

2021

ABC(O)-CA-I/20

COMMERCE AND ACCOUNTANCY
PAPER – I

Time Allowed — 3 Hours.

Full Marks — 200

If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.

Answers may be given either in **English** or in **Bengali** but all answers must be in one and same language.

Answer any five (5) questions taking at least one (1) from each group.

Group-A

1. The following Trial Balance relates DE Ltd.

Particulars	Debit (₹)	Credit (₹)
Land at cost		
Building at cost	10,000	—
Plant and Machinery at cost	40,000	—
Furniture and Fixture at cost	1,00,000	—
Accumulated Depreciation-Building	4,700	—
Accumulated Depreciation—Furniture & Fixture	—	9,000
Accumulated Depreciation—Plant and Machinery	—	700
Equity Share Capital (10,000 shares of ₹ 10 each)	—	43,500
6% Debentures (Secured)	—	1,00,000
Retained Earnings	—	25,000
Revenue from operations	—	19,700
Other Income	—	2,29,000
Finance cost	2,200	1,400
Salaries to staff	20,000	—
Electricity	10,000	—
Sundry Expenses	6,000	—
Cost of Sales	1,51,300	—
Inventories on 31.03.2019	35,800	—
Trade Receivables	48,500	—
Trade Payable	—	15,000
Outstanding Liabilities	—	11,700
Cash and Cash Equivalents	36,500	—
Suspense Account (Note 1)	—	10,000
Total	4,65,000	4,65,000

Please Turn Over

ABC(O)-CA-I/20

Additional information:

- (a) The company sold one of its products on 1st April, 2018 at ₹ 10,000. The company has agreed to provide after sales service for a period of 4 years, i.e. 31st March, 2022 without any extra charge. The estimated cost of servicing is ₹ 300 p.a. which is included in the sale price. The company charges 25% gross profit margin on the servicing. The accountant of the company is confused as to accounting treatment of this transaction. Therefore he has recorded ₹ 10,000 as suspense.
- (b) The debentures were issued on 1st April, 2018 and issued cost of ₹ 1,000 have been charged to salary to staff account.
- (c) Land has been revalued by the company during the year and an independent professional valuer has valued the land at ₹ 12,000. The resultant gain has not been recorded in the above Trial Balance.
- (d) Depreciation to be charged as follows:
- (i) Building @ 2%
 - (ii) Plant & Machinery @ 15% and
 - (iii) Furniture & Fixture @ 10%
- All depreciations to be charged on written down value basis. The depreciation for the year has not yet been recorded in the above Trial Balance.
- (e) Current tax expenses is to be recorded @ 35% of taxable profit. The tax consultant of the company has calculated current year's taxable profits at ₹ 40,000.

You are required to prepare the following financial statements for the year ending on 31st March, 2019:

- (a) Statement of Profit & Loss
- (b) Statement of changes in Equity; and
- (c) Balance Sheet

Or,

Write notes on:

8×5=40

- (a) Going concern concept and comparability characteristic
- (b) Conservative principle and reliability characteristic
- (c) Difference between Receipts & Payments Account and the Income & Expenditure Account; (6 points)
- Difference between the Income & Expenditure Account and the Profit & Loss Account (4 points)
- (d) Objectives and benefits of Buy back of shares
- (e) Accounting Standard (AS-3): Cash Flow Statement (Revised)

2. X Ltd., whose Balance Sheet as at 31st December, 2018 appears below formulated a scheme of reconstruction, details of which follow and secured approval of all concerned. 40

Balance Sheet of X Ltd. as at 31.12.2018

Particulars	Note No.	Amount (₹)
I. Equity and Liabilities		
1. Shareholders' Funds:		
(a) Share Capital	(1)	8,00,000
(b) Reserve & Surplus—Profit & Loss Account		(2,14,000)
(c) Money Received against share warrants		—
2. Share Application money pending allotment:		—
3. Non-Current Liabilities:		
(a) Long-term borrowings—8% Debentures		3,00,000
4. Current Liabilities:		
(a) Short term Borrowings—Bank Loan		75,000
(b) Trade Payables—Sundry Creditors		34,500
(c) Other Current Liabilities:		
Interest accrued and due on Debentures		54,000
Interest on Bank Loan		7,500
Total		<u>10,57,000</u>
II. Assets		
1. Non-Current Asstes:		
(a) Fixed Assets:		
(i) Tangible Assets:		
Plant and Machinery		5,60,000
(ii) Intangible Assets:		
Plants and Copyrights		40,000
2. Current Assets:		
(a) Current Investments (Market value ₹ 27,500)		32,500
(b) Inventories		—
(c) Trade Receivables—Sundry Debtors		60,000
(d) Cash and Cash Equivalents		—
(e) Short term Loans & Advances		—
(f) Other Current Assets		3,64,500
Total		<u>10,57,000</u>
Notes to Accounts:		
1. Share Capital		
Issued, Subscribed and Paid-up Capital:		
50,000 Equity Shares of ₹ 20 each, ₹ 10 Paid-up		5,00,000
40,000, 8% Preference Shares of ₹ 100 each, ₹ 75 Paid-up		3,00,000
		<u>8,00,000</u>

