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
2015-16

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name			PAN
BISWA BIJOY GHOSH			ADAPG3796Q
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted: ITR-4
C/O SREE SREE LAKSHMI NARAYAN RICE MILL	PROP. OF JHINUK CONSTRUCTION		
Road/Street/Post Office	Area/Locality		
	TRISULAPATI		Status: Individual
Town/City/District	State	Pin	Aadhaar Number
BOLPUR, BIRBHUM	WEST BENGAL	731204	
Designation of AO(Ward/Circle)	WARD 3(2) SURI		Original or Revised: ORIGINAL
E-filing Acknowledgement Number	824995091280915	Date(DD/MM/YYYY)	28-09-2015

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income					1	12505411
2	Deductions under Chapter-VI-A					2	118791
3	Total Income					3	12386620
3a	Current Year loss, if any					3a	0
4	Net tax payable					4	4011938
5	Interest payable					5	38436
6	Total tax and interest payable					6	4050374
7	Taxes Paid	a	Advance Tax	7a	3553500		
		b	TDS	7b	0		
		c	TCS	7c	0		
		d	Self Assessment Tax	7d	500000		
		e	Total Taxes Paid (7a+7b+7c +7d)			7e	4053500
8	Tax Payable (6-7e)					8	0
9	Refund (7e-6)					9	3130
10	Exempt Income		Agriculture			10	45377
			Others		45377		

This return has been digitally signed by BISWA BIJOY GHOSH in the capacity of ____________

having PAN ADAPG3796Q from IP Address 117.201.103.132 on 28-09-2015 at BOLPUR

Dsc SI No & issuer 1806927341700569926CN=SafeScrypt sub-CA for RCAI Class 2 2012, OU=Sub-CA, O=Sify Technologies Limited, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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: BISWA BIJOY GHOSH			PAN: ADAPG3796Q
Flat/Door/Block No: C/O SREE SREE LAKSHMI NARAYAN RICE MILL	Name Of Premises/Building/Village: PROP. OF JHINUK CONSTRUCTION		Form No. which has been electronically transmitted: ITR-4
Road/Street/Post Office:	Area/Locality: TRISULAPATI		Status: Individual
Town/City/District: BOLPUR, BIRBHUM	State: WEST BENGAL	Pin: 731204	Aadhaar Number:
Designation of AO(Ward/Circle): WARD 3(2) SURI			Original or Revised: ORIGINAL
E-filing Acknowledgement Number: 463018501250916			Date(DD/MM/YYYY): 25-09-2016

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	21557843
2	Deductions under Chapter-VI-A				2	116500
3	Total Income				3	21441340
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	7218539
5	Interest payable				5	0
6	Total tax and interest payable				6	7218539
7	Taxes Paid	a Advance Tax	7a	7308880		
		b TDS	7b	20591		
		c TCS	7c	0		
		d Self Assessment Tax	7d	0		
		e Total Taxes Paid (7a+7b+7c +7d)			7e	7329471
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	110930
10	Exempt Income	Agriculture		0	10	0
		Others		0		

This return has been digitally signed by BISWA BIJOY GHOSH in the capacity of ________

having PAN ADAPG3796Q from IP Address 117.201.107.253 on 25-09-2016 at BOLPUR

Dsc Sl No & issuer 2099032CN=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

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 2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name: BISWA BIJOY GHOSH			PAN: ADAPG3796Q
Flat/Door/Block No: C/O SREE SREE LAKSHMI NAR	Name Of Premises/Building/Village: PROP. OF JHINUK CONSTRUCT		Form No. which has been electronically transmitted: ITR-3
Road/Street/Post Office:	Area/Locality: TRISULAPATI		Status: Individual
Town/City/District: BOLPUR, BIRBHUM	State: WEST BENGAL	Pin/ZipCode: 731204	Aadhaar Number/Enrollment ID: 331948451497
Designation of AO(Ward/Circle): CIRCLE 3 SURI			Original or Revised: ORIGINAL
E-filing Acknowledgement Number: 223216101260917			Date(DD/MM/YYYY): 26-09-2017

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	18664505
2	Deductions under Chapter-VI-A				2	185000
3	Total Income				3	18479510
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	6359406
5	Interest payable				5	0
6	Total tax and interest payable				6	6359406
7	Taxes Paid	a Advance Tax	7a	9826715		
		b TDS	7b	110244		
		c TCS	7c	0		
		d Self Assessment Tax	7d	0		
		e Total Taxes Paid (7a+7b+7c +7d)			7e	9936959
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	3577550
10	Exempt Income	Agriculture		0	10	13274
		Others		13274		

This return has been digitally signed by BISWA BIJOY GHOSH in the capacity of ______

having PAN ADAPG3796Q from IP Address 117.201.99.54 on 26-09-2017 at BOLPUR, BIRBHUM

Dsc Sl No & issuer 2099032CN=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

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: BISWA BIJOY GHOSH			PAN: ADAPG3796Q
Flat/Door/Block No: C/O SREE SREE LAKSHMI NAR	Name Of Premises/Building/Village: PROP. OF JHINUK CONSTRUCT		Form No. which has been electronically transmitted: ITR-3
Road/Street/Post Office	Area/Locality: TRISULAPATI		Status: Individual
Town/City/District: BOLPUR, BIRBHUM	State: WEST BENGAL	Pin/ZipCode: 731204	Aadhaar Number/Enrollment ID: XXXX XXXX 1497
Designation of AO(Ward/Circle): CIRCLE 3 SURI			Original or Revised: ORIGINAL
E-filing Acknowledgement Number: 318204361021018			Date(DD/MM/YYYY): 02-10-2018

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income			1	24165472
2	Deductions under Chapter-VI-A			2	185000
3	Total Income			3	23980470
3a	Current Year loss, if any			3a	0
4	Net tax payable			4	8299366
5	Interest and Fee Payable			5	11373
6	Total tax, interest and Fee payable			6	8310739
7	Taxes Paid	a Advance Tax	7a	8232275	
		b TDS	7b	4084	
		c TCS	7c	0	
		d Self Assessment Tax	7d	85000	
		e Total Taxes Paid (7a+7b+7c +7d)		7e	8321359
8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	10620
10	Exempt Income	Agriculture		10	
		Others			

This return has been digitally signed by BISWA BIJOY GHOSH in the capacity of Self

having PAN ADAPG3796Q from IP Address 45.248.177.155 on 02-10-2018 at BOLPUR, BIRBHUM

Dsc SI No & issuer 1401039607CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev\, S G Road\, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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 BISWA BIJOY GHOSH PROP. OF JHINUK CONSTRUCTION, KALIMOHANPALLY, BOLPUR, BIRBHUM, WEST BENGAL, 731204 ADAPG3796Q.

