



**Hotel & Restaurant Association  
of Eastern India**

**Serving Hospitality Industry Since 1961**

# **59<sup>th</sup> Annual Report 2019-2020**





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**HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**  
18A/1, Everest House, 18<sup>th</sup> Floor, 46C, Chowringhee Road  
Kolkata-700071  
CIN: U55101WB1961NPL025187

### NOTICE OF MEETING

**NOTICE** is hereby given that the 59th Annual General Meeting of the Hotel & Restaurant Association of Eastern India will be held at The Park, 17, Park Street, Kolkata-700016 on Thursday, September 3<sup>rd</sup>, 2020 at 2.30 p.m. to transact the following business:

1. To read the Notice convening the Meeting;
2. To adopt the Report of the Managing Committee and the audited Balance Sheet and Income & Expenditure Account for the period 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020;
3. To elect Managing Committee Members in place of the following Members, who retire by rotation and are eligible for re-election:

|                                  |                   |  |
|----------------------------------|-------------------|--|
| 1. Mr. Tejinder Singh Walia      | Hotel Member      |  |
| 2. Mr. Vinaay Malhotra           | Hotel Member      |  |
| 3. Dr. Suborno Bose              | Hotel Member      |  |
| 4. Md. Aminul Haque              | Hotel Member      |  |
| 5. Mrs. Alka Sehgal              | Restaurant Member |  |
| 6. Mr. Pranav Singh              | Restaurant Member |  |
| 7. Mr. Sudesh Kumar Poddar       | Restaurant Member |  |
| 8. Mr. Deepak Kumar Jalan        | Hotel Member      | State Quota of Assam                     |
| 9. Mr. Girish Arora              | Hotel Member      | State Quota of Andaman & Nicobar Islands |
| 10. Dr. Ajoy Kumar Singh         | Hotel Member      | State Quota of Bihar                     |
| 11. Mr. Rajeev Singh Dugal       | Hotel Member      | State Quota of Jharkhand                 |
| 12. Mr. Souvagya Kumar Mohapatra | Hotel Member      | State Quota of Odisha                    |
| 13. Mr. Brij Raj Oberoi          | Hotel Member      | State Quota of Sikkim                    |

4. To appoint auditors for the ensuing year and fix their remuneration.
5. To consider including Email / Electronic Notice for conducting General Meeting as one of the methods of serving notice in the Articles of Association by passing a special resolution to that effect.
6. Any other business.

By Order of the Managing Committee  
Hotel & Restaurant Association of Eastern India

Place: Kolkata  
Dated: July 21<sup>st</sup> 2020

  
Sudesh Kumar Poddar  
Honorary Secretary



## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

### **NOTES:**

A Member entitled to attend and vote at the meeting has the right, if he/she so wishes, to appoint on his/her behalf another person as his/her proxy to attend and vote and the proxy need not be a Member. The instrument appointing a proxy should be in writing according to the attached format, signed by the appointer and deposited at the Registered Office i.e. **18A/1, Everest House, 18th Floor, 46C, Chowringhee Road, Kolkata 700071** of the Association not less than 48 hours before the time of holding the AGM.

**It is to be noted further that Article 49 of the Articles of Association provides that all matters related to election to the Managing Committee will be decided by postal ballot only.**

The Committee will be obliged if members, who desire to ask questions regarding the accounts at the Annual General Meeting scheduled on **September 03, 2020** would submit such questions in writing so as to reach the same to the following addresses by August 11, 2020.

#### **Hotel & Restaurant Association of Eastern India**

18A/1 Everest House, 18th Floor,  
46C, Chowringhee Road,  
Kolkata 700071.  
Tel: 033-2288-1742/43, 4003-5993  
Email: [info@hraei.co.in](mailto:info@hraei.co.in)  
Website: [www.hraei.co.in](http://www.hraei.co.in)

### **N.B.**

Some members are yet to pay their Annual Subscription to the Association. These dues must be cleared to safeguard Members' right to vote at the Annual General Meeting.

The Managing Committee of Hotel & Restaurant Association of Eastern India has pleasure in presenting its 59<sup>th</sup> Annual Report including the audited Balance Sheet and the Income & Expenditure Account for the period from 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020.





## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### MANAGING COMMITTEE'S REPORT

Dear Members,

The Managing Committee Members of Hotel & Restaurant Association of Eastern India (HRAEI) have great pleasure in presenting the 59<sup>th</sup> Annual Report of the Association together with the audited accounts for the year ended 31<sup>st</sup> March 2020.

During the year the Managing Committee made all efforts to ensure proper representation to all member states with a thrust on fulfilment of its aim and objective in promotion of Hotel and Restaurant industry by providing support and assistance to its members who are engaged in such business in Eastern region.

HRAEI conducted various trainings, webinar and meetings for the promotion and development in Hospitality and Tourism Industry. The Association continued to provide support to members in resolving issue through legal forum.

### FINANCIAL RESULTS

The gross income for the year under report amounts to INR 60,31,845 whereas the total expenditure amounts to INR 58,60,030. The total surplus for the year amounts to INR 1,71,815. The financial highlights are as under:

| (In INR)   |                                    |                                    |
|--|------------------------------------|------------------------------------|
| Particulars<br>(with regard to Balance Sheet)                  | As at 31 <sup>st</sup> March, 2020 | As at 31 <sup>st</sup> March, 2019 |
| Fixed Deposits   | 47,33,777                          | 52,15,577                          |
| Fixed Assets   | 2,06,48,545                        | 2,08,12,678                        |
| Other Assets   | 12,51,657                          | 12,06,013                          |
| <b>Total</b>   | <b>2,66,33,979</b>                 | <b>2,72,34,268</b>                 |
| Funds  | 2,60,93,954                        | 2,66,07,432                        |
| Trade Payables   | 2,56,517                           | 1,48,205                           |
| Other Liabilities  | 2,83,508                           | 4,78,631                           |
| <b>Total</b>   | <b>2,66,33,979</b>                 | <b>2,72,34,268</b>                 |
| Particulars<br>(with regard to Income & Expenditure Statement) | For the year ended                 |                                    |
|  | 31 <sup>st</sup> March, 2020       | 31 <sup>st</sup> March, 2019       |
| Total Income   | 60,31,845                          | 46,68,569                          |
| Total Expenses   | 58,60,030                          | 43,52,890                          |
| <b>Surplus</b>   | <b>1,71,815</b>                    | <b>3,15,678</b>                    |



## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### MANAGING COMMITTEE

The present Managing Committee was constituted at the 58th Annual General Meeting held on September 18th, 2019, at The Park, 17, Park Street, Kolkata-700016. The following officials served the Managing Committee for the period:

| Name                         | Representing                              | Post Held                 |
|------------------------------|---|---------------------------|
| Mr. Tejinder Singh Walia     | Hotel Walson, Kolkata                     | President Emeritus        |
| Mr. Pranav Singh             | Opium Bar Cum Restaurant, Kolkata         | President                 |
| Mohammed Azhar               | Aminia Restaurant, Kolkata                | Senior Vice President     |
| Mrs. Alka Sehgal             | Kasan Restaurant, Kolkata                 | Vice President            |
| Mr. Sudesh Kumar Poddar      | Manthan Bar & Restaurant, Kolkata         | Honorary Secretary        |
| Mr. Amit Ruia                | Hotel Narayani Enclave, Kolkata           | Honorary Treasurer        |
| Mr. Gopal Das Agarwal        | Hotel Balaji, Howrah                      | Honorary Jt. Secretary    |
| Mr. Harbans Singh Bagga      | Hues, Kolkata                             | Honorary Jt. Treasurer    |
| Mr. Ashoke Singh             | A V Hotels Pvt. Ltd., Kolkata             | Managing Committee Member |
| Md. Aminul Haque             | Hotel Akash Ganga, Kolkata                | Managing Committee Member |
| Mr. Apurva Salarpuria        | Novotel Kolkata Hotel & Residences        | Managing Committee Member |
| Dr. Ajoy Kumar Singh         | Hotel Samrat International, Patna         | Managing Committee Member |
| Mr. Brij Raj Oberoi          | The Nor-Khill, Gangtok                    | Managing Committee Member |
| Mr. Deepak Kapoor            | Kalash Bar & Restaurant, Howrah           | Managing Committee Member |
| Mr. Deepak Kumar Jalan       | Hotel Prag Continental, Guwahati          | Managing Committee Member |
| Mr. Girish Arora             | Sea Shell Hotel, Port Blair               | Managing Committee Member |
| Mr. Mahavir Prasad Agarwal   | Central Heritage Resort & Spa, Darjeeling | Managing Committee Member |
| Mr. Nitin S Kothari          | Peter Cat Restaurant, Kolkata             | Managing Committee Member |
| Mr. Pradeep Lata             | Hotel Swagath, Kolkata                    | Managing Committee Member |
| Mr. Rahul Agarwal            | XII Zodiac, Kolkata                       | Managing Committee Member |
| Mr. Rajeev Singh Dugal       | The Alcor Hotel, Jamshedpur               | Managing Committee Member |
| Mr. Rajiv S Kothari          | One Step-Up, Kolkata                      | Managing Committee Member |
| Mr. S H Rahman               | Motisarai, Kolkata                        | Managing Committee Member |
| Mr. Souvagya Kumar Mohapatra | Mayfair Lagoon, Bhubaneswar               | Managing Committee Member |
| Dr. Suborno Bose             | Indismart Hotel, Kolkata                  | Managing Committee Member |
| Mr. Vijay Dewan              | The Park, Kolkata                         | Managing Committee Member |
| Mr. Vinaay Malhotra          | Viramma Resort, Siliguri                  | Managing Committee Member |



## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

Further, under the terms of Article 23A (iv), the following five (Four Hotel and one Restaurant) members had been co-opted to the existing Managing Committee:

| Name                | Representing                | City    |
|---------------------|-----------------------------|---------|
| Mr. Gaurav Singh    | JW Marriott Kolkata         | Kolkata |
| Mr. Manish Gupta    | Taj Bengal                  | Kolkata |
| Mr. Atul Bhalla     | ITC Sonar Kolkata           | Kolkata |
| Mr. Shrayans Jain   | Holiday Inn Kolkata Airport | Kolkata |
| Mr. Charles Mantosh | Moulin Rouge                | Kolkata |

In addition, Thirty Six members had been co-opted as Special Invitees:

| Name                       | Representing                        | City        |
|----------------------------|-------------------------------------|-------------|
| Mr. Amardeep Singh Dhanjal | Aauris                              | Kolkata     |
| Mr. Anil Kumar Chamaria    | Hotel Satkar                        | Katihar     |
| Mr. Ashwani Anand          | Vivanta By Taj-Guwahati             | Guwahati    |
| Mr. Bilash Das             | The Fern Residency Kolkata          | Kolkata     |
| Mr. Binay Thakur           | Pride Plaza Hotel                   | Kolkata     |
| Mr. Chandan Bhambani       | Shisha                              | Kolkata     |
| Mr. Debarshi Sanyal        | Howard Johnson Kolkata              | Kolkata     |
| Mr. Dilip Mishra           | The Lalit Great Eastern             | Kolkata     |
| Mr. Jaidev Dutta           | Holiday Inn Kolkata Airport         | Kolkata     |
| Mr. Jameson Solomon        | Swissôtel Kolkata                   | Kolkata     |
| Mr. Krishna Choukhany      | Allita Hotels & Resorts             | Kurseong    |
| Mr. Kumar Shobhan          | Hyatt Regency Kolkata               | Kolkata     |
| Mr. Kuunal Malhotra        | Viramma Villa                       | Darjeeling  |
| Mr. Moloy Dutta            | Opium Bar Cum Restaurant            | Kolkata     |
| Mr. Nisheeth Srivastava    | IHM, Kolkata                        | Kolkata     |
| Mrs. Pema Lhamu Lamtha     | Tamarind Residency                  | Gangtok     |
| Mr. Pramode Bhandari       | The Park                            | Kolkata     |
| Mr. Rajesh Ishai           | The Sonnet                          | Kolkata     |
| Mr. Rodney Kaypee          | Hotel Hindusthan International      | Kolkata     |
| Mr. Sagnik Chowdhury       | Indiatourism Kolkata                | Kolkata     |
| Mr. Sandeep Johri          | Novotel Kolkata Hotel & Residence   | Kolkata     |
| Mr. Sandeep Sehgal         | Hotel Utsav                         | Bolpur      |
| Mr. Sanjeev Kumar Patra    | Hotel Sandy's Tower                 | Bhubaneswar |
| Mr. Santanu Guha Roy       | Radisson Blu Hotel Ranchi           | Ranchi      |
| Mr. Sourav Ghosal          | The Gateway Hotel EM Bypass Kolkata | Kolkata     |
| Mr. Shanker Singh          | Hotel Esteem                        | Kolkata     |
| Mr. Souvik Raha            | Ethnotel                            | Kolkata     |
| Mr. Sukbir Singh           | Novotel Guwahati                    | Guwahati    |
| Mr. Sumit Agarwal          | Skylark Restaurant                  | Howrah      |
| Mr. Sumit Joshi            | The Oberoi Grand                    | Kolkata     |
| Mr. Tanveer Singh          | Symphony Palms                      | Havelock    |
| Mr. Tapas De               | The Peerless Inn                    | Kolkata     |
| Mr. V K Dhall              | Hotel Ajanta                        | Asansol     |
| Mr. V K Kapur              | Hotel Minerva                       | Kolkata     |
| Mr. Vikas Ray              | Radisson Blu Hotel Guwahati         | Guwahati    |
| Mr. Vishwanath Goenka      | Vishwaratna Hotel                   | Guwahati    |





## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### MANAGING COMMITTEE MEETINGS

Managing Committee held Five Meetings during the year 2019-2020; the attendance record of the Managing Committee Members is furnished below:

| Name                       | Post Held              | September<br>18, 2019 | December<br>17, 2019 | March<br>16, 2020 | June<br>23, 2020 | July<br>16, 2020 | Total |
|----------------------------|------------------------|-----------------------|----------------------|-------------------|------------------|------------------|-------|
| Mr. Tejinder Singh Walia   | President Emeritus     | P                     | P                    | P                 | P                | P                | 5     |
| Mr. Pranav Singh           | President              | P                     | P                    | P                 | P                | P                | 5     |
| Mohammed Azhar             | Senior Vice President  | P                     | -                    | P                 | P                | P                | 4     |
| Mrs. Alka Sehgal           | Vice President         | P                     | P                    | P                 | -                | P                | 4     |
| Mr. Sudesh Kumar Poddar    | Honorary Secretary     | P                     | P                    | P                 | P                | P                | 5     |
| Mr. Amit Ruia              | Honorary Treasurer     | P                     | P                    | P                 | P                | P                | 5     |
| Mr. Gopal Das Agarwal      | Honorary Jt. Secretary | P                     | -                    | P                 | P                | -                | 3     |
| Mr. Harbans Singh Bagga    | Honorary Jt. Treasurer | P                     | -                    | P                 | P                | P                | 4     |
| Mr. Ashoke Singh           | MC Member              | P                     | P                    | P                 | P                | P                | 5     |
| Md. Aminul Haque           | MC Member              | P                     | -                    | -                 | -                | -                | 1     |
| Mr. Apurva Salarpuria      | MC Member              | -                     | -                    | -                 | -                | -                | 0     |
| Dr. Ajoy Kumar Singh       | MC Member              | P                     | -                    | -                 | -                | -                | 1     |
| Mr. Brij Raj Oberoi        | MC Member              | P                     | P                    | -                 | P                | P                | 4     |
| Mr. Deepak Kapoor          | MC Member              | P                     | P                    | P                 | -                | -                | 3     |
| Mr. Deepak Kumar Jalan     | MC Member              | P                     | -                    | -                 | -                | -                | 1     |
| Mr. Girish Arora           | MC Member              | P                     | -                    | -                 | P                | P                | 3     |
| Mr. Mahavir Prasad Agarwal | MC Member              | P                     | -                    | -                 | -                | P                | 2     |
| Mr. Nitin S Kothari        | MC Member              | P                     | P                    | -                 | P                | P                | 4     |
| Mr. Pradeep Lata           | MC Member              | -                     | P                    | -                 | P                | P                | 3     |
| Mr. Rahul Agarwal          | MC Member              | P                     | -                    | P                 | P                | P                | 4     |
| Mr. Rajeev Singh Dugal     | MC Member              | -                     | -                    | -                 | -                | -                | 0     |
| Mr. Rajiv S Kothari        | MC Member              | P                     | -                    | P                 | P                | -                | 3     |
| Mr. S.H. Rahman            | MC Member              | P                     | P                    | -                 | -                | P                | 3     |
| Mr. Souvagya Kr.Mohapatra  | MC Member              | -                     | -                    | -                 | -                | P                | 1     |
| Dr. Suborno Bose           | MC Member              | -                     | -                    | -                 | -                | -                | 0     |
| Mr. Vijay Dewan            | MC Member              | -                     | -                    | -                 | P                | -                | 1     |
| Mr. Vinaay Malhotra        | MC Member              | P                     | P                    | -                 | -                | -                | 2     |



## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

### **REPRESENTATION IN THE EXECUTIVE COMMITTEE OF FHRAI**

The following HRAEI Members are serving as our Regional Association representatives in the Executive Committee of FHRAI, New Delhi:

- 1) Mr. Sudesh Kumar Poddar
- 2) Mr. Tejinder Singh Walia
- 3) Mr. Pranav Singh
- 4) Mr. Ashoke Singh
- 5) Mr. Vijay Dewan
- 6) Mr. Nitin S Kothari
- 7) Mr. Souvagya Kumar Mohapatra Co-opted

Mr. Sudesh Kumar Poddar was nominated to serve as the President of FHRAI from Eastern Region for the year 2019-2020.

### **ACTIVITIES OF HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

#### **FOOD SAFETY TRAINING & CERTIFICATION (FOSTAC) PROGRAM IN ADVANCE CATERING**

Hotel and Restaurant Association of Eastern India has collaborated with the Food Safety and Standards Authority of India (FSSAI) to educate and equip hotels and restaurants in the Eastern region of India with food safety and security guidelines and conducted Sessions of Food Safety Training & Certification (FOSTAC) Program in Advance catering during the year.

As per FSSAI requirements all food businesses having Central Licences or State Licenses should have at least one trained and certified food safety supervisor for every 25 food-handlers or part thereof on all their premises. To implement this regulation FSSAI has approved Training Partners with an objective to ensure safe food everywhere. The curriculum and content of training has been created centrally. The same was mandated for each licensed FBO and was notified vide FSSAI notification dated October 7, 2017.

Hotel and Restaurant Association of Eastern India has been empanelled as the lead training partner for the hospitality sector in Eastern India by FSSAI.

During the year HRAEI has organized the following training in different cities of Eastern India for its members:

1. Certification Programme for Food Safety Supervisor Catering held on Monday September 09, 2019 at Krystal School of Excellence, 71H Hindustan Park Kolkata 700029.
2. Certification Programme for Food Safety Supervisor Advance Catering (Level 2) held on Tuesday March 17, 2020 at The Fern Residency Kolkata, 204, Main Arterial Road, Noapara, Newtown, Kolkata 700157.



## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

### **HRAEI HELD MEETING WITH FSSAI ON FOOD SAFETY: RESPONSIBILITY OF MULTIPLE STAKEHOLDERS**

Mr Pawan Agarwal, CEO, Food Safety and Standards Authority of India (FSSAI), along with Principal Secretary, Health Department, Government of West Bengal, met Mr. Pranav Singh, President, HRAEI at Taj Bengal to discuss a few key issues of FSSAI guidelines in the region.

1. Implementation of a “clean street food hub programme” in 144 street food clusters across the country—including several in eastern India—that would be jointly audited with state authorities for cleanliness and hygiene.
2. How restaurants in the region can ensure superior quality of raw material in their kitchen. FSSAI had already proposed that restaurants should at least have one technical person or food safety supervisor trained by FSSAI, in their staff, as one of the conditions that need to be fulfilled for FSSAI licence.

### **HRAEI SUPPORTS HOTEL MEMBERS IN THEIR FACE-OFF WITH ROOM AGGREGATORS**

Many HRAEI members had complained against some room aggregators such as OYO that its discount-based pricing policy was affecting their business. The members alleged that OYO was usurping nearly 40-45% of the booking amount though the commission in the agreement ranged from 15-24%. They often did not give the promised returns and minimum guarantees by levying a slew of charges, often without informing the hotel owners. Many of these charges are not specified in the contract between the owner and the aggregator. HRAEI spoke to industry experts and discussed legal options to help the members.

### **HRAEI DISCUSSES STRATEGY TO FIGHT OFF FOOD AGGREGATORS**

HRAEI raised its voice against the deep-discounting practice offered by some food aggregators to restaurants. The association suggested to these members to focus on quality and avoid the trap of discounting; they were suggested not to increase food prices as demanded by the app companies to accommodate the high commissions charged from the food delivery apps. Organising their own delivery teams was also advised. Standalone restaurants were encouraged to improve the service to compete with food tech companies. HRAEI also mulled the development of their own food delivery app to help members fight food aggregators.

### **FOOD DEADLINE RELAXED FOR BARS AT HRAEI’S BEHEST**

The Association’s successful representation to the Excise Department of West Bengal allowed restaurants with bars to allow guests to enjoy their dinner after midnight making an amendment to the department’s 2018 order that forced premises to close before midnight. Failure of compliance used to attract suspension of licence of the establishment or a penalty. HRAEI had raised the issue with Excise Commissioner, Government of West Bengal Khalid who modified the rule at the behest of the industry body and separated the bar from the service area. The change came into effect on January 15, 2020. The relaxation led to a 5-8 per cent jump in revenue from food that had taken a 30 per cent hit in the past year. The Excise department, acted on the matter less than a week after HRAEI submitted a representation seeking a change in the rule.





## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

### **HRAEI APPEAL TO EXTEND THE CLOSURE OF BARS BY TWO HOURS**

Encouraged by the positive move by the Excise Department in relaxation of food deadline, the HRAEI prepared a representation to extend the closing time of liquor bars to at least 1 a.m. Extension of the operating hour in urban areas can make a lot of difference to the business of Food and Beverage in the bars.

### **HRAEI OFFERS ISOLATION ROOMS TO FIGHT COVID-19**

To help the West Bengal Government manage cases of Covid-19 pandemic, several hotels in Kolkata and nearby Rajarhat-New Town areas came forward to offer pay-and use rooms to people who have been asked to live in isolation for 14 days. Over 2000 rooms of two-star, three-star and four-star hotels were offered on pay-and-use basis at a highly subsidised rate and all meals such as breakfast, lunch and dinner will be provided there.

HRAEI had an internal meeting after it received requests from the Health & Family Welfare department, Government of West Bengal and decided to extend their full support to the State Government in this hour of crisis. A list of hotels and information on availability of rooms were sent to the West Bengal Government. The staffs of the chosen hotels was trained to handle guests who wanted to stay in isolation as per World Health Organisation norms like on how to serve food, how to sanitise the rooms and so on.

### **HRAEI HOLDS SANITISATION DRIVE IN A LANSDOWNE MARKET, KOLKATA**

Following a request from Chief Minister Smt. Mamata Banerjee to adopt markets in Kolkata for implementing hygienic practices to combat the Covid-19 pandemic, leading business chambers and industry bodies initiated a sanitisation drive in over a dozen markets across Kolkata. HRAEI adopted Lansdowne Market in central Kolkata for a proper sanitation awareness campaign to prevent the spread of the novel corona virus.

The Association organised handing over of gloves, masks and sanitisers, liquid handwash, to the shopkeepers and buyers in the market. Four water tanks were installed at entry points of the market. Proper hand-washing arrangements were made for both stall owners and customers. HRAEI representatives urged people to follow proper hygiene protocols to help prevent the spread of the virus in the community. They painted circles on the floor and urged people to maintain the mandatory two metre distance from one another. The market committee and local police station helped in the effort.

### **HRAEI OFFERS A MIX OF BUSINESS AND CSR FOR HOTELS IN VANDE BHARAT MISSION**

After inclusion of Kolkata in the Vande Bharat Mission—Central Government's endeavour to bring stranded Indians home amid the Covid-19 lockdown, Principal Secretary, MSME department, Government of West Bengal requested HRAEI to provide rooms for the inbound passengers. HRAEI coordinated with the hotels members and 2650 rooms in Kolkata hotels were opened up for paid quarantine of citizens who are arriving from abroad.

All those flying into the city are required to get into compulsory institution quarantine for seven days; home quarantine is not an option. The returnees can either pay and get quarantined at earmarked hotels or opt for free quarantine at Government facilities. Budget hotels, three-star and five-star hotels opened up their rooms to facilitate quarantine for people who returned from abroad. Rooms were offered at heavily discounted rates.



## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

### **HRAEI COUNTER AT NSCB AIRPORT, KOLKATA**

Principal Secretary, MSME Government of West Bengal requested HRAEI to setup a hospitality counter at Kolkata airport and manage the hotel allocation for the passengers coming to Kolkata from abroad by Vande Bharat Mission flights. Accordingly HRAEI has started a hospitality counter at Kolkata airport and HRAEI representatives are allocating hotels to those passengers who are coming to Kolkata without pre booking and opting for hotels for 7 days compulsory institutional quarantine as per their choice in a systematic manner.

### **WEBINAR ON LEGAL CHALLENGES FACED BY THE HOSPITALITY INDUSTRY DUE TO COVID-19**

The Hotel & Restaurant Association of Eastern India, in association with Fox & Mandal, Advocates & Solicitors, organised a Webinar on Legal Challenges faced by the Hospitality Industry due to the pandemic Covid-19 on April 29, 2020. The Webinar was moderated by Mr. Sudesh Poddar, Honorary Secretary, HRAEI, and was convened by Mr. Pranav Singh, President, HRAEI.

Mr Debanjan Mandal, Partner, Fox & Mandal, Advocates, of the oldest and finest law firms of India, discuss issues arising out of pandemic and lockdown addressed to the members of HRAEI. The topics were:

- a) Force Majeure clause and frustration of contract under the law of contract arising out of Covid - 19,
- b) Agreements with Landlords - Leases and Rent Agreement,
- c) Labour laws and Employment Contracts vis-a-vis advisories and directions issued by the Central Government & State Government,
- d) Agreement with Banks & Financial Institutions: RBI Guidelines.

### **DIALOGUES AND MEETINGS WITH VARIOUS FUNCTIONARIES**

HRAEI has always been making sincere efforts to raise its concern over issues that have impact on trade and industry. The impact of the Covid-19 pandemic has been completely unexpected. Perhaps the biggest casualty among all industry sectors, is our sector. To survive the crisis, we expect immense support from several government agencies. This will not only benefit our stakeholders but the nation also as we are the largest employment generator. The Association puts forward its expectation and demands for the benefit of its members as well as the industry as a whole to revive our fortune. This is why during the past few months, HRAEI have relentlessly shared views with various ministers, bureaucrats and authorities. It also submitted representations from time to time for improvement and development in the tourism industry.

### **MEETING WITH THE CHIEF MINISTER OF WEST BENGAL**

The Honorary Secretary, Mr Sudesh Poddar, and The President, Mr Pranav Singh, met Smt Mamata Banerjee, the Hon'ble Chief Minister of West Bengal while she called several industry bodies for discussion of strategies in the fight against coronavirus. Representing HRAEI, Mr Poddar stated that the Association had offered 645 rooms to the West Bengal Health Department as quarantine centres for those affected by Covid-19. He made a request to the state government to organise health insurance coverage of Rs 10 lakhs to the hotel staff attending the quarantine centres. The Chief Minister complimented the Association for "the noble services" and heartily welcomed the suggestion. She promised to cover the workers under Swasthya Sathi insurance scheme of the state government. Mr Sudesh Poddar further assured that the Association can organise more rooms as quarantine centres across the state if required by the Government. The Association also promised to donate Rs 5 lakh to the Chief Minister's Relief Fund.



## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

### **REPRESENTATION TO THE WEST BENGAL EXCISE DEPARTMENT TO FIGHT THE EFFECT OF COVID-19**

The Association gave representation to the West Bengal Excise Commissioner on different issues from time to time:

- a) Request for extension of payments of excise renewal fee due to global pandemic resulting from COVID-19 till 30<sup>th</sup> September 2020.
- b) Request for waiver of 50% renewal fee for hotels and restaurants for the year 2020-2021.
- c) Request for reversal for decision to impose a 30% higher sales tax on liquor.

