PUJA CONSTRUCTION
117, Peyara Bagan, Laskarpur,
Kolkata - 700 153

TAX AUDIT REPORT FOR THE FINANCIAL YEAR 2023 - 24
(ASST. YEAR: 2024 - 25)

AUDITOR

M/S RITIKA PODDAR & ASSOCIATES
LAKETOWN COMPLEX ,
986/1, JESSORE ROAD, BANGUR AVENUE
KOLKATA - 700055

RITIKA PODDAR & ASSOCIATES

Chartered Accountants

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986/1, 3rd Floor, Block D,
Laketown Complex
Jesore Road, Kolkata -700055

FORM NO. 3CB

[See rule 6G(1)(b)]

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

We have examined the Balance Sheet as on 31st March, 2024 and the Profit & Loss A/c for the period beginning from 01.04.2023 to 31.03.2024 attached herewith of PUJA CONSTRUCTION, 117, Peyara Bagan, Laskarpur, Kolkata - 700 153 Permanent Account Number: AATFP2330H. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(a) the audited Statement of Profit and Loss for the year beginning from 01/04/2023 to ending on 31/03/2024.

(b) the audited Balance Sheet as at 31st March, 2024; and

(c) documents declared by the said Act to be part of, or annexed to, the Statement of Profit and Loss and Balance Sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No.3CD and annexure thereto are true and correct.

For, RITIKA PODDAR & ASSOCIATES
Chartered Accountants
Firm Regn. No.- 333728E

PODDAR & ASSOCIATES FRN NO. 333728E

Ritika Poddar

(CA. Ritika Poddar)
Proprietor
Membership No.: 308677
UDIN : 24308677BKHBNK5920

Place: Kolkata
Date: 27.09.2024

FORM NO.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	:	**PUJA CONSTRUCTION**
2	Address of the Assessee	:	117, Peyara Bagan, Laskarpur, Kolkata - 700 153
3	Permanent Account Number (PAN)	:	AATFP2330H
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods & service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	:	No
5	Status	:	Firm
6	Previous Year from	:	From 01/04/2023 to 31/03/2024
7	Assessment year	:	2024-2025
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	:	Clause 44AB (a) - Total sales/turnover/gross receipts of business exceeding specified limits

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 ? :

Name	Profit Sharing Ratio (%)
Rabi Saha	50%
Mithu Sen	50%

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

S. No.	Name of Partner	Date of Change	Type of Change	Old Profit Sharing Ratio	New Profit Sharing Ratio
	Nil.				

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

SECTOR	SUB SECTOR	CODE
CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b) If there is any change in the nature of Business or profession, the particulars of such change. : As reported to us there is no change in the nature of business as compared to last year.

S.No.	Business	SECTOR	SUB SECTOR	CODE

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : Yes

(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) :

Cash Book, Bank Book, Sales & Purchase Book, Debtors & Creditors Book Etc.

Address: 117, Peyara Bagan, Laskarpur, Kolkata - 700 153

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(c)	List of books of account and nature of relevant documents examined.	:	Same as above.
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section)	:	No.

Sl. No.	Section	Amount
	Nil.	

13(a)	Method of accounting employed in the previous year.	:	Mercantile basis of accounting.
(b)	Whether there had been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	:	As reported to us there is no change as compared to last year.
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	:	Not Applicable.

Sl. No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
	Nil.		

(d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	:	Nil.
(e)	If answer to (d) above is in the affirmative, give details of such adjustment.		Not Applicable.

Sl. No.	ICDS	Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
	Nil.			

(f)	Disclosure as per ICDS.		Nil.
14.(a)	Method of valuation of closing stock employed in the previous year.	:	Nil.
(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:	:	Nil.

Sl. No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
	Nil.		

15	Give the following particulars of the capital asset converted into stock-in-trade:-	:	Nil.
	a) Description of capital asset,		
	b) Date of acquisition;		
	c) Cost of acquisition;		Nil.
	d) Amount at which the asset is converted into stock-in-trade.,		Nil.

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16	Amounts not credited to the profit and loss account, being -	:	
(a)	the items falling within the scope of section 28;	:	Nil.
(b)	The Proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods and Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	:	Nil.
(c)	escalation claims accepted during the previous year;	:	Nil.
(d)	any other item of income;	:	Nil.
(e)	capital receipt, if any.	:	Nil.
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	:	Nil
(a)	Details of property & Address of Property	:	
(b)	Consideration received or accrued	:	Nil.
(c)	Value adopted or assessed or assessable	:	Nil.
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 :-	:	Nil
(a)	Description of block of assets / class of asset.	:	
(b)	Rate of depreciation.	:	
(c)	Oening WDV / Actual	:	
(d)	Additions during the year	:	
(i)	Date of Purchase	:	
(ii)	Date of Put to use	:	
(iii)	Amount of Purchase	:	
(iv)	Adjustment on account of CENVAT	:	Nil.
(v)	Adjustment on account of exhange rate change	:	Nil.
(vi)	Adjustment on account of subsidy Grant	:	Nil.
(vii)	Total Amount of Purchase	:	
(e)	Deductions during the year	:	Nil.
(i)	Date of Sale	:	Nil.
(ii)	Amount of Sale	:	Nil.
(e)	Depreciation allowable.	:	
(f)	Written down value at the end of the year.	:	

