13

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year **2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name: SANJIB DEY			PAN: AFYPD0828E
Flat/Door/Block No: 40	Name Of Premises/Building/Village:		Form No. which has been electronically transmitted: ITR-3
Road/Street/Post Office: SOUTH ROY NAGAR	Area/Locality: BANSDRONI		Status: Individual
Town/City/District: KOLKATA	State: WEST BENGAL	Pin/ZipCode: 700070	Aadhaar Number/Enrollment ID: XXXX XXXX 1614
Designation of AO(Ward/Circle): WARD 25(4), KOLKATA			Original or Revised: ORIGINAL
E-filing Acknowledgement Number: 320585061031018			Date(DD/MM/YYYY): 03-10-2018

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income					1	3996155
2	Deductions under Chapter-VI-A					2	178640
3	Total Income					3	3817520
3a	Current Year loss, if any					3a	0
4	Net tax payable					4	986489
5	Interest and Fee Payable					5	94698
6	Total tax, interest and Fee payable					6	1081187
7	Taxes Paid	a	Advance Tax	7a	0		
		b	TDS	7b	91913		
		c	TCS	7c	0		
		d	Self Assessment Tax	7d	989270		
		e	Total Taxes Paid (7a+7b+7c +7d)			7e	1081183
8	Tax Payable (6-7e)					8	0
9	Refund (7e-6)					9	0
10	Exempt Income		Agriculture		0	10	134268
			Others		134268		

This return has been digitally signed by SANJIB DEY in the capacity of Self

having PAN AFYPD0828E from IP Address 115.96.196.175 on 03-10-2018 at KOLKATA

Dsc SI No & issuer 526788CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b4153204445455020425494c44494e47,STREET=1B,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#130031313030303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Sanjib Dey

DEY CONSTRUCTION

[PROPRIETOR : SANJIB DEY]

40,SOUTH ROY NAGAR ,BANSDRONI,KOLKATA-700070

Profit & Loss Account for the year ended 31st March-2018

Particulars	₹	₹	Particulars	₹
To, Opening Stock			By, Sale of Flats	42654000.00
Raw Material	19130144.58			
Finished Goods	3334595.00		" Closing Stock	
Work in Progress	19228127.68	41692867.26	Raw Materials	231543.00
" Purchase		9358517.98	Work Inprogress	17568845.00
" Project Devlopment Expenses		375643.00		
" Carriage Inward		86720.00		
" KMC Tax		1094568.00		
" Site Expenses		82642.00		
" Labour Charges		2282425.00		
" Gross Profit c/d		5481004.76		
		60454388.00		60454388.00
" Accounting Charges		36000.00	" Gross Profit b/d	5481004.76
" Audit Fees		20000.00		
" Bank Charges		25657.47	" Rent Received	
" Car Running & Maintenance		95623.00	Reliance Jio Infocom Ltd	207636.00
" Repairs & Maintenance		52482.00	Chennai Network Ltd	175428.00
" Depreciation		304683.00	Bharti Airtel Ltd.	240000.00
" Electrical Expenses		85642.00		
" Conveyance		112547.00		
" General Expenses		82562.00		
" Interest on Car Loan		204868.90		
" Professional Fees		45500.00		
" Duties & Taxes		12580.00		
" Legal Expenses		42500.00		
" Office Expenses		78048.00		
" Bonus		72000.00		
" Salary		796453.00		
" Staff Welfare,Medical & Tea Tiffin		85623.00		
" Printing & Stationery		15420.00		
" Subscription & Donation		48554.00		
" Telephone Charges		25487.00		
" Net Profit		3861838.39		
		6104068.76		6104068.76

In terms of our separate report of even date

CA. PRADYUT KUMAR SARKAR
CHARTERED ACCOUNTANT
MEMBERSHIP NO. : 059506

Old Post Office Street
lkata, 25th September, 2018

DEY CONSTRUCTION

PROPRIETOR : SANJIB DEY

40 SOUTH ROY NAGAR, BANSDRONI, KOLKATA-700070

BALANCE SHEET AS AT 31ST MARCH, 2018

LIABILITIES	₹	₹	ASSETS	₹	₹
Proprietors Capital Account			**Fixed Assets**		
SANJIB DEY			(As per Annexure Attached - A)		1873750.00
As per last account	6651272.07				
Add: Net Profit	3861838.39		**Investments**		
Add: Share of Profit	134267.87		Rumpa Construction(Partnership)		692848.12
Add: Provision for I. Tax	984042.00				
Add: TATA AIG Life Insurance	188436.17		**Stock In Trade**		
Add: Savings Interest	28317.00		Raw Materials	231543.00	
	11848173.50		Work in Progress	17568845.00	17800388.00
Less: Drawings	655761.51	11192411.99			
Unsecured Loan			**Sundry Debtors**		
(As Per Last Account)			Ocean Capital Market Ltd.		1070818.00
Hill View Hire Purchase Pvt. Ltd	5825000.00		**Loans ,Advance & Deposit**		
Rumpa Construction	2650000.00	8475000.00	Security Deposit	3000.00	
Secured Loan			TDS	91913.00	
Car Loan With ICICI bank Ltd.	435693.90		GST	375572.50	
HBL with Bank of Baroda	2846870.00	3282563.90	Security Deposit with CESC Ltd.	139366.00	609851.50
Deposit against Rent		100500.00	**Cash at Bank** - (ANNEXTURE - B)		14793130.49
Advance Against Project		13124075.00	**Cash in Hand** As certified by the Proprietor		198644.51
Sundry Creditors		864879.73			
		37039430.62			**37039430.62**

In terms of our separate report of even date.

