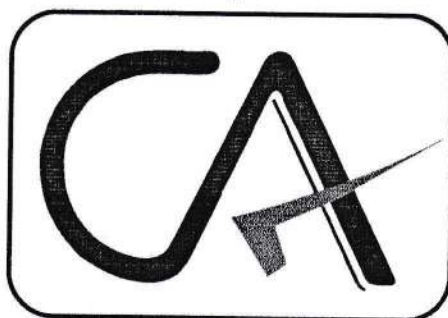


AGNISHWAR & ASSOCIATES

CHARTERED ACCOUNTANTS



AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2020

Name *M/S ABASHAN*

Address *DESHBANDHU PARA, SILIGURI*

📍 21, Girish Ghosh Sarani, Hakimpura, Siliguri - 734001, West Bengal

Office at Siliguri : 3rd Floor, City Plaza, Opp. Payel Cinema Hall, Sevoke Road, Siliguri-734001

Office at Kolkata : Mahananda Apartment, Block F, 5B Green Row, Gangulibagan, Kolkata-700084

Contact No.: +91-90649 44994 | +91-89066 23736

Email : caagnishwar@gmail.com | Website : www.caagnishwar.com

Agnishwar & Associates

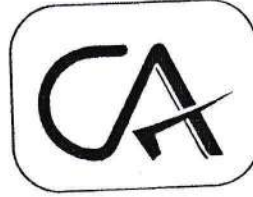
Chartered Accountants

FRN: 330677E

Office: City Plaza, Opp. Payel Cinema Hall,

Seroke Road, Siliguri - 734001

Website: www.caagnishwar.com



CA. Agnishwar Basu

Membership No.: 313348

21 Girish Ghosh Sarani,
Hakimpara, Siliguri

✉ caagnishwar@gmail.com

FORM NO. 3CB

[See rule 6G(1)(b)]

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

1. We have examined the Balance Sheet as on 31/03/2020 and the Profit and Loss Account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of **ABASHAN**, 20 Satyen Bose Road, Deshbandhu Para, Siliguri, West Bengal - 734004, having PAN: **AAMFA2692L**.
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 20 Satyen Bose Road, Deshbandhu Para, Siliguri and 0 branches.
3. (a) We report the following observations / comments / discrepancies / inconsistencies; if any: NIL
(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 purpose 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 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 are true and correct subject to following observations/qualifications, if any:

Qualification Type	Observations/Qualifications
Others	It is submitted by the partners that all receipts/payments specified u/s 40A(3), 269SS, 269ST and 269T were through banking channels. Cash and closing WIP were taken and certified by partners.

For **AGNISHWAR & ASSOCIATES**

Chartered Accountants

FRN: 0330677E

CA. Agnishwar Basu

Membership No: 313348

PAN: AYKPB2914L

Aadhar No: 4586 0267 1905

UDIN: 21313348AAAAAK5719

Place: Siliguri

Date: 6th January, 2021

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		ABASHAN			
2	Address		20 SATYEN BOSE ROAD, DESHBANDHU PARA, SILIGURI, WEST BENGAL, 734004			
3	Permanent Account Number (PAN)		AAMFA2692L			
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			
	SI No.	Type	Registration Number			
	1	Goods and Services Tax WEST BENGAL	19AAMFA2692L1ZW			
5	Status		Firm			
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					
	SI No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					No
	Section under which option exercised					
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 (%)
	MOUSUMI BISWAS					30.00
	PARTHA SAHA					10.00
	PRNOTI SAHA					20.00
	PURNIMA SAHA					20.00
	BABUL BISWAS					20.00
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.					No
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	Sector	Sub Sector			Code	
	CONSTRUCTION	Building installation			06003	
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	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	PinCode
	JOURNAL, LEDGER, CASH BOOK etc	20 SATYEN BOSE ROAD	DESHBANDHU PAR A	SILIGURI	WEST BENGAL	734004
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	JOURNAL, LEDGER, CASH BOOK, BANK STATEMENT etc					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	Section					Amount
	Nil					

