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STATEMENT OF ACCOUNTS

AND

AUDITOR'S REPORT

FOR THE YEAR ENDED – 31.03.2020

NAME : SNL BUILDERS

ADDRESS: BENACHITY, DURGAPUR
DIST. – BURDWAN (W.B.), PIN – 713213

GENERATED UDIN FOR THIS TAX AUDIT REPORT IS

21052411AAAAGD3104

K. K. GHOSH & ASSOCIATES

CHARTERED ACCOUNTANTS
5/18, AMBAGAN, BHIRINGI, DURGAPUR – 713213
DISTRICT: BARDDHAMAN, WEST BENGAL
PHONE NO. 0343-2588656, 09474371334
Email id:- presidentkes@rediffmail.com

KALYAN KR. GHOSH (F.C.A)

CHARTERED ACCOUNTANT
5/18, AMBAGAN, BHIRINGI
DURGAPUR - 713213
DIST - BURDWAN, WEST BENGAL

Ref No................................ Date..

AUDIT REPORT

We have Audited the attached **BALANCE SHEET of "SNL BUILDERS" OF BENACHITY, DURGAPUR, DIST – BURDWAN, PIN - 713213 (W.B.),** for the year ended 31.03.2020 and also **Profit & Loss Account** the year ended on that date annexed hereto. These Financial Statement are the responsibility of **SNL BUILDERS**. Our responsibility is to express an opinion on these financial statement based on our Audit.

We conducted our Audit in accordance with Auditing standard generally accepted in India. Those standards require we plan and perform the Audit to obtain reasonable assurance about whether the financial statement are free of material miss-statement. An audit also includes assessing the accounting principles used and significant estimates made by **SNL BUILDERS,** as well as evaluating the overall financial statement presentation. We believe that our Audit provides reasonable basis for our opinion.

Subject to the above:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit.
2. The **BALANCE SHEET & PROFIT & LOSS ACCOUNT** dealt with on this report are in agreement with the books of accounts.
3. In our opinion at the best of our information and according to the explanations given to us the said accounts read to generally accepted in India.
   a) In case the **BALANCE SHEET** of the state of affairs of **SNL BUILDERS** for the year ended 31.03.2020.
   b) In case also **PROFIT & LOSS ACCOUNT** of **SNL BUILDERS** for the year ended on that date.

THE ABOVE AUDIT REPORTS WERE VALID SUBJECT TO THE AUDIT OBSERVATIONS, ACCOUNTING POLICIES & NOTES TO ACCOUNTS ANNEXED HEREWITH.

K.K. GHOSH & ASSOCIATES ★ Reg. No.-052411 PAN-ACZPG5934G FRN No.-324893E ★ CHARTERED ACCOUNTANT

K.K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh
Proprietor (M.No.-052411)

KALYAN KR. GHOSH

Chartered Accountant

Date : 14.01.2021

Place : Durgapur 13

Kalyan Kr. Ghosh F.C.A
Chartered Accountant

SNL BUILDERS

BENACHITY, DURGAPUR
DIST – BURDWAN, PIN - 713213 (W.B.)
PAN – ADGPS6309D

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF THE FINAL ACCOUNT FOR THE YEAR ENDED 31.03.2020

Final Account has been prepared on historical cost basis and as mercantile system of accounting.

Value of Fixed Assets have been capitalized on cost of purchase basis and depreciation have been charged on written down value method.

As explained to us no personal expenses has been debited to Profit & Loss Account.

Closing Cash – in – Hand of Rs. 1,02,537.00 was explained to be physically verified by the Management and found O.K.

K.K. GHOSH & ASSOCIATES CHARTERED ACCOUNTANT
Reg. No -052411
PAN-ACZPG5934G
FRN No.-324893E

K.K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh
Proprietor (M.No.-052411)

Place: Durgapur

Date: 14.01.2021

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. I 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 **SNL BUILDERS BENACHITY, , DURGAPUR, WEST BENGAL , 713213 ADGFS6309D.**

2. I 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 **BENACHITY, DURGAPUR, BURDWAN, WEST BENGAL -713213,** and **0** branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the examination of the books.