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 PROP OF JHINUK CONSTRUCTION, SANTINIKETAN ROAD, BOLPUR, BIRBHUM, West Bengal, INDIA, 731 204, and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:
   Individual recognizes gratuity and other retirement benefits, if any, in the accounts on cash basis which is not in accordance with AS 15 (Revised) issued by The Institute of Chartered Accountants of India. I am unable to quantify the amount as the assessee has not actuarially quantified the amount.

   (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 BOLPUR

Date 30/09/2018

Adanchalia

Name	MADAN LAL ANCHALIA
Membership Number	053006
FRN (Firm Registration Number)	317005E
Address	SRINIKETAN ROAD, BOLPUR, BOLPUR, WEST BENGAL, 731204

M.L. ANCHALIA & CO. BOLPUR 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	**BISWA BIJOY GHOSH**
2	Address	**PROP. OF JHINUK CONSTRUCTION, KALIMOHANPALLY, BOLPUR, BIRBHUM, WEST BENGAL, 731204**
3	Permanent Account Number (PAN)	**ADAPG3796Q**
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	**Service Tax**	**ADAPG3796QSD001**
2	**Goods and Services Tax WEST BENGAL**	**19ADAPG3796Q1ZU**

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 Ratio (%)

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

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

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

Sector	Sub Sector	Code
CONSTRUCTION	**Building installation**	**06003**
OTHER SERVICES	**Other services n.e.c.**	**21008**

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

Business	Sector	SubSector	Code

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed **No**

Books prescribed

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

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
Cash Book, Ledger and Journal. Maintained in Computer	**SANTINIKETAN ROAD**	**BOLPUR**	**BOLPUR BIRBHUM**	**WEST BENGAL**	**731204**

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

Books Examined
Cash Book, Ledger and Journal.

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

Section	Amount
Nil	

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

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

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

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

13 f Disclosure as per ICDS.

ICDS	Disclosure
ICDS I - Accounting Policies	**The fundamental accounting assumptions of going concern, con sistency and accrual have been followed. No significant change i n accounting policies has been made during the year against wh ich were adopted in preceding year and therefore material effec t on change in accounting policy is nill.**
ICDS II - Valuation of Inventories	**Opening and Closing Stock are valued at lower of cost and net r ealizable value using FIFO except bye product. Raw Material c ost includes cost and direct expenses incurred. Finished goods a re valued at lower of cost and net realizable value taking into ac count cost of raw material, different taxes which are not subseq uently recoverable and direct charges / expenses incurred for pr oduction of goods including depreciation on assets put to use in production process.**
ICDS III - Construction Contracts	**Assessee used the proportion that construction costs incurred b ears to estimated project costs to determine the stage of compl etion of construction in progress Disclosure on construction wo rk in progress : i. The total amount of construction cost incu rred upto 31st March 2018 is Rs.5,82,93,470/-. ii. The total am ount of revenue recognized upto 31st March 2018 is Rs.Nil (As minimum percentage of booking not received). iii. The total a mount of advance received as on 31st March 2018 is Rs.1,05,80 ,046/-.**
ICDS IV - Revenue Recognition	**Both income and expenditure have been recognised on accrual basis and in the period to which they relate.**
ICDS V - Tangible Fixed Assets	**Fixed assets are stated at cost including all incidental expenditu res incurred up to installation date of the assets in the respectiv e year till they are not put to use. Fixed assets are stated at writ ten down value after adjustments on account of additions / sale and depreciation.**
ICDS VII - Governments Grants	**Assessee has not received any government grant during this fin ancial year and hence disclosure on government grant is not re quired.**
ICDS IX - Borrowing Costs	**Borrowing costs that are attributable to the acquisition or const ruction of a Qualifying asset (as defined in ICDS IX) are capita lized as a part of cost of such asset till such time as the asset is fi rst put to use. All other borrowing costs are charged to Profit o r Loss Account.**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**Assessee has not recognised contingent liabilities or assets that s hall have impact on computation of income and therefore disclo sure on ICDS X is not required.**

14	a	Method of valuation of closing stock employed in the previous year.	**RAW MATERIALS AT COS T FINISHED GOODS AT C OST WIP AT COST (PERC ENTAGE COMPLETION M ETHOD)**
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: Purchase Value (1)	Additions: MOD-VAT (2)	Additions: Change in Rate of Exchange (3)	Additions: Subsidy/Grant (4)	Additions: Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Plant & Machinery @ 40%	**40%**	**5362**	**131013**	**0**	**0**	**0**	**131013**	**0**	**43487**	**92888**
Furnitures & Fittings @ 10%	**10%**	**30570**	**0**	**0**	**0**	**0**	**0**	**0**	**3057**	**27513**
Plant & Machinery @ 15%	**15%**	**1142580**	**19215**	**0**	**0**	**0**	**19215**	**0**	**174269**	**987526**

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

19 Amounts admissible under sections :

S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

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

Capital expenditure	
Particulars	Amount in Rs.
Personal expenditure	
Particulars	Amount in Rs.
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) 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 specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(iv) fringe benefit tax under sub-clause (ic)	
(v) wealth tax under sub-clause (iia)	
(vi) royalty, license fee, service fee etc. under sub-clause (iib).	

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

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

(viii) payment to PF /other fund etc. under sub-clause (iv)	
(ix) tax paid by employer for perquisites under sub-clause (v)	

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

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

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

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

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

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

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

(e) Provision for payment of gratuity not allowable under section 40A(7)	
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)	
(g) Particulars of any liability of a contingent nature	

Nature Of Liability	Amount in Rs.

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Nature Of Liability	Amount in Rs.

(i)	Amount inadmissible under the proviso to section 36(1)(iii)	
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	
23	Particulars of any payment made to persons specified under section 40A(2)(b).	

