

M/S. S. S. CONSTRUCTION

152, KANUNGO PARK, GARIA, KOLKATA – 700 084

**AUDIT REPORT U/S. 44AB
OF THE INCOME TAX ACT, 1961
FOR THE YEAR ENDED 31ST MARCH, 2023**

**PRADYUT KUMAR SARKAR, F.C.A.
CHARTERED ACCOUNTANT
NO. 6, OLD POST OFFICE STREET,
2ND FLOOR,
KOLKATA - 700001**

FORM 3CB [See rule 6C(1)(b)]

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

I have examined the **balance sheet** as on 31st March 2023, and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name S S CONSTRUCTION
 Address 152, KANUNGO PARK, GARIA, Garia S.O (South 24 Parganas),
 Srirampur, SOUTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode -
 700084
 PAN AAMFS4982P
 Aadhaar Number of the assessee, if available

I certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **152, KANUNGO PARK, GARIA, KOLKATA, WEST BENGAL-700084** and **0** branches.

a. I report the following observations/comments/discrepancies/inconsistencies if any. **NA., except in reference to Clause 44 of Form 3CD, the assessee is not registered under GST and as informed by the assessee, the required information has not been maintained in absence of any disclosure requirement thereof. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.**

b. Subject to above,-

A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.

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

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and

ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In My opinion and to the best of My information and according to the explanations given to Me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name PRADYUT KUMAR SARKAR
 Membership Number 059506
 FRN(Firm Registration Number) 00059506
 Address



Pradyut Kumar Sarkar

TEMPLE CHAMBER, 6, OLD POST OFFICE STREET, 2ND FLOOR KOLKATA
 HIGH COURT, Kolkatta G.P.O., Kolkata, KOLKATA, 32-West Bengal 91-
 India, Pincode - 700001

Date of signing Tax Audit Report 15-Sep-2023
 Place KOLKATA
 Date 15-Sep-2023

Acknowledgement Number:347381410290923

This form has been digitally signed by PRADYUT KUMAR SARKAR having PAN AQCP52903A from IP Address KOLKATA on 29/09/2023 07:28:34 PM Dsc SI.No issuer 22731835CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

[Handwritten signature]

S. S. CONSTRUCTION
152 KANUNGO PARK, GARIA, KOLKATA - 700084.

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS		₹	₹	PARTICULARS		₹
To	Work-in-Progress		12341191	By	SALES	
"	Purchases	1386301		"	Sales of Flat	9850000
"	Reimbursement of owner's Allocation	625000				
"	Beautification & Decoration	44000				
"	Handling Charges	24500				
"	Labour Charges(Incl Meterial)	734631				
"	Completion Certificate Fees	57560		"	Work-in-Progress	6672687
"	Licence & Tax	442879			(As Certified by Partners)	
"	Registration of Development Agreement	14042	3328913			
"	Gross Profit c/d.		852583			
			<u>16522687</u>			<u>16522687</u>
To	Accounting Charges		15000	By	Gross Profit b/d.	852583
"	Staff Salary & Bonus		624600	"	Indirect Income	2000000
"	License & Taxes		2500			
"	Brokerage		298000			
"	Computer & Accessories		4248			
"	Consultancy & Supervision		119906			
"	Business Promotion		61000			
"	Electric Charges		27108			
"	Round off		1			
"	Rent		144000			
"	Insurance of car		21939			
"	Insurance of Motor car		1301			
"	Legal Fees		10000			
"	Motor Car Upkeep		99047			
"	Interest on GST		209280			
"	Interest on TDS		200			
"	Refreshment		4000			
"	Publicity & Advertisement		10000			
"	Professional Fees		10000			
"	Interest & Others		2400			
"	Interest On (BOI) Term Loan		92698			
"	Staff Welfare		50000			
"	Printing & Stationery		4280			
"	Trade Licence		1150			
"	Bank Charges		11996			
"	Telephone Charges		2150			
"	Repairs & Maintenance		13500			
"	Depreciation		43674			
"	Book Profit c/d		968605			
			<u>2852583</u>			<u>2852583</u>
To	Partner's Remuneration			By	Book Profit c/d	968605
	Sajal Bhatta	335000				
	Swapan Bhatta	335000	670000			
"	Provision for Income Tax		100000			
"	Share of Profit					
	Sajal Bhatta	99302				
	Swapan Bhatta	99303	198605			
			<u>968605</u>			<u>968605</u>