(C) In My opinion and to the best of My information and according to the explanations given to Me 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 My opinion and to the best of My information and according to explanations given to Me 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

K.K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh

Proprietor (M.No.-052411)

K.K. GHOSH & ASSOCIATES CHARTERED ACCOUNTANT Reg. No.-052411 PAN-ACZPG5934G FRN No.-324893E

Place	**DURGAPUR**	Name	**KALYAN KUMAR GHOSH**
Date	**14/01/2021**	Membership Number	**052411**
		FRN (Firm Registration Number)	**324893E**
		Address	**5/18 , AMBAGAN, BHIRINGI, DURGAPUR, WEST BENGAL, 713213**

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	**SNL BUILDERS**
2	Address	**BENACHITY, , DURGAPUR, WEST BENGAL, 713213**
3	Permanent Account Number (PAN)	**ADGFS6309D**
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**	**19ADGFS6309D1Z1**

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	

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	**Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits**

8	a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	
		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 (%)
LOKESH MAJUMDER	**41.67**
SWAPAN KUMAR DAS	**41.66**
NARESH SIKDAR	**16.67**

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
REAL ESTATE AND RENTING SERVICES	**Other real estate/renting services n.e.c**	**07005**
REAL ESTATE AND RENTING SERVICES	**Developing and sub-dividing real estate into lots**	**07003**
CONSTRUCTION	**Other construction activity n.e.c.**	**06010**

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	Yes

Books prescribed
CASH BOOK
LEDGER
BANK STATEMENT

11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
CASH BOOK	**BENACHITY**	**DURGAPUR**	**DURGAPUR**	**WEST BE NGAL**	**713213**
LEDGER	**BENACHITY**	**DURGAPUR**	**DURGAPUR**	**WEST BE NGAL**	**713213**
BANK STATEMENT	**BENACHITY**	**DURGAPUR**	**DURGAPUR**	**WEST BE NGAL**	**713213**

11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above

		Books Examined	
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

No.	Item	Particulars	Reply
14	a	Method of valuation of closing stock employed in the previous year.	**AT COST**
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit\or loss, please furnish:	**No**

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

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

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

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

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

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

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions: Purchase Value (1)	Additions: MOD-VAT (2)	Additions: Change in Rate of Exchange (3)	Additions: Subsidy/ Grant (4)	Additions: Total Value of Purchases (B) (1+2+3+4)	Deductions(C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Furnitures & Fittings @ 10%	**10%**	**1750**		**1750**	**0**	**0**	**0**	**0**	**0**	**0**	**175**	**1575**

*** 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 14provisions 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.
DONATION AND SUBSCRIPTION	**15000**

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.
GST LATE FEES	**41200**

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 avaliable	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 section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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 avaliable	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 avaliable	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	Address Line 1	Address Line 2	City or Town or District	Pincode

							payee,if avaliable					

(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 avaliable	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 avaliable	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 Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7)

(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 trasaction	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.)	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 itrelates(Year in yyyy-yyformat)
Nil			

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)

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 income 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.)	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 lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted 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	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 2020-21 only)	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)	**No**

S.No	Section	Amount
Nil		

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

S.No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the	Total amount on which tax was required	Total amount on which tax was deducted	Amount of tax deducted or	Total amount on which tax was deducted	Amount of tax deducted or	Amount of tax deducted or collected

	Number (TAN)			nature specified in column (3)	to be deducted or collected out of (4)	or collected at specified rate out of (5)	collected out of (6)	or collected at less than specified rate out of (7)	collected on (8)	not deposited to the credit of the Central Government out of (6) and (8)
1	CALS44006E	194C	Payments to contractors	614510	614510	614510	6145	6145	6145	6145

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details: Yes

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.
1	CALS44006E	26Q	31/07/2019	31/07/2019	Yes	
2	CALS44006E	26	31/10/2019	30/10/2019	Yes	

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 prinicipal items of goods traded

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any
Nil										

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil								

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in	(c) Amount of reduction as referred to in	(d) Total tax paid thereon	(e) Total tax paid thereon	
					Amount	Dates of payment

			section 115-O(1A) (i)	section 115-O(1A) (ii)		
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	44777550			0		
b	Gross profit / Turnover	0	44777550	0.00%	0	0	%
c	Net profit / Turnover	2322179	44777550	5.19%	0	0	%
d	Stock-in-Trade / Turnover	10982729	44777550	24.53%	0	0	%
e	Material consumed/ Finished goods produced			%			%

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

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

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

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

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.	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, 2021)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				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	Total payment to registered entities	
	Nil						

K.K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh

Proprietor (M.No.-052411)

K.K. GHOSH & ASSOCIATES CHARTERED ACCOUNTANT Reg No.-052411 PAN-ACZPG5934G FRN No.-324893E

Place	DURGAPUR	Name	KALYAN KUMAR GHOSH
Date	14/01/2021	Membership Number	052411
		FRN (Firm Registration Number)	324893E
		Address	5/18 , AMBAGAN, BHIRINGI, DURGAPUR, WEST BENGAL, 713213,

