

M/S. MODAK COMPANY
ADDRESS: 501 GARIA MAIN ROAD, KOLKATA - 700084.

TAX AUDIT REPORT FOR THE F. Y. 2020-21

FROM: MITRA GHOSH & RAY
Chartered Accountants
41B, GROUND FLOOR, SADANANDA ROAD
KOLKATA-700026

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
2021-22

PAN	AAXFM7557M		
Name	MODAK COMPANY		
Address	501 HOLDING , , GARIA MAIN ROAD , GARIA , KOLKATA , 32-West Bengal , 91-India , 700084		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	963428470220122

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,78,330
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	1,78,330
	Net tax payable	4	55,639
	Interest and Fee Payable	5	3,310
	Total tax, interest and Fee payable	6	58,949
	Taxes Paid	7	60,000
Distribution Tax details	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,051
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (11-12)	13	0
	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

This return has been digitally signed by SUSMITA MODAK in the capacity of Partner having PAN ALCPM9072D from IP address 10.1.36.239 on 22-01-2022 20:44:02

DSC Sl. No. & Issuer 3725151 & 125362031723528CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAXFM7557M05963428470220122F5A4C435B4752145CDFD4A9FD9CDD0E8B2AD1B63

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Annual Information Statement (AIS)

Financial Year 2020-21
Assessment Year 2021-22

Part A

Permanent Account Number (PAN)

AAXFM7557M

Aadhaar Number

NA

Name of Assessee

MODAK COMPANY

Date of Incorporation/Formation

08/02/2012

Mobile Number

9830624808

E-mail Address

abhijitmodak4@gmail.com

Address

CB-147, TANK-2, SEC-1, SALT LAKE,, SALT LAKE, NORTH 24 PARGANAS, 700064, WEST BENGAL

Annual Information Statement (Part B)

(All amount values are in INR)

Part B1-Information relating to tax deducted or collected at source

SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	COUNT	AMOUNT
No Transactions Present					

Note - If there is variation between the TDS/TCS information as displayed in Form26AS on TRACES portal, and the TDS/TCS information as displayed in AIS on Compliance Portal, the taxpayer may rely on the information displayed on TRACES portal for the purpose of filing of tax return and for other tax compliance purposes.

Part B2-Information relating to specified financial transaction (SFT)

SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	COUNT	AMOUNT
No Transactions Present					

Part B3-Information relating to payment of taxes

SR. NO.	ASSESSMENT YEAR	MAJOR HEAD	MINOR HEAD	TAX (A)	SURCHARGE (B)	EDUCATION CESS (C)	OTHERS (D)	TOTAL (A +B+C+D)	DATE OF DEPOSIT	CHALLAN IDENTIFICATION NUMBER (CIN)
1	2021-22	Income Tax Payment	Advance Tax	50,000	0	0	0	50,000	29/03/2021	0005368290320217
2	2020-21	Income Tax Payment	Self Assessment	61,755	0	2,470	9,018	73,243	28/12/2020	05103082812202042590

Note - If there is variation between the details of tax paid as displayed in Form26AS on TRACES portal and the information relating to tax payment as displayed in AIS on Compliance Portal, the taxpayer may rely on the information displayed on TRACES portal for the purpose of filing of tax return and for other tax compliance purposes.

Part B4-Information relating to demand and refund

Refund

SR. NO.	ASSESSMENT YEAR	MODE	NATURE OF REFUND	REFUND AMOUNT	DATE OF PAYMENT
No Transactions Present					

PAN
AAXFM7557M

Name
MODAK COMPANY

Assessment Year
2021-22

Part B7-Any other information in relation to sub-rule (2) of rule 114-I

SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	COUNT	AMOUNT
No Transactions Present					


TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System


Form 26AS
Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

- See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN)	AAXFM7557M	Current Status of PAN	Active	Financial Year	2020-21	Assessment Year	2021-22
Name of Assessee	MODAK COMPANY						
Address of Assessee	385 3056, VICTORIA PLAZA, GARIA MAIN ROAD, BARUIPUR, SOUTH 24 PGS, WEST BENGAL, 700084						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.utiitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

