

**B B A & Co.** Chartered Accountants

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( Formerly - M/s BAJORIA & CO., Premerger with M/s G. C. BANKA & CO)

**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, 2019 and the Profit and Loss Account for the year period beginning from 01/04/2018 to 31/03/2019, attached herewith of **M/S M. M. ENGINEERS AND CONSULTANTS**, 2nd Floor, Sumitra Plaza, Behind Govt Bus Stand, Badambadi, Cuttack 753012 (P.A.N NO. AAHFM0973H)
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at 2nd Floor, Sumitra Plaza, Behind Govt Bus Stand, Badambadi, Pin 753012, Cuttack..
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
  - (i) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India and laws as applicable.
  - (ii) Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.
- (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 purpose of the audit.
  - (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
  - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, **read with notes thereon**, if any give a true and fair view:-
    - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2019; and
    - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

The statement of particulars required to be furnished under section 44AB is annexed herewith in form 3CD

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 are true and correct subject to following observations/qualifications, if any

*Upendra Nath Sanyal*



SN	Observation / Qualification Type	Observations / Qualifications
1	Others	The assessee is responsible for the preparation of the statement of accounts including particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 to give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars, etc that are to be included in the Statement. We have conducted examination of the statements in accordance with the generally acceptable Accounting and Auditing Standards and Guidance Notes as applicable and issued from time to time by the Institute of Chartered Accountants of India. We believe that the audit evidence produced to us is sufficient and appropriate to provide a basis for our audit opinion.
2	Records produced for verification of payments through account payee cheque were not sufficient	In absence of adequate evidence with the assessee, we are unable to comment in respect of transactions covered under Section 40A(3) and Section 269SS / Section 269T / Section 269ST of the Income Tax Act, 1961 as required under Clause 21(d) and Clause 31 of Form 3CD as regards payment/receipt by Account Payee Cheque.
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSME Development Act, 2006 to various suppliers / parties is not available with the assessee, hence information as required under Clause 22 of Chapter V of MSME Act, 2006 has not been given.
4	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the Assessee.
5	Others	The accounts of the assessee may be subject to reconciliation with figures reported by various stakeholders on Goods and Service Tax (GST) portal, and are subject to GST laws, and appropriate steps, if and where applicable, may be required to be taken by the assessee in accordance with the provisions of GST laws and the consequential impact, if any, on the accounts of the assessee has not been ascertained.
6	Others	The assessee has expressed his inability to provide quantitative details of stocks as required under Clause 35 of Form 3CD due to various items dealt in. The assessee has maintained an inventory list as at the end of the financial year.

PLACE :CUTTACK  
DATE :31.10.2019

FOR BBA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Regn No. 313104E



*Monika Bajoria*

( MONIKA BAJORIA )  
[B. Com(Hons.),FCA,DISA(ICAI)]  
PARTNER

M. NO. 300-062997

Ganesh Ghat, Cuttack – 753002  
UDIN- 19062997AAAABE3356

*Upendra Nath Sanyal*



**FORM NO. 3CD**

[See rule 6G(2)]

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

1	Name of the assessee	M/S M M ENGINEERS AND CONSULTANTS				
2	Address	2nd FLOOR, SUMITRA PLAZA, BEHIND GOVT. BUS STAND, BADAMABADI, CUTTACK, ORISSA, 753012				
3	Permanent Account Number (PAN)	AAHFM0973H				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes				
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax ORISSA	21AAHFM0973H1ZH			
5	Status	Firm				
6	Previous year from	01/04/2018 to 31/03/2019				
7	Assessment Year	2019-20				
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 (%)
	BISHNU PRIYA MOHARANA					90
	UPENDRA NATH SUTAR					10
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	Other construction activity n.e.c.			06010	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	SubSector			Code
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	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 (Computerized)	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ORISSA	753012
	Journal (Computerized)	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ORISSA	753012
	Sales Register (Computerized)	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ORISSA	753012
	Ledger (Computerized)	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ORISSA	753012
	Vouchers	2nd FLOOR, SUMITRA PLAZA	BEHIND GOVT. BUS STAND, BADAMABADI	CUTTACK	ORISSA	753012
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					