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of **Furnitures & Fittings @ 10%**								0

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

This form has been digitally signed by KALYAN KUMAR GHOSH having PAN ACZPG5934G from IP Address 103.217.242.39 on 2021-01-14 22:28:00.0 .
Dsc Sl No and issuer 32582864071020CN=Verasys CA 2014,2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=' Marg,ST=Maharashtra,2.5.4.17=#1306343030303235,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

SNL BUILDERS
BENACHITY, DURGAPUR
Computation of Income Tax for A.Y.- 2020-21 related to F.Y. 2019-2020

			Amount (Rs.)
A. Income from Business:-			
Net Profit as per P/L a/c attached			2,322,179.14
Add : Donation and Subscription being disallowed			15,000.00
Add : GST Late Fees			41,200.00
	Gross Total Income		2,378,379.14
	Net Total Income		2,378,380.00
	Rounded off		2,378,380.00
Income Tax on Rs.	2,378,380.00 as PFAS		713,514.00
Add: Health & Edu. cess & SHEC @4%			28,541.00
Total amount Payable			742,055.00
	Less: - TDS		7,821.00
	Tax Payable		**734,234.00**
	Add : Interest		
	234A	22026	
	234B	73420	
	234C	37075	132521
Self Assessment Tax Payable			866,755.00

K.K. GHOSH & ASSOCIATES

K.K. GHOSH & ASSOCIATES ★ Reg. No.-052411 PAN-ACZPG5934G FRN No.-324893E CHARTERED ACCOUNTANT ★

Kalyan Kumar Ghosh
Proprietor (M.No.-052411)

SNL BUILDERS
BENACHITY, DURGAPUR
PAN- ADGFS6309D
D.O.F.- 29/09/2015

Profit & Loss Acount for the year ended 31st March 2020

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
To Opening WIP		19,283,154.72	By Sales of Flat		44,777,550.00
To Purchase of piece of land		5,670,000.00			
To Cement		482,731.00			
" TMT Bar		1,849,911.00			
" Bricks,Sand & Stone chips		9,240,002.00	" Closing Work -In -Progress		10,982,729.00
" Tiles, Marble & Pipe		2,291,641.00	(including land purchased during the year)		
" Lift & Escalator		1,058,000.00			
" Labour Charges		5,826,860.00	" Accrued Interest on F.D.		78,219.18
" Loose Tools & Paint		467,538.00			
" Door Expense		380,409.00			
" Roof Casting		614,510.00			
" Freight Charges		294,780.00			
" General Expense inc. R/off (net)		230,806.00			
" Interest on Bank Loan		223,255.32			
" Fire Fighting Equipment		136,800.00			
" Staff Salary		1,938,000.00			
" Electrical Equiment Expenses		85,068.00			
" Electricity Connection Charges		515,854.00			
" Plumbing Expense		273,470.00			
" GST late fine		41,200.00			
" Gift to Staff		594,134.00			
" Registration Fees (incl. Expenses)		868,168.00			
" Timber Expense		494,600.00			
" DMC (Govt. fees & other expenses)		335,612.00			
" Security Expenses		72,000.00			
" Consultancy Charges		28,320.00			
" Bank Charges		3,712.00			
" Donation & Subscription		15,000.00			
" Depreciation Charges		175.00			
" Printing & Stationery		45,608.00			
" Profesinal tax		1,200.00			
" Advertisement incl.Sales promotion expenses		153,800.00			
" Net Profit c/d		2,322,179.14			
		55,838,498.18			55,838,498.18

Profit & Loss Appropriation Acount for the year ended 31st March 2020

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
To Interest On capital		-	By Net Profit b/d		2,322,179.14
To Partnership Remuneartion		-			
To Provision for Income Tax		742,055.00			
To Share of profit					
Lokesh Majumdar	658,279.72				
Swapan Kumar Das	658,279.72				
Naresh Sikdar	263,564.71	1,580,124.14			
		2,322,179.14			2,322,179.14

Place: Durgapur
Date: 14-01-2021

K.K. GHOSH & ASSOCIATES

K.K. GHOSH & ASSOCIATES
Reg. No.-052411
PAN-ACZPG5934G
FRN No.-324893E
CHARTERED ACCOUNTANT

Kalyan Kumar Ghosh
Proprietor (M.No.-052411)

21052411AAAAGD3104

SNL BUILDERS
BENACHITY, DURGAPUR
PAN- ADGFS6309D
D.O.F.- 29/09/2015
Balance Sheet as at 31.03.2020