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)
BARID BARAN GHOSH	**ADAPG3798A**	**BROTHER**	**INTEREST ON LOAN**	**90773**

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

Section	Description	Amount
Nil		

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

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

26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-
26 (i)(A)(a)	Paid during the previous year

Section	Nature of liability	Amount
Nil		

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

Section	Nature of liability	Amount
Nil		

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

Section	Nature of liability	Amount
Nil		

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

Section	Nature of liability	Amount
Nil		

(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	**No**	
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts	**No**

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing/Outstanding Balance		

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

Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
Nil			

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

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

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

		Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
		Nil				

A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:	No

Sl No.	Nature of Income	Amount
Nil		

B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56?(Yes/No) (b) If yes, please furnish the following details:	No

Sl No.	Nature of Income	Amount
Nil		

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

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

A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.	
	(b) If yes, please furnish the following details	

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

B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.	No
	(b) If yes, please furnish the following details	

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is 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.
1	**SUDHIR GUPTA**	**AAA**	**AAMHS2917N**	**500000**	**No**	**510060**	**Yes-Cheque**	**Account payee cheque**
2	**CHANDRA KANTA GUPTA**	**AA**	**ADLPG3031B**	**1000000**	**No**	**1016570**	**Yes-Cheque**	**Account payee cheque**
3	**PIJUSH GUPTA**	**AA**	**BPYPG2113L**	**500000**	**No**	**509962**	**Yes-Cheque**	**Account payee cheque**
4	**SHRESTH BUILDERS (P) LTD**	**AA**	**AADCS7759J**	**1000000**	**No**	**1015583**	**Yes-Cheque**	**Account payee cheque**
5	**JHABARMAL GUPTA**	**AA**	**AADHJ4406Q**	**1000000**	**No**	**1011835**	**Yes-Cheque**	**Account payee cheque**
6	**RAKMAN COMMODITIES (P) LTD**	**AA**	**AAECR4524M**	**2000000**	**No**	**2022093**	**Yes-Cheque**	**Account payee cheque**

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

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil						

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

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

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person,

otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment

Nil

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

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

Nil

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)"

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

S.No.	Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

Nil

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Nil

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—

S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Nil

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

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

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

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

S.No	Section	Amount
1	**80C**	**150000**
2	**80D**	**25000**
3	**80TTA**	**10000**

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

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)
1	**CALB10094A**	**194A**	**Interestotherthan Interestonsecurities**	**186445**	**186445**	**186445**	**18647**	**0**	**0**	**0**
2	**CALB10094A**	**194C**	**Paymentstocontractors**	**21698807**	**21698807**	**21698807**	**219190**	**0**	**0**	**0**
3	**CALB10094A**	**194J**	**Feesforprofessionalortechnicalservices**	**844467**	**844467**	**844467**	**84447**	**0**	**0**	**0**
4	**CALB10094A**	**194-I**	**Rent**	**240000**	**240000**	**240000**	**24000**	**0**	**0**	**0**
5	**CALB10094A**	**194-IA**	**Paymentontransferofcertainimmovablepropertyotherthanagriculturalland**	**10305000**	**10305000**	**10305000**	**103050**	**0**	**0**	**0**

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

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

1	CALB10094A	24Q	31/07/2017	30/09/2018	Yes	
2	CALB10094A	24Q	31/10/2017	30/09/2018	Yes	
3	CALB10094A	24Q	31/01/2018	30/09/2018	Yes	
4	CALB10094A	24Q	31/05/2018	30/09/2018	Yes	
5	CALB10094A	26Q	31/07/2017	09/07/2017	Yes	
6	CALB10094A	26Q	31/10/2017	23/10/2017	Yes	
7	CALB10094A	26Q	31/01/2018	09/01/2018	Yes	
8	CALB10094A	26Q	31/05/2018	09/04/2018	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish: Yes

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	CALB10094A	900	700	2018-09-29

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

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

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

35 bA Raw materials :

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

35 bB Finished products :

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

35 bC By products :

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

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

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

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

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

37 Whether any cost audit was carried out: Not Applicable

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

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

	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor	**Not Applicable**
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	

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

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		307183032				80575031
b	Gross profit / Turnover	0	0	%	0	0	%
c	Net profit / Turnover	24423731	307183032	7.95%	18664509	80575031	23.16%
d	Stock-in-Trade / Turnover	18274049	307183032	5.95%	27470270	80575031	34.09%
e	Material consumed/ Finished goods produced	0	0	%	0	0	%

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

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

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

Nil

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

Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, 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				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Nil

Place	**BOLPUR**	Name	**MADAN LAL ANCHALIA**
Date	**30/09/2018**	Membership Number	**053006**

FRN (Firm Registration Number) **317005E**

Address **SRINIKETAN ROAD, BOLPUR, BOLPUR, WEST BENGAL, 731204,**

M.L. ANCHALIA & CO. BOLPUR Chartered Accountants

Form Filing Details	
Revision/Original	Revised
Reason 1	Others
Description	IN FORM 3C, SL NO. 18 HAS BEEN CHANGED.

Addition Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%	1	**25/04/2017**	**25/04/2017**	**16600**	**0**	**0**	**0**	**16600**
	2	**28/04/2017**	**28/04/2017**	**550**	**0**	**0**	**0**	**550**
	3	**30/06/2017**	**30/06/2017**	**2450**	**0**	**0**	**0**	**2450**
	4	**22/07/2017**	**22/07/2017**	**56098**	**0**	**0**	**0**	**56098**
	5	**08/03/2018**	**08/03/2018**	**23281**	**0**	**0**	**0**	**23281**
	6	**08/03/2018**	**08/03/2018**	**32034**	**0**	**0**	**0**	**32034**
Total of **Plant & Machinery @ 40%**								**131013**
Furnitures & Fittings @ 10%								
Total of **Furnitures & Fittings @ 10%**								**0**
Plant & Machinery @ 15%	1	12/06/2017	12/06/2017	12915	0	0	0	12915
	2	30/06/2017	30/06/2017	6300	0	0	0	6300
Total of **Plant & Machinery @ 15%**								19215

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of **Plant & Machinery @ 40%**			0
Furnitures & Fittings @ 10%			
Total of **Furnitures & Fittings @ 10%**			0
Plant & Machinery @ 15%			
Total of **Plant & Machinery @ 15%**			0

30.09.2018

M.L. ANCHALIA & CO. BOLPUR Chartered Accountants

SCHEDULE "J" NOTES ON ACCOUNT AND SIGNIFICANT ACCOUNTING POLICIES FOLLOWED BY MR. BISWA BIJOY GHOSH, PROPRIETOR OF JHINUK CONSTRUCTIONS, SANTINIKETAN ROAD, BOLPUR, BIRBHUM, W.B FOR THE YEAR ENDED ON 31.03.2018.

