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Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	BHUNESHWAR DAS BHARATI	PAN	AJXPB1113B
Form No	3CB	Assessment Year	2019-20
e-Filing Acknowledgement Number	241503531311019	Date of e-Filing	31/10/2019

*For and on behalf of,
e-Filing Administrator*

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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 6C

1. We have examined the balance sheet as at 31st March 2012 and the Profit and loss account for the period beginning from 01/04/2011 to ending on 31/03/2012 attached herewith, of M/S BHARTI CONSTRUCTIONS (PROP:- BHUBANESHWAR DAS BHARATI) 12/1/A/82, CHOWBAGA ROAD, WEST BENGAL, 700032 AJXPBU13B.

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 12/1/A/82, CHOWBAGA ROAD KOLKATA - 700032. 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, 2012 ;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
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Place KOLKATA

Name

M.K.K AGARWAL AND ASSOCIATE

Date 30/10/2012

Membership Number

S.(PROP :- MUKESH AGARWAL)

FRN (Firm Registration Number)

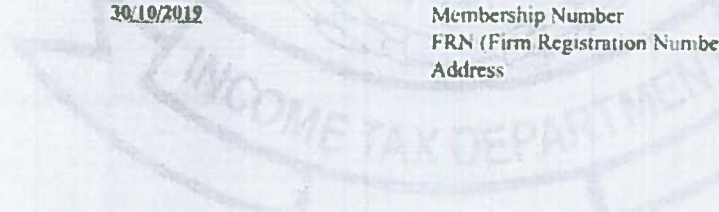
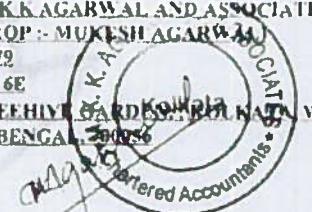
307272

Address

328816E

82, BEEHIVE GARDENS, KOLKATA, W

EST BENGAL, 700036



FORM NO. 3CD

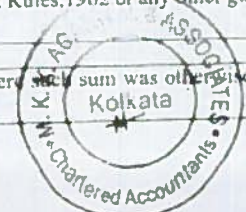
[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	M/S BHARTI CONSTRUCTIONS (PROP:- BHUBANESHWAR DAS BILARATI)				
2	Address	12/1/A/82, CHOWBAGA ROAD, WEST BENGAL, 700039				
3	Permanent Account Number (PAN)	AJXPB1113B				
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	19AJXPB1113B1ZN			
	2	Goods and Services Tax JHARKHAND	20AJXPB1113B1ZN			
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(e)- When provisions of section 44AD(4) are applicable				
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 (%)
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
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
						No
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		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
		SALE BOOK, PURCHASE BOOK, BANK BOOK, CASH BOOK, GENERAL LEDGER, AND OTHER SUBSIDIARY BOOK	12/1/A/82, CHOWBHAGA ROAD		KOLKATA	WEST BENGAL 700039
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		SALE BOOK, PURCHASE BOOK, BANK BOOK, CASH BOOK, GENERAL LEDGER, AND OTHER SUBSIDIARY BOOK				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					
		Section				Amount
		Nil				
13	a	Method of accounting employed in the previous year	Mercantile system			



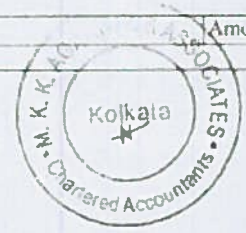
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year			No						
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
	Particulars	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.)	Net effect(Rs.)						
	Total									
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
14 a	Method of valuation of closing stock employed in the previous year.			COST PRICE OR MARKET PRICE WHICH EVER 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									
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 Percent of age)	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)			
	Plant & Machinery @ 15%	15%	172263	0	0	0	0	0	25839	146424
	* 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 the sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									



Description		Amount										
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid of 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)										
		(v) wealth tax under sub-clause (iia)										



(vi) royalty, license fee, service fee etc. under sub-clause (iib)									
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).									
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode	
(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;									
	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	Account 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	Account of the payee, if available			
(e) Provision for payment of gratuity not allowable under section 40A(7)									
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)									
(g) Particulars of any liability of a contingent nature									
	Nature Of Liability					Amount in Rs.			
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income									
	Nature Of Liability					Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)									
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006								
23 Particulars of any payment made to persons specified under section 40A(2)(b)									
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	of 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				
Nil									
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.)