In terms of our separate report of even date



Pradyut
CA. PRADYUT KUMAR SARKAR
CHARTERED ACCOUNTANT
MEMBERSHIP NO. : 059506
UDIN : 23059506BGSEHZ9454

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
347381410290923

Date of e-Filing
29-Sep-2023

Name	:	S S CONSTRUCTION
PAN/TAN	:	AAMFS4982P
Address	:	152, KANUNGO PARK, GARIA, , Srirampur, SOUTH 24 PARGANAS, Garia S.O (South 24 Parganas), West Bengal, 700084
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	059506

(This is a computer generated Acknowledgement Receipt and needs no signature)

FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee S S CONSTRUCTION

2. Address of the Assessee 152 , KANUNGO PARK, GARIA , Garia S.O (South 24 Parganas) ,
Srirampur , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode -
700084

3. Permanent Account Number (PAN) AAMFS4982P

Aadhaar Number of the assessee, if available

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same? Yes

Sl. No.	Type	Registration / Identification Number
1	Goods and Services Tax 32-West Bengal	19AAMFS4982P1Z1

5. Status Firm

6. Previous year 01-Apr-2022 to 31-Mar-2023

7. Assessment year 2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable.

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ? No

Section under which option exercised

PART - B

9. (a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown? Amount

Sl. No.	Name	Profit Sharing Ratio (%)
1	SAJAL BHATTA	50
2	SWAPAN BHATTA	50

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change? No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10. (a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
	CONSTRUCTION	Other construction activity n.e.c.	06010



(b). If there is any change in the nature of business or profession, the particulars of such change ? No

Sl. No.	Business	Sector	Sub Sector	Code
		No records added		

1. (a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? Yes

Sl. No.	Books prescribed
	CASH BOOK, BANK BOOK & LEDGER ETC

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	CASH BOOK, BANK BOOK & LEDGER ETC	152	KANUNGO PARK	GARIA	700084	91-India	32-West Bengal

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
	CASH BOOK, BANK BOOK & LEDGER ETC

2. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
	No records added	

3. (a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

No.	Particulars	Increase in profit	Decrease in profit
	No records added		

4. Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(c). If answer to (d) above is in the affirmative, give details of such adjustments:



Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure	Net effect
14. (a).		Method of valuation of closing stock employed in the previous year	At Cost

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

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

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
1	NIL	₹ 0

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.

Sl. No.	Description	Amount	
		No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	NIL	₹ 0

(d). any other item of income;

Sl. No.	Description	Amount
	NIL	₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	NIL	₹ 0



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

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			

No records added

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	WDV	Plant and Machinery @ 15%	15	₹4,88,530	₹0	₹0	₹4,88,530	₹0	₹0	₹5,33,000	₹0	₹0	₹0

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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No records added

20. (a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
1	NIL	₹0

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
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No records added



21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1	NIL	₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
1	NIL	₹ 0

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
1	NIL	₹ 0

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
1	NIL	₹ 0

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
1	NIL	₹ 0

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
1	NIL	₹ 0

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
1	NIL	₹ 0

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
1	NIL	₹ 0

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

as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added





Pradyut

PRADYUT KUMAR SARKAR

Name
Membership Number 059506
FRN(Firm Registration Number) 00059506
Address
TEMPLE CHAMBER , 6, OLD POST OFFICE STREET, 2ND FLOOR, KOLKATA
HIGH COURT , Kolkatta G.P.O. , Kolkata , KOLKATA , 32-West Bengal . 91-India
, Pincode - 700001
Place KOLKATA
Date 15-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%					No records added			

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	23-Sep-2022	₹ 5,33,000	