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
PARTNERS' CAPITAL A/C			**FIXED ASSET**		
			Furniture	1,750.00	
PARTNERS' CAPITAL A/c		13,138,245.14	Less: Depreciation @ 10% p.a.	175.00	1,575.00
(As per Schedule - I)					
			INVESTMENTS		
			Fixed Deposits	5,000,000.00	
			Add: Interst on F.D	64,794.52	
				5,064,794.52	
SECURED LOANS			Less : TDS	6,479.00	5,058,315.52
T/L from Syndicate Bank	7,394,300.49				
Add: Interest on Term Loan	223,255.32		Fixed Deposits	5,000,000.00	
	7,617,555.81		Add: Interst on F.D	13,424.66	
Less: Repayment	7,617,555.81	-		5,013,424.66	
			Less : TDS	1,342.00	
			Less: Matured	5,012,082.66	-
CURRENT LIABILITIES			**CURRENT ASSETS**		
Sundry Creditors incl. Advances paid for purchase of land (Net) (including Outstanding Expenses) (As per Schedule- IV)		5,844,020.70	Closing WIP (Including Land purchased during the year)		10,982,729.00
			Sundry debtors/ receivables (Net)		1,420,093.16
Advances from Customers (As per Schedule- III)		4,019,979.68	(As per Schedule- II)		
			GST Input Credit		8,972.00
G S T payable		54,000.00	T D S (A/y 2020-2021)		7,821.00
			Cash at banks		
			Syndicate Bank (C/A- 952230700055533)	1,323,401.06	
			Syndicate Bank	4,892,856.78	6,216,257.84
Provision for Income Tax		742,055.00	(A/c- 95221010000020)		
			Cash in Hand		102,537.00
		23,798,300.52			23,798,300.52

Place: Durgapur
Date: 14-01-2021

K.K. GHOSH & ASSOCIATES
Reg. No.-052411
PAN-ACZPG5934G
FRN No.-324893E
CHARTERED ACCOUNTANT

K.K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh
Proprietor (M.No.-052411)

Schedule - I

SNL BUILDERS
BENACHITY, DURGAPUR

Schedule of Partners's Capital Account as on 31st March 2020

SNL BUILDERS	As on 01.04.2019	Addition/Adjustments on a/c of Conversion of Capital assest into stock-in trade	Interest on Capital	Remuneration	Share of Profit	Amount withdrawn during the yr.	As on 31.03.2020
Lokesh Majumdar	2,688,425.00	1,962,437.56		-	658,279.72	500,000.00	4,809,142.27
Swapan Kumar Das	2,490,000.00	1,762,437.56		-	658,279.72	350,000.00	4,560,717.28
Naresh Sikdar	3,499,361.00	1,505,459.88		-	263,564.71	1,500,000.00	3,768,385.59
	8,677,786.01	**5,230,335.00**	-	-	**1,580,124.13**	**2,350,000.00**	**13,138,245.14**

Signature of Partners

K.K. GHOSH & ASSOCIATES
Reg. No.-052411
PAN-ACZPG5934G
FRN No.-324893E
CHARTERED ACCOUNTANT

K.K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh
Proprietor (M.No.-052411)

Schedule - II

SNL BUILDERS

BENACHITY, DURGAPUR

Schedule of Sundry Debtors/Receivables as on 31st March 2020

PARTICULARS	Amount	Amount
	Cr. balance	Dr. balance
Akhil Mondal		125,954.84
Amit Kumar Burnwal		148,621.42
Anindita Dey	29,365.72	
Anshuman		32,492.00
Avijit Das		323,692.00
Avishek Dawn	72,758.00	
Chandana Saha		194,187.14
Debjani Bose	111,100.00	
Dilip Biswas		216,697.00
Haripada Tudu	25,503.26	
Moloy Chatterjee		398,407.00
Ridhi Panday Chatterjee	414,206.56	
Sajal Kundu		45,700.00
Smt. Oliviya Mukherjee Golder		100,891.00
Soma Chakraborty	50,591.42	
Tusar Chatterjee		350,277.72
Udhay Sankar Sarkar		186,698.00
Grand Total	703,524.96	2,123,618.12
Net Balance (Dr. Balance)		**1,420,093.16**

K.K. GHOSH & ASSOCIATES • Reg. No.-052411 • PAN-ACZPG5934G • FRN No.-324893E • CHARTERED ACCOUNTANT

K.K. GHOSH & ASSOCIATES

Kalyan Kumar Ghosh
Proprietor (M.No.-052411)