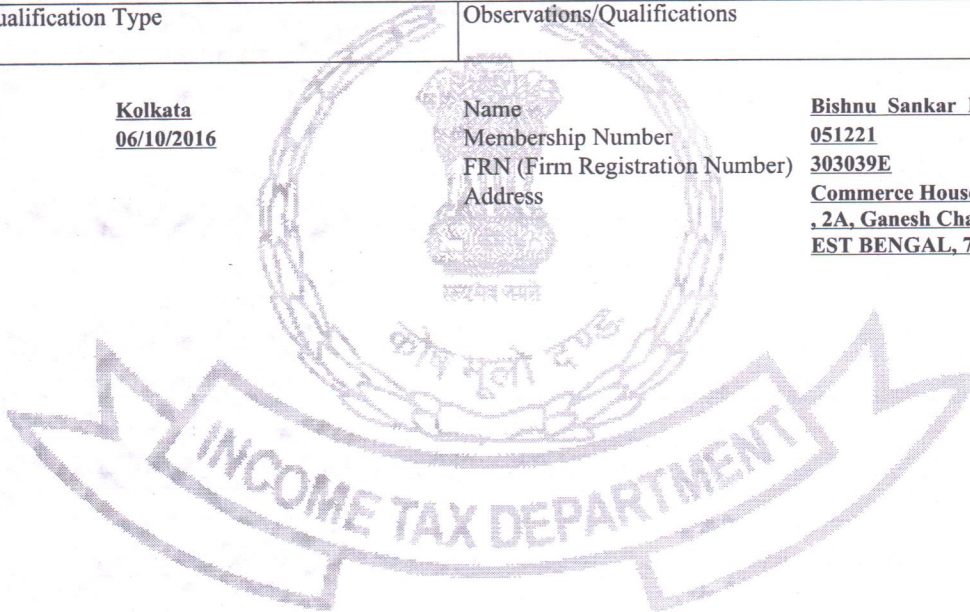
Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place Kolkata
Date 06/10/2016

Name
Membership Number
FRN (Firm Registration Number)
Address

Bishnu Sankar Kundu
051221
303039E
Commerce House, 5th Floor, Room 8D&E
, 2A, Ganesh Chandra Avenue, Kolkata, W
EST 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 CONNSTRUCTION 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		2015-04-01 to 2016-03-31			
7	Assessment Year		2016-17			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	Name				Profit Sharing Ratio (%)	
	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	
	Builders	Property Developers			0403	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	Business	Sector	SubSector	Code		
	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
	Cash & Bank Book, Journal, General Ledger, Supporting Registers(Computerised)	The Sanctum, 141 S N P Area, Aambagan, Sakchi		Jamshedpur	JHARKH AND	831001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	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, 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	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.		No								
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)								
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:		No								
Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)								
15	Give the following particulars of the capital asset converted into stock-in-trade										
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition (d) Amount at which the asset is converted into stock-in trade								
	Nil										
16	Amounts not credited to the profit and loss account, being:-										
16 a	The items falling within the scope of section 28		Amount								
	Description										
	Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned		Amount								
	Description										
	Nil										
16 c	Escalation claims accepted during the previous year		Amount								
	Description										
	Nil										
16 d	Any other item of income		Amount								
	Description										
	Nil										
16 e	Capital receipt, if any		Amount								
	Description										
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	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)
	Plant & Machinery @ 15%	15%	8863317	3780707	0	0	0	3780707	600000	1806604	10237420
	Furnitures & Fittings @ 10%	10%	271625	0	0	0	0	0	0	27163	244462
	Plant & Machinery @ 60%	60%	3064	0	0	0	0	0	0	1838	1226
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19	Amounts admissible under sections :										
	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.								
	Nil										
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										Amount
	Description										
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										