PRADYUT KUMAR SARKAR KOLKATA Chartered Accountants

CA. PRADYUT KUMAR SARKAR
CHARTERED ACCOUNTANT
MEMBERSHIP NO. : 059506

6, Old Post Office Street
Kolkata, 25th September, 2018

DEY CONSTRUCTION
Proprietor

DEY CONSTRUCTION

PROPRIETOR : SANJIB DEY

40,SOUTH ROY NAGAR ,BANSDRONI,KOLKATA-700070

Note-4

FIXED ASSETS -AS PER INCOME TAX

year-2017-18

Particulars		Opening	Additions/	Total	Depreciation	Net Block
	Rate	As at 01.04.2017	Deletions		Total	As at 31.03.2018
Tools & Machinery	15%	653,460.00	-	653,460.00	98,019.00	555,441.00
Computer	40%	-	25,463.00	25,463.00	5,093.00	20,370.00
Furniture & Fittings	10%	204,279.00		204,279.00	20,428.00	183,851.00
Land & Building	0%	87,614.00		87,614.00	-	87,614.00
Motor Car	15%	351,070.00	-	351,070.00	52,661.00	298,409.00
Motor Car-I20	15%	-	856,547.00	856,547.00	128,482.00	728,065.00
		-		-	-	-
Total		1,296,423.00	882,010.00	2,178,433.00	304,683.00	1,873,750.00

DEY CONSTRUCTION

Sanjib Dey

Proprietor

FORM ITR-V

INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature]

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

Assessment Year **2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name: SANJIB DEY			PAN: AFYPD0828E
Flat/Door/Block No: -	Name Of Premises/Building/Village:		Form No. which has been electronically transmitted: ITR-2
Road/Street/Post Office: 40, SOUTH ROY NAGAR	Area/Locality: BANSDRONI		Status: Individual
Town/City/District: KOLKATA	State: WEST BENGAL	Pin/ZipCode: 700070	Aadhaar Number/ Enrollment ID: XXXX XXXX 1614
Designation of AO (Ward / Circle): 25(4)			Original or Revised: ORIGINAL
E-filing Acknowledgement Number: 519915710280318			Date(DD-MM-YYYY): 28-03-2018

COMPUTATION OF INCOME AND TAX THEREON

1	Gross Total Income		1	2783595
2	Deductions under Chapter-VI-A		2	177450
3	Total Income		3	2606150
	a. Current Year loss, if any		3a	0
4	Net Tax Payable		4	625050
5	Interest Payable		5	128043
6	Total Tax and Interest Payable		6	753093
7	Taxes Paid			
	a. Advance Tax	7a: 0		
	b. TDS	7b: 44275		
	c. TCS	7c: 0		
	d. Self Assessment Tax	7d: 709128		
	e. Total Taxes Paid (7a+7b+7c +7d)		7e	753403
8	Tax Payable (6-7e)		8	0
9	Refund (7e-6)		9	310
10	Exempt Income	Agriculture: 0; Others: 0	10	0

VERIFICATION

I, **SANJIB DEY** son/ daughter of **SUBHAS CHANDRA DEY**, holding Permanent Account Number AFYPD0828F solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2017-18. I further declare that I am making this return in my capacity as ________________ and I am also competent to make this return and verify it.

Sign here ______________ Date **28-03-2018** Place **KOLKATA**

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only
Receipt No.

Date

Seal and signature of receiving official

Filed from IP address 117.194.230.194

AFYPD0828E[illegible]

Please send the duly signed Form ITR-V to **"Centralized Processing Centre, Income Tax Department, Bengaluru 560500"**, by **ORDINARY POST OR SPEED POST ONLY, within 120 days** from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address samite700032@gmail.com

DEY CONSTRUCTION

MR. SANJIB DEY
[illegible] Nagar [illegible] Kolkata - 7000[illegible]
Mob No. [illegible]

Status : Individual (OI)
Resident (OI)
Date of Birth : 23 - 12 - 1967
Father's Name : Subhas Chandra Dey

PAN : AFYPD0828E
Ward : 25 (4) / KOL
Asst Year : 2017 - 2018
Prev. Year : 2016 - 2017

COMPUTATION OF TAXABLE INCOME		Amount Rs	Amount Rs
1 INCOME FROM BUSINESS :			
As per Profit & Loss Account			2,310,596
Remmuneration from Partnership Firm Rumpa Construction (PAN-AASFR8425N)			600,000
Profit from Partnership Firm	355906.75		
Less : Exempted U/S	355906.75		
Less : Interest on House Building Loan			(150,000)
2 INCOME FROM OTHER SOURCES :			
Savings Bank Interest (Various Bank) State Bank of India , A/C No.20015377427, IFSC-SBIN0005368			23,000
Gross Total Income :			2,783,596
Less : Deduction under Chapter VIA			
U/S 80C		150,000	
U/S 80D Medical Insurance Prem. Paid		17,450	
U/S 80TTA		10,000	
		177,450	
Maximum Allowable			177,450
Net Taxable Income :			2,606,146
Rounded Off :			2,606,150
Income Tax Payable On Rs 2606150			
First Rs 250000		NIL	
Next Rs 250000 @ 10%		25,000	
Next Rs 500000 @ 20%		100,000	
Balance Rs 1606150 @ 30%		481,845	
		606,845	
Add : Edu Cess @ 2%		12,137	
Add : Higher Edu Cess @ 1%		6,068	
		625,050	
Less : TDS on Rent		44,275	
		580,775	
Add : Interest U/S 234A	29,035		
Add : Interest U/S 234B	69,684		
Add : Interest U/S 234C	29,324		
		128,043	
Total Tax & Interest Payable		708,818	
Less : Tax Paid U/S 140A		709,128	
		(310)	

DEY CONSTRUCTION

PROPRIETOR : SANJIB DEY

40,SOUTH ROY NAGAR ,BANSDRONI,KOLKATA-700070

Profit & Loss Account for the year ended 31st March-2017

Particulars	Amount	Particulars	Amount	Amount
To Opening Stock	25,736,236.00	By Sale of Flats		9,072,150.00
,, Purchase	14,934,651.26			
,, Carriage Inward	98,740.00	,,Closing Stock		41,692,867.26
,, Labour Charges	4,591,224.00			
,, **Gross Profit c/d**	5,404,166.00			
	50,765,017.26			**50,765,017.26**
,, Accounting Charges	35,000.00	,, Gross Profit b/d		5,404,166.00
,, Bank Charges	19,278.12	,, Rent Received		746,675.00
,, Car Running & Maintenance	289,740.00			
,, Depreciation	199,967.00			
,, Electrical Expenses	104,650.00			
,, Conveyance	89,740.00			
,, General Expenses	92,446.00			
,, Interest on Loan	590,542.00			
,, Professional Fees	102,860.00			
,, Municipal Charges	531,680.00			
,, Bank Interest	479,793.00			
,, Duties & Taxes	16,310.00			
,, Legal Expenses	87,650.00			
,, Commission	398,740.00			
,, Business promotion	196,840.00			
,, Rent	259,969.00			
,, Staff Welfare,Medical & Tea Tiffin	181,330.00			
,, Printing & Stationery	98,740.00			
,, Telephone Charges	64,980.00			
,, Net Profit	2,310,585.88			
	6,150,841.00			6,150,841.00