*Upendra Nath Sutar*



Books Examined			
Cash Book			
Journal			
Sales Register			
Ledger			
Vouchers			
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			
13 f	Disclosure as per ICDS.		
ICDS		Disclosure	
ICDS I - Accounting Policies		The assessee has prepared its accounts under historical cost convention as a going concern, following consistency and accrual basis of accounting and the assessee complies with the ICDS to the extent applicable unless otherwise stated.	
ICDS II - Valuation of Inventories		Inventories are valued on basis of net Cost or net realisable value whichever is lower and there is no change in the method of valuation adopted over the preceding year and is in accordance with the ICDS.	
ICDS III - Construction Contracts		Contract revenues and costs associated with construction have been recognised as revenue and expenses, as the case may be, with reference to the stage of completion of the contract as at the reporting date. The stage of completion of a contract has been determined by technical assessment by the assessee with reference to completion of a physical proportion of the contract work. Costs relating to the contract which are in early stages are recognised as work in progress and included in inventory. The above is in accordance with generally accepted accounting policies, principles, standards and also ICDS.	
ICDS IV - Revenue Recognition		Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer or when it is probable that the economic benefits will flow to the assessee and the revenue can be reliably measured, and is in accordance with the ICDS unless otherwise stated.	
ICDS V - Tangible Fixed Assets		All Tangible fixed assets are stated at cost of acquisition less accumulated depreciation, unless otherwise stated, and is in accordance with the ICDS unless otherwise stated..	
ICDS VII - Governments Grants		Not Applicable	
ICDS IX - Borrowing Costs		Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing Cost that is directly attributable to the acquisition/construction of the qualifying asset is capitalized until the time all the substantial activities necessary to prepare such assets for the intended use are complete. All other borrowing costs are expensed in the period they occur and the same is in accordance with the ICDS unless otherwise stated.	
ICDS X - Provisions, Contingent Liabilities and Contingent Assets		A provision is recognized when the assessee has a present obligation as a result of past event; it is probable that an outflow of resources may or may not be required to settle the obligation, in respect of which a reliable estimate can be made. These are made only when any such probable future outcome so warrants and are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent assets are not recognised in the accounts. This is in accordance with the ICDS unless otherwise stated.	

— 11/11/2018 11:11 AM



14 a	Method of valuation of closing stock employed in the previous year.		At cost including incidental expenses, if any, or net realisable value, 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)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	9623	36000	0	0	0	36000	0	2762	42861
Plant & Machinery @ 15%	15%	783859	158115	0	0	0	158115	0	138446	803528
Plant & Machinery @ 40%	40%	56243	69400	0	0	0	69400	0	46517	79126
* 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					

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Provident Fund	5992	15/05/2018	5992	10/05/2018
Provident Fund	5992	15/06/2018	5992	04/06/2018
Provident Fund	5992	15/07/2018	5992	07/07/2018
Provident Fund	5992	15/08/2018	5992	14/08/2018
Provident Fund	5992	15/09/2018	5992	06/09/2018
Provident Fund	5992	15/10/2018	5992	03/10/2018
Provident Fund	5992	15/11/2018	5992	07/11/2018
Provident Fund	5992	15/12/2018	5992	08/12/2018
Provident Fund	5992	15/01/2019	5992	09/01/2019
Provident Fund	5992	15/02/2019	5992	06/02/2019
Provident Fund	5992	15/03/2019	5992	07/03/2019
Provident Fund	5992	15/04/2019	5992	09/04/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/05/2018	880	07/05/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/06/2018	880	04/06/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/07/2018	880	09/07/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/08/2018	880	14/08/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/09/2018	880	06/09/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/10/2018	880	03/10/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/11/2018	880	07/11/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/12/2018	880	08/12/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/01/2019	880	09/01/2019
Any Fund set up under the provisions of ESI Act,1948	880	15/02/2019	880	06/02/2019
Any Fund set up under the provisions of ESI Act,1948	880	15/03/2019	880	10/03/2018
Any Fund set up under the provisions of ESI Act,1948	880	15/04/2019	880	09/04/2018

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
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(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
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(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
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(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	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI)
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					payee, if available					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 available	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 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					
	Interest	40b	663087	663087	0	INTEREST ON CAPITAL					
	Remuneration	40b	1500000	1500000	0	REMUNERATION					
(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)						
	Mrs. Bishnu Priya Mohar		Partner	Interst on capital	181482						
	Mrs. Bishnu Priya Mohar		Partner	Remuneration	900000						
	Mr Upendranath Sutar		Partner	Interst on capital	481605						
	Mr Upendranath Sutar		Partner	Remuneration	600000						
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.										