Nature of fund		Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
	Provident Fund	34865	2015-05-20	34865	2015-05-22						
	Provident Fund	47397	2015-06-20	47397	2015-06-12						
	Provident Fund	48231	2015-07-20	48231	2015-07-16						
	Provident Fund	48237	2015-08-20	48237	2015-08-11						
	Provident Fund	46999	2015-09-20	46999	2015-09-10						
	Provident Fund	33190	2015-10-20	33190	2015-10-13						
	Provident Fund	16172	2015-10-20	16172	2015-11-27						
	Provident Fund	29219	2015-11-20	29219	2015-11-12						
	Provident Fund	14234	2015-11-20	14234	2015-11-27						
	Provident Fund	43450	2015-12-20	43450	2015-12-15						
	Provident Fund	50639	2016-01-20	50639	2016-01-13						
	Provident Fund	44126	2016-02-20	44126	2016-02-16						
	Provident Fund	49499	2016-03-20	49499	2016-03-17						
	Provident Fund	47190	2016-04-20	47190	2016-04-19						
	Any Fund set up under the provisions of ESI Act,1948	4637	2015-05-20	4637	2015-12-15						
	Any Fund set up under the provisions of ESI Act,1948	6002	2015-06-20	6002	2015-12-15						
	Any Fund set up under the provisions of ESI Act,1948	6119	2015-07-20	6119	2015-12-15						
	Any Fund set up under the provisions of ESI Act,1948	6331	2016-08-20	6331	2015-12-15						
	Any Fund set up under the provisions of ESI Act,1948	5932	2015-09-20	5932	2015-12-15						
	Any Fund set up under the provisions of ESI Act,1948	6230	2015-10-20	6230	2015-12-15						
	Any Fund set up under the provisions of ESI Act,1948	5604	2015-11-20	5604	2015-12-15						
	Any Fund set up under the provisions of ESI Act,1948	5624	2015-12-20	5624	2015-12-15						
	Any Fund set up under the provisions of ESI Act,1948	6561	2016-01-20	6561	2016-01-14						
	Any Fund set up under the provisions of ESI Act,1948	5741	2016-02-20	5741	2016-02-16						
	Any Fund set up under the provisions of ESI Act,1948	6430	2016-03-20	6430	2016-03-17						
	Any Fund set up under the provisions of ESI Act,1948	5992	2016-04-20	5992	2016-04-19						
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc									
		Capital expenditure			Amount in Rs.						
		Particulars									
		Personal expenditure			Amount in Rs.						
		Particulars									
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			Amount in Rs.						
		Particulars									
		Expenditure incurred at clubs being entrance fees and subscriptions			Amount in Rs.						
		Particulars									
		Expenditure incurred at clubs being cost for club services and facilities used.			Amount in Rs.						
		Particulars									
		Expenditure by way of penalty or fine for violation of any law for the time being force			Amount in Rs.						
		Particulars									
		Penalty for delayed payment of EPF			1401						
		Penalty under Service Tax Act			124135						
		Expenditure by way of any other penalty or fine not covered above			Amount in Rs.						
		Particulars									
		Expenditure incurred for any purpose which is an offence or which is prohibited by law			Amount in Rs.						
		Particulars									
		(b) Amounts inadmissible under section 40(a):-									
		(i) as payment to non-resident referred to in sub-clause (i)									
		(A) Details of payment on which tax is not deducted:									
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)									
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
		(ii) as payment referred to in sub-clause (ia)									
		(A) Details of payment on which tax is not deducted:									

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.										
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) fringe benefit tax under sub-clause (ic)										
(iv) wealth tax under sub-clause (iia)										
(v) royalty, license fee, service fee etc. under sub-clause (iib).										
(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).										
Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(vii) payment to PF /other fund etc. under sub-clause (iv)										
(viii) tax paid by employer for perquisites under sub-clause (v)										
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):										
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:									Yes	
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent 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 Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)									200000	
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)										
(g) Particulars of any liability of a contingent nature										
Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income										
Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)										
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006									
23	Particulars of any payment made to persons specified under section 40A(2)(b).									
Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
ANUP RANJAN	AEAPR4161F	DIRECTOR	DIRECTOR RE MUNERATION	1320000						
RAJESH KUMAR SINGH	AEKPS9441R	DIRECTOR	DIRECTOR RE MUNERATION	1320000						
NUTAN KUMARI	AJOPK1948G	DIRECTOR	DIRECTOR RE MUNERATION	1320000						
RAM PRAKASH PANDEY	ABYPP1740R	DIRECTOR	DIRECTOR RE MUNERATION	1320000						
RAJIV KUMAR	ACKPK7144D	DIRECTOR	DIRECTOR RE MUNERATION	900000						
RASHMI NARAYAN	ACUPN2123P	DIRECTOR	DIRECTOR RE MUNERATION	900000						
BHARATI SINGH	ASWPS0203M	DIRECTOR	DIRECTOR RE MUNERATION	900000						