(All amount values are in INR)

PART A - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited

No Transactions Present

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor			TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted *	Total TDS Deposited
Sr. No.	Section ¹	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ^{##}	TDS Deposited

No Transactions Present

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB / TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payee of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
Gross Total Across Deductor(s)						

No Transactions Present

PART B - Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected ⁺	Total TCS Deposited
Sr. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ⁺⁺	TCS Deposited

No Transactions Present

PART C - Details of Tax Paid (other than TDS or TCS)

Sr. No.	Major ² Head	Minor ² Head	Tax	Surcharge	Education Cess	Penalty	Interest	Others	Total Tax	BSR Code	Date of Deposit	Challan Serial Number	Remarks**
1	0021	300	10000.00	0.00	0.00	0.00	0.00	0.00	10000.00	0005368	08-Dec-2021	00001	-
2	0021	100	50000.00	0.00	0.00	0.00	0.00	0.00	50000.00	0005368	29-Mar-2021	00007	-

Part D - Details of Paid Refund

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
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No Transactions Present

Part E - Details of SFT Transaction

Sr. No.	Type Of Transaction ⁴	Name of SFT Filer	Transaction Date	Amount (Rs.)	Remarks**
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No Transactions Present

Notes for SFT: -

1. Amount shown for SFT-005 and SFT-010 is as per below formula:-

Aggregate gross amount received from the Person (-) Aggregate gross amount paid to the Person

PART F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB /TDS on payment to resident contractors and professionals u/s 194M (For Buyer/Tenant of Property /Payer of resident contractors and professionals)

Sr. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited ^{***}	Total Amount Deposited other than TDS ^{***}
Sr. No.	TDS Certificate Number	Date of Deposit	Status of Booking [*]	Date of Booking	Demand Payment	TDS Deposited ^{***}	Total Amount Deposited other than TDS ^{***}
Gross Total Across Deductor(s)							

No Transactions Present

(All amount values are in INR)

PART G - TDS Defaults^{*} (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
Sr. No.	TANs	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

No Transactions Present

*Notes:

1.Defaults relate to processing of statements and donot include demand raised by the respective Assessing Officers.

2.For more details please log on to TRACES as taxpayer.

PART H - Details of Turnover as per GSTR-3B

Sr. No.	GSTIN	Application Reference Number (ARN)	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	19AAXFM7557M1Z1	AA190420104612R	02-Jun-2020	April,2020	0.00	0.00
2	19AAXFM7557M1Z1	AA190520414194I	10-Jul-2020	May,2020	0.00	0.00
3	19AAXFM7557M1Z1	AA1907202533846	20-Aug-2020	July,2020	0.00	0.00
4	19AAXFM7557M1Z1	AA190620115651I	10-Jul-2020	June,2020	0.00	0.00
5	19AAXFM7557M1Z1	AA1908202398305	17-Sep-2020	August,2020	0.00	0.00
6	19AAXFM7557M1Z1	AA190920377932Q	17-Oct-2020	September,2020	0.00	0.00
7	19AAXFM7557M1Z1	AA191020364160T	19-Nov-2020	October,2020	0.00	0.00
8	19AAXFM7557M1Z1	AA1911203415979	18-Dec-2020	November,2020	0.00	0.00
9	19AAXFM7557M1Z1	AA190321467925W	14-Apr-2021	March,2021	0.00	0.00
10	19AAXFM7557M1Z1	AA191220399851Z	16-Jan-2021	December,2020	0.00	0.00

Notes:-

1. The GSTN data displayed above includes internal stock transfers as well.

Contact Information

Part of Form 26AS	Contact in case of any clarification
A	Deductor
A1	Deductor
A2	Deductor
B	Collector
C	Assessing Officer / Bank
D	Assessing Officer / ITR-CPC
E	Concerned AIR Filer/SFT Filer
F	NSDL / Concerned Bank Branch
G	Deductor
H	GSTN