DEY CONSTRUCTION

Sanjib Dey

Proprietor

DEY CONSTRUCTION

PROPRIETOR : SANJIB DEY

40,SOUTH ROY NAGAR ,BANSDRONI,KOLKATA-700070

Balance Sheet as at 31st March-2017

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
oprietors Capital Account			**Fixed Assets**		1,296,423.00
ANJIB DEY					
per last account	5,749,346.41				
dd: Net Profit	2,310,585.88		**Investments**		
dd: Partners Remu & Profit	955,906.00		Rumpa Construction		545,675.25
dd: Savings Interest	23,010.00		(Partnership)		
	9,038,848.29		**Closing stock**		41,692,867.26
ss: Drawings	2,387,576.97				
		6,651,271.32	**Loans ,Advance & Deposit**		592943.73
			Security Deposit		3000.00
nsecured Loan		10,549,927.29			
			Self Assessment Tax		2679737.00
cured Loan		5890005.41	Tax Deducted at Sources		264367.00
eposit against Rent		100,500.00	**Cash at Bank**		413196.49
dvance Against Project		12,425,929.44	**Cash in Hand**		36,150.68
per Anexure			As certified by the Proprietor		
ndry Crditors		5,458,690.60			
ovision for Income Tax		1,492,704.00			
rrent Account		4,955,332.35			
		47,524,360.41			**47,524,360.41**

DEY CONSTRUCTION

PROPRIETOR : SANJIB DEY

40,SOUTH ROY NAGAR ,BANSDRONI,KOLKATA-700070

Note-4

FIXED ASSETS -AS PER INCOME TAX

Particulars	Rate	Opening	Additions/	Total	Depreciation	Net Block
		As at 01.04.2016	Deletions		Total	As at 31.03.2017
Tools & Machinery	15%	768,776.00	-	768,776.00	115,316.00	653,460.00
Furniture & Fittings	10%	226,977.00		226,977.00	22,698.00	204,279.00
Land & Building	0%		87,614.00	87,614.00	-	87,614.00
Motor Car	15%	413,023.00	-	413,023.00	61,953.00	351,070.00
Total		1,408,776.00	87,614.00	1,496,390.00	199,967.00	1,296,423.00

DEY CONSTRUCTION

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4 , ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year **2016-17**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name: SANJIB DEY			PAN: AFYPD0828E
Flat/Door/Block No: 40,	Name Of Premises/Building/Village:		Form No. which has been electronically transmitted: ITR-4
Road/Street/Post Office: SOUTH ROY NAGAR	Area/Locality: PO-BANSDRONI		Status: Individual
Town/City/District: KOLKATA	State: WEST BENGAL	Pin: 700070	Aadhaar Number:
Designation of AO(Ward/Circle): 25(4)			Original or Revised: ORIGINAL
E-filing Acknowledgement Number: 522793701281016			Date(DD/MM/YYYY): 28-10-2016

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	2836286
2	Deductions under Chapter-VI-A				2	170878
3	Total Income				3	2665410
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	643362
5	Interest payable				5	64441
6	Total tax and interest payable				6	707803
7	Taxes Paid	a Advance Tax	7a	0		
		b TDS	7b	41052		
		c TCS	7c	0		
		d Self Assessment Tax	7d	699100		
		e Total Taxes Paid (7a+7b+7c+7d)			7e	740152
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	32350
10	Exempt Income	Agriculture		0	10	0
		Others		0		

This return has been digitally signed by SANJIB DEY in the capacity of ______

having PAN AFYPD0828E from IP Address 122.163.59.58 on 28-10-2016 at KOLKATA

Dsc Sl No & issuer 12944539CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Sanjib Dey

SHRI SANJIB DEY

40,South Roy Nagar, Banadroni, Kolkata - 700070

Profit & Loss Account for the year ended 31.03.2016

Particulars	Amount Hardware	Amount Construction	Amount Restaurant	Amount Total	Particulars	Amount Hardware	Amount Construction	Amount Restaurant	Amount Total
To,Opening Stock					By,Sale of Flat		2,56,08,700.00		2,56,08,700.00
Sand		6,23,722.00		6,23,722.00	" Work Contract		68,29,491.00		68,29,491.00
Brick		11,27,168.00		11,27,168.00	" Sale of Food			15,17,741.00	15,17,741.00
Cement		13,05,774.00		13,05,774.00			3,24,38,191.00	15,17,741.00	33955932.00
Steel Rod		16,85,983.00		16,85,983.00	" Closing Stock				
Stone Chips		1,68,793.00		1,68,793.00					
Hardware		22,88,832.00		22,88,832.00	Sand		10,93,122.00		10,93,122.00
Electrical Goods		14,64,655.00		14,64,655.00	Brick		25,07,519.00		25,07,519.00
	-	86,64,927.00		86,64,927.00	Cement		36,64,934.00		36,64,934.00
Un Finished Flat		1,00,96,237.00		1,00,96,237.00	Steel Rod		24,58,342.00		24,58,342.00
Land		19,52,672.00		19,52,672.00	Stone Chips		5,62,032.00		5,62,032.00
	-	1,20,48,909.00		1,20,48,909.00	Hardware		25,71,753.00		25,71,753.00
	-	2,07,13,836.00		2,07,13,836.00	Electrical Goods		14,36,668.00		14,36,668.00
" Purchase				-	Grocerry & Ors			50,186.00	50,186.00
Grocerry			4,03,647.10	4,03,647.10		-	1,42,94,370.00	50,186.00	1,43,44,556.00
Other Food Articals			3,98,680.00	3,98,680.00	Partly Finished Flat		94,39,008.00		94,39,008.00
Sand		11,20,755.00		11,20,755.00	Land		19,52,672.00		19,52,672.00
Brick		22,31,230.00		22,31,230.00		-	2,56,86,050.00	50,186.00	2,57,36,236.00
Cement		90,09,764.00		90,09,764.00					
Steel Rod		31,75,154.00		31,75,154.00					
Stone Chips		12,54,072.00		12,54,072.00					
Marbel		12,06,940.00		12,06,940.00					
Hardware		22,23,810.00		22,23,810.00					
Electrical Goods		23,30,122.00		23,30,122.00					
Land		-		-					
	-	2,25,51,847.00	8,02,327.10	2,33,54,174.10					
" Labour Charges		66,40,600.00	4,59,774.00	71,00,374.00					
" Freight		1,06,906.00		1,06,906.00					
" Gross Profit C/D		81,11,052.00	3,05,825.90	84,16,877.90					
	-	5,81,24,241.00	15,67,927.00	5,96,92,168.00		-	5,81,24,241.00	15,67,927.00	5,96,92,168.00