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		No
	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 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)(viii)			
	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)(vib). 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:		No
	Sl 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:		No
	Sl 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							
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time.	Expected date of repatriation of money	
	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

Sl 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.)
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

Sl 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) or of the lender or the depositor	Amount of loan or deposit taken or accepted during the previous year	Whether the loan or deposit was taken or 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, whether the 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:-

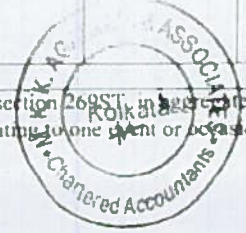
S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken 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 269S1, 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 assessee) of the Payer	Nature of transaction receipt	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269S1, 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
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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
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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
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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 repayment	Maximum 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 bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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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
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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 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
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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	5000
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 **No**

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)
------	---	---------	-------------------	--	---	--	--	--	--	--

Nil

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **No**

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.
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Nil

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Not Applicable**

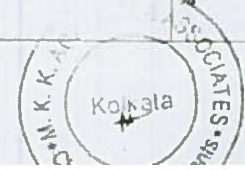
S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
------	---	---	--------	------------------

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	Percent 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 as 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	
	Sl 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:									
Sl No	Particulars	Previous Year			Preceding previous Year					
a	Total turnover of the assessee	6608478			0					
b	Gross profit / Turnover	%			%					
c	Net profit / Turnover	643024	6608478	9.73%						



d	Stock-in-Trade Turnover	10479058	6608478	158.57%			%	
c	Material consumed/ Finished goods produced	0	0	0%	0	0	0%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings								
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks		
Nil								
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
	Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing.	Whether the Form contains information about 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
	Sl 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)							
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Expenditure Relating to goods entities under composition scheme	Expenditure Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST	
Nil								

Place **KOLKATA**
Date **30/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

M.K. AGARWAL AND ASSOCIATES
(PROP :- MUKESH AGARWAL)
307279
Kolkata
328816E
82, BEEHIVE GARDEN, KOLKATA
EST BENGAL, 700016
Chartered Accountants

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 ^a	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								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%			0

This form has been digitally signed by **MUKESH AGARWAL** having PAN **APUPA4738C** from IP Address **42.110.148.72** on **2019-10-31 16:11:45.0**
 Dsc **SI No and issuer 678517CN=Capricorn CA**
2014.2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,O=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN



BHARTI CONSTRUCTIONS
BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039

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

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs. P.		Rs. P.
To Purchase	4,906,539.00		
" General Expenses	126,862.00	By <u>Bussiness or Profession</u>	
" Conveyance	88,867.00	Business Contractor	6,608,478.00
" Salary	368,000.00	" Rent Received	120,600.00
" Coolie And Cartage	328,872.00	" Interest From Bank	20,185.00
" Postage and Stamp	6,865.00		
" Telephone Expenses	48,640.00		
" Rent	60,000.00		
" Electricity Charges	26,278.00		
" Advertisement	18,200.00		
" Accounting Charges	10,000.00		
" Staff Welfare	38,650.00		
" Depreciation	25,839.00		
" Bank Charges	4,815.00		
" Net Profit	690,836.00		
(Transferred to Capital A/c)			
	6,749,263.00		6,749,263.00

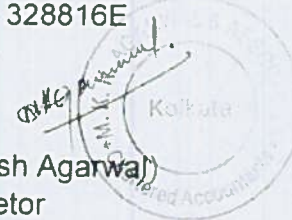
As per our attached report of even date

82, Bee Hive Gardens, Kolkata-700056
Dated, the 30th, day of October, 2019

UDIN : 19307279AAAAJI6699

For M K K AGARWAL & ASSOCIATES
Chartered Accountants
FRN:- 328816E

(Mukesh Agarwal)
Proprietor
Membership No:-307279



BHARTI CONSTRUCTIONS
BHUNESHWAR DAS BHARTI
12/1/A/82, GHOWBHAGA ROAD
KOLKATA - 700039

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

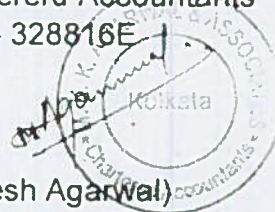
<u>PARTICULARS</u>	<u>AMOUNT</u>		<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs. P.			Rs. P.
To Purchase	8,146,856.44		By Closing Stock	10479058.24
" Office Expenses	21,000.00			
" Labour Expenses	2,103,800.00			
" Wages	207,400.00			
" Professional Fees	46,000.00			
" Bank Charges	1,813.80		By Loss	47,812.00
	10,526,870.24			10,526,870.24