Accounting Policies: Accounts have been prepared under historical cost convention and as going concern with revenues and related assets are recognized when earned and expenses are recognized when the obligation is incurred.

Nature of business: Engaged as partner with five partnership firms and is a builder of residential flats under the trade name M/S Jhinuk Constructions.

Accounting Method: Follows mercantile system of accounting. Individual constructs flats and takes advances from parties against their flats as work progresses. All expenditures are debited to respective heads as running expenditures (Work in Progress) of that particular project and after completion of construction, flats are registered in favour of buyers. Pencentage of completion method (POCM) is adopted for recognizing revenue and Work in Progress. On 17.06.2017, Appayan project was completed. Revenue from Avihita Project was not taken into account as minimum 25% of sale of project area is not secured by contract / agreement was not received.

Valuation of Stock: Closing Stock of flats, WIP and Parking spaces are valued at cost.

Taxation: Provision for taxation is ascertained on the basis of assessable profits computed in accordance with the provisions with the Income Tax Act, 1961. Deferred tax, if any, is recognized subject to the consideration of prudence, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods

Fixed Assets and Depreciation: Fixed assets are stated at opening written down value less current year's depreciation. Depreciation has been provided as the rates prescribed as per Income Tax Act / Rules.

Audit Fees: ₹23,600 have been provided for audit fees payable for the year under audit.

Previous year figures: Previous year figures have been regrouped or rearranged wherever required.

Contingent assets and liabilities: No provision is made for liabilities which are contingent in nature, unless it is probable that future events will confirm that an asset has been impaired or a liability incurred as at the balance sheet date and a reasonable estimate of the resulting loss can be made

Employee Retirement Benefits: Recognizes employee retirement benefits in regard to gratuity and other benefits in the accounts on cash basis.

Related Party Disclosures: As per Sl. No. 23 of Form 3CD.

Revenue Recognition: Revenue from sales is recognized upon transfer of flats by registered documents, which is when title passes to the customer. Interest on capital, Share of Net Profit / Loss and Remuneration from firms are recognized at the end of the year taking into account rate and amount on time proportion basis and audited accounts of respective firms. Interest income from Bank Fixed Deposits and others are recognized as and when income credited to bank passbook on time proportion basis taking into account amount. Mill rent is recognized as and when amount received taking into account rate and period involved. One godown and one flat are remaining unsold as on 31.03.2018 for which section 23(5) of the Income Tax Act. 1961 is applicable. It is expalined that godown as well as flat are used for business purposes. As such notional income from this properties is nil. Disclosure on construction work in progress (Project Avihita):

i. The total amount of contract cost incurred upto 31st March 2018 is Rs. 5,82,93,470/-.
ii. The total amount of revenue recognized upto 31st March 2018 is Rs.Nil.
iii. The total amount of advance received as on 31st March 2018 is Rs.1,05,80,046/-.
iv. Estimated Project Avihita Cost is Rs.38,79,59,400/-

Impairment: At each balance sheet date, individual reviews the carrying amounts of assets, if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital. After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life. A previously recognized impairment loss is increased or reversed depending on changes in circumstances. However the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging useful depreciation if there was no impairment.

Biswa Bijoy Ghosh.

JHINUK CONSTRUCTIONS
PROPRIETOR MR. BISWA BIJOY GHOSH
MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM, W.B

BALANCE SHEET AS ON 31.3.2018

Previous year figures	Liabilities	Sch.	Amount	Amount	Previous year figures	Assets	Amount	Amount
36,123,757.06	CAPITAL ACCOUNT :				91,997.00	FIXED ASSETS:		184,389.46
	Opening Capital		36,123,757.06					
	Add Net Profit for the year		24,423,730.88			CURRENT ASSETS:		
			60,547,487.94		1,926,510.00	Land : Balance b/f		1,926,510.00
	Less Drawings		9,814,985.00	50,732,502.94	48,936,218.11	Closing Stock : As valued and taken		
						by proprietor, at Cost		
1,134,658.00	UNSECURED LOANS:			7,302,456.00		Work in Progress : Avihita	58,293,470.00	
						Parking Space	4,054,875.23	
47,892,142.95	CURRENT LIABILITIES:					Flats	14,219,173.35	76,567,518.58
	Paschim Banga Gramin Bank				---	Security Deposit : Kolkata Office		120,000.00
	Cash Credit Account			12,098.00	---	GST Input Credit		4,257,467.98
	Sundry Creditors				1,708,355.00	Advance for Goods etc. : Schedule "H"		452,619.62
	For Goods & Services	C	14,525,636.99		---	Legal Charges : Advance		60,000.00
	For Expenses etc.	C	151,300.00	14,676,936.99	32,248,337.44	Cash at Banks		6,437,956.14
	Advance For :				239,140.46	Cash in Hand		73,975.15
	Flat Booking (Balance)	D	15,332,252.00					
	Parking Space Booking	E	1,911,691.00	17,243,943.00				
	Security Deposits:							
	Club Membership			112,500.00				
85,150,558.01				90,080,436.93	85,150,558.01			90,080,436.93

Notes on the Balance Sheet and Profit & Loss Account : Schedule "J"

Annexed Schedules and Notes referred to above form an integral part of Balance Sheet

In terms of my attached Tax Audit report of even date.