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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				
	provident,superannuation,gratuity,other fund	PROVIDENT FUND	12732			
	provident,superannuation,gratuity,other fund	ESIC	3252			
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.)		Yes	GST			
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			Yes		
CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts				
Opening Balance	0					
Credit Availed	5398285	Passed through P/L A/c				
Credit Utilized	4887041	Passed through P/L A/c				
Closing/Outstanding Balance	511244	Balance sheet item				
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 it relates (Year in yyyy-yy format)			
	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 kept in abeyance till 31st March, 2020).												
	(b) If yes, please furnish the following details												
	Sl No.	Nature of the impermissible avoidance arrangement						Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
	Nil												
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-												
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	Nil												
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-												
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available	Amount of specified sum taken	Whether the specified sum was taken or accepted by	In case the specified sum was taken or accepted by cheque or bank						











								rate out of (7)		out of (6) and (8)
1	BBNM01249D	194H	Commission or brokerage	0	1562000	1562000	81200	0	0	0
2	BBNM01249D	194-I	Rent	0	345000	345000	34500	0	0	0
3	BBNM01249D	194J	Fees for professional or technical services	0	938750	938750	93875	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	BBNM01249D	26Q	31/07/2018	18/07/2018	Yes	
2	BBNM01249D	26Q	31/10/2018	02/11/2018	Yes	
3	BBNM01249D	26Q	31/01/2019	29/01/2019	Yes	
4	BBNM01249D	26Q	30/06/2019	24/05/2019	Yes	

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

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

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

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	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	(c) Amount of reduction as referred to in	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment

— Lpendra Nath Sutar



		section 115-O(1A) (i)	section 115-O(1A) (ii)			
	Nil					
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-					No
	Sl No.	Amount received (in Rs.)			Date of receipt	
	Nil					
37	Whether any cost audit was carried out					No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor					
38	Whether any audit was conducted under the Central Excise Act, 1944					No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor					No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
Sl No.	Particulars	Previous Year			Preceding previous Year	
a	Total turnover of the assessee	77020207			76483805	
b	Gross profit / Turnover	14168871	77020207	18.4%	14494702	76483805 18.95%
c	Net profit / Turnover	3334209	77020207	4.33%	2061274	76483805 2.7%
d	Stock-in-Trade / Turnover	18777000	77020207	24.38%	32203421	76483805 42.1%
e	Material consumed/ Finished goods produced	0	0	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(e)	If Not due, please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2020)					



Sl 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 composition scheme	Relating to other registered entities		
Nil						

Place **CUTTACK**  
Date **31/10/2019**

Name **Monika Bajoria**  
Membership Number **062997**  
FRN (Firm Registration Number) **0313104E**  
Address **GANESH GHAT, Cuttack, Cuttack, ORIS SA, 753002,**

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	03/11/2018	03/11/2018	36000	0	0	0	36000
Total of Furnitures & Fittings @ 10%								36000
Plant & Machinery @ 15%	1	01/05/2018	01/05/2018	100000	0	0	0	100000
	2	10/12/2018	10/12/2018	38000	0	0	0	38000
	3	26/07/2018	26/07/2018	20115	0	0	0	20115
Total of Plant & Machinery @ 15%								158115
Plant & Machinery @ 40%	1	16/08/2018	16/08/2018	50700	0	0	0	50700
	2	28/12/2018	28/12/2018	18700	0	0	0	18700
Total of Plant & Machinery @ 40%								69400

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

*— Upendra Nath Sriv*



# 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 filed and verified electronically]

Assessment Year  
**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name M/S M M ENGINEERS AND CONSULTANTS			PAN AAHFM0973H	
Flat/Door/Block No 2nd FLOOR	Name Of Premises/Building/Village SUMITRA PLAZA		Form Number. ITR-5	Status Firm
Road/Street/Post Office BEHIND GOVT. BUS STAND	Area/Locality BADAMABADI			
Town/City/District CUTTACK	State ORISSA	Pin/ZipCode 753012	Filed u/s 139(1)-On or before due date	
Assessing Officer Details (Ward/Circle) ITO, WARD 2(2), CUTTACK				
e-filing Acknowledgement Number 241680391311019				

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income	1	3334208
2	Total Deductions under Chapter-VI-A	2	0
3	Total Income	3	3334210
3a	Deemed Total Income under AMT/MAT	3a	3334210
3b	Current Year loss, if any	3b	0
4	Net tax payable	4	1040274
5	Interest and Fee Payable	5	65256
6	Total tax, interest and Fee payable	6	1105530
7	Taxes Paid	a Advance Tax	7a 300000
		b TDS	7b 260388
		c TCS	7c 0
		d Self Assessment Tax	7d 545140
		e Total Taxes Paid (7a+7b+7c +7d)	7e 1105528
8	Tax Payable (6-7e)	8	0
9	Refund (7e-6)	9	0
10	Exempt Income	Agriculture	10
		Others	

Income Tax Return submitted electronically on 31-10-2019 16:22:05 from IP address 137.59.131.201 and verified by BISHNU PRIYA MOHARANA having PAN AKRPM8232H on 31-10-2019 16:22:05 from IP address 137.59.131.201 using Digital Signature Certificate (DSC)  
DSC details: 1954694CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

*Upendra Nath Saha*