As per our attached report of even date

82, Bee Hive Gardens, Kolkata-700056
Dated, the 30th, day of October, 2019

UDIN :19307279AAAAJI6699

For M K K AGARWAL & ASSOCIATES
Chartered Accountants
FRN:- 328816E



(Mukesh Agarwal)
Proprietor
Membership No:-307279

BHARTI CONSTRUCTIONS
BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039

BALANCE SHEET AS AT 31ST MARCH, 2019

<u>LIABILITIES</u>	<u>AMOUNT</u>		<u>AMOUNT</u>		<u>ASSETS</u>		<u>AMOUNT</u>		<u>AMOUNT</u>	
	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	
<u>CAPITAL ACCOUNT</u>					<u>FIXED ASSETS</u>					
As per Last Account :	3,598,294.55				Inv In Residential Flat			1,480,000.00		
Add : I.T. Refund	47,290.00				Inv In Residential Flat			230,000.00		
Add.Gift	240,000.00				Furniture and Fixture			268,860.00		
Add.Subsidy	1,862.94									
Add : Net Profit	690,836.00				<u>Car Purchase</u>					
	4,578,283.49				Bal b/d	172,263.00				
Less : Drawings	308,000.00		4,270,283.49		Less :- Depreciation	25,839.00		146,424.00		
Sundry Creditors			5,180,169.24		<u>CURRENT ASSETS</u>					
Advance From Party			7,797,280.00		Sundry Debtors			1,317,154.00		
					T D S			66,091.00		
					Closing Stock			10,479,058.24		
					Duty & Tax			54,174.00		
					<u>CASH AT BANK</u>					
					UCO BANK (S/B)			1,845,827.64		
					UBI (C/A)			2,572.61		
					B.O.I(C/A)			357,680.24		
					IDBI C/A			957,451.00		
					Canara Bank C/A			4,722.00		
					<u>CASH IN HAND</u>			37,718.00		
								17,247,732.73		
								17,247,732.73		

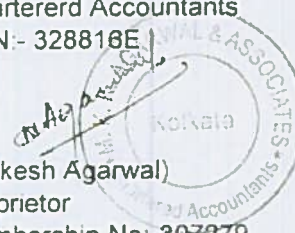
As per our attached report of even date

82, Bee Hive Gardens Kolkata-700056
Dated, the 30th, day of October, 2019

UDIN : 19307279AAAAJI6699

For M K K AGARWAL & ASSOCIATES
Chartered Accountants
FRN:- 328818E

(Mukesh Agarwal)
Proprietor
Membership No:-307279



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

**Assessment Year
2020-21**

PAN	AJXPB1113B		
Name	BHUNESHWAR DAS BHARATI		
Address	3RD FLOOR FLAT NO 17 12/1/A/82, , CHOWBAGA ROAD, TILJALA PICNIC GARDEN, KOLKATA, West Bengal, 700039		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	246942771090221
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		508390
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	508390
	Net tax payable	4	14745
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	14745
	Taxes Paid	7	65163
(+)Tax Payable /(-)Refundable (6-7)	8	-50420	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	

Income Tax Return submitted electronically on 09-02-2021 15:35:45 from IP address 45.112.242.151 and verified byBHUNESHWAR DAS BHARATIhaving PAN AJXPB1113B on 09-02-2021 15:35:45 from IP address 45.112.242.151 using**Digital Signature Certificate (DSC).**DSC details: 1940028CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certi**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039

COMPUTATION OF TOTAL INCOME FOR THE YEAR ENDED 31ST MARCH, 2020
ASSESSMENT YEAR :- 2020 - 21

PAN NO:- AJXPB1113B

<u>PARTICULARS</u>		<u>AMOUNT</u> <u>(IN RS.)</u>
<u>INCOME FROM HOUSE PROPERTY</u>		
Rent Received	1,20,600	
Less: Maintenance & Repair	<u>36,180</u>	84,420
<u>INCOME FROM BUSSINESS</u>		
		5,30,100
<u>INCOME FROM OTHER SOURCES</u>		
Saving Bank Interest		<u>61,869</u>
Gross Total Income		6,76,389
<u>Less: Deductions Under Chapter VI-A</u>		
<u>U/S 80C</u>	1,50,000	
<u>U/S 80D</u>	8,000	
<u>U/S 80TTA</u>	<u>10,000</u>	<u>1,68,000</u>
Total Income		5,08,389
Rounded off U/S 288A		<u>5,08,340</u>
Tax on Total Income		14,178
Add : Education cess		<u>567</u>
Tax Payable		<u>14,745</u>
Less : TDS PAID		<u>65163</u>
Amount Refund		<u>50,418</u>

