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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			PAN	
BRAHMAPUTRA CORPORATION			AAQFB1324C	
Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-5
PRABIR MARKET	PALTAN BAZAR			
Road/Street/Post Office	Area/Locality			
	GUWAHATI		Status	Firm
Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID	
GUWAHATI	ASSAM	781008		
Designation of AO(Ward/Circle)	ITO W 1 (1)		Original or Revised	ORIGINAL
E-filing Acknowledgement Number	351882441281018		Date(DD/MM/YYYY)	28-10-2018

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	66434
2	Deductions under Chapter-VI-A				2	0
3	Total Income				3	66430
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	20527
5	Interest and Fee Payable				5	2670
6	Total tax, interest and Fee payable				6	23197
7	Taxes Paid	a Advance Tax	7a	0		
		b TDS	7b	0		
		c TCS	7c	0		
		d Self Assessment Tax	7d	23200		
		e Total Taxes Paid (7a+7b+7c +7d)			7e	23200
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 DILIP BOSE in the capacity of PARTNER having PAN ACNPB4178M from IP Address 103.93.36.142 on 28-10-2018 at GUWAHATI

Dsc SI No & issuer 1399761949CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312e20474e464320496e666f746f776572,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

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

AGARWAL RAJESH K & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Office:Debatoshi commercial complex, 3rd floor, ABC, G S Road, Guwahati- 781005
Branch Office: 9,Mangoe Lane, 3rd floor, Room no 4, Kolkata- 700001
Rajeshb2001@gmail.com | Sunainashaw9@gmail.com

FORM NO. 3CB

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 Statement for the year ended on that date, attached herewith, of **M/S BRAHMAPUTRA CORPORATION,2ND FLOOR,PRABIR MARKET,PALTAN BAZAR,GUWAHATI-08 (PAN:AAQFB1324C)**
2. We certify that the Balance sheet and the Profit and Loss Statement are in agreement with the books of account maintain at the head office at PRABIR MARKET,PALTAN BAZAR AND NIL 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 purpose of the audit.

   B. In our opinion, proper books of account have been kept by the office of the assessee so far as appears from my examination of the books.

   C. In our opinion and to the best of our 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 & loss statement 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 explanation given to us, the particulars given in said Form No. 3CD and the Annexure are true and correct.

For Agarwal Rajesh K & Associates
Chartered Accountants
FRN:322970E

Place: Guwahati
Dated: 28-10-2018

AGARWAL RAJESH K & ASSOCIATES FRN:322970E Chartered Accountants

(Rajesh Kumar Agarwal)
Partner
Mem. No. 061363
PAN: ACIPA3198H

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

BRAHMAPUTRA CORPORATION

PROBIR MARKET, PALTAN BAZAR, GUWAHATI-781008

AUDITED BALANCE SHEET AS ON 31ST MARCH 2018

CAPITAL & LIABILITIES		AMOUNT	PROPERTIES & ASSETS		AMOUNT
		Rs/-			Rs/-
CAPITAL ACCOUNT			**Fixed Assets:**		-
Partner's Capital Account		21,43,955.65			
			Current Assets:		
			Loan & Advances	18,85,181.00	
			Security Deposit	5,30,000.00	
Current Liabilities			Sundry Debtors	1,65,806.94	
Duties & taxes	3,44,387.96		Closing stock	1,69,590.11	
Sundry Creditors	5,39,744.15		Cash in hand	2,45,712.96	
Audit Fees Payable	10,000.00		Cash at bank:	15,41,796.75	45,38,087.76
Advances against Project	15,00,000.00	23,94,132.11			
	TOTAL	45,38,087.76		TOTAL	45,38,087.76

Date: 10.10.2018

Place : Guwahati

FOR AGARWAL RAJESH K & ASSOCIATES

Chartered Accountants

FRN:329970E

AGARWAL RAJESH K & ASSOCIATES FRN:329970E Chartered Accountants

CA Rajesh Kumar Agarwal

PARTNER

M.No 061363

M/S BRAHMAPUTRA CORPORATION

Lajiv Banerjee

PARTNER

BRAHMAPUTRA CORPORATION

PROBIR MARKET, PALTAN BAZAR, GUWAHATI-781008

AUDITED PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31ST MARCH 2018

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
		Rs/-			Rs/-
To Opening stock		1,00,612.93	By Sales		475,29,432.11
To Purchase Account		472,12,545.20	By Closing Stock		1,69,590.11
To Gross Profit c/d		3,85,864.09			
		476,99,022.22			476,99,022.22
To Salary		99,584.00	By Gross Profit b/d		3,85,864.09
To Rent		27,000.00			
To Bank Charges		20,609.00	By Indirect Income :		
To Office Expenses		378.00	Freight	3,000.00	
To General Expenses		7,164.00	Loading Charges	3,300.00	
To Tour & Travelling Expenses		1,720.00	Debit Note	1,33,957.56	
To Freight Charges		56,101.00	Transportation	37,407.00	
To Labour Charges		735.00	Special Discount	2,40,003.28	4,17,667.84
To Loading & Unloading Charges		2,150.00			
To Printing & Stationery		3,183.00			
To Transporation		57,114.28			
To Audit Fees		10,000.00			
To Credit Note		1,500.00			
To Entertainment Expenses		450.00			
To Exgratia		1,41,700.00			
To Registration Charges & Others		4,000.00			
To Interest & Late Fee On GST		1,410.00			
To Legal Fees		14,300.00			
To Net Profit		3,54,433.65			
		8,03,531.93			8,03,531.93
To Partner's Salary			By Net Profit		3,54,433.65
Dilip Kumar Bose	96,000.00				
Narayan Banerjee	96,000.00				
Rajiv Banerjee	96,000.00	2,88,000.00			
To Share of Profit					
Dilip Kumar Bose	33,216.82				
Narayan Banerjee	664.34				
Rajiv Banerjee	32,552.49	66,433.65			
		3,54,433.65			3,54,433.65