The Representation successfully resulted in the extension of renewal date of Excise licence to 30th June 2020. The Association hopes similar success on other issues also.

### **REQUEST MADE TO CHIEF MINISTERS AND CHIEF SECRETARIES OF STATES OF EASTERN REGION**

On behalf of the members of the Association, requests were made to the Office of Chief Ministers and Chief Secretaries of all the 12 states in Eastern Region.

- a) Waiver of Property Tax, Municipal Taxes and charges for one year
- b) Deferment of Electricity Charges for the one year
- c) Relaxation in Excise license fee up to 50% rebate for the year 2020-2021
- d) Extension of the payment dates of Excise License Renewal Fee
- e) Reduction in pricing of commercial LPG cylinders
- f) Complete GST holidays for 12 months (State Level)
- g) Immediate sanction of funds to support PF, ESIC, Professional Tax, Salaries of employees in the Hospitality Industry till the time revival happens
- h) A moratorium on all principal and interest payments on term loans for 12 months

### **REPRESENTATION TO THE HOME MINISTER, GOVERNMENT OF INDIA AND LIEUTENANT GOVERNOR OF ANDAMAN & NICOBAR ISLANDS**

The Association placed a request for urgent relief measures due to lockdown caused by Covid-19. In addition to this HRAEI made requests for:

- a) Waiver of Property Tax for all hospitality property
- b) Waiver and extension of license renewal fee
- c) Moratorium on GST payment for 6 months
- d) Immediate sanction of fund to support provident fund, ESI, P Tax and salaries of staff in the hospitality industry till the post-pandemic revival





## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

### **REPRESENTATION GIVEN TO THE PRINCIPAL SECRETARY, TOURISM, GOVERNMENT OF WEST BENGAL**

In the light of the lockdown due to Covid-19 the Association submitted representation and suggestions to the Principal Secretary, Tourism, Government of West Bengal on the revival plans for the tourism and hospitality industry. A detailed outlined representation on revival of the business plans and ways revenue can be generated were submitted to the Tourism Department. The benefits and reliefs that the industry expect from Government were also detailed in the representation.

### **REQUEST MADE TO PERMIT HOTELS, RESTAURANTS AND BARS TO RESTART OPERATION**

The letters were written requesting to permit Hotels, Restaurants and Bars to restart operation to Home Minister, Government of India, Chief Ministers, Finance Ministers, Chief Secretaries, Finance Secretaries, Tourism Secretaries and Excise Commissioners of Arunachal Pradesh, Assam, Bihar, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Sikkim, Tripura and West Bengal and also to Lieutenant Governor of Andaman & Nicobar Islands. Due to HRAEI's successful representation Government allowed the Hotel and Restaurants to start the business with certain standard operating procedures and safety measures. We are hopeful Government will also consider our plea and open the Bars also very soon.

### **LEGAL MATTERS**

HRAEI continued to provide support to its members in resolving issues through legal forum with Government Ministries and other agencies. Sincere endeavour has always been made to preserve the bonafide rights of our esteemed members. We persevere to ensure that none of our members are adversely affected on account of any random statutory imposition or change of policy. Breakout of the dreaded Covid - 19 virus may have momentarily obstructed our paths, but our spirit to strive to protect our esteemed members is indomitable.

C.P. No. 437 (ND) of 2018 - Hotel and Restaurant Association of Eastern India and Ors. Vs The Ferderation of Hotel and Restaurant Association Of India and Ors.

The instant company petition has been filed in retaliation of the glaring act of Committee Members of other three regions of FHRAI to subdue the voice of HRAEI by opposing chance of a nominee of HRAEI to the post of the president of FHRAI, during the turn of HRAEI to the presidential post. The purported act of the presently elected EC Board to hold a meeting of the executive committee headed by an acting president from the western region faced strong protest from our end and ultimately the purported meeting was stayed by having obtained necessary restraining orders from the Learned NCLT Court. Interim Applications made on behalf of FHRAI to be allowed to hold meetings chaired by such acting president have also faced strong contest from our end and ultimately such request has also been turned down by the Learned NCLT Court. We are now proceeding towards the hearing of our main petition. The instant matter was lastly fixed for hearing of the main petition on 27.05.2020. However, the same could not be taken up for hearing due to limited functioning of the Tribunal to combat the breakout of the dreaded Covid - 19 virus. Further date has not been assigned further. Necessary orders are expected so sooner after the normal resumption of work.

HRAEI has also taken extensive steps to protest against the purported collection of royalty by the Indian Performing Rights Society which shall lead to manifold increase in the operating costs for the hospitality industry.



## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

Demand of Amusement Tax by the Kolkata Municipal Corporation had occasioned a situation of double jeopardy, especially when most of our members have already subscribed to various copyright societies and have acquired necessary permits and licences thereunder. Extensive steps were also mitigated to protest against the same and our legal team is endeavouring to secure necessary orders to protect and safeguard the hotel industry. Further action shall be mitigated once normal functioning of Courts resume.

We have held extensive deliberations with our legal team to understand the implications of the various policies made and notifications published in the wake of the Covid -19 situation, the subsequent lockdowns and unlocks implemented thereafter. Our legal team has provided us with detailed explanation in the said regard and the same has enabled us to devise alternative ways to sustain the hospitality industry during the continuing lockdown periods and to peremptorily resume business at varying scales immediately after relaxation were granted.

We have had the pleasure and honour to have Mr. Debanjan Mandal, Partner, Fox & Mandal, a premier multi disciplinary law firm in Calcutta, to conduct a pro-bono webinar at the earnest request of Mr. Sudesh Poddar. The webinar has helped us understand the fate of rental agreements and the obligations arising there from especially during the continuing period of the nation wide lockdown to mitigate the spread of the Covid-19 virus.

Outrageous spread of the dreaded Covid - 19 virus and the extensive restrictions imposed especially upon the hotel and the hospitality industry has adversely effected the entire industry. We are in extensive deliberation with our legal team to devise indigenous ways of generating business for the industry pending the multifarious operating restrictions. We hope the same will allow the industry to sail through such turbulent times.

### **HRAEI MAGAZINE**

HRAEI has been publishing a bi-monthly magazine Mystic East regularly since November 2014. The magazine covers pertinent issues of the hospitality sector including news and events from the Eastern region. Efforts have been made to make the publication self-sustainable. The Magazine is forwarded to other regions as well as Government authorities and is been widely appreciated.

### **FHRAI MAGAZINE**

HRAEI contributes news and opinions as a representative of the eastern region to the monthly magazine of Federation of Hotel and Restaurant Association of India.

### **HRAEI WEBSITE**

HRAEI has introduced its website [www.hraei.co.in](http://www.hraei.co.in) for easy communication between HRAEI and its members. The members can update their listing details etc. The Electronic form of HRAEI magazine, HRAEI news, calendar of events and industry updates are also available on the website.

### **HRAEI ON SOCIAL MEDIA**

HRAEI initiated its presence on Social Media platforms, like Facebook, Instagram and Twitter. These platforms are used to highlight the activities, events taken by the Association, Government and Industry. It also posts latest trends, news and updates pertaining to hospitality and tourism Industry.



## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### HOTEL CLASSIFICATION

During the year the Association had actively participated in Hotel Classification Committee formed by the Ministry of Tourism Government of India for Classification of Hotels in Eastern Region. In all 38 Hotels were inspected for Classification and out of that 22 Hotel got approval in respective categories as detailed hereunder.

| Period                   | 5 Star Delux | 5 Star | 4 Star | 3 Star | 2 Star |
|--------------------------|--------------|--------|--------|--------|--------|
| 01-04-2019 to 31-03-2020 | 2            | 4      | 5      | 8      | 3      |

### MEMBERS (AS ON STATUS 31.03.2020)

We take the pleasure to inform that there is a continuous growth in the membership position re-establishing the fact that Hotel and Restaurants Association of Eastern India occupies a pride of place among the Hotel and Restaurant owners.

The Membership position under various categories for the year ended 31.03.2020 are given below:

| Hotel | Restaurant | Associate | Total |
|-------|------------|-----------|-------|
| 482   | 298        | 71        | 851   |

List of Members who joined the association during the financial year ended 31.03.2020 are attached as “Annexure I”.

### STAFF

The Secretariat of the Association continues to work efficiently and diligently with the guidance of the office bearers and Assistant Secretary General is ably supported by the office staff.

### BANKER

Your Association thanks its banker, Bank of India, Jawaharlal Nehru Branch Kolkata for its continued support and services.

### MANAGING COMMITTEE MEMBERS RESPONSIBILITY STATEMENT:

Provisions of Clause (c) of sub-section 134 of the Companies Act, 2013 require that a report by the Managing Committee shall include the Managing Committee Members’ Responsibility Statement as detailed in sub-section of Section 134 of the Companies Act 2013. Accordingly, the Managing Committee Members of the best of their knowledge ability confirm that:

- In the preparation of Annual Accounts, the applicable accounting standards have been followed along with proper explanation related to material departures;
- That they have selected accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Association as at March 31, 2020;





## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

- c. That they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the Association and for preventing and detecting fraud and other irregularities, to the best of the knowledge and ability;
- d. That they have prepared the annual accounts on a going concern basis;
- e. The Managing Committee Members had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION:**

This being an Association, no specific activity relating to energy or technology absorption is called for.

### **FOREIGN EXCHANGE EARNINGS AND OUTGO:**

The Association has no income or expenses in foreign exchange. Hence requirement of disclosure relating to foreign exchange earnings and outgo in the Notes to Accounts pursuant to Section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules 2014 does not arise.

### **LOANS, GUARANTEES OR INVESTMENTS**

The Association has not extended any loan or provided guarantee or made investments during the year under review.