BHARTI CONSTRUCTIONS
BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

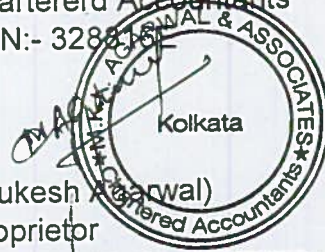
<u>PARTICULARS</u>		<u>AMOUNT</u>		<u>PARTICULARS</u>		<u>AMOUNT</u>	
		Rs.	P.			Rs.	P.
To	Opening Stock	1,04,79,058.24		"	Sales	72,54,852.00	
"	Purchase	51,09,885.32		"	Closing Stock	1,11,27,719.56	
"	Labour Expenses	23,83,300.00					
"	Wages	4,10,328.00					
		1,83,82,571.56				1,83,82,571.56	

As per our attached report of even date

82, Bee Hive Gardens, Kolkata-700056
Dated, the 15th, day of January, 2020

UDIN : 21307279AAAAHD1397

For M K K AGARWAL & ASSOCIATES
Chartered Accountants
FRN:- 328816



(Mukesh Agarwal)
Proprietor
Membership No:-307279

BHARTI CONSTRUCTIONS
BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

<u>PARTICULARS</u>	<u>AMOUNT</u>		<u>PARTICULARS</u>	<u>AMOUNT</u>	
	Rs.	P.		Rs.	P.
To Purchase	47,58,368.00		By <u>Bussiness or Profession</u>		
" General Expenses	1,44,528.00		Business Contractor	64,56,979.00	
" Conveyance	82,568.00		" Rent Received	1,20,600.00	
" Salary	3,80,000.00		" Interest From Bank	61,869.00	
" Coolie And Cartage	2,42,512.00				
" Postage and Stamp	7,867.00				
" Telephone Expenses	42,560.00				
" Rent	60,000.00				
" Electricity Charges	22,546.00				
" Advertisement	22,600.00				
" Accounting Charges	10,000.00				
" Staff Welfare	36,580.00				
" Depreciation	1,12,500.00				
" Bank Charges	4,250.00				
" Net Profit	7,12,569.00				
(Transferred to Capital A/c)					
	66,39,448.00			66,39,448.00	

As per our attached report of even date

82, Bee Hive Gardens, Kolkata-700056
Dated, the 15th, day of January, 2020

UDIN : 21307279AAAAHD1397

For M K K AGARWAL & ASSOCIATES
Chartered Accountants
FRN:- 3288



(Mukesh Agarwal)
Proprietor
Membership No:-307279

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 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of M/S BHARTI CONSTRUCTIONS (PROP:- BHUBANESHWAR DAS BHARATI) 12/1/A/82, CHOWBAGA ROAD, WEST BENGAL, 700039 AJXPB1113B.

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 12/1/A/82 CHOWBAGA ROAD KOLKATA - 700039. 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, 2020 ;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
Place	<u>KOLKATA</u>	Name <u>M K K AGARWAL AND ASSOCIATE S (PROP :- MUKESH AGARWAL)</u>
Date	<u>15/01/2020</u>	Membership Number <u>307279</u>
		FRN (Firm Registration Number) <u>328816E</u>
		Address <u>82, BEEHIVE GARDEN., KOLKATA, WEST BENGAL, 700056</u>



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

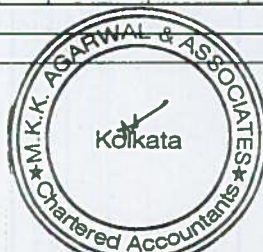
1	Name of the assessee	M/S BHARTI CONSTRUCTIONS (PROP:- BHUBANESHWAR DAS BHARATI)				
2	Address	12/1/A/82, , CHOWBAGA ROAD, WEST BENGAL, 700039				
3	Permanent Account Number (PAN)	AJXPB1113B				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and 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	19AJXPB1113B1ZN			
	2	Goods and Services Tax JHARKHAND	20AJXPB1113B1ZN			
5	Status	Individual				
6	Previous year from	01/04/2019 to 31/03/2020				
7	Assessment Year	2020-21				
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(e)- When provisions of section 44AD(4) are applicable				
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 (%)			
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		
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector	Code	
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
		SALE BOOK , PURCHASE BOOK, BANK BOOK , CASH BOOK , GENERAL LEDGER, AND OTHER SUBSIDIARY BOOK	12/1/A/82, CHOWBHAGA ROAD		KOLKATA	WEST BENGAL
						PinCode
						700039
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		SALE BOOK , PURCHASE BOOK, BANK BOOK , CASH BOOK , GENERAL LEDGER, AND OTHER SUBSIDIARY BOOK				
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.)	Net effect(Rs.)							
	Total										
13 f	Disclosure as per ICDS.										
	ICDS	Disclosure									
14 a	Method of valuation of closing stock employed in the previous year.			COST PRICE OR MARKET PRICE WHICH EVER 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	Rate of depreciation (In Percent- age)	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 Ex- change (3)	Subsidy/ Grant (4)				Total Value of Purchases (B) (1+2+3+4)
	Plant & Machinery @ 15%	15%	172263	577737	0	0	0	577737	0	112500	637500
	* 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 30A]										