Date: 10.10.2018
Place : Guwahati

FOR AGARWAL RAJESH K & ASSOCIATES
Chartered Accountants
FRN:329970E

AGARWAL RAJESH K & ASSOCIATES FRN 329970E Chartered Accountants

CA Rajesh Kumar Agarwal
PARTNER
M.No 061363

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

BRAHMAPUTRA CORPORATION

PROBIR MARKET, PALTAN BAZAR, GUWAHATI-781008

PARTNER'S CAPITAL ACCOUNT

NAME OF PARTNER	OPENING BALANCE	CAPITAL INFUSED	INTEREST	SALARY	PROFIT	DRAWINGS	TOTAL
Dilip Kumar Bose	1,46,761.00	3,00,000.00	-	96,000.00	33,216.82	-	5,75,977.82
Narayan Banerjee	6,71,515.00		-	96,000.00	664.34	-	7,68,179.34
Rajiv Banerjee	6,71,246.00		-	96,000.00	32,552.49	-	7,99,798.49
TOTAL							21,43,955.65

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

AGARWAL RAJESH K & ASSOCIATES
FRN 329970E
Chartered Accountants

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 BRAHMAPUTRA CORPORATION PRABIR MARKET, PALTAN BAZAR, GUWAHATI, ASSAM, 781008 AAQFB1324C.

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 PRABIR MARKET GUWAHATI. 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

Place	GUWAHATI	Name	RAJESH KUMAR AGARWAL
Date	26/10/2018	Membership Number	061363
		FRN (Firm Registration Number)	0329970E
		Address	DEBATOSHI COMMERCIAL COMPLEX, ABOVE AND SHOWROOM,3RD FLOOR,ABC,GS ROAD, GUWAHATI, ASSAM, 781005

INCOME TAX DEPARTMENT

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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	**BRAHMAPUTRA CORPORATION**
2	Address	**PRABIR MARKET, PALTAN BAZAR, GUWAHATI, ASSAM , 781008**
3	Permanent Account Number (PAN)	**AAQFB1324C**
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	**Sales VAT/Tax ASSAM**	**18480186509**
2	**Goods and Services Tax ASSAM**	**18AAQFB1324C1ZT**

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 (%)
DILIP BOSE	**50**
RAJIV BANERJEE	**49**
NARAYAN BANERJEE	**1**

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. **No**

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
WHOLESALE AND RETAIL TRADE	**Retail sale of other products n.e.c**	**09028**

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 **Yes**

Books prescribed
BOOKS IN COMPUTER TALLY

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
BOOKS IN COMPUTER TALLY	**PRABIR MARKET**		**GUWAHATI**	**ASSAM**	**781008**

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

Books Examined
BOOKS IN COMPUTER TALLY

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**

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

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

14 a	Method of valuation of closing stock employed in the previous year.	AT COST
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No

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

15 Give the following particulars of the capital asset converted into stock-in-trade

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

16 Amounts not credited to the profit and loss account, being:-

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block 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)			
Nil										

* 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	Due date for payment	The actual amount paid	The actual date of payment to

M/S BRAHMAPUTRA CORPORATION
PARTNER

			from employees			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).

M/S BRAHMAPUTRA CORPORATION

PARTNER

	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)

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	

M/S BRAHMAPUTRA CORPORATION
PARTNER

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. **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**

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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

C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is applicable from 1st April,2019).		No
	(b) If yes, please furnish the following details		
	Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	Nil		

31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-							
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Nil								

31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether 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 :-						

MS BRAHMAPUTRA CORPORATION

PARTNER

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

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

		Nil

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

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

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

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

S.No	Section	Amount
Nil		

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

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

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

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

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

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

35 a In the case of a trading concern, give quantitative details of 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

M/S BRAHMAPUTRA CORPORATION
Raju Banerjee
PARTNER

		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			47529432			34109062
b	Gross profit / Turnover	385864	47529432	0.81%	518334	34109062	1.52%
c	Net profit / Turnover	66434	47529432	0.14%	51522	34109062	0.15%
d	Stock-in-Trade / Turnover	169590	47529432	0.36%	100613	34109062	0.29%
e	Material Consumed/ Finished goods produced			%			%

Rajiv Banerjee
PARTNER

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

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
		Nil						
42		Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish						No
	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.	
	Nil							
43		(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						No
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	Nil							
	A(c)	If Not due , please enter expected date of furnishing the report						
44		Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST: Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST	
	Nil							

Place GUWAHATI

Date 26/10/2018

Name RAJESH KUMAR AGARWAL

Membership Number 061363

FRN (Firm Registration Number) 0329970E

Address DEBATOSHI COMMERCIAL COMPLEX, ABOVE AND SHOWROOM,3RD FLOOR,ABC,GS ROAD, GUWAHATI, ASSAM, 781005,

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	

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	

M/S BRAHMAPUTRA CORPORATION

Reiju Banerjee

PARTNER

Tax Payer Counterfoil

Payment Status : Success

PAN AAQFB1324C

SBI Ref No. : IK00UMWPR7

Received from : BRAXXXXUTRA CORPORATION

	BSR Code	Tender date	Challan No
CIN	0014431	271018	03690
Date of challan :	27-10-2018		

Rs : 23200/-

(in words) : Twenty Three Thousand And Two Hundred Rupees Only

Drawn On : Internet Banking through SBI

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

PAN ON ACCOUNT OF INCOME TAX ON: Major Head :OTHER THAN COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX [300]

For the assessment year : 2018-19

M/S BRAHMAPUTRA CORPORATION

Raju Banerjee

PARTNER

BRAHMAPUTRA CORPORATION
PALTAN BAZAR
GUWAHATI,ASSAM

ASSESSMENT YEAR -- 2018-19
FINANCIAL YEAR -- 2017-18

PAN: AAQFB1324C

COMPUTATION OF NET INCOME

PARTICULARS	AMOUNT
BUSINESS INCOME :	
Net Profit as per Profit & Loss A/c	66,434.00
Total Income	66,430.00
Tax	20,527.00
Total Tax	20,527.00
Add: Interest u/s 234A/B/C	2,670.00
	23,197.00
Self Assessment Tax Paid	23,200.00
Refund	-
Total Tax Payable	NIL

M/S BRAHMAPUTRA CORPORATION
Rajib Banerjee
PARTNER

[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]

