

Auditors' Report

To
The Partner
M/s KALPATARU CONSTRUCTION,

We have audited the attached Balance Sheet of M/s KALPATARU CONSTRUCTION as at 31st March 2018 and Profit & Loss Account Statement and Receipts & Payments account for the year ended on that date annexed thereto and report that:

These financial statements are the responsibility of the Partner. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidences supporting the accounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a responsible basis for our opinion.

Further to our comments in the annexure referred to above, we report that:

- a) We have obtained all the information and explanations which to the best of our

knowledge and belief were necessary for the purpose of our audit.

- b) In our opinion, proper books of accounts as required by the law have been kept by the partner of M/s KALPATARU CONSTRUCTION so far as it appears from our examination of those books.
- c) The Balance Sheet and Profit & Loss Account dealt with by this report are in agreement with the books of Accounts.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to and read with the accounting policies and notes appearing in various schedules annexed to the accounts, give the information required by the Law and in the manner so required and give a true and fair view :
- i) in the case of Balance Sheet, of the state of affairs of the firm as at 31st March 2018.
- ii) in the case of Profit & Loss Account, of the profit for the year ended on that date.
- iii) In the case of Receipts and Payments Account, of the Receipts & Payments of the firm for the year ended on that date.

Place: Kolkata

Date : 3rd day of September, 2018

For M. DAS & ASSOCIATES

Chartered Accountants

Firm Registration No: 323039E

CA. MAHITOSH DAS
(Sr. Partner)

Membership No.: 006972

FORM NO. 3CB
[See rule 6G(1)(b)]

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

1. We have examined the balance sheet as 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 KALPATARU CONSTRUCTION 80, DEBINIBASH ROAD, DUM DUM, KOLKATA, WEST BENGAL, 700074 AALFK9104A,

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 80, DEBINIBASH ROAD, DUM DUM, KOLKATA-700074, and 0 branches.

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

(b) Subject to above,-

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

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

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 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 Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place
Date

KOLKATA
03/09/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

MAHITOSH DAS
006972
323039E
GD-264 SALT LAKE CITY, SECTOR-III
,, KOLKATA, WEST BENGAL, 700106

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		KALPATARU CONSTRUCTION			
2	Address		80, DEBINIBASH ROAD, DUM DUM, KOLKATA, WEST BE NGAL, 700074			
3	Permanent Account Number (PAN)		AALFK9104A			
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		No			
	Sl No.	Type	Registration Number			
5	Status		Firm			
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 (%)
		SUMIT GHOSH				25
		TUSHAR KUMAR SIL				25
		PRASANTA DUTTA				25
		SHIBASISH CHANDRA				25
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 completion			06004
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Yes				
		Books prescribed				
		CASH BOOK, SALES & PURCHASE REGISTER, JOURNAL, GENERAL LEDGER AND OTHER REALTED BOOKS				
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
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		CASH BOOK, SALES & PURCHASE REGISTER, JOURNAL, GENERAL LEDGER AND OTHER REALTED BOOKS				
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).				
		No				
		Section				Amount
		Nil				
13	a	Method of accounting employed in the previous year		Mercantile system		
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				
		No				
13	c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				

	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).		No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)							
	Total		Net effect(Rs.)							
13 f	Disclosure as per ICDS.									
	ICDS	Disclosure								
	ICDS I - Accounting Policies	Mercantile method of accounting employed. Expenses and Income are accounted for on accrual basis as per generally accepted accounting principles in India.								
	ICDS II - Valuation of Inventories	AS PER COST OR NRV WHICHEVER IS LOWER ON FIFO METHOD. TOTAL AMOUNT OF INVENTORY WITH BIFURCATION : - WORK IN PROGRESS OF RS.23165429.00								
	ICDS V - Tangible Fixed Assets	AS PER CLAUSE 18 OF TAX AUDIT REPORT.								
14 a	Method of valuation of closing stock employed in the previous year.	AT COST OR MARKET PRICE WHICHEVER IS LOWER								
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 Exchange (3)	Subsidy/Grant (4)			
	Furnitures & Fittings @ 10%	10%	147042	0	0	0	0	0	14704	132338
	Plant & Machinery @ 15%	15%	1141526	0	0	0	0	0	171229	970297
	Plant & Machinery @ 40%	40%	6749	0	0	0	0	0	2700	4049