MINA DEVI		AFWPD7358B		DIRECTOR		DIRECTOR RE MUNERATION		900000		
24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.										
Section		Description					Amount			
Nil										
25 Any amount of profit chargeable to tax under section 41 and computation thereof.										
Name of Person		Amount of income		Section		Description of Transaction		Computation if any		
Nil										
26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) 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			
Tax,Duty,Cess,Fee etc		Jharkhand Value added Tax					650376			
26 (i)(A)(b) Not paid during the previous year										
Section		Nature of liability					Amount			
Tax,Duty,Cess,Fee etc		Jharkhand Value Added Tax					749624			
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		Jharkhand Value Added Tax					300000			
26 (i)(B)(b) not paid on or before the aforesaid date										
Section		Nature of liability					Amount			
Tax,Duty,Cess,Fee etc		Jharkhand Value Added Tax					1200000			
(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										
CENVAT		Amount					Treatment in Profit and Loss/Accounts			
Opening Balance		0								
CENVAT Availed		1447182					Not passed through Profit & Loss Account			
CENVAT Utilized		1442689					Not Passed through Profit & Loss Account			
Closing/Outstanding Balance		4493					Nil			
27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-										
Type		Particulars			Amount		Prior period to which it relates (Year in yyyy-yy format)			
Income Credited		Error in depreciation accounting rectified			551335		2013-14			
Income Credited		Error in depreciation accounting rectified			518520		2014-15			
28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)										
Name of the person from which shares received		PAN of the person, if available		Name of the company from which shares received		CIN of the company		No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil										
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib). If yes, please furnish the details of the same										
Name of the person from whom consideration received for issue of shares		PAN of the person, if available		No. of Shares		Amount of consideration received		Fair Market value of the shares		
Nil										
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)										
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	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-											
	Name of the lender or depositor	Address of the lender or depositor			Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft			
	Nil											
(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act)												
31 b	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-											
	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 otherwise than by account payee cheque or account payee bank draft				
	Nil											
31 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.											Not Applicable
Note: (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 extent available											
	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks						
	Nil											
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.											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
	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
	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)	
	RCHS0057 4A	192	Salary	13491902	8880000	8880000	1388852	0	0	0	0
	RCHS0057 4A	194C	Payments to contractors	13899400	13740335	13740335	271246	0	0	0	0
	RCHS0057 4A	194J	Fees for professional or technical services	1377161	1377161	1377161	137717	0	0	0	0
34 b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time										Yes
	If not, please furnish the details:										
	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
	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										
	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 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any	
	Nil										
35 bB	Finished products :										

Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
Nil							
35 bC By products :							
Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
Nil							
36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-							
(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment		
500000	0	0	99971	99971	2015-10-17		
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	285871574			295581574		
b	Gross profit / Turnover	27121377	285871574	9.49%	26981424	295581574	9.13%
c	Net profit / Turnover	15858709	285871574	5.55%	3365739	295581574	1.14%
d	Stock-in-Trade / Turnover	189589028	285871574	66.32%	229695228	295581574	77.71%
e	Material consumed/ Finished goods produced	108734034	249733695	43.54%	110091067	258707436	42.55%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks		
Nil							

Place **Kolkata**
Date **06/10/2016**

Name **Bishnu Sankar Kundu**
Membership Number **051221**
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	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								3780707
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 60%								
Total of Plant & Machinery @ 60%								0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			600000
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 60%			
Total of Plant & Machinery @ 60%			0

INCOME TAX DEPARTMENT