For and on behalf of
M.L. Anchalia & Co.
Chartered Accountants

(Madan Lal Anchalia)
Proprietor, M.No. 053006
FRN 317005E

M.L. ANCHALIA & CO. BOLPUR Chartered Accountants

Sriniketan Road

Bolpur- 731204

The 30 th day of September 2018

Biswa Bijoy Ghosh

JHINUK CONSTRUCTIONS

PROPRIETOR MR. BISWA BIJOY GHOSH

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.3.2018

Previous year figures	Particulars	Amount	Previous year figures	Particulars	Amount	Amount
4,609,672.08	To Opening Stock	4,050,560.08	1,715,008.00	By Sales : Flats & Parking		307,183,032.00
48,833,640.30	" Opening W I P	23,419,710.03	78,860,023.08	" Proportionate Revenue Recognized		—
—	" Prop. Revenue Recognized (Appayan)	241,173,373.08				
23,600.00	" Audit Fees	23,600.00	27,470,270.11	" Closing Stock:		
5,931.30	" Bank Charges	21,961.75		Flats (Alapan)	3,019,106.35	
58,000.00	" Bonus	143,000.00		Parking Space Alapan	882,375.23	
1,683.00	" Depreciation	57,836.00		Parking Space (Appayan)	3,172,500.00	
520,853.00	" Electric Charges etc.	347,240.00		Flats (Appayan)	11,200,067.00	
15,713.00	" Entertainment Expenses	9,935.00		Work-in-Progress (Abihita)	58,293,470.00	76,567,518.58
9,273.00	" Office Expenses	72,675.08				
2,674.00	" Postages	473.00	738.00	" Bank Interest	-	
92,245.00	" Printing & Stationery	25,008.00	590,810.00	" Bank Interest Term Deposit	-	-
44,734.00	" Rates & Taxes etc.	42,352.00				
565,400.00	" Salary	1,028,400.00				
2,502.00	" Telephone Charges	3,512.00				
5,152.00	" Land Tax	5,152.00				
—	" Office Rent	240,000.00				
---	" Avihita Project Expenses	58,293,470.00				
---	" Labour Welfare Dev. Fees	50,000.00				
150,000.00	" Architect Fees	---				
21,865,185.73	" Purchases	21,121,274.72				
142,000.00	" Repairs & Maintenance	17,757.96				
114,092.00	" Interest on Loan	186,445.00				
13,098,900.00	" Contract Charges	8,977,500.00				
87,130.00	" Security Charges	15,584.00				
18,388,468.78	" Net Profit before tax	24,423,730.88				
108,636,849.19		383,750,550.58	108,636,849.19			383,750,550.58

Notes on the Balance Sheet and Profit & Loss Account : Schedule "J"

Annexed Schedules and Notes referred to above form an integral part of Balance Sheet

In terms of my attached Tax Audit report of even date.

Sriniketan Road

Bolpur- 731204

The 30 th day of September 2018

Biswa Bijoy Ghosh

For and on behalf of

M.L. Anchalia & Co.

Chartered Accountants

Adanchalia

(Madan Lal Anchalia)

Proprietor, M.No. 053006

FRN 317005E

MR. BISWA BIJOY GHOSH
MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM, W.B
BALANCE SHEET AS ON 31.3.2018

Previous year figures	Liabilities	Amount	Amount	Previous year figures	Assets	Amount	Amount
54,894,689.58	CAPITAL ACCOUNT :				FIXED ASSETS :		
	Opening Capital		54,894,689.58	25,000.00	Land : Balance b/f		25,000.00
	Add Net Surplus		16,116,863.64	509,532.00	Land at Kalimohanpally		509,532.00
			71,011,553.22	4,543,993.33	Flat at Alapan (Personal)		4,543,993.33
	Less Drawings	1,377,535.00		1,086,515.00	Motor Car : Balance b/f	1,086,515.00	
	Less Mediclaim Premium	29,783.00			Less Depreciation @ 15%	162,977.00	923,538.00
	Less HBL Loan Processing Charges	11,800.00		—	Flat Purchase		11,143,811.00
	Less HBL Interest	374,472.00					
	Less Share of Net Loss : Sch. "A"	17,233.83		39,022,842.83	INVESTMENTS ETC.:		
	Less LIC Premium	82,597.00	1,893,420.83		As per Schedule "G"	3,845,247.94	
			69,118,132.39		Jhinuk Constructions	50,732,502.94	54,577,750.88
---	Home Loan Account:						
	SBI, Santiniketan, Home Loan		6,940,472.00		CURRENT ASSETS:		
				3,587,015.00	Income Tax Refund Due		3,577,815.00
				44,142.00	Prepaid Car Road Tax		29,428.00
				22,635.00	Prepaid Car Insurance		15,090.00
				---	Rent due : Shiva Sambhu Rice Mill		1,113.00
				---	Rent due : Sree Satya Narayan Mill		300.00
				5,747,631.46	Axis Bank Ltd, Bolpur, SB	213,704.26	
				256,824.41	State Bank of India, Bolpur Savings Account	473,970.37	687,674.63
				48,558.55	Cash in Hand		23,558.55
54,894,689.58			76,058,604.39	54,894,689.58			76,058,604.39

Notes on the Balance Sheet and Profit & Loss Account : Schedule "J"
Annexed Schedules and Notes referred to above form an integral part of Balance Sheet

Sriniketan Road

Bolpur- 731204

The 30 th day of September 2018

Biswa Bijoy Ghosh

In terms of my attached Tax
Audit report of even date.

For and on behalf of
M.L. Anchalia & Co.
Chartered Accountants

(Madan Lal Anchalia)
Proprietor, M.No. 053006
FRN 317005E

MR. BISWA BIJOY GHOSH

MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM, W.B

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.3.2018

Previous year figures	Particulars	Amount	Amount	Particulars	Amount	Amount
5,149.38	To Bank Charges	6,140.20	49,489.00	By Bank Interest	109,419.00	
79,215.00	" Car Expenses	69,714.00	511,536.00	" Interest from FDR	45,332.00	154,751.00
191,737.00	" Car Depreciation	162,977.00	33,687.00	" Interest on Capital from Sree Lakshmi Narayan Rice Mill		26,739.00
40,042.00	" Car Insurance	47,022.00	—	" Rent Subhalakshmi Narayan Rice Mill		14,000.00
18,664,508.75	" Net Profit before Tax	24,353,222.64	13,356.00	" Rent from Shiva Sambhu Rice Mill		13,356.00
			18,370,468.78	" Profit from Jhinuk Constructions		24,423,730.88
			—	" Bonus from Gold Bonds		6,498.96
			2,115.35	" Misc. Receipt		—
18,980,652.13		24,639,075.84	18,980,652.13			24,639,075.84
6,359,144.00	To Income Tax Provision	8,236,359.00	18,664,508.75	By Net Profit before Tax		24,353,222.64
18,212.79	" Income Tax Arrear W/O	-				
12,287,151.96	" Net Profit after Tax	16,116,863.64				
18,664,508.75		24,353,222.64	18,664,508.75			24,353,222.64

Notes on the Balance Sheet and Profit & Loss Account : Schedule "J"

Annexed Schedules and Notes referred to above form an integral part of Profit & Loss A/C

Sriniketan Road

Bolpur- 731204

The 30th day of September 2018

In terms of my attached Tax
Audit report of even date.