		Description	Amount									
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities						
		Nil										
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		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)										
		(v) wealth tax under sub-clause (ia)										



(vi) royalty, license fee, service fee etc. under sub-clause (iib).									
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).									
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode	
(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;									
	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	Account			
	(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	Account			
(e) Provision for payment of gratuity not allowable under section 40A(7)									
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)									
(g) Particulars of any liability of a contingent nature									
	Nature Of Liability					Amount in Rs.			
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.									
	Nature Of Liability					Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)									
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006								
23	Particulars of any payment made to persons specified under section 40A(2)(b).								
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	of 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			Nature of liability			Amount		
	Section								
	Nil								
26 (i)(A)(b)	Not paid during the previous year			Nature of liability			Amount		
	Section								
	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)			Nature of liability			Amount		
	Section								
	Nil								
26 (i)(B)(b)	not paid on or before the aforesaid date			Nature of liability			Amount		
	Section								
	Nil								
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, etc.) No									



impost, etc., is passed through the profit and loss account.)

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											No	
	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 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)(vii a)												
	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)(vii b). If yes, please furnish the details of the same												
	Name of the person from whom shares 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:												No
	Sl 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:												No
	Sl 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) No repaid, otherwise than through an account payee cheque, (Section 69D)												
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
	Nil												
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												
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
	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 assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt			
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 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

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	18600
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

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)
Nil										

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: **No**

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.
Nil						

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **Not Applicable**

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 referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax as 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 No clause (22) of section 2. If yes, please furnish the following details:-										
	Sl 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:										
Sl No	Particulars	Previous Year				Preceding previous Year					
a	Total turnover of the assessee	13711831				6608478					
b	Gross profit / Turnover	%				%					
c	Net profit / Turnover	712569	13711831	5.20%	643024	6608478	9.73%				



d	Stock-in-Trade Turnover	11127719	13711831	81.15%	10479058	6608478	158.57%
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
---	-----------------------	--------------------------------------	---------------------------------------	--------	---------

Nil

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If No yes, please furnish

SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, furnished	Whether the Form contains information about all 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

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 Relating to goods or services exempt from GST	Relating to goods services from under composition scheme	Relating to other entities falling registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
--------	--	---	--	--	--------------------------------------	---

Nil

Place **KOLKATA**

Date **15/01/2020**

Name

Membership Number

FRN (Firm Registration Number)

Address

M K K AGARWAL AND ASSOCIATE S (PROP :- MUKESH AGARWAL)

307279

328816E

82, BEEHIVE GARDEN., KOLKATA, W EST BENGAL, 700056.

Form Filing Details

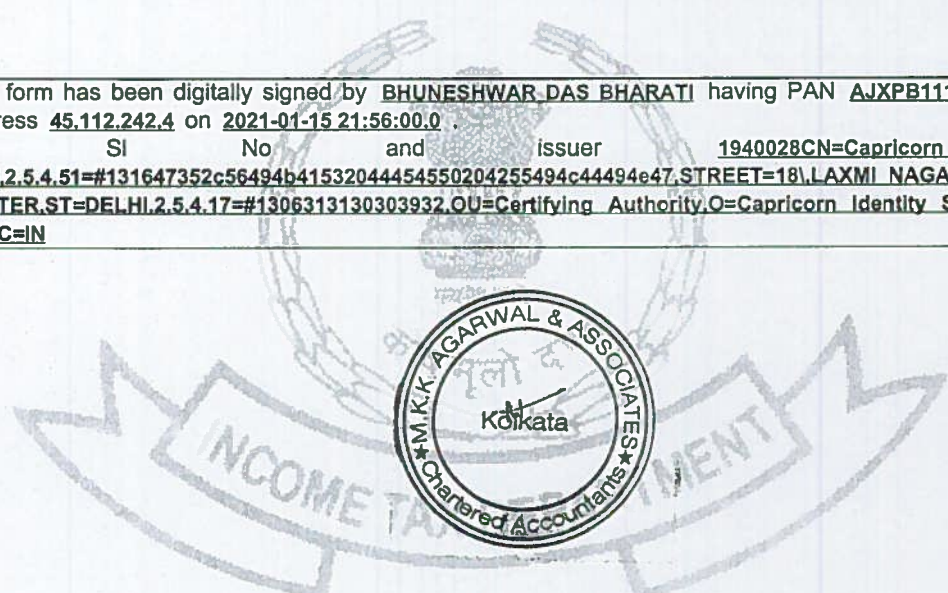
Revision/Original Original



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%	1	20/05/2019	20/05/2019	577737	0	0	0	577737
Total of Plant & Machinery @ 15%								577737