Sanjib Dey

DEY CONSTRUCTION

Sanjib Dey

Proprietor

Particulars	Hardware	Construction	Restaurant	Total	Particulars	Hardware	Construction	Restaurant	Total
To, Bank Charges		16,510.60		16,510.60	By,Gross Profit B\D	-	81,11,052.00	3,05,825.90	84,16,877.90
" Bank Interest		1,55,570.00		1,55,570.00					-
" Electric Charges		3,29,840.00		3,29,840.00					-
" Clerical Charges		89,000.00		89,000.00					-
" Telephone Charges		1,22,620.00		1,22,620.00					-
" Conveyance		1,82,364.00		1,82,364.00					
" Power & Fuel			1,10,640.00	1,10,640.00					
" Repairs & Maintanance			23,698.00	23,698.00					
" Fire Licence			1,283.00	1,283.00					
" Food License			2,000.00	2,000.00					
" Trade Licence		3,600.00	3,600.00	7,200.00					
" Municipal Charges		6,69,840.00	21,100.00	6,90,940.00					
" Advertisement			89,650.00	89,650.00					
" Accounting Charges		35,000.00		35,000.00					
" Interest on Unsecured Loan		13,37,392.00		13,37,392.00					
" Tea & Tiffin		1,02,750.00		1,02,750.00					
" Legal Charges		2,45,630.00		2,45,630.00					
" General Charges		5,09,652.00		5,09,652.00					
" Commission		2,45,690.00		2,45,690.00					
" Printing & Stationery		1,16,980.00		1,16,980.00					
" Rent		4,81,473.00		4,81,473.00					
" Motor Car Expenses		1,02,650.00		1,02,650.00					
" Business Promotion		6,06,900.00		6,06,900.00					
" Audit Fees		28,750.00		28,750.00					
" Depreciation		1,49,276.00	-	1,49,276.00					
" Net Profit		25,79,564.40	53,854.90	26,33,419.30					
	-	81,11,052.00	3,05,825.90	84,16,877.90		-	81,11,052.00	3,05,825.90	84,16,877.90

Date :

Place : Kolkata

Saiyib Roy

For, Pratap De & Associates
Chartered Accountants

Pratap De

CA - Pratap Kumar De
Proprietor
Membership No: 062916

DEY CO

Saiyib Roy

SHRI SANJIB DEY

40,South Roy Nagar, Bansdroni, Kolkata - 700070

Balance Sheet as on 31st March, 2016

Liabilities	Hardware	Construction & Restaurant	Amount	Assets	Hardware	Construction & Restaurant	Amount
Capital Account		34,39,576.83	34,39,576.83	Fixed Assets (As per Annx - A)	87,614.20	14,08,776.00	14,96,390.2
(As per Last Account)			-				
Add : Life / Med Insurrance Prem	-	1,70,878.46	1,70,878.46				
Add : Rental Income		4,08,947.00	4,08,947.00	Tax Deducted at Source		2,20,092.00	2,20,092.00
Add : Interest on S/B Account & M/F Div		22,348.00	22,348.00				
Add : Net Profit / Loss	-	26,33,419.30	26,33,419.30	Closing Stock			
	-	66,75,169.59	66,75,169.59	Sand		10,93,122.00	10,93,122.00
				Brick		25,07,519.00	25,07,519.00
Less : Drawings		9,25,823.18	9,25,823.18	Cement		36,64,934.00	36,64,934.00
	-	57,49,346.41	57,49,346.41	Steel Rod		24,58,342.00	24,58,342.00
				Stone Chips		5,62,032.00	5,62,032.00
Unsecured Loan (As per Last Account)		1,11,44,931.29		Hardware		25,71,753.00	25,71,753.00
Add : Interest during the year		13,37,392.00		Electrical Goods		14,36,668.00	14,36,668.00
		1,24,82,323.29			-	1,42,94,370.00	1,42,94,370.00
Less : During the Year		26,39,943.00		Partly Finished Flat		94,39,008.00	94,39,008.00
			98,42,380.29	Land		19,52,672.00	19,52,672.00
				Grocerry & Ors		50,186.00	50,186.00
Bank Loan		89,904.59	89,904.59		-	1,14,41,866.00	1,14,41,866.00
(As per Annx - B)			-		-	2,57,36,236.00	2,57,36,236.00
Rent Deposit (As per Last Account)		1,00,500.00	1,00,500.00	Adv. Income Tax		2,00,000.00	2,00,000.00
Advance for Flat		86,29,320.00	86,29,320.00	Security Deposit	3,000.00	9,000.00	12,000.00
Service Tax Payable		9,09,929.00	9,09,929.00	Loans & Advances		17,13,933.83	17,13,933.83
Sundry Creditors		55,38,186.70	55,38,186.70	Self Asst Tax		23,89,930.00	23,89,930.00
Provision for Income Tax		19,65,979.00	19,65,979.00	Cash in Hand	3,260.40	40,260.28	43,520.68
				Cash at Bank (As per Annx - B)		10,13,443.48	10,13,443.48
Total : -	-	3,28,25,545.99	3,28,25,545.99	Total : -	93,174.60	3,27,32,671.59	3,28,25,545.99

Date :

Place : Kolkata

Sanjib Dey

DEY CONSTRUCTION

Sanjib Dey

Proprietor

For, Pratap De & Associates
Chartered Accountants

CA - Pratap Kumar De
Proprietor

SHRI SANJIB DEY

40,South Roy Nagar, Bansdroni, Kolkata - 700070

Fixed Assets as on 31st March, 2016

Annexure - A

Particular	Rate	As on 01.04.15	Addition	Total	Deprecition	As on 31.03.16
1). Furniture & Fixture	10	5217.00	2,46,980.00	252197.00	25220.00	226977.00
2). Tools & Machinery	15	505788.00	3,98,654.00	904442.00	135666.00	768776.00
3).Car	15	485909.00		485909.00	72886.00	413023.00
Total : -		**996914.00**	**645634.00**	**1642548.00**	**233772.00**	**1408776.00**

Sanjib Dey

DEY CONSTRUCTION

Sanjib Dey

Proprietor

M/S. DEY CONSTRUCTION

[PROP. : MR. SANJIB DEY]

40,SOUTH ROY NAGAR ,BANSDRONI,
KOLKATA-700070

AUDIT REPORT UNDER SECTION 44AB
OF THE INCOME-TAX ACT, 1961
FOR THE YEAR ENDED 31ST MARCH, 2018

PRADYUT KUMAR SARKAR, F.C.A.
CHARTERED ACCOUNTANT
6, OLD POST OFFICE STREET
2ND FLOOR
KOLKATA – 700 001.