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Preference dividend is in arrears for one year.

- (a) Preference Shareholders to give up their claims inclusive of dividends to the extent of 30% and desire to be paid-off.
- (b) Debentureholders agree to give up their claims to interest in consideration of their rate of interest being enhanced to 10%.
- (c) Bank agrees to give up 50% of their interest outstanding in consideration of their being paid-off at once.
- (d) Sundry Creditors would like to grant a discount of 5% if they were to be paid-off immediately.
- (e) Balances on Profit & Loss Account, Patents and Copyrights and 25% of the total Sundry Debtors of ₹ 60,000 to be written off. Fixed Assets to be written-down by ₹ 7,000. Investments to reflect their market value.
- (f) To the extent not specifically stated equity shareholders suffer no reduction of their rights.
- (g) Cost of reconstruction ₹ 1,675.

Pass Journal Entries in the books of the Company assuming that the scheme has been put through fully with the equity shareholders bringing in necessary cash to pay-off the parties and to leave a working capital of ₹ 10,000. Draw the Balance Sheet after reconstruction.

Or,

Write notes on:

10×4=40

- (a) Bonus share; Right shares; Stock split.
 - (b) Further issue of shares (FPO); Depository system; Book-building method of issuing shares; 'Sweat Equity' shares.
 - (c) Provisions of the Companies Act 2013 with regard to redemption of Redeemable Preference Shares.
 - (d) Calculation of Purchase Consideration according to AS-14 and difference between Posting of Interest method and Purchase method.
3. (a) A Ltd. had 6% ₹ 1,00,000 debentures on 01.04.2018. Interest is paid annually on 31st March. The terms of issue provide that the company should pay to the trustees ₹ 12,000 each year to be applied by the trustees in redemption of debentures by purchase below par in the open market. It is also provided that 1/5th of the outstanding balance is to be redeemed from this year. If redemptions by purchase are below the required amount, the balance is redeemable at par by drawing lot on 31st March.
- On 01.04.2018, the trustees had ₹ 16,900 represented by 5% investments (Cost ₹ 16,000; Face value ₹ 17,000) and ₹ 900 cash. The trustees purchased ₹ 13,000 debentures at ₹ 96 cum-interest on 30.09.2018 and the balance required was redeemed by lot. For this purpose, ₹ 12,750, 5% investments were sold (ex-interest) for ₹ 11,750, balance being met from cash in hand. Surplus cash in hand was invested to acquire investment of the face value of ₹ 6,000.
- You are required to show the following in the books of the company:
- (i) 6% Debentures Account, (ii) Debenture Trustees Fund Account, (iii) Debenture Trustees Investment Account, (iv) Debenture Trustees Cash Account and (v) Debenture Interest Account.

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(b) Prepare Subscription Account showing subscriptions received in 2018-19.

	₹
(i) Subscriptions Income for 2018-19 as per Income & Expenditure Account	— 82,000
(ii) Advance Subscriptions received in 2017-18	— 4,000
(iii) Subscriptions outstanding at the end of 2018-19 including ₹ 1,000 for 2017-18	— 9,500
(iv) Advance Subscriptions received for 2019-20	— 2,000
(v) Subscriptions written off during 2018-19	— 500
(vi) Subscription receivable on 01.04.2018	— 5,000
(vii) Subscriptions collected for 2018-19 by the Secretary but not deposited	— 1,000
	30+10=40

Or,

From the following Balance Sheets, make out the consolidated Balance Sheet of the group as at 31.12.2018 : 40

Balance Sheets of H. Ltd. and S. Ltd. as at 31.12.2018.