23

2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER			
Name: BRAHMAPUTRA CORPORATION			PAN: AAQFB1324C
Flat/Door/Block No: PRABIR MARKET	Name Of Premises/Building/Village: PALTAN BAZAR		Form Number: ITR-5
Road/Street/Post Office	Area/Locality: GUWAHATI		Status: Firm
Town/City/District: GUWAHATI	State: ASSAM	Pin/ZipCode: 781008	Filed u/s: 139(1)-On or before due date
Assessing Officer Details (Ward/Circle)	ITO W-1(1), GUWAHATI		
e-filing Acknowledgement Number	208280301201019		

COMPUTATION OF INCOME AND TAX THEREON					
1	Gross total income			1	21409
2	Total Deductions under Chapter-VI-A			2	0
3	Total Income			3	21410
3a	Deemed Total Income under AMT/MAT			3a	21410
3b	Current Year loss, if any			3b	0
4	Net tax payable			4	6680
5	Interest and Fee Payable			5	66
6	Total tax, interest and Fee payable			6	6746
7	Taxes Paid	a Advance Tax	7a	0	
		b TDS	7b	0	
		c TCS	7c	0	
		d Self Assessment Tax	7d	6750	
		e Total Taxes Paid (7a+7b+7c +7d)		7e	6750
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 20-10-2019 15:38:49 from IP address 103.93.36.142 and verified by DILIP BOSE having PAN ACNPB4178M on 20-10-2019 15:38:49 from IP address 103.93.36.142 using Digital Signature Certificate (DSC)

DSC details: 2574944799341715367CN=SafeScrypt sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S BRAHMAPUTRA CORPORATION

Rejin Banerje

PARTNER

UDIN: 19061363AAAABAB670

FORM NO. 3CB

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 period beginning from 01/04/2018 to ending on 31/03/2019, attached herewith, of **M/S BRAHMAPUTRA CORPORATION, PRABIR MARKET, PALTAN BAZAR, GUWAHATI, ASSAM, 781008 (PAN: AAQFB1324C).**

2. We certify that the Balance sheet and the Profit and Loss Statement are in agreement with the books of account maintain at the head office at **PRABIR MARKET, PALTAN BAZAR, GUWAHATI** 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 purpose 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, 2019; and

   (ii) in the case of the profit & 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 said Form No. 3CD and the Annexure are true and correct.

For Agarwal Rajesh K & Associates
Chartered Accountants
FRN:329970E

Place: Guwahati
Dated: 19-10-2019

AGARWAL RAJESH K & ASSOCIATES FRN:329970E Chartered Accountants

(Rajesh Kumar Agarwal)
Partner
Mem. No. 061363

M/S BRAHMAPUTRA CORPORATION
Reiju Banerjee
PARTNER

[I]N INCOME TAX RETURN ACKNOWLEDGEMENT

2019-20

[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]

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER

Name BRAHMAPUTRA CORPORATION			PAN AAQFB1324C
Flat/Door/Block No PRABIR MARKET	Name Of Premises/Building/Village PALTAN BAZAR		Form Number. ITR-5
Road/Street/Post Office	Area/Locality GUWAHATI		Status Firm
Town/City/District GUWAHATI	State ASSAM	Pin/ZipCode 781008	Filed u/s 139(1)-On or before due date
Assessing Officer Details (Ward/Circle)	ITO W-1(1), GUWAHATI		
e-filing Acknowledgement Number	208280301201019		

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	21409
2	Total Deductions under Chapter-VI-A				2	0
3	Total Income				3	21410
3a	Deemed Total Income under AMT/MAT				3a	21410
3b	Current Year loss, if any				3b	0
4	Net tax payable				4	6680
5	Interest and Fee Payable				5	66
6	Total tax, interest and Fee payable				6	6746
7	Taxes Paid	a Advance Tax	7a	0		
		b TDS	7b	0		
		c TCS	7c	0		
		d Self Assessment Tax	7d	6750		
		e Total Taxes Paid (7a+7b+7c +7d)			7e	6750
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 20-10-2019 15:38:49 from IP address 103.93.36.142 and verified by DILIP BOSE having PAN ACNPB4178M on 20-10-2019 15:38:49 from IP address 103.93.36.142 using Digital Signature Certificate (DSC)

DSC details: 257494479934l715367CN=SafeScrypt sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

BRAHMAPUTRA CORPORATION
PROBIR MARKET, PALTAN BAZAR, GUWAHATI-781008

AUDITED PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31ST MARCH 2019

PARTICULARS		AMOUNT Rs/-	PARTICULARS		AMOUNT Rs/-
To Opening stock		169,590.11	By Sales		11,588,097.72
To Purchase Account		11,508,831.46	By Closing Stock		295,122.51
To Gross Profit c/d		204,798.66			
		11,883,220.23			11,883,220.23
To Consultancy Fees		18,000.00	By Gross Profit b/d		204,798.66
To General Expenses		18,299.18			
To Bank Charges		3,727.72	By Indirect Income :		
To Office Expenses		7,125.00	Debit Note	5,897.00	5,897.00
To Electricity Charges		2,000.00			
To Tour & Travelling Expenses		710.00			
To Fuel Charges		250.00			
To Late Fees on GST		10,520.00			
To Interest on TDS		938.00			
To Labour Charge		2,682.00			
To Legal Service Expenses		10,500.00			
To Loading & Forwarding Charges		500.00			
To Printing & Stationery		4,936.00			
To Trade Licence Renewal Fees		8,750.00			
To Rent		90,000.00			
To Service Charges		2,500.00			
To Promotional Expenses		1,000.00			
To Courier Charge		22.00			
To Food Expenses		4,010.00			
To Carrying Charges		600.00			
To Conveyance		2,055.00			
To Depreciation		162.50			
To Net Profit transferred to Capital A/c		21,408.26			
		210,695.66			210,695.66