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 , ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year **2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name: SANJIB DEY			PAN: AFYPD0828E
Flat/Door/Block No: 40	Name Of Premises/Building/Village:		Form No. which has been electronically transmitted: ITR-3
Road/Street/Post Office: SOUTH ROY NAGAR	Area/Locality: BANSDRONI		Status: Individual
Town/City/District: KOLKATA	State: WEST BENGAL	Pin/ZipCode: 700070	Aadhaar Number/Enrollment ID: XXXX XXXX 1614
Designation of AO(Ward/Circle): WARD 25(4), KOLKATA			Original or Revised: ORIGINAL
E-filing Acknowledgement Number: 320585061031018			Date(DD/MM/YYYY): 03-10-2018

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	2996155
2	Deductions under Chapter-VI-A				2	178640
3	Total Income				3	2817520
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	986189
5	Interest and Fee Payable				5	94698
6	Total tax, interest and Fee payable				6	1081187
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	91913	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	989270	
		e	Total Taxes Paid (7a+7b+7c +7d)		7e	1081183
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	0
10	Exempt Income	Agriculture		0	10	134268
		Others		134268		

This return has been digitally signed by SANJIB DEY in the capacity of Self

having PAN AFYPD0828E from IP Address 115.96.196.175 on 03-10-2018 at KOLKATA

Dsc SI No & issuer: 52e786CN=Capricorn CA 2014,2.5.4.51=#131647352e56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Its digitally signed

NAME OF ASSESSEE	: SANJIB DEY
PAN	: AFYPD0828E
FATHER'S NAME	: SUBHAS CHANDRA DEY
RESIDENTIAL ADDRESS	: 40, SOUTH ROY NAGAR, BANSDRONI, KOLKATA, WEST BENGAL-700070
STATUS	: INDIVIDUAL
WARD NO	: WARD 25(4), KOLKATA
GENDER	: MALE
EMAIL ADDRESS	: samita150817@gmail.com
RESIDENTIAL STATUS	: RESIDENT
RETURN	: ORIGINAL (FILING DATE : 03/10/2018 & NO. : 320585061031018)

ASSESSMENT YEAR	: 2018 - 2019
FINANCIAL YEAR	: 2017 - 2018
DATE OF BIRTH	: 25/12/1967

COMPUTATION OF TOTAL INCOME

INCOME FROM HOUSE PROPERTY		
SELF OCCUPIED HOUSE		0
ADDRESS : RAMCHANDRAPUR, SUNNY BEL, P.O - NARENDRAPUR, KAMALGACHI, SOUTH 24 PGS, WEST BENGAL-700103		
ANNUAL VALUE	NIL	
LESS: INTEREST U/S 24(b)	-200000	
PROFITS AND GAINS FROM BUSINESS AND PROFESSION		4167838
M/S. DEY CONSTRUCTION		
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	3861838	
ADD : DEPRECIATION DISALLOWED	304683	
	4166521	
LESS : ALLOWED DEPRECIATION	-304683	
	3861838	
PROFIT FROM FIRM : M/S. RUMPA CONSTRUCTION		
REMUNERATION	306000	
PROFIT	134268	
	440268	
LESS: PROFIT EXEMPT U/S 10(2A)	-134268	
	306000	
INCOME FROM OTHER SOURCES		28317
SB INTEREST	28317	
TOTAL	28317	
INTER-HEAD ADJUSTMENT OF LOSSES U/S 71		
HOUSE PROPERTY LOSS SET OFF FROM BUSINESS INCOME RS.		-200000
GROSS TOTAL INCOME		3996155
LESS DEDUCTIONS UNDER CHAPTER-VIA		
80C DEDUCTION	150000	
80D MEDICAL INSURANCE PREMIA	18640	
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT	10000	
TOTAL DEDUCTIONS		178640
TOTAL INCOME		3817515
TOTAL INCOME ROUNDED OFF U/S 288A		3817520

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL
TAX ON RS. 250000 (500000-250000) @ 5%	12500
TAX ON RS. 500000 (1000000-500000)	

TAX ON RS. 2817520 (3817520-1000000) @ 30%	845256	
TAX ON RS. 3817520		957756
		957756
ADD: EDUCATION CESS @ 2%		19155
		976911
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%		9578
		986489
LESS TAX DEDUCTED AT SOURCE		
	41313	
CONTRACTORS AND SUB-CONTRACTORS	600	
TDS ON SALE OF IMMOVABLE PROPERTY	50000	91913
		894576
ADD INTEREST PAYABLE		
INTEREST U/S 234A	1601	
INTEREST U/S 234B	47927	
INTEREST U/S 234C	45170	94698
		989274
TAX ROUNDED OFF U/S 288B		989270
LESS SELF ASSESSMENT TAX U/S 140A		
STATE BANK OF INDIA, CALCUTTA-GARIA - 0005368 - 00001 - 16-08-2018	824360	
STATE BANK OF INDIA, CALCUTTA-GARIA - 0005368 - 00001 - 01-10-2018	164910	989270
TAX PAYABLE		
		NIL

DETAIL OF DEDUCTION U/S 80C

Housing Loan Principal Repayment	116308
ADITYA BIRLA LIC	51650
Bajaj Allianz Life Insurance	14440
Lic Premium	34644
TOTAL	217042

Sanjib Dey

SANJIB DEY
(Individual)

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2017	Addition		Deduction	Total	Dep for the Year				WDV as on 31/03/2018
			More than 180 Days	Less than 180 Days			Normal	Additional		Total	
								Rate	Amount		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
LAND	-	87,614.00	0.00	0.00	0.00	87,614.00	0.00	-	0.00	0.00	87,614.00
MOTOR CAR	15%	3,51,070.00	8,56,547.00	0.00	0.00	12,07,617.00	1,81,143.00	-	0.00	1,81,143.00	10,26,474.00
TOOLS & MACHINERY	15%	6,53,460.00	0.00	0.00	0.00	6,53,460.00	98,019.00	-	0.00	98,019.00	5,55,441.00
FURNITURE	10%	2,04,279.00	0.00	0.00	0.00	2,04,279.00	20,428.00	-	0.00	20,428.00	1,83,851.00
COMPUTER											
COMPUTER	40%	0.00	0.00	25,463.00	0.00	25,463.00	5,093.00	-	0.00	5,093.00	20,370.00
Total		12,96,423.00	8,56,547.00	25,463.00	0.00	21,78,433.00	3,04,683.00		0.00	3,04,683.00	18,73,750.00

e-Filing Anywhere Anytime

Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	SANJIB DEY	**PAN**	AFYPD0828E
Form No	3CB	**Assessment Year**	2018-19
e-Filing Acknowledgement Number	320399401031018	**Date of e-Filing**	03/10/2018

For and on behalf of,
e-Filing Administrator

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

Click to Print the Receipt | Click here to Close the window

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 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of M/S DEY CONSTRUCTION [PROP. SANJIB DEY] 40,SOUTH ROY NAGAR, BANSDRONI, KOLKATA, WEST BENGAL, 700070 AFYPD0828E.