For and on behalf of
M.L. Anchalia & Co.
Chartered Accountants

(Madan Lal Anchalia)
Proprietor, M.No. 053006
FRN 317005E

Biswa Bijoy Ghosh

MR. BISWA BIJOY GHOSH

MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM, W.B

CONSOLIDATED BALANCE SHEET AS ON 31.3.2018

Previous year figures	Liabilities	Sch.	Amount	Amount	Previous year figures	Assets	Sch.	Amount	Amount
54,894,689.58	CAPITAL ACCOUNT :				6,257,037.33	FIXED ASSETS :	F		17,330,263.79
	Opening Capital		54,894,689.58						
	Add Net Profit after tax		16,116,863.64	71,011,553.22	2,899,085.77	INVESTMENTS	G		3,845,247.94
	Less Drawings / write off etc.			1,893,420.83					
				69,118,132.39		CURRENT ASSETS:			
—	SECURED LOAN:				23,419,710.03	Work-in-Progress (Appayan)		—	
	SBI, Santiniketan, Home Loan		6,940,472.00		1,926,510.00	Land Purchase etc.		1,926,510.00	
	Paschim Banga Gramin Bank		12,098.00	6,952,570.00	21,465,948.00	Avihita : Work-in-Progress		58,293,470.00	
					4,050,560.08	Closing Stock		18,274,048.58	
1,134,658.00	UNSECURED LOANS:	B		7,302,456.00	1,708,355.00	Advance for Goods etc.	H	452,619.62	
					—	GST Input Credit		4,257,467.98	
47,892,142.95	CURRENT LIABILITIES				—	Security Deposit : Kolkata Office		120,000.00	
	Sundry Creditors	C	14,676,936.99		—	Mill Rent Receivable		1,413.00	
	Advance for Flat Booking	D	15,332,252.00		—	Legal Charges : Advance		60,000.00	
	Advnce for Parking Space	E	1,911,691.00		66,777.00	Prepaid Road Tax & Insurance		44,518.00	
	Security : Club Membership		112,500.00	32,033,379.99	3,587,015.00	Income Tax Refund		3,577,815.00	
					287,699.01	Cash in Hand		97,533.70	94,231,026.65
					38,252,793.31	Cash at Banks	I	7,125,630.77	
103,921,490.53				115,406,538.38	103,921,490.53				115,406,538.38

Notes on the Balance Sheet and Profit & Loss Account : Schedule "J"

Annexed Schedules and Notes referred to above form an integral part of Balance Sheet

Sriniketan Road

In terms of my attached Tax
Audit report of even date.

Bolpur- 731204

The 30 th day of September 2018

Biswa Bijoy Ghosh

For and on behalf of
M.L. Anchalia & Co.
Chartered Accountants

(Madan Lal Anchalia)
Proprietor, M.No. 053006
FRN 317005E

M.L. ANCHALIA & CO. BOLPUR Chartered Accountants

MR. BISWA BIJOY GHOSH

MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM, W.B

CONSOLIDATED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.3.2018

Previous year figures	Particulars	Amount	Previous year figures	Particulars	Amount	Amount
4,609,672.08	To Opening Stock	4,050,560.08	1,715,008.00	By Sales		307,183,032.00
48,833,640.30	" Opening W I P	23,419,710.03	78,860,023.08	" Proportionate Revenue Recognized		-
23,600.00	" Audit Fees	23,600.00	27,470,270.11	" Closing Stock:		
11,080.68	" Bank Charges	28,101.95		Flats (Alapan)	3,019,106.35	
58,000.00	" Bonus	143,000.00		Parking Space Alapan	882,375.23	
211,420.00	" Depreciation	220,813.00		Parking Space (Appayan)	3,172,500.00	
79,215.00	" Car Expenses	69,714.00		Flats (Appayan)	11,200,067.00	
520,853.00	" Electric Charges etc.	347,240.00		Work-in-Progress (Abihita)	58,293,470.00	76,567,518.58
15,713.00	" Entertainment Expenses	9,935.00	50,227.00	" Bank Interest		109,419.00
9,273.00	" Office Expenses	72,675.08	1,102,346.00	" Interest from FDR		45,332.00
2,674.00	" Postages	473.00		" Interest on Capital from:		
92,245.00	" Printing & Stationery	25,008.00	33,687.00	Sree Lakshmi Narayan Rice Mill		26,739.00
44,734.00	" Rates & Taxes etc.	42,352.00	13,356.00	" Rent from Shiva Sambhu Rice Mill		13,356.00
565,400.00	" Salary	1,028,400.00	---	" Rent Subhalakshmi Narayan Rice Mill		14,000.00
2,502.00	" Telephone Charges	3,512.00	---	" Bonus from Gold Bonds		6,498.96
150,000.00	" Architect Fees	---	2,115.35	" Misc. Receipt		---
21,865,185.73	" Purchases	21,121,274.72				
142,000.00	" Repairing & Maintenance	17,757.96				
---	" Office Rent	240,000.00				
---	" Avihita Project Expenses	58,293,470.00				
---	" Labour Welfare Dev. Fees	50,000.00				
114,092.00	" Interest Paid	186,445.00				
5,152.00	" Land Development	5,152.00				
77,356,451.79		109,399,193.82	109,247,032.54			383,965,895.54

Contd.....2

Biswa Bijoy Ghosh

LANCHALIA & CO. BOLPUR Chartered Accountants

Adarchali
30.09.2018

MR. BISWA BIJOY GHOSH

MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM, W.B

CONSOLIDATED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.3.2018

Previous year	Particulars	Amount	Previous year	Particulars	Amount	Amount
77,356,451.79	To Balance b/f	109,399,193.82	109,247,032.54	By Balance b/f		383,965,895.54
13,098,900.00	" Contract Charges	8,977,500.00				
---	" Prop. Rev. Recognized (Appayan)	241,173,373.08				
87,130.00	" Security Charges	15,584.00				
40,042.00	" Insurance Charges	47,022.00				
18,664,508.75	" Net Profit before Tax	24,353,222.64				
109,247,032.54		383,965,895.54	109,247,032.54			383,965,895.54
6,377,356.79	To Income Tax Provision etc.	8,236,359.00	18,664,508.75	By Net Profit before tax		24,353,222.64
12,287,151.96	" Net Profit after Tax	16,116,863.64				
18,664,508.75		24,353,222.64	18,664,508.75			24,353,222.64

Notes on the Balance Sheet and Profit & Loss Account : Schedule "J"

Annexed Schedules and Notes referred to above form an integral part of Balance Sheet

In terms of my attached Tax Audit report of even date.