Date: 19-10-2019
Place : Guwahati

FOR AGARWAL RAJESH K & ASSOCIATES
Chartered Accountants
FRN:329970E

AGARWAL RAJESH K & ASSOCIATES FRN 329970E Chartered Accountants

CA Rajesh Kumar Agarwal
PARTNER
M.No 061363

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

BRAHMAPUTRA CORPORATION
PROBIR MARKET, PALTAN BAZAR, GUWAHATI-781008

AUDITED PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31ST MARCH 2019

PARTICULARS		AMOUNT Rs/-	PARTICULARS		AMOUNT Rs/-
To Opening stock		169,590.11	By Sales		11,588,097.72
To Purchase Account		11,508,831.46	By Closing Stock		295,122.51
To Gross Profit c/d		204,798.66			
		11,883,220.23			11,883,220.23
To Consultancy Fees		18,000.00	By Gross Profit b/d		204,798.66
To General Expenses		18,299.18			
To Bank Charges		3,727.72	By Indirect Income :		
To Office Expenses		7,125.00	Debit Note	5,897.00	5,897.00
To Electricity Charges		2,000.00			
To Tour & Travelling Expenses		710.00			
To Fuel Charges		250.00			
To Late Fees on GST		10,520.00			
To Interest on TDS		938.00			
To Labour Charge		2,682.00			
To Legal Service Expenses		10,500.00			
To Loading & Forwarding Charges		500.00			
To Printing & Stationery		4,936.00			
To Trade Licence Renewal Fees		8,750.00			
To Rent		90,000.00			
To Service Charges		2,500.00			
To Promotional Expenses		1,000.00			
To Courier Charge		22.00			
To Food Expenses		4,010.00			
To Carrying Charges		600.00			
To Conveyance		2,055.00			
To Depreciation		162.50			
To Net Profit transferred to Capital A/c		21,408.26			
		210,695.66			210,695.66

Date: 19-10-2019
Place : Guwahati

FOR AGARWAL RAJESH K & ASSOCIATES
Chartered Accountants
FRN:329970E

AGARWAL RAJESH K & ASSOCIATES FRN 329970E Chartered Accountants

CA Rajesh Kumar Agarwal
PARTNER
M.No 061363

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

BRAHMAPUTRA CORPORATION

PROBIR MARKET, PALTAN BAZAR, GUWAHATI-781008

PARTNER'S CAPITAL ACCOUNT

NAME OF PARTNER	OPENING BALANCE	CAPITAL INFUSED	INTEREST	DRAWINGS	Profit	Total (old parter)	TOTAL
Dilip Kumar Bose	575,977.82	-	-	21,310.00	10,704.13		565,371.95
Narayan Banerjee (old)	768,179.34	-	-	-	214.08	768,393.42	-
Rajiv Banerjee	799,798.49	-	-	21,310.00	10,490.05		788,978.54
Bibek Sen(New)	-	101,944.00	-	-	-		101,944.00
TOTAL	2,143,955.65	101,944.00			21,408.26	768,393.42	1,456,294.49

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

AGARWAL RAJESH K & ASSOCIATES
FRN 329970E
Chartered Accountants

[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 period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of M/S BRAHMAPUTRA CORPORATION PRABIR MARKET, PALTAN BAZAR, , GUWAHATI, ASSAM, 781008 AAOFB1324C.

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 PRABIR MARKET, GUWAHATI, 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, 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.

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

Place	GUWAHTI	Name	RAJESH KUMAR AGARWAL
Date	19/10/2019	Membership Number	061363
		FRN (Firm Registration Number)	329970E
		Address	3RD FLOOR, DEBATOSHI COMMERCIAL COMPLEX, ABC, GS ROAD, GUWAHATI, ASSAM, 781005

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

[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 BRAHMAPUTRA CORPORATION
2	Address	PRABIR MARKET, PALTAN BAZAR, , GUWAHATI, ASSAM, 781008
3	Permanent Account Number (PAN)	AAQFB1324C
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 ASSAM	18AAQFB1324C1ZT

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 (%)
DILIP KUMAR BOSE	50
RAJIV BANERJEE	49
BIBEK SEN	1

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. Yes

Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
30/09/2018	NARAYAN BANERJEE	DEL	1	0	retire
01/10/2018	BIBEK SEN	ADD	0	1	admission

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
WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028

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 Yes

Books prescribed
BOOKS IN TALLY

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
BOOKS IN TALLY	PRABIR MARKET		GUWAHATI	ASSAM	781008

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

Books Examined
BOOKS IN TALLY

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

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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

14	a	Method of valuation of closing stock employed in the previous year.	AT COST
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No

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

15 Give the following particulars of the capital asset converted into stock-in-trade

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

16 Amounts not credited to the profit and loss account, being:-

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions: Purchase Value (1)	MOD--VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Furnitures & Fittings @ 10%	10%	0	3250	0	0	0	3250	0	163	3087

*** 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):

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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).	

M/S BRAHMAPUTRA CORPORATION

Reijin Baneija

PARTNER

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)

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	

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerji

PARTNER

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		

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 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)

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. 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

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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 it relates(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. 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

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

		(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).	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 bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil								

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

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

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

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

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

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

M/S. BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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

32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
	Nil						
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						Not Applicable
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.						No
	If yes, please furnish the details below						
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year						No
	If yes, please furnish details of the same						
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73						
	If yes, please furnish the details of speculation loss if any incurred during the previous year						

33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		No
S.No	Section	Amount	
Nil			

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

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

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

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

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish — Not Applicable

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 prinicipal items of goods traded

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

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							previous year			
		Nil								

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

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			11588098			47529432
b	Gross profit / Turnover	204799	11588098	1.77%	385864	47529432	0.81%
c	Net profit / Turnover	21408	11588098	0.18%	66434	47529432	0.14%
d	Stock-in-Trade / Turnover	295123	11588098	2.55%	169590	47529432	0.36%
e	Material consumed/ Finished			%			%

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

goods produced							

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

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

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

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

Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.
Nil						

43 (a)Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 — No

Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil				

A(c) If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is 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				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	**GUWAHTI**	Name	**RAJESH KUMAR AGARWAL**
Date	**19/10/2019**	Membership Number	**061363**
		FRN (Firm Registration Number)	**329970E**
		Address	**3RD FLOOR, DEBATOSHI COMMERCIAL COMPLEX, ABC, GS ROAD, GUWAHATI, ASSAM, 781005.**

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	09/03/2019	09/03/2019	3250	0	0	0		3250