Legends used in Form 26AS

*Status Of Booking

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductors have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement

**Remarks

Legend	Description
'A'	Rectification of error in challan uploaded by bank
'B'	Rectification of error in statement uploaded by deductor
'C'	Correction/Rectification of error in Statement uploaded by SFT Filer
'D'	Rectification of error in Form 24G filed by Accounts Officer
'E'	Rectification of error in Challan by Assessing Officer
'F'	Lower/ No deduction certificate u/s 197
'G'	Reprocessing of Statement
'O'	Original Statement uploaded by SFT Filer
'R'	Reversal of Entry in Original/Correction Statement uploaded by SFT Filer
'T'	Transporter

Total Tax Deducted includes TDS, Surcharge and Education Cess

Tax Deducted includes TDS, Surcharge and Education Cess

+ Total Tax Collected includes TCS, Surcharge and Education Cess

++ Tax Collected includes TCS, Surcharge and Education Cess

*** Total TDS Deposited will not include the amount deposited as Fees and Interest

Total Amount Deposited other than TDS includes the Fees , Interest and Other ,etc

Notes for Form 26AS

a. Figures in brackets represent reversal (negative) entries

b. In Part C, details of tax paid are displayed excluding TDS or TCS, payments related to Securities Transaction Tax and Banking Cash Transaction Tax

c. Tax Credits appearing in Part A, A1, A2 and B of the Annual Tax Statement are on the basis of details given by deductor in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed

d. This statement is issued on behalf of the Income Tax Department. See Section 203AA and second provision to Section 206C(5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

e. This statement does not include payments pertaining to Assessment Year (AY) other than the AY mentioned above and payments against penalties

f. Date is displayed in dd-MMM-yyyy format

g. Details of Tax Deducted at Source in Form 26AS, for Form 15G/15H includes transactions for which declaration under section 197A has been Quoted

1.Sections

Section	Description	Section	Description
192	Salary	194LD	TDS on interest on bonds / government securities
192A	TDS on PF withdrawal	194M	Payment of certain sums by certain individuals or Hindu Undivided Family
193	Interest on Securities	194N	Payment of certain amounts in cash
194	Dividends	194O	Payment of certain sums by e-commerce operator to e-commerce participant
194A	Interest other than 'Interest on securities'	195	Other sums payable to a non-resident
194B	Winning from lottery or crossword puzzle	196A	Income in respect of units of non-residents
194BB	Winning from horse race	196B	Payments in respect of units to an offshore fund
194C	Payments to contractors and sub-contractors	196C	Income from foreign currency bonds or shares of Indian
194D	Insurance commission	196D	Income of foreign institutional investors from securities
194DA	Payment in respect of life insurance policy	196DA	Income of specified fund from securities
194E	Payments to non-resident sportsmen or sports associations	206CA	Collection at source from alcoholic liquor for human
194EE	Payments in respect of deposits under National Savings Scheme	206CB	Collection at source from timber obtained under forest lease
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	206CC	Collection at source from timber obtained by any mode other than a forest lease
194G	Commission, price, etc. on sale of lottery tickets	206CD	Collection at source from any other forest produce (not being tendu leaves)
194H	Commission or brokerage	206CE	Collection at source from any scrap
194I(a)	Rent on hiring of plant and machinery	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194I(b)	Rent on other than plant and machinery	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
194IA	TDS on Sale of immovable property	206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
194IB	Payment of rent by certain individuals or Hindu undivided family	206CI	Collection at source from tendu Leaves
194IC	Payment under specified agreement	206CJ	Collection at source from on sale of certain Minerals
194J	Fees for professional or technical services	206CK	Collection at source on cash case of Bullion and Jewellery
194J(a)	Fees for technical services	206CL	Collection at source on sale of Motor vehicle
194J(b)	Fees for professional services or royalty etc	206CM	Collection at source on sale in cash of any goods(other than bullion/jewelry)
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	206CN	Collection at source on providing of any services(other than Chapter-XVII-B)
194LA	Payment of compensation on acquisition of certain immovable	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
194LB	Income by way of Interest from Infrastructure Debt fund	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
194LC	Income by way of interest from specified company payable to a non-resident	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
194LBA	Certain income from units of a business trust	206CR	Collection at source on sale of goods
194LBB	Income in respect of units of investment fund		
194LBC	Income in respect of investment in securitization trust		