Particulars	Note No.	H. Ltd. (₹)	S. Ltd. (₹)
I. Equity and Liabilities :			
1. Shareholders' Funds:			
(a) Share Capital—Equity share of ₹ 10 each fully paid		4,00,000	5,00,000
(b) Reserves & Surplus—Profit & Loss Account		1,60,000	1,00,000
2. Share Application money pending allotment		—	—
3. Non-Current Liabilities		—	—
4. Current Liabilities:			
Trade Payables—Sundry Creditors		50,000	90,000
—Bills Payable		10,000	15,000
Total		<u>6,20,000</u>	<u>7,05,000</u>
II. Assets			
1. Non-Current Asstes:			
(a) Fixed Assets:			
(i) Tangible Assets		—	3,00,000
(b) Non-current Investments—Shares in S Ltd.		4,50,000	—
2. Current Assets:			
(a) Trade Receivables—Bills Receivable		10,000	8,000
(b) Cash and Cash Equivalents—Cash in hand		10,000	20,000
(c) Other Current Assets		1,50,000	3,77,000
Total		<u>6,20,000</u>	<u>7,05,000</u>

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Additional Information :

- (i) Net Profit for 2018 (included above) : H Ltd. ₹ 40,000; S Ltd. ₹ 80,000
- (ii) In 2018, S Ltd. credited ₹ 4,000 to Profit & Loss Account in settlement of claim for loss of stock (Cost ₹ 5,000, included in the opening stock of the year) by fire on 31.03.2018
- (iii) The following points were not considered in making out the accounts:
 - (a) ₹ 500 p.m. expenses were incurred by H Ltd. on behalf of S Ltd. It was by mistake debited to Profit & Loss Account of H Ltd. and nothing has been done in the accounts of S Ltd.
 - (b) Dividend proposed for 2018 – 10%
- (iv) On 30.04.2018 H Ltd. acquired 32,000 shares at ₹ 4,50,000. On the same day, bonus shares @ one for every four held were received. 10% dividend has also been received on the same day from S Ltd. The dividend have been credited to Profit & Loss Account.
- (v) Bills Receivable of H Ltd. include ₹ 5,000 accepted by S Ltd., ₹ 3,000 of which is discounted.
- (vi) Sundry Creditors of S Ltd. include ₹ 10,000 due to H Ltd., whereas Sundry Debtors of H Ltd. include ₹ 12,000 due from S Ltd., the difference being represented by a cheque-in-transit.

Group-B

4. (a) The following particulars are taken from the books of accounts of ABC Ltd. for the year ended 31st December, 2018:

Working Capital	₹ 75,000
Current Ratio	1 : 6
Liquid Ratio	1:35
Stock Turnover Ratio	9 times
Debtors' Turnover Ratio	73 days
Asset-Proprietorship (Fixed Assets/Prop. Fund) Ratio	75 per cent
Gross Profit Ratio (on Sales)	25 per cent
Net Profit to Share Capital Ratio	15 per cent
Share Capital	₹ 2,00,000

You are required to prepare a Profit & Loss Account for the year ended 31.12.2018 and a Balance Sheet as on that date with as many details as possible. Assume that there is no long term loan and bank overdraft

- (b) From the following records of Apollo Bolt Nut Manufacturing company, you are required to compute material and labour variances:

An input of 100 kg of material yields to standard output of 10000 units. Standard price per kg of material ₹ 20

Actual quantity of material issued and used by Production Deptt. 10000 kg. Actual price per kg of material ₹ 21.

Actual output – 900000 units.

Number of employees – 200

Standard wage rate per employee per day ₹ 40

Standard daily output per employee – 100 units

Total number of days worked – 50 days

(Idle time paid for and included in the above half day for each employee) Actual wage rate per day ₹ 45. 20+20=40

5. From the following comparative summary and information, prepare a statement of sources and applications of funds : 40

	31.12.2018 (₹)	31.12.2017 (₹)
Liabilities :		
Sundry Creditors	1,43,000	1,12,000
Dividend Payable	25,000	—
Provision for Taxation	48,000	8,000
Accrued Interest on Debentures	3,000	3,750
6% Debentures	1,00,000	1,25,000
Share Capital	5,75,000	5,25,000
Reserves	2,52,000	2,52,000
Surplus	59,070	1,75,535
	<u>12,05,070</u>	<u>12,01,285</u>
Assets :		
Cash and Bank balance	2,87,800	1,70,650
Sundry Debtors	1,53,000	1,38,760
Inventories	2,87,670	2,35,800
Prepaid expenses	4,600	3,200
Investments	25,000	1,05,000
Debentures discount	5,000	6,875
Patents	24,000	30,000
Goodwill	5,000	85,000
Property, Plant & Equipment less depreciation	4,13,000	4,26,000
	<u>12,05,070</u>	<u>12,01,285</u>

Additional Information :

- Depreciation on Property, Plant & Equipment amounts to ₹ 4,24,000 on 31.12.2017 and to ₹ 4,11,000 on 31.12.2018. Depreciation for the year ₹ 66,000.
- A machine was sold for ₹ 20,000. At the time of sale, the net book value of the machine was ₹ 30,000 (cost ₹ 70,000 and accumulated depreciation ₹ 40,000).