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

BRAHMAPUTRA CORPORATION

ASSESSMENT YEAR –2020-21
FINANCIAL YEAR – 2019-20

PAN: AAQFB1324C

COMPUTATION OF NET INCOME

PARTICULARS	AMOUNT
BUSINESS INCOME :	
Net Profit as per Profit & Loss A/c	7,88,998.47
Total Income	7,89,000.00
Tax	2,46,168.00
Total Tax	2,46,168.00
Add: Interest u/s 234A/B/C	49,342.00
	2,95,510.00
Self Assessment Tax Paid	2,95,510.00
Refund	-
Total Tax Payable	NIL

M/S BRAHMAPUTRA CORPORATION
Rajni Banerjee
PARTNER

(22)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

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

Assessment Year 2020-21

PAN	AAQFB1324C		
Name	BRAHMAPUTRA CORPORATION		
Address	HOUSE NO 101, , RAJGARH ROAD, OPPOSITE CITY HEART HOSPITAL, GUWAHATI, ASSAM, 781007		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	245640951080221

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		789000
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	789000
	Net tax payable	4	246168
	Interest and Fee Payable	5	49342
	Total tax, interest and Fee payable	6	295510
	Taxes Paid	7	295510
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 08-02-2021 17:40:12 from IP address 103.93.36.142 and verified by DILIP KUMAR BOSE having PAN ACNPB4178M on 08-02-2021 17:40:12 from IP address 103.93.36.142 using Digital Signature Certificate (DSC).

DSC details: 2574944799341715367CN=SafeScrypt sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

ICICI Bank

Challan No./ITNS 280	Tax Applicable (0020) INCOME TAX ON COMPANIES (CORPORATION TAX) [ ] (0021) INCOME TAX OTHER THAN COMPANIES [✓]	Assessment Year 2020-21

PAN: AAQFB1324C
Full Name : BRAXXXXUTRA CORPORATION
Complete Address with City & State : , , , , GUWAHATI, ASSAM, 781007
Tel. No. :

Type of Payment :

- (100) Advance Tax [ ]
- (300) Self Assessment Tax [✓]
- (400) Tax on Regular Assessment [ ]
- (110) Secondary Adjustment Tax [ ]
- (107) Tax on Distributed Income to Unit Holders [ ]
- (102) Surtax [ ]
- (106) Profits of Domestic Companies [ ]
- (800) TDS on Sale of Property [ ]
- (111) Accretion Tax [ ]

Details of Payment

	Amount (In Rs. only)
Income Tax	295510
Surcharge	0
Education Cess	0
Interest	0
Penalty Code	
Penalty	0
Others	0
Total	295510
Total (in words)	Rupees Two Lakh Ninety Five Thousand Five Hundred Ten and Paise Zero Only.

Crores	Lakhs	Thousands	Hundreds	Tens	Units
Zero	Two	Ninty Five	Five	One	Zero

Debit to A/c: 634305013431
Date: 08-02-2021
Drawn on: Internet Banking Payment through ICICI Bank

FOR USE IN RECEIVING BANK
Debit to A/c / Cheque credited on 08-02-2021(DD-MM-YYYY)

Payment Status : Successful
Bank Reference No.: 58746370

SPACE FOR BANK SEAL
ICICI Bank
Uttam Nagar, New Delhi
CIN

BSR Code: 6390340
Tender Date: 080221
Challan Serial No.: 06613
Rs.: 295510
Tax payer remarks. : IT BRAHMAPUTRA CORPORATION

Taxpayers Counterfoil

PAN:	AAQFB1324C
Received From :	BRAXXXXUTRA CORPORATION
Paid in Cash / Debit to A/c / Cheque No :	634305013431
For Rs. :	295510
Rs (in words) :	Rupees Two Lakh Ninety Five Thousand Five Hundred Ten and Paise Zero Only.
Drawn on:	Internet Banking Payment through ICICI Bank
On Account of :	(0021)Other than Companies Tax
Type of Payment	(300)Self Assessment Tax
For the Assessment Year :	2020-21

Payment Status : Successful
Bank Reference No.: 58746370

SPACE FOR BANK SEAL
ICICI Bank
Uttam Nagar, New Delhi
CIN

BSR Code: 6390340
Tender Date: 080221
Challan Serial No.: 06613
Rs.: 295510

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

UDIN: 21061363AAAAAM4478

FORM NO. 3CB

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, 2020 and the Profit and Loss account for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith, of **M/S BRAHMAPUTRA CORPORATION, HOUSE NO 101 ,RAJGARH ROAD, OPP CITY HEART HOSPITAL , GUWAHATI, ASSAM, 781007 (PAN: AAQFB1324C).**

2. We certify that the Balance sheet and the Profit and Loss Statement are in agreement with the books of account maintain at the head office at **HOUSE NO 101 ,RAJGARH ROAD, OPP CITY HEART HOSPITAL , GUWAHATI, ASSAM, 781007** 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 purpose 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, 2020; and
   (ii) in the case of the profit & 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 said Form No. 3CD and the Annexure are true and correct.

For Agarwal Rajesh K & Associates
Chartered Accountants
FRN:329970E

Place: Guwahati
Dated: 10-01-2021

M/S BRAHMAPUTRA CORPORATION
Rajiv Baney
PARTNER

RAJESH K & ASSOCIATES
FRN-329970E
Chartered Accountants

(Rajesh Kumar Agarwal)
Partner
Mem. No. 061363

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 **2020** and the **Profit and loss account** for the period beginning from **01/04/2019** to ending on **31/03/2020** attached herewith, of **M/S BRAHMAPUTRA CORPORATION HOUSE NO 101 , RAJGARH ROAD, OPPOSITE CITY HAERT HOSPITAL , GUWAHATI, ASSAM, 781007 AAQFB1324C.**

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 **HOUSE NO 101 , RAJGARH ROAD , GUWAHATI.** 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, **2020** ;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

Place	**GUWAHATI**	Name	**RAJESH KUMAR AGARWAL**
Date	**10/01/2021**	Membership Number	**061363**
		FRN (Firm Registration Number)	**329970E**
		Address	**3RD FLOOR, DEBATOSHI COMMERCIAL COMPLEX, ABC, GS ROAD, GUWAHATI, ASSAM, 781005, , GUWAHATI, ASSAM, 781005**