Sriniketan Road

Bolpur- 731204

The 30 th day of September 2018

Biswa Bijoy Ghosh

For and on behalf of
M.L. Anchalia & Co.
Chartered Accountants

(Madan Lal Anchalia)
Proprietor, M.No. 053006
FRN 317005E

M.L. ANCHALIA & CO. BOLPUR Chartered Accountants

MR. BISWA BIJOY GHOSH
SANTINIKETAN ROAD, BOLPUR, BIRBHUM, W.B
Computation of Tax for the year ended on 31.3.2018

		Amount	Amount
Net Profit as per accounts			24,353,222.64
Less Income from other sources:			
Interest Income		154,751.00	
Bonus from Gold Bonds		6,498.96	
Mill Rent Received		27,356.00	188,605.96
Income from Business			24,164,616.68
House Property : Bolpur Flat from September 2017 @ Rs.2,500/- p.m		17,500.00	
Less 30% for Repairs		5,250.00	12,250.00
Add Income from other sources			
Interest Income		154,751.00	
Bonus from Gold Bonds		6,498.96	
Mill Rent Received		27,356.00	188,605.96
Gross Total Income			24,365,472.64
Less Interest on HBL	Maximum		200,000.00
			24,165,472.64
Life Insurance Premium paid		82,597.00	
SBI, Life		1,018,048.00	
Less Deduction u/s 80D : Mediclaim	29,783.00	25,000.00	
Less Deduction u/s 80TTA : Bank Interest		10,000.00	185,000.00
Total Income			23,980,472.64
R/O			23,980,470.00
Tax on above			7,006,641.00
Add Surcharge			1,050,996.00
Add Education Cess @3%			241,729.00
Add Interest			11,373.00
Total Tax Payable			8,310,739.00
TDS : 194A		4,084.00	
Advance Tax Paid		8,232,275.00	8,236,359.00
Payable			74,380.00
Paid on Self Asst.			85,000.00
Refund Due			10,620.00

Biswa Bijoy Ghosh

MR. BISWA BIJOY GHOSH
PROP. OF M/S JHINUK CONSTRUCTIONS
MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM, W.B
For the year ended on 31.3.2018

Share of Net Profits / Loss : Schedule "A"	Amount	Amount
Sree Lakshmi Narayan Rice Mill	14,475.74	
Subha Lakshmi Narayan Rice Mill	1,773.00	16,248.74
Less Share of Loss : Joy Lakshmi Narayan Rice Mill	12,228.92	
Less Share of Loss : Sree Satya Narayan Rice Mill	21,253.65	33,482.57
	Net Loss	17,233.83

Uusecured Loan : Schedule "B"		
Barid Baran Ghosh	1,216,353.00	
Chandrakanta Gupta	1,016,570.00	
Pijush Gupta	509,962.00	
Sudhir Gupta	510,060.00	
Shresth Builders Pvt. Ltd	1,015,583.00	
Jhabarmal Gupta	1,011,835.00	
Rakman Commtrad Pvt. Ltd	2,022,093.00	7,302,456.00

Sundry Creditors: Schedule "C"		
For Goods and Services etc.		
Jugal Kishori Stone Product	19,504.00	
Dynamic Elevators Pvt.Ltd	260,000.00	
Bansal Marbles	981.50	
Nava Nirman	940,686.03	
Arun Udyog	136,731.32	
Modak Hardware	463,222.00	
Purohit Ply-o-lam	70,800.00	
Sans Distributers	935,764.94	
Sree Krishna Mercantiles	23,436.00	
Sekh Jasimuddin	133,000.00	
East Hoogly Polyplast Pvt. Ltd.	1,227,531.00	
Goenka Dadi & Co.	2,571,000.00	
Rasik Biswas	1,727,100.00	
Ramkrishna Biswas	1,282,140.00	
Humayan Kabir	683,100.00	
Rokib Sk.	846,450.00	
Babuli Parida	826,650.00	
Shyamsundar Adhikari	514,800.00	
Shradha Mercantiles Pvt. Ltd	137,812.00	
Uttam Sharma	752,400.00	
Susanta Roy	782,100.00	
Shakti Marbels & Handicrafts	190,428.20	14,525,636.99
For Others: Salary Payable	85,700.00	
Office Rent Payble	36,000.00	
TDS Payable	6,000.00	
Audit Fees Payable	23,600.00	151,300.00

Cash at Banks: Schedule "I"		
State Bank of India, Santiniketan	4,499,602.32	
AXIS Bank Ltd, Bolpur, C/A	1,605,023.72	
Paschim Banga Gramin Bank, Bolpur, S/B	101,464.00	
Axis Bank,Bolpur, Club A/C	211,697.60	
State Bank of India, Bolpur :	20,168.50	6,437,956.14
Axis Bank Ltd, Bolpur, SB	213,704.26	
State Bank of India, Bolpur : Savings Account	473,970.37	7,125,630.77

Biswa Bijoy Ghosh

M. LANCHALIA & CO. Chartered Accountants BOLPUR

MR. BISWA BIJOY GHOSH
PROP. OF M/S BINOY CONSTRUCTIONS
MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR
BOLPUR, BIRBHUM, W.B
For the year ended on 31.3.2018

Advance balance for Flat Booking (Appayan) - Schedule "D"

	Amount	
Anup Saha	95,500.00	
Anushree Pal	319,250.00	
Abdul Hakim	255,000.00	
Apurba Mukherjee	76,400.00	
Ayan Bhattacherjee	808,180.00	
Annu Kumari Shaw	262,200.00	
Bolpur-Santiniketan Health Care P.Ltd	95,500.00	
Bankim Chandra Roy	231,250.00	
Chhanda Chatterjee	47,750.00	
Deepa Ghosh Roy	8,800.00	
Debapriya Ghosh	44,000.00	
Debdipta Samanta & Tapati Nandi	279,000.00	
Deboleena Mukherjee	378,600.00	
Debika Saha & Biswajit Saha	271,500.00	
Diptesh Ghosh	47,750.00	
Indradeep Ganguly	95,500.00	
Kaushik Mahanta	576,706.00	
Kumkum Roy & Anish Roy	271,500.00	
Nita Kahaly	47,750.00	
Pawan Kr. Agarwal	631,000.00	
Prithu Ghosh	196,650.00	
Rajrajeswar Ghosh	95,500.00	
Rakesh Kr. Shaw	262,200.00	
Razaul Haque Mondal & Salma Zaman	1,904,200.00	
Santadas Ghosh	95,500.00	
Shrabani Dutta	47,750.00	
Samudranil Roy	47,750.00	
Sanjoy Agarwal	631,000.00	
Soumi Ghosh & Rabindra Nath Ghosh	355,750.00	
Santo Roy	100,000.00	
Satadal Bhattacharyay & Sanchita	826,110.00	
Saikat Chattophadhay	22,000.00	
Sanjoy Dey	88,000.00	
Saurav Agarwal	88,000.00	
Soumyadeep Roy & Shantarupa Roy	30,000.00	
Tapan Kr. Sarkar	267,750.00	
Tapan Chatterjee	47,750.00	
Vedprakash Agarwal	631,000.00	10,580,046.00

Advance balance for Flat Booking (Appayan)

Shaibal Mitra	1,925,145.00	
Asit Kr. Mondal	495,000.00	
Deepa Ghosh Roy	1,994,106.00	
Santadas Ghosh	337,955.00	4,752,206.00
		15,332,252.00

Biswa Bijoy Ghosh.