2.Minor Head

Code	Description
100	Advance tax
102	Surtax
106	Tax on distributed profit of domestic companies
107	Tax on distributed income to unit holder

3.Major Head

Code	Description
0020	Corporation Tax
0021	Income Tax (other than companies)
0023	Hotel Receipt Tax
0024	Interest Tax

300	Self Assessment Tax	0026	Fringe Benefit Tax
400	Tax on regular assessment	0028	Expenditure Tax / Other Taxes
800	TDS on sale of immovable property	0031	Estate Duty
		0032	Wealth Tax
		0033	Gift Tax

4.Type of Transaction

Code	Description
SFT-001	Payment made in cash for purchase of bank drafts or pay orders or banker's cheque of an amount aggregating to ten lakh rupees or more in a financial year.
SFT-002	Payments made in cash aggregating to ten lakh rupees or more during the financial year for purchase of pre-paid instruments issued by Reserve Bank of India under section 18 of the Payment and Settlement Systems Act, 2007 (51 of 2007).
SFT-003	03A - Cash deposits aggregating to fifty lakh rupees or more in a financial year, in or from one or more current account of a person. 03B - Cash withdrawals (including through bearer's cheque) aggregating to fifty lakh rupees or more in a financial year, in or from one or more current account of a person.
SFT-004	Cash deposits aggregating to ten lakh rupees or more in a financial year, in one or more accounts (other than a current account and time deposit) of a person.
SFT-005	One or more time deposits (other than a time deposit made through renewal of another time deposit) of a person aggregating to ten lakh rupees or more in a financial year of a person.
SFT-006	Payments made by any person of an amount aggregating to— (i) One lakh rupees or more in cash; or (ii) Ten lakh rupees or more by any other mode, against bills raised in respect of one or more credit cards issued to that person, in a financial year.
SFT-007	Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring bonds or debentures issued by the company or institution (other than the amount received on account of renewal of the bond or debenture issued by that company).
SFT-008	Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring shares (including share application money) issued by the company.
SFT-009	Buy back of shares from any person (other than the shares bought in the open market) for an amount or value aggregating to ten lakh rupees or more in a financial year.
SFT-010	Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring units of one or more schemes of a Mutual Fund (other than the amount received on account of transfer from one scheme to another scheme of that Mutual Fund).
SFT-011	Receipt from any person for sale of foreign currency including any credit of such currency to foreign exchange card or expense in such currency through a debit or credit card or through issue of travellers cheque or draft or any other instrument of an amount aggregating to ten lakh rupees or more during a financial year.
SFT-012	Purchase or sale by any person of immovable property for an amount of thirty lakh rupees or more or valued by the stamp valuation authority referred to in section 50C of the Act at thirty lakh rupees or more.
SFT-013	Receipt of cash payment exceeding two lakh rupees for sale, by any person, of goods or services of any nature (other than those specified at Sl. Nos. 1 to 10 of Rule 114E)
SFT-014	Cash deposits during the period 09th November, 2016 to 30th December, 2016 aggregating to (i) twelve lakh fifty thousand rupees or more, in one or more current account of a person; or (ii) two lakh fifty thousand rupees or more, in one or more accounts (other than a current account) of a person. Cash deposits during the period 1st April, 2016 to 9th November, 2016 in respect of accounts that are reportable.