INCOME TAX DEPARTMENT

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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 BRAHMAPUTRA CORPORATION**
2	Address	**HOUSE NO 101 , RAJGARH ROAD, OPPOSITE CITY HAER T HOSPITAL , GUWAHATI, ASSAM, 781007**
3	Permanent Account Number (PAN)	**AAQFB1324C**
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 ASSAM**	**18AAQFB1324C1ZT**

5	Status	**Firm**
6	Previous year from	**01/04/2019 to 31/03/2020**
7	Assessment Year	**2020-21**
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**

8	a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	
		Section under which option exercised	
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 (%)
DILIP KUMAR BOSE	33.33
RAJIV BANERJEE	33.33
BIBEK SEN	33.33

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.	No

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
WHOLESALE AND RETAIL TRADE	**Retail sale of other products n.e.c**	09028
CONSTRUCTION	**Building completion**	06004

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	Yes

Books prescribed
BOOKS IN TALLY

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
BOOKS IN TALLY	**RAJGARH ROAD**		**GUWAHATI**	**ASSAM**	781007

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

Books Examined
BOOKS IN TALLY

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**

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

	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
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.			
		Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	ICDS			
	Total			
13 f	Disclosure as per ICDS.			
	ICDS	Disclosure		
14 a	Method of valuation of closing stock employed in the previous year.			
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	Amount
	Description	
	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	Amount
	Description	
16 c	Escalation claims accepted during the previous year	Amount
	Description	
	Nil	
16 d	Any other item of income	Amount
	Description	
	Nil	
16 e	Capital receipt, if any	Amount
	Description	
	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)	Adjustment to WDV u/s 115BAA	Adjustment written down value	Additions: Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	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 @ 15%	15%	0		0	89957	0	0	0	89957	0	11253	78704
Plant & Machinery @ 40%	40%	0		0	25508	0	0	0	25508	0	10203	15305
Furnitures & Fittings @ 10%	10%	3087		3087	67161	0	0	0	67161	0	7025	63223

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

19 Amounts admissible under sections :

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

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

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

(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

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(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)
DILIP KUMAR BOSE		**PARTNER**	**REMUNERATION**	50000
RAJIV BANERJEE		**PARTNER**	**REMUNERATION**	50000
BIBEK SEN		**PARTNER**	**REMUNERATION**	100000

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		

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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											

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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.							
	(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, 2021)		
	(b) If yes, please furnish the following details		
	Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	Nil		

31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Nil								

31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether 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,

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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

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				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	All losses/ allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA(To be filled in for assessment year 2020-21 only)	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	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 — **Yes**

S.No	Tax deduction	Section	Nature of payment	Total amount of	Total amount	Total amount	Amount of tax	Total amount	Amount of tax	Amount of tax

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	and collection Account Number (TAN)			payment or receipt of the nature specified in column (3)	on which tax was required to be deducted or collected out of (4)	on which tax was deducted or collected at specified rate out of (5)	deducted or collected out of (6)	on which tax was deducted or collected at less than specified rate out of (7)	deducted or collected on (8)	deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	SHLB04328C	194-I	Rent	360000	360000	360000	36000	0	0	0
2	SHLB04328C	194H	Commission or brokerage	508000	508000	508000	25400	0	0	0
3	SHLB04328C	194C	Payments to contractors	257933	257933	257933	2579	0	0	0
4	SHLB04328C	194J	Fees for professional or technical services	51500	51500	51500	5150	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	SHLB04328C	26Q	31/07/2019	26/07/2019	Yes	
2	SHLB04328C	26Q	31/10/2019	30/10/2019	Yes	
3	SHLB04328C	26Q	31/01/2020	27/01/2020	Yes	
4	SHLB04328C	26Q	31/07/2020	07/07/2020	Yes	

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)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil				

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

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	Quantity manufactured during	Sales during the previous year	Closing stock	Shortage/ excess, if any

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					previous year	the previous year			
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			15326657			11588098
b	Gross profit / Turnover	5195672	15326657	33.90%	204799	11588098	1.77%
c	Net profit / Turnover	788998	15326657	5.15%	21408	11588098	0.18%
d	Stock-in-Trade / Turnover	880740	15326657	5.75%	295123	11588098	2.55%
e	Material consumed/ Finished goods produced			%			%

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

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

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

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

Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which	If not, please furnish list of the details/ transactions which are not reported.

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					are required to be 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 kept in abeyance till 31st March, 2021)	

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 GUWAHATI

Date 10/01/2021

Name RAJESH KUMAR AGARWAL

Membership Number 061363

FRN (Firm Registration Number) 329970E

Address 3RD FLOOR, DEBATOSHI COMMERCIAL COMPLEX, ABC, GS ROAD, GUWAHATI, ASSAM, 781005, , GUWAHATI, ASSAM, 781005,

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 MODVAT	Adjustment on account of Exchange Rate Change	Adjustment on account of Subsidy Grant	Total Amount
Plant & Machinery @ 15%	1	05/07/2019	05/07/2019	60079	0	0	0	60079
	2	27/10/2019	27/10/2019	29878	0	0	0	29878
Total of Plant & Machinery @ 15%								89957
Plant & Machinery @ 40%	1	16/06/2019	16/06/2019	25508	0	0	0	25508
Total of Plant & Machinery @ 40%								25508
Furnitures & Fittings @ 10%	1	06/07/2019	06/07/2019	67161	0	0	0	67161
Total of Furnitures & Fittings @ 10%								67161

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

This form has been digitally signed by **RAJESH KUMAR AGARWAL** having PAN **ACIPA3198H** from IP Address **103.93.36.142** on **2021-01-13 17:31:58.0** .
Dsc Sl No and issuer **17310538CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

INCOME TAX DEPARTMENT

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

BRAHMAPUTRA CORPORATION

House No. 101 , Rajgarh Road, Opp City Heart Hospital,Guwahati-781007

AUDITED BALANCE SHEET AS ON 31ST MARCH 2020

CAPITAL & LIABILITIES	AMOUNT	PROPERTIES & ASSETS		AMOUNT
	Rs/-			Rs/-
CAPITAL ACCOUNT		**Fixed Assets:**		157,235
Partner's Capital Account	2,458,899			
(As per Schedule)		**Current Assets:**		
		Sundry Debtors		3,689,753
		Advances to Supplier		461,483
Advances from Customers	5,678,195	Loans & Advances		167,939
		Security Deposits(Vivol)		500,000
Current Liabilities		Security Deposit (Rent)		24,000
		Closing Stock		880,740
TDS Payable	3,000	Work-In-Progress		6,070,002
Sundry Creditors	4,348,536			
Audit Fees Payable	10,000	Duties & Taxes		84,727
Other Current Liabilities	1,313,825			
		Bank Accounts :		
		HDFC	1,471,969	
		SBI	12,586	
				1,484,555
		Cash In Hand		292,022
TOTAL	13,812,456	**TOTAL**		13,812,456