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 40,SOUTH ROY NAGAR, BANSDRONI,KOLKATA - 700070, 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, 2018 ;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

Place	KOLKATA	Name	PRADYUT KUMAR SARKAR
Date	25/09/2018	Membership Number	059508
		FRN (Firm Registration Number)	
		Address	NO.6, OLD POST OFFICE STREET, 2ND FLOOR, KOLKATA, WEST BENGAL, 700001

PRADYUT KUMAR SARKAR KOLKATA Chartered Accountants

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee	M/S DEY CONSTRUCTION [PROP. SANJIB DEY
2	Address	40,SOUTH ROY NAGAR, BANSDRONI, KOLKATA, ENGAL, 700070
3	Permanent Account Number (PAN)	AFYPD0828E
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	19AFYPD0828E1ZB

5	Status	Individual
6	Previous year from	01/04/2017 to 31/03/2018
7	Assessment Year	2018-19

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

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 (%)

9 b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.

Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10 a Nature of business or profession (if more than one business or profession is carried on during the previous year, of every business or profession).

Sector	Sub Sector	Code
CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

10 b If there is any change in the nature of business or profession, the particulars of such change N

Business	Sector	SubSector	Code

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed

Books prescribed	N

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

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCod
CASH BOOK & LEDGER ETC	40,SOUTH ROY NAG AR	BANSDRONI	KOLKATA	WEST BE NGAL	700070

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

Books Examined
CASH BOOK & LEDGER ETC

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). No

Section	Amoun
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

PRADYUT KUMAR SARKAR KOLKATA

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

13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.	

ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total			

13 f Disclosure as per ICDS

ICDS	Disclosure

14 a	Method of valuation of closing stock employed in the previous year.	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)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	204279	0	0	0	0	0	0	20428	183851
Plant & Machinery @ 15%	15%	1004530	856547	0	0	0	856547	0	279162	1581915
Plant & Machinery @ 40%	40%	0	25463	0	0	0	25463	0	5093	20370

* 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 ... of p... the authori...
Nil				

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capit... advertisement expenditure etc

Capital expenditure	
Particulars	
Personal expenditure	Amount in Rs.
Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political pa...	Amount in Rs.
Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
Particulars	
Expenditure incurred at clubs being cost for club services and facilities used.	Am...
Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
Particulars	
Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
Particulars	
Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
Particulars	

(b) Amounts inadmissible under section 40(a):- | Amount in Rs.

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

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

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subseq... 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 Town or District	Pincode	A... d...

(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 spec... 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	Amo... of depos... any

(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

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

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date speci... 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	Amou... of deposi... any

(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

PRADYUT KUMAR SARKAR KOLKATA

... license fee, service fee etc. under sub-clause (iib).

... payable outside India/to a non resident without TDS etc. under sub-clause (iii).

Date of payment	Amount of payment	Name of the payee	PAN of the payee if available	Address Line 1	Address Line 2	City	Pincode

... to PF /other fund etc. under sub-clause (iv)

... by employer for perquisites under sub-clause (v)

... debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under ... 40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

... /deemed income under section 40A(3):

... the basis of the examination of books of account and other relevant documents/evidence, whether the ... covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank ... 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

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

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

... paid by the assessee as an employer not allowable under section 40A(9)

... of any liability of a contingent nature

Nature Of Liability	Amount in Rs.

... deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which ... part of the total income

Nature Of Liability	Amount in Rs.

... inadmissible under the proviso to section 36(1)(iii)

... of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act,

... of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)

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

Section	Description	Amount
Nil		

... 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				

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

... existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

... Paid during the previous year

Section	Nature of liability	Amount
Nil		

... Not paid during the previous year

Section	Nature of liability	Amount
Nil		

... was incurred in the previous year and was

... 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		

... not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

... other sales tax, goods & service Tax, customs | No

... duty or any other ...

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

27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts		No

CENVAT/ITC	Amount	Treatment in Profit 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 itrelates(Year in 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 value of 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 Repay
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 of repatr of money
Nil						

PRADYUT KUMAR SARKAR & ... KOLKATA

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 applicable from 1st April,2019).	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 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 ... 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
Nil				

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggr... in a day or in respect of a single transaction or in respect of transactions relating to one event or occa... otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account du... 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	Da...
Nil						

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate ... day or in respect of a single transaction or in respect of transactions relating to one event or occasion ... by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during th...

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of P...
Nil				

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Goverm... banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to i... 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 ... 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 ... was made ... bank draf... same was ... account pa... an accoun... draft
Nil							

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit speci... 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a ... 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 loan or any specif... received ot... by a cheq... draft or use ... clearing sys... bank accour... previous yea...
1	OCEAN CAPITAL MARKET LTD	A/6 COMMERCIAL ESTATE, CIVIL TOWNSHIP, ROURKELA, SUNDARGARH, ORISSA	AAACO3018K	

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specif... 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank dra... 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	Amount of ... of loan or ... any specific... received oth...

PRADYUT KUMAR SARKAR KOLKATA

			from whom specified advance is received	by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available	

S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
Nil						

32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
		If yes, please furnish the details below	
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
		If yes, please furnish details of the same	
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	
		If yes, please furnish the details of speculation loss if any incurred during the previous year	
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No

S.No	Section	Amount
Nil		

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	No

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

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

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

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish	No

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

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

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock
Nil						

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

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield
Nil									

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchase during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock
Nil							

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchase during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock
Nil							

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

S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates payment
Nil						

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:- | No

Sl No.	Amount received (in Rs.)	Date of receipt
Nil		

37 Whether any cost audit was carried out | Not Applicable

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

38 Whether any audit was conducted under the Central Excise Act, 1944 | Not Applicable

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

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor | Not Applicable

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

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		42654000				
b	Gross profit / Turnover	5481005	42654000	12.85%			%
c	Net profit / Turnover	3861838	42654000	9.05%	0	0	%

PRADYUT KUMAR S…
KOLKATA

d	Stock-in-Trade / Turnover	17800388	42654000	41.73%	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 applicable from 1st April,2019)

Sl No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST: Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
Nil						

Barkar

Place	KOLKATA	Name	PRADYUT KUMAR SARKAR
Date	25/09/2018	Membership Number	059506
		FRN (Firm Registration Number)	
		Address	NO.6, OLD POST OFFICE STREET, 2ND FLOOR, KOLKATA, WEST BENGAL , 700001.