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- (iii) Investments costing ₹ 80,000 were sold for ₹ 1,00,000.
- (iv) During the year 2018, debentures of the face value of ₹ 25,000 were redeemed at a premium of 5 per cent.

(v) The Surplus as at 31.12.2018 was arrived at as under :	₹
Balance as on 31.12.2017	1,75,535
Less : Net loss for the year after providing for all write-offs	66,465
	<u>1,09,070</u>
Less : Dividend declared	50,000
	<u><u>59,070</u></u>

6. (a) XYZ Company buys in lots of 500 boxes which is a 3 months supply. The cost per box is ₹ 125 and the ordering cost is ₹ 150. The inventory carrying cost is estimated at 20% of unit value. What is the total annual cost of the existing inventory policy? How much could be saved by employing the economic order quantity?
- (b) The standard hours of job X is 100 hours. The job has been completed by Urjit in 60 hours, Raghu in 70 hours and Sashi in 95 hours. The bonus system applicable to the job is as follows:

Percentage of time saved to time allowed	Bonus
Saving upto 10%	10% of time saved
From 11% to 20%	15% of time saved
From 21% to 40%	20% of time saved
From 41% to 100%	25% of time saved

The rate of pay is ₹ 10 per hour. Calculate the total earnings of each worker and also the rate of earnings per hour.

- (c) The following costs and sales of a manufacturing company for the first half and second half are given :

	First half ₹	Second half ₹
Sales	24,00,000	30,00,000
Total costs	21,80,000	26,00,000

You are asked to determine:

- Contribution/Sales Ratios of the firm
- Annual Fixed Cost
- Break-even Point
- Margin of Safety as percentage of Sales

$$12+12+16=40$$

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Group-C

7. (a) Mr. K Gupta, a resident individual, is the owner of 4 house properties in Kolkata, From the following particulars compute his income from house property for the P.Y. 2018-19.

Particulars	A	B	C	D
used for	Tenant's Business	Tenant's residence	Own residence	Own business
Gross Municipal value	₹ 40,000	₹ 30,000	₹ 30,000	₹ 20,000
Rent received	₹ 3,000 p.m.	₹ 2,750 p.m.	—	—
Fair Rent	₹ 38,000	₹ 35,000	₹ 32,000	₹ 25,000
Repair expenses	₹ 5,000	Nil	₹ 2,000	₹ 1,000
Interest on loan	—	₹ 15,000 (paid)	₹ 25,000 (unpaid)	—
Municipal Tax Paid (10%)	6 quarters (with previous two quarters)	5 quarters (with coming one quarter)	4 quarters	4 quarters
Vacancy period	2 months	Nil	3 months	Nil

Mr. K Gupta has mortgaged house A for taking Loan lent the amount is fully used for the construction of house B.

- (b) Mr. X an employee of ABC Ltd. retired on 30 September, 2018 after completing 25 years 8 months of service. At the time of retirement, his basic salary was ₹ 28,000 p.m., D.A. was ₹ 16,000 p.m. He got a commission of 5% on annual sales of ₹ 6,00,000. He received ₹ 8,00,000 as leave encashment at the time of retirement. His company gives 25 days of leave per year. He took 300 days of leave during his service life. Compute taxable leave salary of Mr. X for the A.Y. 2019-20.
- (c) Mr. M, a Japanese citizen left India after a stay of 10 years on 08.07.2016. During the financial year 2017-18, he comes to India for 55 days. Later, he returns to India for 1 year on 22.11.2018. Determine his residential status for the A.Y. 2019-20. $20+10+10=40$
8. (a) Mr. P. Basak retired from government service on 30 September, 2018 as director of medical health and services. He started practising as consulting physician from 1 October, 2018. From 1 November, 2018 he also undertook contractual appointment with a private nursing home as superintendent. He furnished the following particulars of his income for the P.Y. ending 31 March, 2019. Compute his taxable income for the A.Y. 2019-20.