Glossary

Abbreviation	Description	Abbreviation	Description
AIR	Annual Information Return	TDS	Tax Deducted at Source
AY	Assessment Year	TCS	Tax Collected at Source
EC	Education Cess	GSTIN	Goods and Services Tax Identification Number
SFT	Statement of Financial Transaction		

M/S. MODAK COMPANY					
ADDRESS: 501 GARIA MAIN ROAD, KOLKATA - 700084.					
BALANCE SHEET AS AT 31ST MARCH 2021					
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
<u>CAPITAL ACCOUNT</u>			<u>CURRENT ASSETS, LOANS AND ADVANCES</u>		
Saurav Modak					
Balance as per last A/C	52,28,481.47		Work-In-Progress		1,16,00,000.00
Add: Remuneration	2,34,000.00				
Add: Share of profit	59,165.00	55,21,646.47	Excess Input GST		
			Balance as per last A/c	12,54,858.46	
Susmita Modak			Add: This Year	1,800.00	12,56,658.46
Balance as per last A/C	29,58,760.47				
Add: Remuneration	2,34,000.00		Income - Tax		
Add: Capital Introduction	80,000.00		Balance as per last A/C	-	
Add: Share of profit	59,165.00		Add: Payment This Year	1,25,000.00	
	33,31,925.47			1,25,000.00	
Less: Drawings	5,00,000.00	28,31,925.47	Less: Income Tax Adjusted	75,000.00	50,000.00
<u>UNSECURED LOAN</u>			Cash-at-Bank		
Avijit Modak			Indian Bank		
Balance as per last A/C	24,08,500.00		A/C No. 6182823251	6,049.00	
Add: Received this year	-		State Bank Of India		
	24,08,500.00		A/C No 36127761670	8,05,445.52	8,11,494.52
Less: Repayment This Year	24,08,500.00	-			
			Cash-in-Hand		6,996.74
Perfect Reality					
As per Last A/c		2,00,000.00			
<u>CURRENT LIABILITIES</u>					
Sundry Creditors	51,09,827.78				
TDS payable	1,750.00	51,11,577.78			
<u>PROVISIONS</u>					
Provision for I.Tax					
As per Last A/c	75,000.00				
Add: This Year	60,000.00				
	1,35,000.00				
Less: Income Tax Adjusted	75,000.00	60,000.00			
		1,37,25,149.72			1,37,25,149.72

Signed in terms of our separate report of even date
for MITRA GHOSH & RAY

Chartered Accountants

FRN: 302010E

S. Karmakar

S. Karmakar
(Partner)

M. No. 060155

Place: Kolkata

Dated: 02/12/2021

Saurav Modak

M/S. MODAK COMPANY					
ADDRESS: 501 GARIA MAIN ROAD, KOLKATA - 700084.					
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021					
PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
To Opening Work-in-Progress		1,42,49,500.00	By Sales		44,00,000.00
To Purchases		8,13,494.00	By Closing Work-in-Progress		1,16,00,000.00
To Labour Charges		1,65,000.00	By Round Off		
To Audit Fees		10,000.00			
To Bank Charges		826.00			
To Survey Expenses		6,000.00			
To Consultancy Charges		15,000.00			
To Electric Charges		6,000.00			
To Salary & Bonus		25,000.00			
To Licence & Taxes		62,850.00			
To Book Profit C/d		6,46,330.00			
		1,60,00,000.00			1,60,00,000.00
To Partners Remuneration			By Book Profit B/d		6,46,330.00
Saurav Modak	2,34,000.00				
Susmita Modak	2,34,000.00	4,68,000.00			
To Provision for I.Tax		60,000.00			
To Share of Profit					
Saurav Modak	59,165.00				
Susmita Modak	59,165.00	1,18,330.00			
		6,46,330.00			6,46,330.00

Signed in terms of our separate report of even date
for MITRA GHOSH & RAY

Chartered Accountants

FRN: 302010E

S. Karmakar

(Partner)

M. No. 060155

Place: Kolkata

Dated: 02/12/2021

✓

✓

Saurav Modak

COMPUTATION OF INCOME**M/S. MODAK COMPANY**

ADDRESS: 501 GARIA MAIN ROAD, KOLKATA - 700084.