PRADYUT KUMAR SARKAR * KOLKATA * Chartered Accountants

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total A
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	31/03/2018	31/03/2018	0	0	0	0	
Total of Furnitures & Fittings @ 10%								
Plant & Machinery @ 15%	1	25/04/2017	25/04/2017	856547	0	0	0	
Total of Plant & Machinery @ 15%								
Plant & Machinery @ 40%	1	06/10/2017	06/10/2017	25463	0	0	0	
Total of Plant & Machinery @ 40%								

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
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0

Total Amount

DEY CONSTRUCTION

PROPRIETOR : SANJIB DEY

40 SOUTH ROY NAGAR, BANSDRONI, KOLKATA-700070

BALANCE SHEET AS AT 31ST MARCH, 2018

LIABILITIES	₹	₹
Proprietors Capital Account		
SANJIB DEY		
As per last account	6651272.07	
Add: Net Profit	3861838.39	
Add: Share of Profit	134267.87	
Add: Provision for I. Tax	984042.00	
Add: TATA AIG Life Insurance	188436.17	
Add: Savings Interest	28317.00	
	11848173.50	
Less: Drawings	655761.51	11192411.99
Unsecured Loan		
(As Per Last Account)		
Hill View Hire Purchase Pvt. Ltd	5825000.00	
Rumpa Construction	2650000.00	8475000.00
Secured Loan		
Car Loan With ICICI bank Ltd.	435693.90	
[illegible] with Bank of Baroda	2846870.00	3282563.90
Deposit against Rent		100500.00
Advance Against Project		13124075.00
Sundry Creditors		864879.73
		37039430.62

ASSETS	₹	₹
Fixed Assets		
(As per Annexure Attached - A)		1[illegible]
Investments		
Rumpa Construction(Partnership)		6[illegible]
Stock In Trade		
Raw Materials	231543.00	
Work in Progress	17568845.00	1780[illegible]
Sundry Debtors		
Ocean Capital Market Ltd.		107[illegible]
Loans Advance & Deposit		
Security Deposis		
TDS	3000.00	
GST	91913.00	
	375572.50	
Security Deposit with CESC Ltd.	139366.00	609[illegible]
Cash at Bank - (ANNEXTURE - B)		14793[illegible]
Cash in Hand		
As certified by the Proprietor		198[illegible]
		370394[illegible]

In terms of our separate report of even date

[illegible] Old Post Office Street

Kolkata, 25th September, 2018

CA. PRADYUT KUMAR SARKAR

CHARTERED ACCOUNTANT

MEMBERSHIP NO. : 059506

PRADYUT KUMAR SARKAR

Sanjib Dey

DEY CONSTRUCTION

[PROPRIETOR : SANJIB DEY]

40,SOUTH ROY NAGAR ,BANSDRONI,KOLKATA-700070

Profit & Loss Account for the year ended 31st March-2018

Particulars	₹	₹	Particulars	
To, Opening Stock			By, Sale of Flats	426
Raw Material	19130144.58			
Finished Goods	3334595.00		Closing Stock	
Work In Progress	19228127.68	41692867.26	Raw Materials	2
Purchase		9358517.98	Work Inprogress	175
Project Devlopment Expenses		375643.00		
Carriage Inward		86720.00		
KMC Tax		1094568.00		
Site Expenses		82642.00		
Labour Charges		2282425.00		
Gross Profit c/d		5481004.76		
		60454388.00		60454
Accounting Charges		36000.00	Gross Profit b/d	5481
Audit Fees		20000.00		
Bank Charges		25657.47	Rent Received	
Car Running & Maintenance		95623.00	Reliance Jio Infocom Ltd	207
Repairs & Maintenance		52482.00	Chennai Network Ltd	175
Depreciation		304683.00	Bharti Airtel Ltd.	2400
Electrical Expenses		85642.00		
Conveyance		112547.00		
General Expenses		82562.00		
Interest on Car Loan		204868.90		
Professional Fees		45500.00		
Duties & Taxes		12580.00		
Legal Expenses		42500.00		
Office Expenses		78048.00		
Bonus		72000.00		
Salary		796453.00		
Staff Welfare Medical & Tea Tiffin		85623.00		
Printing & Stationery		15420.00		
Subscription & Donation		48554.00		
Telephone Charges		25487.00		
Net Profit		3861838.29		
		6104068.76		6104068

In terms of our separate report of even date.

Barkar

CA. PRADYUT KUMAR SARKAR
CHARTERED ACCOUNTANT
MEMBERSHIP NO. : 059506

PRADYUT KUMAR SARKAR KOLKATA

...d, Post Office Street
...ated: 25th September, 2018

Sanjib Dey

DEY CONSTRUCTION

PROPRIETOR : SANJIB DEY

40 SOUTH ROY NAGAR ,BANSDRONI KOLKATA-700070

FIXED ASSETS -AS PER INCOME TAX

ANNEXTURE - A

Particulars	Rate	Opening As at 01.04.2017	Additions More than 6 Month	Additions Less than 6 Month	Total	Depreciation	Net Block As at 31.03.2018
Land & Building	-	87614.00		-	87614.00	-	87614.00
Computer	40%	-	-	25463.00	25463.00	5093.00	20370.00
Furniture & Fittings	10%	204279.00	-	-	204279.00	20428.00	183851.00
Plant & Machinery	15%	653460.00	-	-	653460.00	98019.00	555441.00
Motor Car	15%	351070.00	-	-	351070.00	52661.00	298409.00
Motor Car [illegible]	15%	-	856547.00	-	856547.00	128482.00	728065.00
Total		1208809.00	856547.00	25463.00	2178433.00	304683.00	1873750.00

ANNEXTURE - B

PARTICULERS	IFSC	ACCOUNT NO.	₹
Details of Bank A/c as on 31.03.18			
Axis Bank		232910100078205	10352.77
Bank Of Baroda		27590100009814	718633.63
Bank Of Baroda		27590200001316	481570.75
HDFC Bank		12890550022 7	23398.10
ICICI Bank		12890500036 2	5245450.75
ICICI Bank		12890100001 7	19285.18
Punjab & Sind Bank		0481300000100	7471909.31
Punjab & Sind Bank		6671000002755	2277.76
State Bank Of India		20015377427	130986.49
State Bank Of India		31482090982	689265.75
Total			14793130.49

282 Post Office Street

Kolkata, 10th September 2018

Sanjib Dey

TAX Audit Report

For the Year Ended 31/03/2016

OF

SANJIB DEY
40, SOUTH RAY NAGAR, BANSDRONI
KOLKATA - 700070

PRATAP DE & ASSOCIATES

Chartered Accountants

6, Robert Street, Kolkata - 700 012

Behind Bowbazar P.S.