Particulars	Amount (₹)	Amount (₹)
As director of medical service upto 30 September, 2018:		
Basic Pay & D.A.		30,000
Pension per month from October 2018 @ ₹ 1,500		9,000
Leave salary in respect of earned leave at his credit		13,500
Gratuity		1,10,000
Provident Fund		1,50,000
Commuted Pension		32,000
Salary from Nursing Home (5 months)		25,000

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Particulars	Amount (₹)	Amount (₹)
Consultancy Profession:		
Gross consultancy receipts (October 1, 2018 to March 31, 2019)		50,000
Expenditure incurred:		
Salary of staff	12,000	
Rent for premises belonging to his wife	6,000	
Pathological equipment purchased	20,000	
Petrol expenses of the car	5,000	
Donation to Charitable hospital not approved u/s 11 of the I.T. Act		3,000
Further Information:		
Interest on PPF Account		8,000
Interest on Fixed & Savings Bank accounts with Bank		10,000
Dividend on shares with companies		5,000
Interest from US 64 bonds		4,000

The car was acquired on 15 September, 2018 for ₹ 75,000. 20% of the car use is estimated for personal purposes. He made the following investments:

	₹
Kisan Vikas Patra	25,000
N.S.C (VIII issue)	10,000

- (b) B. Bagchi (aged 45 years), an employee of XY Co. Ltd. furnishes the following information for the year 2018-19:

Basic Salary	₹ 18,000 p.m.
D.A. (forming part of salary)	₹ 6,000 p.m.
Taxable non-monetary perquisites	₹ 2,30,000
Taxable monetary perquisites	₹ 50,000
Bank interest for FD with SBI	₹ 40,900
Dividend from Indian Company	₹ 22,500

Compute (i) Total Income and (ii) Tax Liability for the relevant A.Y. 25+15=40

9. (a) From the following details of Sri Bose, calculate the amount of deduction u/s 80C for the A.Y. 2019-20.

Investments/Payments made during the F.Y. 2018-19	Amount (₹)
Life insurance premium on own life: Sum assured ₹ 10,00,000 (Due on 28 March, 2019 but paid on 10 April, 2019)	38,000
Life insurance premium on wife's life: Sum assured ₹ 10,00,000 (Due on 8 March, 2019 but paid on 15 March, 2019)	36,000
Life insurance premium on Son's life: Sum assured ₹ 4,00,000 (Due and paid on 5 February, 2019)	82,000

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	Amount (₹)
Life insurance premium on mother's life: Sum assured ₹ 10,00,000 (Due on 7 January, 2019 but paid on 10 January, 2019)	48,000
Repayment of principal amount of housing loan to SBI	1,60,000
Investment in NSC (VIII Issue)	30,000
Accrued interest on NSC (Inclusive of last year interest of ₹ 2,305)	7,130
Tuition fees of two children (₹ 18,000 + ₹ 12,000)	30,000

- (b) The gross total income of Mr. Ali (a person with disability) for the A.Y. 2019-20 is ₹ 10,00,000 (including interest on savings bank account of ₹ 15,000). He has made the following investments/payments during the P.Y. 2018-19.

	Amount (₹)
Life insurance premium paid (Sum assured ₹ 2,00,000)	50,000
Deposit in Public Provident Fund	40,000
Payment made to LIC pension fund	30,000
Tuition fees paid for son (for school)	36,000
Medical insurance premium paid by cheque for self, wife and son	10,000
Donation to Political Party registered u/s 29A of the Representation of the People Act, 1951	10,000
Compute eligible deductions under chapter VI A for the A.Y. 2019-20.	

- (c) Following are the particulars of the income of Sri Banerjee for the P.Y. 2018-19.

Particulars	Amount (₹)
Income form House Property:	
Property B	22,000
Property J (Loss)	40,000
Profits and Gains of Business:	
A. Non-speculation:	
Business X	50,000
Business Y (Loss)	60,000
B. Speculation:	
Silver	50,000
Bullion (Loss)	20,000
Capital Gains:	
Long term capital gains	35,000
Short term loss	15,000
Income from Other Sources:	
Card games (Loss)	10,000
From the activity of owing & maintaining race horses:	
(i) Loss at Delhi	60,000
(ii) Profit at Kolkata	50,000

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Particulars	Amount (₹)
Dividend from Indian Companies	1,00,000
Income by letting out Plant & Machinery	1,15,000
The following losses have been carried forward:	
(a) Long -term Capital Loss from the A.Y. 2013-14	18,000
(b) Loss from Silver Speculation from the A.Y. 2013-14; the same was discontinued in the A.Y. 2014-15.	25,000
Compute his gross total income for the A.Y. 2019-20.	12+12+16=40

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