F. Y. 2020-21	A. Y. 2021-22	
PAN: AAXFM7557M	DOI: 08-02-2012	
PARTICULARS	AMOUNT	AMOUNT
	Rs.	Rs.
INCOME FROM BUSINESS & PROFESSION		
Book Profit as per profit & Loss a/c		6,46,330.00
Less: Remuneration allowable u/s 40(b)		
On 1st Rs 3,00,000 @ 90%	2,70,000.00	
On Balance @60%	2,07,798.00	
	4,77,798.00	
Partners' Remuneration Paid	4,68,000.00	
Partners' Remuneration Disallowed u/s 40(b)	4,68,000.00	4,68,000.00
GROSS TOTAL INCOME		1,78,330.00
TOTAL TAXABLE INCOME R/O		1,78,330.00
TAX ON TTI		
Income Tax @30%		53,499.00
Add: Health & Education Cess @4%		2,140.00
TOTAL TAX & CESS		55,639.00
Less : Advance Tax		50,000.00
AGGREGATE TAX LIABILITY		5,639.00
Add: Interest u/s 234B	504.00	
Add: Interest u/s 234C	2,806.00	3,310.00
INCOME - TAX PAYABLE		8,949.00
SELF ASSESSMENT TAX U/S 140A		10,000.00
INCOME TAX REFUNDABLE		1,051.00

✓

✓ Saurav Modak

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

862402490030122

Date of e-Filing

03-Jan-2022

Name	:	M/S MODAK COMPANY
PAN/TAN	:	AAXFM7557M
Address	:	501,, GARIA MAIN ROAD,, Kamdahari, KOLKATA, Garia S.O (South 24 Parganas), West Bengal, 700084
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	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	060155

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

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 MODAK COMPANY
Address	501, , GARIA MAIN ROAD , Garia S.O (South 24 Parganas) , Kamdahari , KOLKATA , 32- West Bengal , 91-India , Pincode - 700084
PAN	AAXFM7557M
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 **501, GARIA MAIN ROAD, KOLKATA-700084, WEST BENGAL, INDIA** 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
1	Others	Sundry creditors are subject to confirmation from respective parties.
2	Others	Work-in-Progress was valued and certified by the partners.
3	Others	In absence of proper information, we are unable to comment on Point No. 34 (b) regarding TDS return.

Accountant Details

Name	SWAPAN KARMAKAR
Membership Number	060155



FRN (Firm Registration
Number) **302010E**

Address **41B GROUND FLOOR , SADANANDA ROAD , Kalighat S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India .
Pincode - 700026**

Date of signing Tax Audit Report **03-Jan-2022**

Place **27.131.211.211**

Date **03-Jan-2022**

This form has been digitally signed by having PAN from IP Address **27.131.211.211** on Dsc Sl.No and issuer



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 MODAK COMPANY
2. Address of the Assessee	501, , GARIA MAIN ROAD , Garia S.O (South 24 Parganas) , Kamdahari , KOLKATA , 32- West Bengal , 91-India , Pincode - 700084
3. Permanent Account Number (PAN)	AAXFM7557M
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	19AAXFM7557M1Z1

5. Status	Firm
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(e)- When provisions of section 44AD(4) are applicable
No records added	

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?	No
---	----

Sl. No.	Name	Profit Sharing Ratio (%)
1	SOURAV MODAK	50
2	SUSMITA MODAK	50

(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
---	----



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 completion	06004

(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 ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK
2	BANK BOOK
3	GENERAL LEDGER

(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	CASH BOOK	501	GARIA MAIN ROAD	KOLKATA	700084	91-India	32- West Bengal
2	BANK BOOK	501	GARIA MAIN ROAD	KOLKATA	700084	91-India	32- West Bengal
3	GENERAL LEDGER	501	GARIA MAIN ROAD	KOLKATA	700084	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	CASH BOOK
2	BANK 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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

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 ?

No

- (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) ?