### **CORPORATE SOCIAL RESPONSIBILITY**

Provision of Section 135 relating to CSR Activities are not applicable to the Association. The Association has not undertaken any initiative on CSR activities during the year.

### **EXTRACT OF ANNUAL RETURN**

Clause (a) of sub-section (3) of Section 134 of the Companies Act, 2013 requires that the Report of the Executive Committee to the Members shall include the extract of the Annual Return as provided under sub-section (3) of Section 92(2) of the Act. Accordingly, the extract of the Annual Return in Form MGT-9 as prescribed under Rule 12(1) of the Companies (Management and Administration) Rules, 2014, is attached to the Managing Committee Report as “Annexure II”.

### **RISK MANAGEMENT**

It is not mandatory for the Association to adopt Risk Management Policy and constitution of Risk Management Committee.

### **SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS**

During the year under review, no significant material orders were passed by the regulators or courts or tribunals impacting the going concern status of the Association.

### **SECRETARIAL AUDIT**

Provisions of Section 204 of the Act and the Companies (Appointed and Remuneration of Managerial Personnel) Rules 2014 relating to Secretarial Audit are not applicable to the Association.



## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### STATUTORY AUDITOR

"The Statutory Auditors ARVG & Co., Chartered Accountants, Kolkata having Firm Registration No. 328294E, hold office until the conclusion of the ensuing Annual General Meeting and is eligible for appointment. The Association has received confirmation from the Auditors to the effect that their appointment, if made, will be in accordance with the limits specified under the Companies Act, 2013 and the firm satisfies the criteria specified in Section 141 of the Companies Act, 2013 read with Rule 4 of Companies(Audit and Auditors) Rules 2014. The Managing Committee is of the opinion that continuation of ARVG & Co., Chartered Accountants for the next five years will be in best interests of the Association. Therefore, members are requested to consider their reappointment as Statutory Auditors of the Company from the conclusion of the ensuing Annual General Meeting till a further consecutive term of 5 years."

The auditor's report along with the Financial Statement is enclosed.

### ACKNOWLEDGEMENT

We acknowledge the support and encouragement received from the Regional Director, India Tourism, Kolkata; Principal Secretary, Department of Tourism, Government of West Bengal; Director, Department of Tourism, Government of West Bengal and from the other State Government Departments, such as Finance, Excise, Consumer Affairs and the Chief Minister's Secretariat.

The Managing Committee also wishes to record its appreciation for the help and co-operation received from Executive Committee Members, Secretary General and staff members of FHRAI, the help received from the Secretary Generals of SIHRA, HRANI and HRAWI and for the work done by the HRAEI Secretariat team.

Pranav Singh  
President

Sudesh Kumar Poddar  
Honorary Secretary

Place: Kolkata

Date: 21<sup>st</sup> July 2020



## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### ANNEXURE-I

| List of Hotel Members who joined the Association from 01.04.2019 to 31.03.2020 |                |  |             |             |
|--|----------------|--|-------------|-------------|
| Sl. No.  | Membership No. | Name of Establishment                  | City        | State       |
| 1  | H-233          | The Guwahati Address by Centre Point   | Guwahati    | Assam       |
| 2  | H-326          | La Vue                                 | Kaziranga   | Assam       |
| 3  | H-325          | Hotel Tokyo Tower                      | Guwahati    | Assam       |
| 4  | H-227          | The Royal Phular                       | Muzaffarpur | Bihar       |
| 5  | H-247          | Lemon Tree Premier                     | Patna       | Bihar       |
| 6  | H-276          | Hotel Devi Darbar                      | Begusarai   | Bihar       |
| 7  | H-265          | The Chinmaye                           | Bhagalpur   | Bihar       |
| 8  | H-248          | Golden Leaf Resort                     | Jamshedpur  | Jharkhand   |
| 9  | H-252          | Hotel Starway                          | Balasore    | Odisha      |
| 10   | H-262          | Summit Sobralia Resort & Spa           | Namchi      | Sikkim      |
| 11   | H-322          | Muscatel Central                       | Gangtok     | Sikkim      |
| 12   | H-319          | Hotel Sarita                           | Asansol     | West Bengal |
| 13   | H-226          | Fortune Park Pushpanjali               | Durgapur    | West Bengal |
| 14   | H-329          | Aqua Marina Park                       | Hooghly     | West Bengal |
| 15   | H-330          | Vedam-Eco Tourist Village & Spa Resort | Hooghly     | West Bengal |
| 16   | H-282          | The Soni'otel                          | Howrah      | West Bengal |
| 17   | H-303          | Hotel O.P.S.                           | Howrah      | West Bengal |
| 18   | H-234          | Badsha Inn                             | Kolkata     | West Bengal |
| 19   | H-236          | Altair Boutique Hotel                  | Kolkata     | West Bengal |
| 20   | H-255          | Tatvam Residency                       | Kolkata     | West Bengal |
| 21   | H-259          | Swagatam International Guest House     | Kolkata     | West Bengal |
| 22   | H-280          | Victoria Hotel                         | Kolkata     | West Bengal |
| 23   | H-307          | Down Town Guest House                  | Kolkata     | West Bengal |
| 24   | H-308          | Hotel Arya Enclave                     | Kolkata     | West Bengal |
| 25   | H-335          | Krishna Kunja Guest House              | Kolkata     | West Bengal |
| 26   | H-336          | Comfotel                               | Kolkata     | West Bengal |
| 27   | H-337          | Mishra Residency                       | Kolkata     | West Bengal |
| 28   | H-338          | Diamond Plaza                          | Kolkata     | West Bengal |
| 29   | H-253          | Guest House Samudra Kannya             | New Digha   | West Bengal |
| 30   | H-283          | The Piku's                             | New Digha   | West Bengal |
| 31   | H-232          | Courtyard By Marriott                  | Siliguri    | West Bengal |
| 32   | H-267          | Hotel Tourist Inn                      | Siliguri    | West Bengal |
| 33   | H-284          | Mount Milestone Hotels & Banquets      | Siliguri    | West Bengal |
| 34   | H-339          | Mittal Garden                          | Siliguri    | West Bengal |





## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

| List of Restaurant Members who joined the Association from 01.04.2019 to 31.03.2020 |                |                                 |             |             |
|---|----------------|---------------------------------|-------------|-------------|
| Sl. No.   | Membership No. | Name of Establiswhment          | City        | State       |
| 1   | R-167          | O! Chai                         | Dibrugarh   | Assam       |
| 2   | R-016          | The Madrasi Hotel               | Jamshedpur  | Jharkhand   |
| 3   | R-245          | Unicorn Restaurant              | Shillong    | Meghalaya   |
| 4   | R-162          | Truptee Restaurant              | Bhubaneswar | Odisha      |
| 5   | R-193          | The Tree House                  | Darjeeling  | West Bengal |
| 6   | R-227          | Shubham                         | Howrah      | West Bengal |
| 7   | R-044          | The Night Jar                   | Howrah      | West Bengal |
| 8   | R-031          | Chai Break (Southern Avenue)    | Kolkata     | West Bengal |
| 9   | R-131          | Burger-In-Law                   | Kolkata     | West Bengal |
| 10  | R-154          | Piccadilly Square               | Kolkata     | West Bengal |
| 11  | R-163          | Kurry Patta                     | Kolkata     | West Bengal |
| 12  | R-166          | The Awadh Restaurant            | Kolkata     | West Bengal |
| 13  | R-168          | Hindusthan Sweets               | Kolkata     | West Bengal |
| 14  | R-171          | UDH 1590 - Jessore Road         | Kolkata     | West Bengal |
| 15  | R-184          | Aminia Restaurant - Chinar Park | Kolkata     | West Bengal |
| 16  | R-190          | Club Barocks                    | Kolkata     | West Bengal |
| 17  | R-191          | Club Carpe Diem                 | Kolkata     | West Bengal |
| 18  | R-192          | Ministry of Booze               | Kolkata     | West Bengal |
| 19  | R-194          | Moti Mahal Delux                | Kolkata     | West Bengal |
| 20  | R-196          | Brewin                          | Kolkata     | West Bengal |
| 21  | R-198          | Jaisalmer                       | Kolkata     | West Bengal |
| 22  | R-199          | I Love Haldiram                 | Kolkata     | West Bengal |
| 23  | R-200          | Uttam Dhaba                     | Kolkata     | West Bengal |
| 24  | R-201          | Chai Break (Kankurgachi)        | Kolkata     | West Bengal |
| 25  | R-205          | Chai Break (Alipore)            | Kolkata     | West Bengal |
| 26  | R-208          | Coriander                       | Kolkata     | West Bengal |
| 27  | R-210          | Red Kitchen and Lounge          | Kolkata     | West Bengal |
| 28  | R-216          | Kaidi Kitchen                   | Kolkata     | West Bengal |
| 29  | R-218          | Tamara                          | Kolkata     | West Bengal |
| 30  | R-219          | Santa's Fantasea                | Kolkata     | West Bengal |
| 31  | R-234          | New Empire Bar & Restaurant     | Kolkata     | West Bengal |
| 32  | R-238          | Chak de Phatte                  | Kolkata     | West Bengal |
| 33  | R-243          | Naushijaan                      | Kolkata     | West Bengal |
| 34  | R-250          | The Green House                 | Kolkata     | West Bengal |
| 35  | R-257          | Inox Leisure Limited-Refuel     | Kolkata     | West Bengal |
| 36  | R-215          | Dolphin Restaurant Pvt Ltd      | Madhyamgram | West Bengal |
| 37  | R-174          | Aminia Restaurant               | Serampore   | West Bengal |
| 38  | R-209          | Om Casual Dining Restaurant     | Serampur    | West Bengal |
| 39  | R-169          | The Barcode                     | Siliguri    | West Bengal |



## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

| List of Associate Members who joined the Association from 01.04.2019 to 31.03.2020 |                |  |             |               |
|--|----------------|--|-------------|---------------|
| Sl. No.  | Membership No. | Name of Establishment                              | City        | State         |
| 1  | A-039          | Hoteliers Association of A & N Islands             | Port Blair  | A & N Islands |
| 2  | A-036          | IHMCT&AN   | Bhubaneswar | Odisha        |
| 3  | A-005          | Pratap Polysacks Ltd                               | Kolkata     | West Bengal   |
| 4  | A-031          | Banglar Rannaghar                                  | Kolkata     | West Bengal   |
| 5  | A-032          | DMP Tours and Travels                              | Kolkata     | West Bengal   |
| 6  | A-037          | Middleton Caterers LLP                             | Kolkata     | West Bengal   |
| 7  | A-040          | Gandhi Institute of Management & Technology        | Kolkata     | West Bengal   |
| 8  | A-041          | DMI Global   | Kolkata     | West Bengal   |
| 9  | A-045          | Decent International Institute of Hotel Management | Kolkata     | West Bengal   |
| 10   | A-046          | N. K. Kapur & Co. Pvt. Ltd.                        | Kolkata     | West Bengal   |
| 11   | A-042          | Institute of Management Studies                    | Sabang      | West Bengal   |
| 12   | A-033          | The Institute of Education & Management            | Tamluk      | West Bengal   |



## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### ANNEXURE-II

**FROM No. MGT-9**

### EXTRACT OF THE ANNUAL RETURN

**As on the financial year ended on March 31, 2020**

{Pursuant to Section 92(3) of the Companies Act 2013 read with Rule 12(1) of the Companies  
(Management and Administration) Rules 2014}

#### I. Registration and other details

|      |  |  |
|------|--|--|
| i)   | CIN  | U55101WB1961NPL025187  |
| ii)  | Registration date  | 13.07.1961   |
| iii) | Name of the Company  | Hotel & Restaurant Association of Eastern India  |
| iv)  | Category sub-category of the company   | Non-Government Company Limited by Guarantee  |
| v)   | Address of the Registered Office and contact details                           | 18A/1, Everest House, 18 <sup>th</sup> Floor, 46C, Chowringhee Road, Kolkata-700071, Tel: 033-2288-1742/43, Email: info@hraei.co.in , Website: www.hraei.co.in |
| vi)  | Whether listed company   | No   |
| vii) | Name, address and contact details of the Registrar and Transfer Agents, if any | Not applicable   |

#### II. Principal Business Activities of the Company

| S. No. | Name and description of main products/services   | NIC Code of the product/service | % to the total turnover of the company |
|--------|--|---------------------------------|--|
| 1      | Promote, encourage and protect the interests of proprietors and other persons interested or concerned in hotels, including provision of legal and other professional advice and assistance | 9411                            | 100 %                                  |

III. Particulars of Holding, Subsidiary and Associate Not Applicable

IV. Share holding pattern Not Applicable

#### V. Indebtedness:

|   |     |
|---|-----|
| Indebtedness at the beginning of the financial year | NIL |
| Indebtedness at the end of the financial year       | NIL |

VI. Remuneration of Directors and Key Managerial Personnel NIL

VII. Penalties/punishment/compounding of offences NIL





## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### PROXY

I/We \_\_\_\_\_ being a member of the

Hotel & Restaurant Association of Eastern India hereby appoint \_\_\_\_\_

on failing him/her \_\_\_\_\_ as my proxy to vote

for me and on my behalf at the 59<sup>th</sup> Annual General Meeting of the Association to be held on Wednesday

the September 03, 2020 at 02:30 pm The Park, 17, Park Street, Kolkata-700016.

As witness my hand this \_\_\_\_\_ day of \_\_\_\_\_ 2020

**“PROXY IS VALID ONLY IF REVENUE STAMP OF Rs.1/- IS AFFIXED”**

REVENUE  
STAMP

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

**To,**  
**The Members of**  
**M/s. HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

**Report on the Audit of the Standalone Financial Statements**

We have audited the standalone financial statements of M/s. HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA ('the Association') which comprise the Balance Sheet as at March 31, 2020 and the Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of the Association as at March 31, 2020; &
- (ii) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibility for the Standalone Financial Statements**

The Association's Managing Committee is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Association in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Association and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Managing Committee is also responsible for overseeing the Association's financial reporting process.

## **Auditor's Responsibility for the Audit of Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Report on Other Legal and Regulatory Requirements**

- 1 This report does not contain a statement on the matters specified in paragraphs 3 and 4 of 'the Companies (Auditor's Report) Order, 2016' issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act as, in our opinion, and according to the information and explanations given to us, the Order is not applicable in the case of the Association.
- 2 As required by section 143(3) of the Act, we report that:
  - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;



- (b) In our opinion proper books of account as required by law have been kept by the Association so far as appears from our examination of those books;
- (c) The Balance Sheet and Income & Expenditure Account dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the Balance Sheet and Income & Expenditure Account comply with the Accounting Standards referred to in Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of written representations received from the directors as on March 31, 2020 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of sub-section (2) of Section 164 of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Association and the operating effectiveness of such controls, we are not required to report on the same as provided in clause (i) of sub section 3 of section 143 of the Companies Act 2013.
- (g) With respect to the matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
- (i) the Association does not have any pending litigations as at March 31, 2020 which would impact its financial position;
- (ii) the Association did not have any long-term contracts including derivative contracts as at March 31, 2020;
- (iii) there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Association during the year ended March 31, 2020.

**For ARVG & Co.**  
**Chartered Accountants**  
**Firm Registration No.: 328294E**

*Sd/-*

**Akshay Agarwal**  
**Partner**  
**Membership No.: 069246**  
**UDIN: 20069246AAAAAK7713**

**Place: Kolkata**  
**Dated: 16th July, 2020**

# HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

## Balance Sheet as at March 31, 2020

| Particulars   | Schedule | As at                 |                       |
|---|----------|-----------------------|-----------------------|
|   |          | March 31, 2020<br>INR | March 31, 2019<br>INR |
| <b>I. SOURCES OF FUNDS</b>  |          |                       |                       |
| <b>Funds</b>  |          |                       |                       |
| (a) Capital Fund  |          | 2,32,26,891           | 2,28,39,725           |
| (b) Building Fund   |          | 3,65,619              | 2,36,758              |
| (c) Legal Fund  |          | 25,01,445             | 35,30,949             |
|   | 2        | <b>2,60,93,954</b>    | <b>2,66,07,432</b>    |
| <b>Current Liabilities</b>  |          |                       |                       |
| (a) Trade Payables  | 3        | 2,56,517              | 1,48,205              |
| (b) Other Current Liabilities                                     | 4        | 2,83,508              | 4,78,631              |
|   |          | <b>5,40,025</b>       | <b>6,26,836</b>       |
| <b>TOTAL</b>  |          | <b>2,66,33,979</b>    | <b>2,72,34,268</b>    |
| <b>II. APPLICATION OF FUNDS</b>                                   |          |                       |                       |
| <b>Non-Current Assets</b>   |          |                       |                       |
| (a) Fixed Assets  |          |                       |                       |
| <i>Depreciable Assets</i>   | 5        | 23,61,527             | 25,25,660             |
| <i>Capital Work-in-Progress</i>                                   | 5        | 1,82,87,018           | 1,82,87,018           |
| (b) Non-Current Investments                                       | 6        | 2,72,324              | 2,53,827              |
| (c) Security Deposit  | 7        | 21,750                | 21,750                |
|   |          | <b>2,09,42,619</b>    | <b>2,10,88,255</b>    |
| <b>Current Assets</b>   |          |                       |                       |
| (a) Trade Receivables   | 8        | 2,23,882              | 12,586                |
| (b) Cash and Cash Equivalents                                     | 9        | 2,19,364              | 3,54,259              |
| (c) Other Current Assets  | 10       | 52,48,114             | 57,79,168             |
|   |          | <b>56,91,360</b>      | <b>61,46,013</b>      |
| <b>TOTAL</b>  |          | <b>2,66,33,979</b>    | <b>2,72,34,268</b>    |
| Significant Accounting Policies and Notes on Financial Statements |          | I to 16               |                       |

*As per our report attached*

**For ARVG & Co.**

**Chartered Accountants**

**Firm Registration No.: 328294E**

**Akshay Agarwal**

*Partner*

Membership No.: 069246

Dated: 16th July, 2020

UDIN: 20069246AAAAAK7713

*For and on behalf of the Board*

**Sd/-**

Tejinder Singh Walia

Harbans Singh Bagga

Mohammed Azhar

Brij Raj Oberoi

Sudesh Kumar Poddar

Amit Ruia

Alka Sehgal

Pranav Singh

Nitin S Kothari

# HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

## Income & Expenditure Account for the year ended March 31, 2020

| Particulars   | Schedule | For the year ended |                  |
|---|----------|--------------------|------------------|
|   |          | March 31, 2020     | March 31, 2019   |
|   |          | INR                | INR              |
| <b>INCOME</b>   |          |                    |                  |
| (a) Direct Income   | 11       | 50,05,870          | 44,64,750        |
| (b) Other Income  | 12       | 10,25,975          | 2,03,819         |
| <b>Total Income</b>   |          | <b>60,31,845</b>   | <b>46,68,569</b> |
| <b>EXPENDITURE</b>  |          |                    |                  |
| (a) Employee Benefit Expense                                      | 13       | 17,31,017          | 14,52,053        |
| (b) Other Expenses  | 14       | 41,29,013          | 29,00,837        |
| <b>Total Expenses</b>   |          | <b>58,60,030</b>   | <b>43,52,890</b> |
| <b>Excess of Income over Expenditure</b>                          |          | <b>1,71,815</b>    | <b>3,15,678</b>  |
| <b>Net Surplus transferred to :</b>                               |          |                    |                  |
| Land & Building Fund ( 75% )                                      |          | 1,28,861           | 2,36,758         |
| Capital Fund ( 25% )  |          | 42,954             | 78,920           |
| Significant Accounting Policies and Notes on Financial Statements | 1 to 16  |                    |                  |