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%				0

This form has been digitally signed by **BHUNESHWAR DAS BHARATI** having PAN **AJXPB1113B** from IP Address **45.112.242.4** on **2021-01-15 21:56:00.0** .
Dsc **SI No and issuer 1940028CN=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



BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039

COMPUTATION OF TOTAL INCOME FOR THE YEAR ENDED 31ST MARCH, 2021
ASSESSMENT YEAR :- 2021 - 22

PAN NO:- AJXPB1113B

<u>PARTICULARS</u>		<u>AMOUNT</u> <u>(IN RS.)</u>
<u>INCOME FROM HOUSE PROPERTY</u>		
Rent Received	1,20,600	
Less: Maintenance & Repair	<u>36,180</u>	84,420
<u>INCOME FROM BUSSINESS</u>		
		6,41,337
<u>INCOME FROM OTHER SOURCES</u>		
Saving Bank Interest		<u>50,952</u>
Gross Total Income		7,76,709
<u>Less: Deductions Under Chapter VI-A</u>		
<u>U/S 80C</u>	1,50,000	
<u>U/S 80D</u>	25,000	
<u>U/S 80TTA</u>	<u>10,000</u>	<u>1,85,000</u>
Total Income		5,91,709
Rounded off U/S 288A		<u>5,91,710</u>
Tax on Total Income		30,842
Add : Education cess		<u>1,234</u>
Tax Payable		32,076
Less : TDS PAID		<u>32,768</u>
Amount Refundable		<u><u>692</u></u>

BHARTI CONSTRUCTIONS
BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>PARTICULARS</u>	<u>AMOUNT</u>		<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs.	P.		Rs.
				P.
To Opening Stock	1,11,27,719.56		By Sales	81,75,712.00
" Purchase	43,50,131.00		" Closing Stock	1,01,00,000.00
" Labour Expenses	15,28,346.00			
" Gross Profit	12,69,515.44			
	1,82,75,712.00			1,82,75,712.00
To <u>Indirect Expenses</u>			By Gross Profit	12,69,515.44
" Bank Charges	5,368.38			
" Bank Interest	13,569.40			
" Depreciation Expenses	77,143.00			
" RERA Expenses	3,50,300.00			
" R/O	700.30			
" Salaries	2,95,000.00			
" Telephone Expenses	4,440.00			
" Travelling Expenses	76,304.00			
" Net Profit	4,46,690.36			
	12,69,515.44			12,69,515.44

As per our attached report of even date

82, Bee Hive Gardens, Kolkata-700056
Dated, the 15th, day of February, 2022

UDIN :

For M K K AGARWAL & ASSOCIATES
Chartered Accountants
FRN:- 328843E

(Mukesh Agarwal)
Proprietor
Membership No:-307279



BHARTI CONSTRUCTIONS
BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
	Rs. P.		Rs. P.
To Purchase	15,94,682.00	By <u>Bussiness or Profession</u>	
" General Expenses	48,164.00	Business Contractor	23,09,419.00
" Conveyance	14,268.00	" Rent Received	1,20,600.00
" Salary	1,20,000.00	" Interest From Bank	50,952.00
" Coolie And Cartage	1,12,568.00		
" Postage and Stamp	2,463.00		
" Telephone Expenses	24,528.00		
" Rent	60,000.00		
" Electricity Charges	6,000.00		
" Advertisement	12,140.00		
" Accounting Charges	12,000.00		
" Staff Welfare	7,684.00		
" Depreciation	95,625.00		
" Bank Charges	4,650.00		
" Net Profit	3,66,199.00		
(Transferred to Capital A/c)			
	24,80,971.00		24,80,971.00

As per our attached report of even date

82, Bee Hive Gardens, Kolkata-700056
Dated, the 15th, day of February, 2022

UDIN :