No

- (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
1	ICDS I-Accounting Policies	Accrual Basis of Accounting for all income and expenses is being followed. The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) and are based on the historical cost convention followed. There has been no change in accounting policy during the year as against previous period.
2	ICDS II-Valuation of Inventories	The Closing value of Work-in-Progress was as on 31.03.2021 Rs. 1,16,00,000/-
3	ICDS III-Construction Contracts	The contract is fully completed and contract revenue has been fully recognised in the statement of profit & Loss.
4	ICDS IV-Revenue Recognition	Revenue is recognised on the basis of actual sale of flat.
5	ICDS V-Tangible Fixed Assets	NOT APPLICABLE
6	ICDS VII-Governments Grants	NOT APPLICABLE



7	ICDS IX Borrowing Costs	NOT APPLICABLE
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	NOT APPLICABLE

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

At Cost

(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

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

Sl. 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
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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.	Details of property	Address of Property		City Or Town Or District	Zip Code / Pin Code	Country	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2							
1	SALE OF FLAT	HOLDING NO. 398	JHILPAR ROAD	KOLKATA	700103	91-India	32- West Bengal	₹ 41,00,000	₹ 42,41,250	No
2	SALE OF CAR PARKING	HOLDING NO. 398	JHILPAR ROAD	KOLKATA	700103	91-India	32- West Bengal	₹ 3,00,000	₹ 3,69,100	No

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			₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

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):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
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 which is prohibited by law

Sl. 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

iii. 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
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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
1	Remuneration	40(b)	₹ 4,68,000	₹ 4,77,798	₹ 0	FAVOURABLE

(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. Please furnish the details ?

Yes

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
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) ?

Yes

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
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
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
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).

Sl. 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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS Payable	₹ 1,750

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 ?

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 & 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) ?

No



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

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) ?

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
---------	---	---------------------------------	---	----------------------	----------------------------------	---------------------------------

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
---------	------------------	--------

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
---------	------------------	--------

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
---------	---	---------------------------------	--	----------------	----------------	--------------------------	----------	---------	-------	-----------------	-------------------	-------------------------------	---------------	-------------------

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?

No

b. Please furnish the following details:

Sl. 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
---------	--	------------------------------	---	--	--	--

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)	Assessment Year	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Amount	Assessment Year	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	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

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS 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 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

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 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:-



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
No records added					

b.(c). 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, 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
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
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 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.
1	AVIJIT MODAK	37 GARIA PLACE SONARPUR	AFUPM5096H	600746212231	₹ 24,08,500	₹ 24,08,500	Yes-Cheque	Account payee cheque



KOLKATA -
700084
WESTBENGAL

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
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 assessed 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 additional 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) Amount Order U/s & Date	Remarks
No records added							

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 ?

No



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.

No

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).

No

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.

No records added

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 ?

Yes

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 required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALM16882F	194C	Payments to contractors	₹ 1,65,000	₹ 1,65,000	₹ 1,65,000	₹ 1,750	₹ 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.
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(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
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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
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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
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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 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

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	4400000		5110000	
(b)	Gross profit / Turnover	4400000		5110000	
(c)	Net profit /	178330	4.05	205850	5110000



(c)	Net Profit / Turnover	170000	7700000	7.03	200000	3110000	7.03
(d)	Stock-in-Trade / Turnover	11600000	4400000	263.64	14249500	5110000	278.86
(e)	Material consumed / Finished goods produced						

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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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	Expenditure in respect of entities registered under GST	Expenditure relating to
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Expenditure incurred during the year	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	Relating to entities not registered under GST
₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	SWAPAN KARMAKAR <i>sharmakar</i>
Membership Number	060155
FRN (Firm Registration Number)	302010E
Address	41B GROUND FLOOR, SADANANDA ROAD, Kalighat S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700026
Place	27.131.211.211
Date	03-Jan-2022



Additions Details (From Point No.18)

No records added

For more records refer this file
Additions.csv

Deductions Details (From Point No.18)

No records added

This form has been digitally signed by having PAN from IP Address 27.131.211.211 on Dsc Sl.No and issuer