FOR AGARWAL RAJESH K & ASSOCIATES
Chartered Accountants
FRN:329970E

Date: 10-01-2021
Place : Guwahati

AGARWAL RAJESH K & ASSOCIATES Chartered Accountants FRN 329970E

CA Rajesh Kumar Agarwal
Partner
M.No 061363

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

BRAHMAPUTRA CORPORATION

House No. 101 , Rajgarh Road, Opp City Heart Hospital,Guwahati-781007

AUDITED PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
		Rs/-			Rs/-
To Opening stock		295,123	By Sales		15,326,657
To Purchase Account		10,701,713	By Closing Stock		880,740
To Direct Expenses		14,890			
To Gross Profit c/d		5,195,672			
		16,207,398			16,207,398
To Salary (Staff)	375,394		By Gross Profit b/d		5,195,672
To Office Expenses	71,902				
To Postage & Telegram	1,161		By Indirect Income :		
To Bank Charges	2,544		Commission Received	5,148	
To Labour Cess	603,437		F D Interest	737	
To Electricity Charges	60,823		Discount		
To Legal Expenses	104,830				5,885
To Labour Charges	700,033				
To Printing & Stationery	20,285				
To Professional Fees	101,500				
To Rent	468,000				
To Repair & Maintenance	67,130				
To Return Filling Fees	15,000				
To Site Expenses	163,442				
To Soil Testing Expenses	16,000				
To Travelling Expenses	42,735				
To Advertisment Expenses	13,600				
To Audit Fee	10,000				
To Commission paid	1,178,000				
To Internet Expenses	18,600				
To Security Service Charges	6,707				
To Telephone expenses	2,834				
To Miscellenous Expenses	140,120				
To Depreciation	28,481	4,212,558			
To Net Profit transferred to PL Appro A/c		988,998			
		5,201,557			5,201,557
To Partner's Remuneration :			By Net Profit transferred from PL Appro A/c		988,998
Dilip Kumar Bose	50,000				
Rajiv Banerjee	50,000				
Bibek Sen	100,000	200,000			
To Net Profit of Firm		788,998			
		988,998			988,998

FOR AGARWAL RAJESH K & ASSOCIATES
Chartered Accountants
FRN : 329970E

Date: 10-01-2021
Place : Guwahati

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

CA Rajesh Kumar Agarwal
Partner
M.No 061363

BRAHMAPUTRA CORPORATION

House No. 101 , Rajgarh Road, Opp City Heart Hospital,Guwahati-781007

PARTNER'S CAPITAL ACCOUNT

ME OF PARTNER	OPENING BALANCE	CAPITAL INFUSED	INTEREST	DRAWINGS	Profit	TOTAL
p Kumar Bose	565,372	223,607	-	3,333	262,999	1,048,644
ajiv Banerjee	788,979	-	-	3,333	262,999	1,048,644
Bibek Sen	101,944		-	3,333	262,999	361,610
TOTAL	1,456,294	223,607		10,000	788,998	2,458,899

AGARWAL RAJESH K & ASSOCIATES
FRN 329970E
Chartered Accountants

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

SCHEDULE FORMING PART OF BALANCE SHEET as on 31.03.2020

SL.NO	DESCRIPTION	OP. BALANCE AS ON 01/04/2019	ADDITIONS BEFORE 30/09/19	ADDITIONS AFTER 01/10/19	TOTAL	DEPRECIATION RATE	DEPRECIATION	CLOSING BAL. AS ON 31/03/20
1	Air Conditioner		32,031.25	-	32,031.25	15%	4,804.69	27,226.56
2	Furniture & Fittings	3,087.50	67,161.86	-	70,249.36	10%	7,024.94	63,224.42
3	CCTV & Other Appliances		-	18,383.04	18,383.04	15%	1,378.73	17,004.31
4	Computers & Printer		25,508.48	-	25,508.48	40%	10,203.39	15,305.09
5	UPS & UPS Battery		23,895.67	4,620.34	28,516.01	15%	3,930.88	24,585.13
6	Utensils		762.72	-	762.72	15%	114.41	648.31
7	V Guard (Tulu Pump)		-	6,875.00	6,875.00	15%	515.63	6,359.38
8	Stabilizer		3,389.84	-	3,389.84	15%	508.48	2,881.36
		3,087.50	152,749.82	29,878.38	185,715.70		28,481.13	157,234.57

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerji

PARTNER

AGARWAL RAJESH K & ASSOCIATES
Chartered Accountants
FRN 3239?OE

BRAHMAPUTRA CORPORATION

ASSESSMENT YEAR –2020-21
FINANCIAL YEAR – 2019-20

PAN: AAQFB1324C

COMPUTATION OF NET INCOME

PARTICULARS	AMOUNT
BUSINESS INCOME :	
Net Profit as per Profit & Loss A/c	7,88,998.47
Total Income	7,89,000.00
Tax	2,46,168.00
Total Tax	2,46,168.00
Add: Interest u/s 234A/B/C	49,342.00
	2,95,510.00
Self Assessment Tax Paid	2,95,510.00
Refund	
Total Tax Payable	NIL