For M.K.K. AGARWAL & ASSOCIATES
Chartered Accountants
FRN:- 328816E



(Mukesh Agarwal)
Proprietor
Membership No:-307279

**BHARTI CONSTRUCTIONS
BHUNESHWAR DAS BHARTI
12/1/A/82, CHOWBHAGA ROAD
KOLKATA - 700039**

BALANCE SHEET AS AT 31ST MARCH, 2021

<u>LIABILITIES</u>	<u>AMOUNT</u>		<u>ASSETS</u>	<u>AMOUNT</u>	
	Rs.	P.		Rs.	P.
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>		
As per Last Account :	47,61,212.49		Inv In Residential Flat		14,80,000.00
Add : I.T. Refund	53,440.00		Inv In Residential Flat		2,30,000.00
Add: Gift	40,000.00		Furniture and Fixture		3,68,860.00
Add : Net Profit	8,12,889.36		<u>Car Purchase</u>		
	56,67,541.85		Bal b/d	6,37,500.00	
Less : Drawings	3,80,000.00	52,87,541.85	Less :- Depreciation	95,625.00	5,41,875.00
			<u>CURRENT ASSETS</u>		
Sundry Creditors		44,20,146.00	Sundry Debtors		22,12,468.00
Advance From Party		76,00,435.96	T D S		32,768.00
			Closing Stock		1,01,00,000.00
			<u>CASH AT BANK</u>		
			UCO BANK (S/B)		18,10,683.92
			UBI (C/A)		53,005.77
			B.O.I(C/A)		2,92,048.10
			IDBI C/A		39,467.62
			Canara Bank C/A		26,379.40
			<u>CASH IN HAND</u>		1,20,568.00
					<u>1,73,08,123.81</u>
		<u>1,73,08,123.81</u>			

As per our attached report of even date

82, Bee Hive Gardens, Kolkata-700056
Dated, the 15th, day of February, 2022

UDIN :

For M K K AGARWAL & ASSOCIATES
Chartered Accountants
FRN:- 328876E



(Mukesh Agarwal)
Proprietor
Membership No:-307279

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
219367700150222

Date of e-Filing
15-Feb-2022

Name	:	M/S BHARTI CONSTRUCTION(PROP:- BHUBANESHWAR DAS BHARATI)
PAN/TAN	:	AJXPB1113B
Address	:	12/1/A/82, CHOWBAGA ROAD, , Kasba-Tiljala, SOUTH 24 PARGANAS, Tiljala S.O, West Bengal, 700039
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2021-22
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	307279

(This is a computer generated Acknowledgement Receipt and needs no signature)

Acknowledgement Number: 219367700150222

FORM 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 on 31st March 2021, and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name **M/S BHARTI CONSTRUCTION(PROP:- BHUBANESHWAR DAS BHARATI)**
Address **12/1/A/82, CHOWBAGA ROAD, Tiljala S.O, Kasba-Tiljala, SOUTH 24 PARGANAS, 32- West Bengal, 91-India, Pincode - 700039**

PAN **AJXPB1113B**

Aadhaar Number of the assessee, if available

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 **12/1/A/82, CHOWBAGA ROAD** 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 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 2021; 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 the explanations given to us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name **M/S M K K AGARWAL AND ASSOCIATES(PROP:- MUKESH AGARWAL)**
Membership Number **307279**
FRN (Firm Registration Number) **328816E**



Address

**SRISTI APARTMENT . 82, BEE HIVE GARDEN . Belgharia H.O . Barrackpur - II . NORTH 24 PARGANAS .
32- West Bengal . 91-India . Pincode - 700056**

Date of signing Tax Audit Report **15-Feb-2022**

Place **49.37.32.232**

Date **15-Feb-2022**

This form has been digitally signed by **MUKESH AGARWAL** having PAN **APUPA4738C** from IP Address **49.37.32.232** on **15/02/2022 11:23:56 PM**
Dsc SI.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961
PART - A

1. Name of the Assessee **M/S BHARTI CONSTRUCTION (PROP:- BHUBA NESHWAR DAS BHARATI)**

2. Address of the Assessee **12/1/A/82 , CHOWBAGA ROAD , Tiljala S.O , Kasba-Tiljala , SOUTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700039**

3. Permanent Account Number (PAN) **AJXPB1113B**

Aadhaar Number of the assessee, if available

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 /Identification Number
1	Goods and Services Tax 32- West Bengal	19AJXPB1113B1ZN
2	Goods and Services Tax 35- Jharkhand	20AJXPB1113B1ZN

5. Status **Individual**

6. Previous year **01-Apr-2020 to 31-Mar-2021**

7. Assessment year **2021-22**

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)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ? **No**

Section under which option exercised

PART - B

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?

Sl. No.	Name	Profit Sharing Ratio (%)



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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
---------	----------------	------------------------	----------------	------------------------------	------------------------------	---------

No records added

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
---------	----------	--------	------------	------

1

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl. No.	Books prescribed
---------	------------------

(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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	SALES BOOK, WAGES BOOK, PURCHASE BOOK, PARTY LEDGER, GENERAL LEDGER, OTHER SUBSIDIARY BOOKS	12/1/A/82, CHOWBAGA ROAD		KOLKATA	700039	91-India	32- West Bengal

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	SALES BOOK, WAGES BOOK, PURCHASE BOOK, PARTY LEDGER, GENERAL LEDGER, OTHER SUBSIDIARY BOOKS



2. 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.) ?