13 a	Method of accounting employed in the previous year		Mercantile system						
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No					
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.								
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)					
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No					
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.								
	ICDS		Increase in profit(Rs.)	Decrease in profit(Rs.)					
	Total								
13 f	Disclosure as per ICDS.								
	ICDS		Disclosure						
	ICDS I - Accounting Policies		1. Accounting was done on Mercantile Basis and under Going Concern Assumption. 2. Historical Cost basis was followed. 3. Accounting policy was consistently applied throughout the year.						
	ICDS II - Valuation of Inventories		Inventories were valued at cost, being lower than the net realisable value.						
	ICDS III - Construction Contracts		Percentage Completion method was followed.						
	ICDS IV - Revenue Recognition		Revenue was recognised when the title to the goods were transferred (read with ICDS III) and there is no uncertainty of the collection of consideration. Amount not recognised due to uncertainty - NIL						
	ICDS V - Tangible Fixed Assets		No fixed assets were purchased/maintain/disposed during the period.						
	ICDS VII - Governments Grants		No Government Grant was received during the period.						
	ICDS IX - Borrowing Costs		Assessee had outstanding/fresh external borrowing during the year.						
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets		Provisions were made with substantial degree of estimation. No contingent asset/liability was recognised.						
14 a	Method of valuation of closing stock employed in the previous year.								
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	Rate of depreciation (In	Open- ing	Adjust- ment to WDV	Adjust- ment written	Additions	Deduct- ions(C)	Depreciat- ion	Written Down Value at

Assets/ Class of Assets	Percent- age)	WDV (A)	u/s 115BA	down value	Purch- ase Value (1)	MOD- -VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Allowable (D)	the end of the year (A+B- C-D)
Nil											
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19 Amounts admissible under sections :											
S.No	Section	Amount debited to profit and loss account		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
Nil											
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
Description										Amount	
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.											

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	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 Number of the payee, if available					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account Number 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	Payment Made(Amount)						
	MOUSUMI BISWAS		PARTNER	REMUNERATION	95580						
	MOUSUMI BISWAS		PARTNER	INTEREST ON CAPITAL	42423						
	PARTHA SAHA		PARTNER	REMUNERATION	31860						
	PARTHA SAHA		PARTNER	INTEREST ON CAPITAL	29774						

PRNOTI SAHA		PARTNER	REMUNERATION	63720
PRNOTI SAHA		PARTNER	INTEREST ON CAPITAL	193275
PURNIMA BISWAS		PARTNER	REMUNERATION	63720
PURNIMA BISWAS		PARTNER	INTEREST ON CAPITAL	193275
BABUL BISWAS		PARTNER	REMUNERATION	63720
BABUL BISWAS		PARTNER	INTEREST ON CAPITAL	190875

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

Section	Description	Amount
Nil		

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

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-

26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

26 (i)(A)(a) Paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (i)(A)(b) Not paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (i)B was incurred in the previous year and was

26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

Section	Nature of liability	Amount
Tax,Duty,Cess,Fee etc	GST PAYABLE	12388

26 (i)(B)(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts 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)(viia)

Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same

	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil											
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:					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)					No						
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
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 required to be 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 of 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 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, 2021)					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) of the	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up	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	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken			

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[illegible]

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
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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 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	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filled in for assessment year	Amount as assessed and Date	Order U/S and Remarks

[Signature]

						2020-21 only)							
		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)							No				
		S.No	Section	Amount									
		Nil											
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish							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.			
		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 :											

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	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		
	1	FLAT	residual	0	0	8	8	0	0		
35	bC	By products :									
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(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	17808518				17261320					
b	Gross profit / Turnover	7039613	17808518	39.53%	7086655	17261320	41.06%				
c	Net profit / Turnover	65330	17808518	0.37%	173572	17261320	1.01%				
d	Stock-in-Trade / Turnover	0	17808518	0.00%	4826205	17261320	27.96%				
e	Material consumed/ Finished goods produced			%			%				
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)											
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings										

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Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
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This form has been digitally signed by AGNISHWAR BASU having PAN AYKPB2914L from IP Address 47.11.206.226 on 2021-01-07 17:15:40.0

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CENTER.ST=DELHI.2.5.4.17=#1306313130303932.OU=Certifying Authority.O=Capricorn Identity Services Pvt
Ltd.,C=IN