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page																					
19 Amounts admissible under sections :																					
S.No		Section		Amount debited to profit and loss account		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.															
Nil																					
20 a		Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]																			
Description										Amount											
20 b		Details of contributions received from employees for various funds as referred to in section 36(1)(va):																			
Nature of fund				Sum received from employees		Due date for payment		The actual amount paid		The actual date of payment to the concerned authorities											
Nil																					
21 a		Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc																			
Capital expenditure																					
Particulars										Amount in Rs.											
Personal expenditure																					
Particulars										Amount in Rs.											
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party																					
Particulars										Amount in Rs.											
Expenditure incurred at clubs being entrance fees and subscriptions																					
Particulars										Amount in Rs.											
Expenditure incurred at clubs being cost for club services and facilities used.																					
Particulars										Amount in Rs.											
Expenditure by way of penalty or fine for violation of any law for the time being force																					
Particulars										Amount in Rs.											
Expenditure by way of any other penalty or fine not covered above																					
Particulars										Amount in Rs.											
Expenditure incurred for any purpose which is an offence or which is prohibited by law																					
Particulars										Amount in Rs.											
(b) Amounts inadmissible under section 40(a):-																					
(i) as payment to non-resident referred to in sub-clause (i)																					
(A) Details of payment on which tax is not deducted:																					
Date of payment		Amount of payment		Nature of payment		Name of the payee		PAN of the payee, if available		Address Line 1		Address Line 2		City or Town or District		Pincode					
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)																					
Date of payment		Amount of payment		Nature of payment		Name of the payee		PAN of the payee, if available		Address Line 1		Address Line 2		City or Town or District		Pincode		Amount of tax deducted			
(ii) as payment referred to in sub-clause (ia)																					
(A) Details of payment on which tax is not deducted:																					
Date of payment		Amount of payment		Nature of payment		Name of the payee		PAN of the payee, if available		Address Line 1		Address Line 2		City or Town or District		Pincode					
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.																					
Date of payment		Amount of payment		Nature of payment		Name of the payer		PAN of the payee, if available		Address Line 1		Address Line 2		City or Town or District		Pincode		Amount of tax deducted		Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)																					
(A) Details of payment on which levy is not deducted:																					
Date of payment		Amount of payment		Nature of payment		Name of the payee		PAN of the		Address Line 1		Address Line 2		City or Town or District		Pincode					

						payee,if available						
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City	Pincode				
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;												
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
	Remuneration	40b	750000	577887	172113	EXCESS REMUNERATION PAID ACCORDING TO INCOME TAX ACT, 1961.						
(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 transaction	Payment Made(Amount)							
	SUMIT GHOSH	ADXPG0073B	PARTNER	REMUNERATION	187500							
	TUSHAR KUMAR SIL	ALPPS7886J	PARTNER	REMUNERATION	187500							
	PRASANTA DUTTA	AFMPD0005P	PARTNER	REMUNERATION	187500							
	SHIBASISH CHANDRA	ANEPD4467C	PARTNER	REMUNERATION	187500							
	TUSHAR KUMAR SIL	ALPPS7886J	PARTNER	INTEREST ON CAPITAL	95483							
	PRASANTA DUTTA	AFMPD0005P	PARTNER	INTEREST ON CAPITAL	53098							

	SHIBASISH CHANDRA	ANEPCC4467C	PARTNER	INTEREST ON CAPITAL	97842		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.						
	Section	Description	Amount				
	Nil						
25	Any amount of profit chargeable to tax under section 41 and computation thereof.						
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
	Nil						
26	(i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-					
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26	(i)(A)(a)	Paid during the previous year					
	Section	Nature of liability		Amount			
	Nil						
26	(i)(A)(b)	Not paid during the previous year					
	Section	Nature of liability		Amount			
	Nil						
26	(i)B	was incurred in the previous year and was					
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
	Section	Nature of liability		Amount			
	Tax,Duty,Cess,Fee etc		TDSPAYABLE		2874		
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.)						
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)				No		
	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
	SI 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
	SI No.	Nature of Income			Amount		

	Nil												
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												No
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												No
	(b) If yes, please furnish the following details												
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
	Nil												
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.												No
	(b) If yes, please furnish the following details												
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:							
					Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
	Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is 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	APARAJITA DAS	DUM DUM, KOLKATA	AJLPD1004D	1000000	No	1000000	Yes-Cheque	Account payee cheque				
	2	J.M. ENTERPRISE	DUM DUM, KOLKATA	AAJFJ4778P	1050000	No	1050000	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	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.

												clearing system through a bank account.
		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.										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)											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	Total amount on which tax was required to be deducted	Total amount on which tax was deducted or collected	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited

					in column (3)	or collected out of (4)	at specified rate out of (5)		at less than specified rate out of (7)		to the credit of the Central Government out of (6) and (8)	
	Nil											
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details:										No
		S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
	Nil											
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish										Not Applicable
		S.No	Tax deduction and collection Account Number (TAN)	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											
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any			
	Nil											
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		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 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
		SI 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:						
SI No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	29240640			0		
b	Gross profit / Turnover	3762096	29240640	12.87%			%
c	Net profit / Turnover	93485	29240640	0.32%			%
d	Stock-in-Trade / Turnover	23165429	29240640	79.22%			%
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						
	SI 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
	SI 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)						
	SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under	Relating to other registered entities		

			composition scheme		
			Nil		

Place **KOLKATA**
Date **03/09/2018**

Name **MAHITOSH DAS**
Membership Number **006972**
FRN (Firm Registration Number) **323039E**
Address **GD-264 SALT LAKE CITY, SECTOR-III
,, KOLKATA, WEST BENGAL, 700106,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								0
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0