N
o

Sl. No.	Section	Amount
---------	---------	--------

No records added

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

N
o

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
---------	-------------	--------------------	--------------------

₹ 0

₹ 0

(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) ?

N
o

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
---------	------	--------------------	--------------------	------------

₹ 0

₹ 0

₹ 0

Total

₹ 0

₹ 0

₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
---------	------	------------

No records added

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Marker rate

(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:

N
o

Sl. No.	Particulars	Increase in profit	Decrease in profit
---------	-------------	--------------------	--------------------

No records added

15. Give the following particulars of the capital asset converted into stock-in-trade,



No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
-----	-------------------------------------	----------------------------	----------------------------	---

No records added

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28:

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No. of property	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or
---------------------	---------------------	---------------------	-----------------------------------	---	--



Address Line 1 Address Line 2 City Or Town Or District Zip Code / Pin Country State

fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?

1

₹ 0 ₹ 0

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 6,37,500	₹ 0	₹ 0	₹ 6,37,500	₹ 0	₹ 0	₹ 0	₹ 0	₹ 95,625	₹ 5,41,875

19. Amount admissible under section-

Sl. 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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

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)]

Sl. No.	Description	Amount
		No records added

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):



No.	Nature of fund	Sum received from Due date for payment employees	The actual amount paid	The actual date of payment to the concerned authorities
-----	----------------	--	------------------------	---

No records added

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

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or prohibited by law



No. Particulars

Amount

No records added

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0



as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

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)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
						No records added

(d). Disallowance/deemed income under section 40A(3)



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. Please furnish the details ?

Y
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s

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Y
e
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Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(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;

Sl. No.	Nature of Liability	Amount
---------	---------------------	--------

Amount

1

₹ 0

(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;

Sl. No.	Particulars	Amount
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Amount

No records added

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



No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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:-

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);



No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account? N
o

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. N
o

CENVAT / ITC	Amount	Treatment in Profit & Loss/Accounts
		No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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)(via) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								



9. 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)(vib) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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1

₹ 0

₹ 0 ₹ 0

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 ?

b. Please furnish the following details:



No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

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 ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	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	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0	₹ 0			₹ 0

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, 2022) ?

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	No records added	

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 :-

Sl. 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 depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/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.
	No records added								



Particulars of each specified sum in an amount exceeding the limit specified in section 26955 taken or accepted during the previous year:-

Sl. 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	Aadhaar Number of the person from whom specified sum is received, if available	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.
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No records added

Note: 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.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, 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 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



Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: 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.

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether 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.
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
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No records added



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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment 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
No records added					

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 the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
						Amount Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0	

b. Whether a change in share holding 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 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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.

Please furnish the details of the same.

₹ 0



33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
1	80C	₹ 1,50,000
2	80D	₹ 25,000
3	80TTA	₹ 10,000

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

No

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was deducted or collected (5)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (7)	Total amount on which tax was deducted or collected at less than specified rate out of (8)	Amount of tax deducted or collected on (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Sl. 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	Please furnish list of details/transactions which are not reported.

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:



Sl. No. Tax deduction and collection Account Number (TAN) (1) Amount of interest under section 201(1A)/206C(7) is payable (2) Amount paid out of column (2) along with date of payment. (3)

Amount Date of payment

₹ 0

₹ 0

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(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 ?

N
o

Please furnish the following details:-



Sl. No. Amount received Date of receipt

No records added

37. Whether any cost audit was carried out ?

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 ?

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, ?

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:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%	
(a)	Total turnover of the assessee	10485131		13711831		
(b)	Gross profit / Turnover	10485131		13711831		
(c)	Net profit / Turnover	641337	10485131	712569	13711831	
(d)	Stock-in-Trade / Turnover	10100000	10485131	96.33	11127719	13711831
(e)	Material consumed / Finished goods produced					81.15

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.

Sl. 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



No records added

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

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

b. Please furnish the following details:

Date of furnishing of report

c. 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, 2022)

Sl. 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			
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	

Accountant Details

Accountant Details

Name	M/S M K K AGARWAL AND ASSOCIATES(PROP:- MUKESH AGARWAL)
Membership Number	307279
FRN (Firm Registration Number)	328816E



Address **SRISTI APARTMENT, 82, BEE HIVE GARDEN, Belgharia H.O, Barrackpur - II, NORTH 24 PARGANAS, 32- West Bengal, 91-India, Pincode - 700056**

Place **49.37.32.232**

Date **15-Feb-2022**

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%								
No records added								

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				

This form has been digitally signed by **MUKESH AGARWAL** having PAN **APUPA4738C** from IP Address **49.37.32.232** on **15/02/2022 11:23:56 PM**
Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