AGARWALA & CO.
BOLPUR
Chartered Accountants

Adarsh...
30.09.2018

MR. BISWA BIJOY GHOSH
PROP. OF M/S JHINUK CONSTRUCTIONS
MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM, W.B
For the year ended on 31.3.2018

Advance against Parking Space: Schedule "E"	Amount	Amount
Anandita Roy Choudhury & Arup Bhattacharya	100,000.00	
Aloke Ghosh	250,000.00	
Atreya Bhatta	86,691.00	
Banbihari Ghosh	240,000.00	
Deepa Ghosh Roy	250,000.00	
Indira Banerjee	25,000.00	
Partha Sarathi Bhattacharya & Payel Bhattacharya	250,000.00	
Nilanjan Bandhyapadhaya	200,000.00	
Shaibal Mitra	200,000.00	
Sandip Debnath	10,000.00	
Sagar Sen	50,000.00	
Subir Sen & Mila Sen	50,000.00	
Uday Kumar Ghosh & Santu Ghosh	200,000.00	1,911,691.00

FIXED ASSETS: Schedule "F"	Amount	Amount
Computer : Balance	5,362.00	
Add Additions Made	131,013.46	
Balance	136,375.46	
Less Depreciation @ 40%	43,487.00	92,888.46
Furniture : Balance	30,570.00	
Less Depreciation @ 10%	3,057.00	27,513.00
Plant & Machinery	56,065.00	
Add: Additions Made	19,215.00	
Balance	75,280.00	
Less Depreciation @15%	11,292.00	63,988.00
		184,389.46

Investments: Schedule "G"		
Fixed Deposits : Paschim Banga Gramin Bank, Bolpur	611,475.00	
Fixed Deposit : State Bank if India, Bolpur	60,465.00	
SBI Gold Bond	208,180.00	
Jhinuk Developers	117,000.00	
Sree Lakshmi Narayan Rice Mill	423,200.40	
Subha Lakshmi Narayan Rice Mill	256,832.65	
Joy Lakshmi Narayan Rice Mill	3,122.48	
Sree Satya Narayan Rice Mill	111,349.41	
SBI. Life Insurance	2,053,623.00	3,845,247.94

Advance against Goods / Services: Schedule "H"		
B.N. Ghatak & Grand Sons	175,000.00	
Ultratech Cement Ltd : Birla White	383.00	
Om Prakash Pandey	655.00	
Bijoy Krishna Pal	701.00	
Electric Centre	9,188.00	
Ultratech Cement Ltd : ECMS	62,000.00	
M/S Jagadamba Steel	68,376.62	
Krishna Metalicks (P) Ltd	100,000.00	416,303.62
Angana Chatterjee	10,729.00	
Rajlakshmi Choudhury	23,317.00	
Saswati Mitra	2,270.00	36,316.00
		452,619.62

Biswa Bijoy Ghosh

MR. BISWA BIJOY GHOSH

PROP. OF M/S JHINUK CONSTRUCTIONS

MUNICIPALITY SUPER MARKET, BLOCK A, 1ST FLOOR, BOLPUR, BIRBHUM

For the year ended on 31.3.2018

Details of Sale Deeds executed for Flats

Names	Amount
Surojit Saha	1,970,430.00
Kakali Mukherjee & Animesh Roy	1,963,085.00
Purobi Rakshit & Souvik Rakahit	3,458,808.00
Santadas Ghosh	2,577,395.00
Tewari Iron & Steel Co. Pvt. Ltd	2,392,050.00
Manas Samanta & Dr. Bhaskar Samanta	1,108,800.00
Anup Saha & Krishna Saha	2,986,830.00
Tandrima Pattrea	2,663,683.00
Debapriya Bhattacharyya & Debarati Bhattacharyya	1,956,032.00
Nirmalya Chatterjee & Debashree Chatterjee	1,994,106.00
Shreekantha Sil	1,991,297.00
Aakash Biswas	3,458,808.00
Asha Hazra	1,809,804.00
Tanuka Das	2,004,835.00
Parthajit Ganguly & Sarmistha Chattopadhyay(Ganguly)	2,016,116.00
Nirmal kumar Mandal & Dipanwita Mandal	1,943,700.00
Reshmi Mitra	2,438,708.00
Rajlakshmi Chaudhuri	1,918,800.00
Bodhayan Chattopadhyay & Samapti Chattopadhyay	2,920,895.00
	43,574,182.00

Details of Sale Deeds executed for Parking Space

Names	Amount
Santadas Ghosh	250,000.00
Nirmalya Chatterjee & Debarshree Chatterjee	200,000.00
Anup Saha & Krishna Saha	250,000.00
Aakash Biswas	250,000.00
Ishita Bhattacharyya	225,000.00
Reshmi Mitra	200,000.00
Rajlakshmi Chaudhuri	200,000.00
Purabi Rakshit & Souvik Rakshit	200,000.00
Tandrima Pattrea	200,000.00
Tanuka Das	200,000.00
Purabi Rakshit & Souvik Rakshit	200,000.00
	2,375,000.00

Sale of 2.Wheeler. Parking space

Joyeeta Saha	50,000.00
Aparna Ghosh	50,000.00
Ishita Bhattacharyya	25,000.00
	2,500,000.00

Sale of Parking space (Alapan & Alapan Apartments)

Supriti Dey & Ardhendu Dey	300,000.00
Lipika Barik & Shovana Barik	250,000.00
Sale of 2.Wheeler. Parking space	
Anup Saha	25,000.00
	575,000.00

Biswa Bijoy Ghosh

BOLPUR

Adarechela