M/S BRAHMAPUTRA CORPORATION
Raju Banerjee
PARTNER

BRAHMAPUTRA CORPORATION

House No. 101 , Rajgarh Road, Opp City Heart Hospital,Guwahati-781007

AUDITED BALANCE SHEET AS ON 31ST MARCH 2021

CAPITAL & LIABILITIES	AMOUNT	PROPERTIES & ASSETS		AMOUNT
	Rs/-			Rs/-
CAPITAL ACCOUNT		**Fixed Assets:**		132,984
Partner's Capital Account	2,782,310			
(As per Schedule)		**Current Assets:**		
		Sundry Debtors		3,181,273
		Advances to Supplier		-
Advances from Customers	4,955,150	Loans & Advances		126,800
Current Liabilities		Security Deposit (Rent)		24,000
		Closing Stock		-
TDS Payable	2,250	Work-In-Progress		11,487,822
Sundry Creditors	5,083,393	TCS Recievable		2,324
Audit Fees Payable	10,000			
Other Current Liabilities	2,212,920			
Duties & Taxes	216,800	**Bank Accounts :**		
		HDFC	230,038	
		SBI	19,237	
		ICICI	25,000	274,275
		Cash In Hand		33,347
TOTAL	**15,262,825**	**TOTAL**		**15,262,825**

Date: 14-02-2022

Place : Guwahati

FOR BRAHMAPUTRA CORPORATION

PARTNER

FOR AGARWAL RAJESH K & ASSOCIATES

Chartered Accountants

FRN:329970E

RAJESH K & ASSOCIATES FRN:329970E Chartered Accountants

CA Rajesh Kumar Agarwal

PARTNER

M.No 061363

M/s Brahmaputra Corporation

Partner

M/s Brahmaputra Corporation

Rajiv Banerje

Partner

M/s Brahmaputra Corporation

Bibek Sen

Partner

M/S BRAHMAPUTRA CORPORATION

Rajiv Banarjee

PARTNER

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BRAHMAPUTRA CORPORATION
House No. 101 , Raigarh Road, Opp City Heart Hospital,Guwahati-781007

AUDITED PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
		Rs/-			Rs/-
To Opening stock		880,740	By Sales		13,230,605
To Purchase Account		8,244,573	By Closing Stock		-
To Gross Profit c/d		4,105,292			
		13,230,605			13,230,605
To Salary (Staff)	756,037				
To Office Expenses	71,415		By Gross Profit b/d		4,105,292
To Trade Licence	8,650				
To Bank Charges	988		By Indirect Income :		
To Electricity Charges	38,830		Discount		3,220
To Legal Expenses	17,574				
To Labour Charges	906,452				
To Printing & Stationery	16,346				
To Professional Fees	18,236				
To General Exp	135,871				
To Rent	520,000				
To Repair & Maintenance	25,423				
To Audit Fees	30,000				
To Site Expenses	254,241				
To Travelling Expenses	40,487				
To Staff welfare Exp	1,000				
To Freight	46,208				
To Commission paid	170,000				
To Internet Expenses	17,725				
To Telephone expenses	15,879				
To Entertainment Exp	1,500				
To Security Charges	68,662				
To Miscellenous Expenses	3,815				
To Depreciation	24,250	3,189,590			
To Net Profit transferred to PL Appro A/c		918,922			
		4,108,512			4,108,512
To Partner's Remuneration :			By Net Profit transferred from PL Appro A/c		918,922
Dilip Kumar Bose	150,000				
Rajiv Banerjee	150,000				
Bibek Sen	150,000	450,000			
To Net Profit of Firm		468,922			
		918,922			918,922

Date: 14-02-2022
Place : Guwahati

FOR BRAHMAPUTRA CORPORATION

PARTNER

FOR AGARWAL RAJESH K & ASSOCIATES
Chartered Accountants
FRN : 329970E

CA Rajesh Kumar Agarwal
PARTNER
M.No 061363

M/s Brahmaputra Corporation
Partner

M/s Brahmaputra Corporation
Rajiv Banerjee
Partner

M/s Brahmaputra Corporation
Bibek Sen
Partner

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

BRAHMAPUTRA CORPORATION

House No. 101 , Rajgarh Road, Opp City Heart Hospital,Guwahati-781007

PARTNER'S CAPITAL ACCOUNT

NAME OF PARTNER	OPENING BALANCE	CAPITAL INFUSED	REMUNERATION	DRAWINGS	Profit	TOTAL
Dilip Kumar Bose	1,048,645	-	150,000	248,503	156,307	1,106,448
Rajiv Banerjee	1,048,644	-	150,000	248,503	156,307	1,106,447
Bibek Sen	361,610		150,000	98,503	156,307	569,414
TOTAL	2,458,899	-	450,000	595,510	468,921	2,782,310

M/S BRAHMAPUTRA CORPORATION

Rajiv Banerjee

PARTNER

AGARWAL RAJESH K & ASSOCIATES * Chartered Accountants * FRN 329970E

M/s Brahmaputra Corporation

Partner

M/s Brahmaputra Corporation

Rajiv Banerjee

Partner

M/s Brahmaputra Corporation

Bibek Sen

Partner

SCHEDULE FORMING PART OF BALANCE SHEET as on 31.03.2021

SL.NO	DESCRIPTION	OP. BALANCE AS ON 01/04/2020	ADDITIONS BEFORE 30/09/20	ADDITIONS AFTER 01/10/20	TOTAL	DEPRECIATION RATE	DEPRECIATION	CLOSING BAL. AS ON 31/03/21
1	Air Conditioner	27,226.56			27,226.56	15%	4,083.98	23,142.58
2	Furniture & Fittings	63,224.42			63,224.42	10%	6,322.44	56,901.98
3	CCTV & Other Appliances	17,004.31			17,004.31	15%	2,550.65	14,453.66
4	Computers & Printer	15,305.09			15,305.09	40%	6,122.04	9,183.05
5	UPS & UPS Battery	24,585.31			24,585.31	15%	3,687.80	20,897.51
6	Utensils	648.31			648.31	15%	97.25	551.06
7	V Guard (Tulu Pump)	6,359.39			6,359.39	15%	953.91	5,405.48
8	Stabilizer	2,881.36			2,881.36	15%	432.20	2,449.16
		157,234.75	-	-	157,234.75		24,250.26	132,984.49

M/S BRAHMAPUTRA CORPORATION
Rajiv Banerjee
PARTNER

M/s Brahmaputra Corporation
Partner

M/s Brahmaputra Corporation
Rajiv Banerjee
Partner

M/s Brahmaputra Corporation
Bibek Sen
Partner

AGARWAL RAJESH K & ASSOCIATES
Chartered Accountants
ERO 328470E