Phone : (033) 4068 3181

Mobile : 9831617734

E-mail : pratapde_ca@yahoo.co.in

e-Filing *Anywhere Anytime*

Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	SANJIB DEY	**PAN**	AFYPD0828E
Form No	3CB	**Assessment Year**	2016
e-Filing Acknowledgement Number	477633911021016	**Date of e-Filing**	02/10/2016

For and on behalf of,
e-Filing Administrator

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

Click to Print the Receipt   Click here to Close the window

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 **2016** and the **Profit and loss account** for the period beginning from **2015-04-01** to ending on **2016-03-31** attached herewith, of **SANJIB DEY 40, SOUTH ROY NAGAR,, BANSDRONI, KOLKATA, WEST BENGAL, 700070 AFYPD0828E,** [mention name and address of the assessee with permanent account number]

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 **40, SOUTH ROY NAGAR, BANSDRONI, KOLKATA - 700070,** and **0** branches.

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

NIL

(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, 2016 ;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

Place	KOLKATA	Name	PRATAP KUMAR DE
Date	28/09/2016	Membership Number	062916
		FRN (Firm Registration Number)	324416E
		Address	2ND FLOOR, 6 NO. ROBERT STYREET, , MOHIM CHANDRA SARANI, KOLKATA, WEST BENGAL, 700012

Pratap Kumar De

Pratap De & Associates Kolkata Chartered Accountants

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	SANJIB DEY
2	Address	40, SOUTH ROY NAGAR,, BANSDRONI,, KOLKATA, WEST BENGAL, 700070
3	Permanent Account Number (PAN)	AFYPD0828E
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes

Sl No.	Type	Registration Number
1	Service Tax	AFYPD0828ESD001

5	Status	Individual
6	Previous year from	2015-04-01 to 2016-03-31
7	Assessment Year	2016-17
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	

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

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

Name	Profit Sharing Ratio (%)
Nil	

9 b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.

Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10 a Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sector	Sub Sector	Code
Builders	Property Developers	0403
Service Sector	Others	0714

10 b If there is any change in the nature of business or profession, the particulars of such change — No

Business	Sector	SubSector	Code
Nil			

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed — Yes

Books prescribed
CASH BOOK, BANK BOOK, SALES AND PURCHASE REGISTER AND GENERAL LEDGER

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, BANK BOOK, SALES AND PURCHASE REGISTER AND GENERAL LEDGER	40, SOUTH ROY NAGAR,	BANSDRONI	KOLKATA	WEST BENGAL	700070

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

Books Examined
CASH BOOK, BANK BOOK, SALES AND PURCHASE REGISTER AND GENERAL LEDGER

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	Cash system

13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13	c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	

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

13	d	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	No

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

14	a	Method of valuation of closing stock employed in the previous year.	COST PRICE
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)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	5217	246980	0	0	0	246980	0	25220	226977
Plant & Machinery @ 15%	15%	991697	398654	0	0	0	398654	0	208552	1181799

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 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.

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

Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount in Rs.

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

Particulars	Amount in Rs.

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

Particulars	Amount in Rs.

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

Particulars	Amount in Rs.

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

Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if 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) fringe benefit tax under sub-clause (ic)

(iv) wealth tax under sub-clause (iia)

(v) royalty, license fee, service fee etc. under sub-clause (iib).

(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

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

(vii) payment to PF /other fund etc. under sub-clause (iv)

(viii) tax paid by employer for perquisites under sub-clause (v)

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

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

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent 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 33AB or 33ABA or 33AC.

Section	Description	Amount
Nil		

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

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

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

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

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

Section	Nature of liability	Amount
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, 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 availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts	No

CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENVAT Availed		
CENVAT 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				

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque,(Section 69D) — No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft
Nil						

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

31 b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft
Nil					

	c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.	Yes

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available				
		Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
		Nil					

32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.	No
		If yes, please furnish the details below	
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year	No
		If yes, please furnish details of the same	
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73	No
		If yes, please furnish the details of speculation loss if any incurred during the previous year	
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	Yes

Section	Amount
80C	150000
80D	16984
80TTA	10000

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	No

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
Nil									

34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:	Yes

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
Nil				

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish	No

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil			

35	a	In the case of a trading concern, give quantitative details of prinicipal items of goods traded

Item Name	Unit	Opening stock	Purchases during the	Sales during the previous year	Closing stock	Shortage/ excess, if any

				previous year			

Nil

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

Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any
Nil									

35 bB Finished products :

Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

35 bC By products :

Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
Nil							

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

(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment
Nil					

37	Whether any cost audit was carried out	No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	
38	Whether any audit was conducted under the Central Excise Act, 1944	No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor	No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	33955932			9717400		
b	Gross profit / Turnover	8416878	33955932	24.79%	1990115	9717400	20.48%
c	Net profit / Turnover	2633419	33955932	7.76%	1133571	9717400	11.67%
d	Stock-in-Trade / Turnover	232250	33955932	0.68%	17929485	9717400	184.51%
e	Material consumed/ Finished goods produced	0	0	%	0	00	%

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

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

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

Place KOLKATA
Date 28/09/2016

Name PRATAP KUMAR DE
Membership Number 062916
FRN (Firm Registration Number) 324416E
Address 2ND FLOOR, 6 NO. ROBERT STYREET, , MOHIM CHANDRA SARANI, KOLKATA, WEST BENGAL, 700012,

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%	1	24/06/2015	24/06/2015	246980	0	0	0	246980
Total of Furnitures & Fittings @ 10%								246980
Plant & Machinery @ 15%	1	15/07/2015	15/07/2015	398654	0	0	0	398654
Total of Plant & Machinery @ 15%								398654

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
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0