*As per our report attached*

**For ARVG & Co.**  
**Chartered Accountants**  
**Firm Registration No.: 328294E**

*Sd/-*

**Akshay Agarwal**  
*Partner*  
 Membership No.: 069246  
 Dated: 16th July, 2020  
 UDIN: 20069246AAAAAK7713

*For and on behalf of the Board*

*Sd/-*

|                      |                 |
|----------------------|-----------------|
| Tejinder Singh Walia | Amit Ruia       |
| Harbans Singh Bagga  | Alka Sehgal     |
| Mohammed Azhar       | Pranav Singh    |
| Brij Raj Oberoi      | Nitin S Kothari |
| Sudesh Kumar Poddar  |                 |



**Schedule – 1****(a) SIGNIFICANT ACCOUNTING POLICIES****(i) Basis of Preparation of Financial Statements**

The financial statements are prepared and presented under the historical cost convention, on the accrual basis of accounting. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the Standards of Accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211 (3C) [Companies (Accounting Standards) Rules, 2006, as amended] and other relevant provisions of the Companies Act, 2013 (the 'Act').

**(ii) Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in India requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in the preparation of the financial statements are prudent and reasonable. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

**(iii) Fixed Assets & Depreciation**

Fixed Assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs, if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any subsidy/ reimbursement/ contribution received for installation and acquisition of any fixed assets is shown as deduction in the year of receipt.

Capital work- in - progress is stated at cost.

**(iv) Investments**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost.

However, provision for diminution in values is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

**(v) Employee Benefits**

Employee Benefit expenses such as salaries, wages, leave encashment are accounted for on accrual basis. Post employment benefits such as gratuity & ex - gratia payments are accounted for on cash basis.

**HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**  
**Schedules Annexed to and forming part of the Balance Sheet as at March 31, 2020**

**(vi) Revenue Recognition**

Income & Expenditure are recognised on Accrual Basis.

Interest earned on Fixed income securities are recognised as per accrual concept.

Further, revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

**(vii) Provisions, Contingent Liabilities & Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of a past events and it is probable that there will be an outflow of resources.

Contingent liabilities are not recognized but they are disclosed in the notes to accounts.

Contingent Assets are neither recognized nor disclosed in the financial statements.

**(viii) Subscription**

- (a) The primary source of association's income consists of subscriptions received from members. Income from subscriptions are recorded on accrual basis.
- (b) All the figures have been rounded off to the nearest rupee.
- (c) Figures in the previous year have been regrouped / rearranged wherever considered necessary to confirm this year's classification.

# HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

Schedules Annexed to and forming part of the Balance Sheet as at March 31, 2020

|                     |  | For the year ended |                    |
|---------------------|--|--------------------|--------------------|
|                     |  | March 31, 2020     | March 31, 2019     |
|                     |  | INR                | INR                |
| <b>Schedule - 2</b> |  |                    |                    |
| <b>FUNDS</b>        |  |                    |                    |
| (a)                 | <b>Capital Fund</b>                                    |                    |                    |
|                     | Opening Balance  | 2,28,39,725        | 2,27,60,805        |
|                     | <i>Add : Transferred from Pulwama Attack Fund</i>      | 3,44,211           | -                  |
|                     | <i>Add : Excess of Income over Expenditure ( 25% )</i> | 42,954             | 78,920             |
|                     | Closing balance  | <b>2,32,26,891</b> | <b>2,28,39,725</b> |
| (b)                 | <b>Building Fund</b>                                   |                    |                    |
|                     | Opening Balance  | 2,36,758           | -                  |
|                     | <i>Add : Excess of Income over Expenditure ( 75% )</i> | 1,28,861           | 2,36,758           |
|                     | Closing balance  | <b>3,65,619</b>    | <b>2,36,758</b>    |
| (c)                 | <b>Legal Fund</b>                                      |                    |                    |
|                     | Opening Balance  | 35,30,949          | 48,48,805          |
|                     | <i>Add : Contribution from Members</i>                 | 9,52,500           | 8,59,549           |
|                     | <i>Less : Legal Expenses Incurred</i>                  | (19,82,004)        | (21,77,406)        |
|                     | Closing balance  | <b>25,01,445</b>   | <b>35,30,949</b>   |
|                     | <b>Total (a+b+c)</b>                                   | <b>2,60,93,954</b> | <b>2,66,07,432</b> |

## Schedule - 3

### TRADE PAYABLES

|     |                  |                 |                 |
|-----|------------------|-----------------|-----------------|
| (i) | Sundry Creditors | 2,56,517        | 1,48,205        |
|     |                  | <b>2,56,517</b> | <b>1,48,205</b> |

## Schedule - 4

### OTHER CURRENT LIABILITIES

|       |                                   |                 |                 |
|-------|-----------------------------------|-----------------|-----------------|
| (i)   | West Bengal Emergency Relief Fund | 1,32,500        | -               |
| (ii)  | Salary Payable                    | 1,02,746        | 1,14,654        |
| (iii) | Audit Fees Payable                | 25,000          | 25,000          |
| (iv)  | Advances from Customers           | 22,200          | -               |
| (v)   | TDS Payable                       | 1,062           | (234)           |
| (vi)  | Pulwama Attack Fund               | -               | 3,39,211        |
|       |                                   | <b>2,83,508</b> | <b>4,78,631</b> |

**HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**  
Schedules Annexed to and forming part of the Balance Sheet as at March 31, 2020

**Schedule - 5**

**Fixed Assets**

**Depreciable Assets**

| Depreciable Assets |                         | Asset               |                                | Gross Block              |                     |                     |              | Depreciation             |                     |                     | Net Block           |  | (In INR) |
|--------------------|-------------------------|---------------------|--------------------------------|--------------------------|---------------------|---------------------|--------------|--------------------------|---------------------|---------------------|---------------------|--|----------|
|                    |                         | As on<br>01/04/2019 | Addition<br>during the<br>year | Sales during<br>the year | As on<br>31/03/2020 | As on<br>01/04/2019 | For the year | Sales during<br>the year | As on<br>31/03/2020 | As on<br>31/03/2020 | As on<br>31/03/2019 |  |          |
| 1                  | Air Conditioner         | 2,76,801            | -                              | -                        | 2,76,801            | 2,14,547            | 17,159       | -                        | 2,31,706            | 45,095              | 62,254              |  |          |
| 2                  | Aqua Guard              | 18,190              | -                              | -                        | 18,190              | 10,694              | 1,941        | -                        | 12,635              | 5,555               | 7,496               |  |          |
| 3                  | Canon Photocopy Machine | 64,350              | 70,500                         | 64,350                   | 70,500              | 61,133              | 42,865       | 61,133                   | 42,865              | 27,635              | 3,217               |  |          |
| 4                  | Computer                | 2,26,726            | -                              | -                        | 2,26,726            | 1,95,019            | 16,850       | -                        | 2,11,869            | 14,857              | 31,707              |  |          |
| 5                  | Furniture & Fixture     | 11,08,784           | -                              | -                        | 11,08,784           | 9,82,806            | 34,750       | -                        | 10,17,556           | 91,228              | 1,25,978            |  |          |
| 6                  | Office Premises         | 38,63,903           | -                              | -                        | 38,63,903           | 15,90,608           | 1,09,800     | -                        | 17,00,408           | 21,63,495           | 22,73,295           |  |          |
| 7                  | Mobile Phone            | 35,100              | -                              | -                        | 35,100              | 32,564              | 1,199        | -                        | 33,763              | 1,337               | 2,536               |  |          |
| 8                  | Refrigerator            | 7,590               | -                              | -                        | 7,590               | 7,211               | -            | -                        | 7,211               | 379                 | 379                 |  |          |
| 9                  | EPABX System            | 14,302              | -                              | -                        | 14,302              | 13,587              | -            | -                        | 13,587              | 715                 | 715                 |  |          |
| 10                 | Electrical Fittings     | 50,913              | -                              | -                        | 50,913              | 43,146              | 2,138        | -                        | 45,284              | 5,629               | 7,767               |  |          |
| 11                 | Office Equipments       | 80,909              | -                              | -                        | 80,909              | 70,593              | 4,714        | -                        | 75,307              | 5,601               | 10,316              |  |          |
| Total              |                         | 57,47,568           | 70,500                         | 64,350                   | 57,53,718           | 32,21,908           | 2,31,416     | 61,133                   | 33,92,191           | 23,61,527           | 25,25,660           |  |          |
| F.Y. 2018-19       |                         | 56,57,178           | 45,458                         | -                        | 57,47,568           | 29,72,058           | 2,49,850     | -                        | 32,21,908           | 25,25,660           | 29,42,109           |  |          |

**Capital Work-in-progress**

|   |                                  |             |   |   |             |   |   |   |   |             |
|---|----------------------------------|-------------|---|---|-------------|---|---|---|---|-------------|
| 1 | Capital WIP (Martin Burn Office) | 1,82,87,018 | - | - | 1,82,87,018 | - | - | - | - | 1,82,87,018 |
|---|----------------------------------|-------------|---|---|-------------|---|---|---|---|-------------|



# HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

Schedules Annexed to and forming part of the Balance Sheet as at March 31, 2020

|                                    |  | For the year ended |                  |
|------------------------------------|--|--------------------|------------------|
|                                    |  | March 31, 2020     | March 31, 2019   |
|                                    |  | INR                | INR              |
| <b>Schedule - 6</b>                |  |                    |                  |
| <b>NON CURRENT INVESTMENTS</b>     |  |                    |                  |
| (i)                                | <b>Investments in Mutual Fund</b>                      |                    |                  |
|                                    | UTI Mutual Funds(at cost) [F.Y. 19-20: 21091.21 units] | 2,72,324           | 2,53,827         |
|                                    | [F.Y. 18-19: 19,999.46 units]                          |                    |                  |
|                                    |  | <b>2,72,324</b>    | <b>2,53,827</b>  |
| <b>Schedule - 7</b>                |  |                    |                  |
| <b>SECURITY DEPOSIT</b>            |  |                    |                  |
| (i)                                | Coffee Day Global Limited                              | 15,000             | 15,000           |
| (ii)                               | Everest House  | 6,750              | 6,750            |
|                                    |  | <b>21,750</b>      | <b>21,750</b>    |
| <b>Schedule - 8</b>                |  |                    |                  |
| (i)                                | Subscription & other receivables                       | 2,23,882           | 12,586           |
|                                    |  | <b>2,23,882</b>    | <b>12,586</b>    |
| <b>Schedule - 9</b>                |  |                    |                  |
| <b>CASH &amp; CASH EQUIVALENTS</b> |  |                    |                  |
| (i)                                | Cash in Hand (As Certified by management)              | 22,143             | 4,172            |
| (ii)                               | <b>Cash at Bank</b>                                    |                    |                  |
|                                    | Bank Of India  | 1,97,221           | 3,50,087         |
|                                    |  | <b>2,19,364</b>    | <b>3,54,259</b>  |
| <b>Schedule - 10</b>               |  |                    |                  |
| <b>OTHER CURRENT ASSETS</b>        |  |                    |                  |
| (i)                                | Fixed Deposits with Bank of India                      | 47,33,777          | 52,15,577        |
| (ii)                               | Balance with Revenue Authorities                       | 3,50,689           | 5,14,778         |
| (iii)                              | Sinking Fund with Martin Burn                          | 84,937             | 39,277           |
| (iv)                               | Interest accrued on Fixed Deposits with Bank of India  | 78,711             | 9,536            |
|                                    |  | <b>52,48,114</b>   | <b>57,79,168</b> |

# HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

## Schedules Annexed to and forming part of the Income & Expenditure Account for the year ended March 31, 2020

|                      |                                | For the year ended |                  |
|----------------------|--------------------------------|--------------------|------------------|
|                      |                                | March 31, 2020     | March 31, 2019   |
|                      |                                | INR                | INR              |
| <b>Schedule - 11</b> |                                |                    |                  |
| <b>DIRECT INCOME</b> |                                |                    |                  |
| (i)                  | Annual membership subscription | 49,01,142          | 42,13,000        |
| (ii)                 | Income From Training Programme | 1,04,728           | 2,51,750         |
|                      |                                | <b>50,05,870</b>   | <b>44,64,750</b> |

|                      |  |                  |                 |
|----------------------|--|------------------|-----------------|
| <b>Schedule - 12</b> |  |                  |                 |
| <b>OTHER INCOME</b>  |  |                  |                 |
| (i)                  | Interest on Fixed Deposits                         | 7,06,499         | 68,753          |
| (ii)                 | Receipts from Advertisement                        | 2,70,371         | 30,000          |
| (iii)                | UTI Dividend                                       | 18,497           | 18,325          |
| (iv)                 | Duplicate Membership Card                          | 9,752            | 6,436           |
| (v)                  | Entrance Fees                                      | 9,500            | 57,000          |
| (vi)                 | Interest on Income Tax Refund                      | 8,617            | -               |
| (vii)                | Miscellaneous Receipts                             | 2,739            | 7,530           |
| (viii)               | Bad Debt Recovery                                  | -                | 4,600           |
| (ix)                 | Assets/Liabilities written off (Refer Schedule 15) | -                | 4,000           |
| (x)                  | GST Late fee Reversal                              | -                | 3,800           |
| (xi)                 | FHRAI Guide Book                                   | -                | 3,000           |
| (xii)                | Bank Interest                                      | -                | 375             |
|                      |  | <b>10,25,975</b> | <b>2,03,819</b> |

|                                  |                   |                  |                  |
|----------------------------------|-------------------|------------------|------------------|
| <b>Schedule - 13</b>             |                   |                  |                  |
| <b>EMPLOYEE BENEFIT EXPENSES</b> |                   |                  |                  |
| (i)                              | Salary            | 14,32,276        | 12,63,460        |
| (ii)                             | Gratuity          | 93,173           | -                |
| (iii)                            | Bonus (Ex-gratia) | 1,26,729         | 1,11,300         |
| (iv)                             | Leave salary      | 59,162           | 57,787           |
| (v)                              | Medical allowance | 19,677           | 19,506           |
|                                  |                   | <b>17,31,017</b> | <b>14,52,053</b> |

# HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

## Schedules Annexed to and forming part of the Income & Expenditure Account for the year ended March 31, 2020

|                       |   | For the year ended |                  |
|-----------------------|---|--------------------|------------------|
|                       |   | March 31, 2020     | March 31, 2019   |
|                       |   | INR                | INR              |
| <b>Schedule - 14</b>  |   |                    |                  |
| <b>OTHER EXPENSES</b> |   |                    |                  |
| (i)                   | Donation to Odisha Chief Minister Relief Fund   | 10,00,000          | -                |
| (ii)                  | Printing & Stationary                           | 6,97,424           | 7,88,667         |
| (iii)                 | Travelling & Conveyance                         | 4,52,933           | 5,46,439         |
| (iv)                  | Maintenance Expenses of Martin Burn Building    | 4,09,452           | -                |
| (v)                   | Meeting Expenses                                | 2,51,696           | 1,35,729         |
| (vi)                  | Depreciation                                    | 2,31,415           | 2,49,850         |
| (vii)                 | Gift Distribution Expenses                      | 1,78,795           | -                |
| (viii)                | Retainer Fees (for Mystic East Magazine)        | 1,55,700           | 2,17,500         |
| (ix)                  | Postage   | 1,43,344           | 1,60,962         |
| (x)                   | Office Maintenance                              | 69,836             | 66,626           |
| (xi)                  | GST Expenses                                    | 61,958             | -                |
| (xii)                 | General Charges                                 | 56,817             | 32,457           |
| (xiii)                | Consultancy Charges (for Mystic East Editorial) | 51,800             | 66,000           |
| (xiv)                 | Electricity Charges                             | 46,422             | 65,599           |
| (xv)                  | FSSAI TOT Programme Charges                     | 43,447             | 1,10,339         |
| (xvi)                 | Telephone Charges                               | 42,091             | 41,948           |
| (xvii)                | Property Tax                                    | 42,068             | 10,949           |
| (xviii)               | FHRAI Subscription Charges                      | 41,100             | 42,222           |
| (xix)                 | Professional Fees                               | 37,685             | 79,300           |
| (xx)                  | Website Development Charges                     | 25,950             | 15,800           |
| (xxi)                 | Audit fees                                      | 25,000             | 25,000           |
| (xxii)                | Ineligible GST Input                            | 23,156             | 16,313           |
| (xxiii)               | Computer maintenance                            | 12,200             | 12,189           |
| (xxiv)                | Debtors Balances written off                    | 11,006             | -                |
| (xxv)                 | Service Tax Demand                              | 6,600              | 2,900            |
| (xxvi)                | License Fees                                    | 4,300              | 4,300            |
| (xxvii)               | Fire Insurance                                  | 2,304              | 2,304            |
| (xxviii)              | Out of Pocket Expense                           | 1,730              | 2,750            |
| (xxix)                | Other Expenses                                  | 1,333              | 11,980           |
| (xxx)                 | Miscellaneous Expenses                          | 800                | 1,258            |
| (xxxi)                | Bank charges                                    | 649                | 472              |
| (xxxii)               | P R Retainer Fees                               | -                  | 1,60,000         |
| (xxxiii)              | Interest & Other Charges                        | -                  | 20,985           |
| (xxxiv)               | Food Safety Supervisor Training                 | -                  | 10,000           |
|                       |   | <b>41,29,013</b>   | <b>29,00,837</b> |

## HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA

### Schedules Annexed to and forming part of the Income & Expenditure Account for the year ended March 31, 2020

|   |                                     | For the year ended |                |
|---|-------------------------------------|--------------------|----------------|
|   |                                     | March 31, 2020     | March 31, 2019 |
|   |                                     | INR                | INR            |
| <b>Schedule 15</b>                        |                                     |                    |                |
| <b>ASSETS AND LIABILITIES WRITTEN OFF</b> |                                     |                    |                |
| (i)                                       | Advances received no longer payable | -                  | 4,000          |
|   | <b>Total</b>                        | -                  | <b>4,000</b>   |

#### **Schedule 16**

#### **CONTINGENT LIABILITIES**

There are outstanding demands of Income Tax pertaining to Assessment Year 2013-14 and 2014-15 for INR 8,74,280/- and INR 5,87,680/- respectively. The association is contesting these demands and feels that no liability will arise on closure of the same.





## **HOTEL & RESTAURANT ASSOCIATION OF EASTERN INDIA**

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**CIN:** U55101WB19619PL025187