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

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 KALPATARU CONSTRUCTION		PAN AALFK9104A		
	Flat/Door/Block No 80	Name Of Premises/Building/Village DEBINIBAS ROAD		Form No. which has been electronically transmitted ITR-5	
	Road/Street/Post Office DUM DUM	Area/Locality KOLKATA			
	Town/City/District KOLKATA	State WEST BENGAL	Pin/ZipCode 700074	Status Firm Aadhaar Number/Enrollment ID	
	Designation of AO(Ward/Circle) 37/KOL			Original or Revised ORIGINAL	
	E-filing Acknowledgement Number 295957411180918			Date(DD/MM/YYYY) 18-09-2018	

COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	265597
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	265600
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	82070
	5	Interest and Fee Payable			5	7225
	6	Total tax, interest and Fee payable			6	89295
	7	Taxes Paid	a	Advance Tax	7a	15000
			b	TDS	7b	3034
			c	TCS	7c	0
d			Self Assessment Tax	7d	71260	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	89294	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by SUMIT GHOSH in the capacity of PARTNER
 having PAN ADXPG0073B from IP Address 115.187.50.100 on 18-09-2018 at KOLKATA
 Dsc SI No & issuer 15224952CN=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

M/S KALPATARU CONSTRUCTION

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	Sch No	Current Year 2017-2018 ₹
INCOME		
Turnover	9	29,240,640.00
Sub - Total (A)		<u>29,240,640.00</u>
DIRECT EXPENSES		
(Increase) / Decrease of Inventory	10	(3,566,889.00)
Materials Purchase	11	17,186,324.00
Direct Expenses	12	11,859,109.00
Sub - Total (B)		<u>25,478,544.00</u>
GROSS PROFIT [A - B]		3,762,096.00
INDIRECT EXPENSES		
Administrative & Selling Expenses	13	711,579.00
Other Expenses	14	1,771,976.00
		<u>2,483,555.00</u>
PROFIT BEFORE DEPRECIATION AND INTEREST		1,278,541.00
Depreciation	4	188,633.00
Interest on Partners Capital Account		246,423.00
Partners Remuneration		750,000.00
PROFIT BEFORE TAX		<u>93,485.00</u>
Less: Provision for Income Tax		65,001.00
PROFIT AFTER TAX		<u>28,484.00</u>
APPROPRIATION ACCOUNT - Transferred to Current Account		
MR. SUMIT GHOSH		7,121.00
MR. TUSHAR KUMAR SIL		7,121.00
MR. PRASANTA DUTTA		7,121.00
MR. SHIBASISH CHANDRA		7,121.00
		<u>28,484.00</u>

As per our report of even date.

M/S KALPATARU CONSTRUCTION

Seemil Ghosh
Partner

Prasanta Dutta *Tushar Kumar Sil*
Partner Partner

Date: 03.09.2018
Place: Kolkata

Partner

M.DAS & ASSOCIATES
Chartered Accountants
Firm Registration No. 323089E



M/S KALPATARU CONSTRUCTION

BALANCE SHEET AS AT MARCH 31, 2018

Particulars	Sch No	Current Year 2017-2018 ₹
SOURCES OF FUNDS		
PARTNERS' FUND		
Capital Account	1	2,193,012.00
LOANS & LIABILITIES		
CURRENT LIABILITIES & PROVISIONS		
Current Liabilities and Provisions	3	24,134,045.00
TOTAL		29,445,287.00
APPLICATION OF FUNDS		
FIXED ASSETS		
Written Down Value - Opening Balance	4	1,295,317.00
Less: Depreciation		188,633.00
Written Down Value - Closing Balance		1,106,684.00
Total (A)		1,106,684.00
CURRENT ASSETS , LOANS & ADVANCES		
Sundry Debtors	5	655,090.00
Inventory	6	23,165,429.00
Advances	7	2,917,021.00
Cash & Bank Balance	8	1,601,063.00
Total (B)		28,338,603.00
TOTAL [A+B]		29,445,287.00

As per our report of even date.

M/S KALPATARU CONSTRUCTION

Seemil Ghosh
Partner

Prasanta Datta *Tushar Kumar Sin*
Partner Partner

Date: 03.09.2018
Place: Kolkata

Partner

M.DAS & ASSOCIATES
Chartered Accountants
Firm Registration No. 323039E