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19	Amount admissible under sections:- 32AC, 32AD, 33AB, 3ABA, 35(1) (i), 35(1) (ii), 35(1) (iia), 35(1) (iii), 35(1) (iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E.	:	Nil.
(a)	debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately);	:	Nil.
(b)	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.	:	Nil.

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

Description	Amount
	Nil.

(b)	Details of contribution received from employees for various funds as referred to in section 36(1)(va).	:	Nil.
(i)	nature of fund;		
(ii)	sum received from employees;		Nil.
(iii)	due date for payment;		
(iv)	the actual amount paid		Nil.
(v)	the actual date of payment to the concerned authorities;		
21(a)	Please furnish the details of amounts debited to the profit and loss account, being :-	:	

(i) in the nature of capital; :

Particulars	Amount
	Nil.

(ii) in the nature of personal; :

Particulars	Amount
	Nil.

(iii) advertisement expenditure in any souvenir, brochure, tact, pamphlet or the like published by a political party :

Particulars	Amount
	Nil.

(iv) expenditure incurred at clubs being entrance fees and subscription :

Particulars	Amount
	Nil.

(v) expenditure incurred at clubs being cost for club services and facilities used :

Particulars	Amount
	Nil.

(vi) expenditure by way of penalty or fine for violation of any law for the time being force; :

Particulars	Amount
	Nil.

(vii) expenditure by way of any other penalty or fine not covered above :

Particulars	Amount
	Nil.

(viii) expenditure incurred for any purpose which is an offence or which is prohibited by law; :

Particulars	Amount
	Nil.

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(b)	amounts inadmissible under section 40(a);	Nil.
(i)	as payment to non-resident referred to in sub-clause (i)	
(A)	Details of payment on which tax is not deducted	Nil.
(I)	date of payment	
(II)	amount of payment	Nil.
(III)	nature of payment	
(IV)	name and address of the payee	
(V)	PAN of payee, if available	
(B)	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	Nil.
(I)	date of payment	
(II)	amount of payment	Nil.
(III)	nature of payment	
(IV)	name and address of the payee	
(V)	PAN of payee, if available	
(VI)	amount of tax deducted	Nil.
(ii)	as payment referred to in sub-clause (ia)	
(A)	Details of payment on which tax is not deducted	Nil.
(I)	date of payment	
(II)	amount of payment	Nil.
(III)	nature of payment	
(IV)	name and address of the payee	
(V)	PAN of payee, if available	
(B)	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub - section (1) of section 139	Nil.
(I)	date of payment	
(II)	amount of payment	Nil.
(III)	nature of payment	
(IV)	name and address of the payer	
(V)	PAN of payer, if available	
(VI)	amount of tax deducted	Nil.
(VII)	amount out of (VI) deposited, if any	Nil.
(iii)	as payment under sub-clause (ib)	Nil.

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(A)	Details of payment on which levy is not deducted	:	
(I)	date of payment	:	
(II)	amount of payment	:	Nil.
(III)	nature of payment	:	
(IV)	name and address of the payee	:	
(V)	PAN of payee, if available	:	
(B)	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139	:	Nil.
(I)	date of payment	:	
(II)	amount of payment	:	Nil.
(III)	nature of payment	:	
(IV)	name and address of the payer	:	
(V)	PAN of payer, if available	:	
(VI)	amount of levy deducted	:	Nil.
(VII)	amount out of (VI) deposited, if any	:	Nil.
(iv)	fringe benefit tax under sub-clause (ic)	:	Nil.
(v)	wealth tax under sub-clause (iia)	:	Nil.
(vi)	royalty, license fee, service fee, etc. under sub-clause (iib)	:	Nil.
(vii)	salary payable outside India/to a non reident without TDS etc. under sub-clause (iii)	:	Nil.
(A)	date of payment	:	
(B)	amount of payment	:	Nil.
(C)	name and address of the payee	:	
(D)	PAN of the payee, if available	:	
(vii)	payment to PF/other fund, etc. under sub-clause (iv)	:	Nil.
(viii)	tax paid by employer for perquisites under sub-clause (v)	:	Nil.
(c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	:	Nil.

S. No.	Particulars	Section	Amount debited to P& L Account	Amount admissible	Amount inadmissible
Nil.					

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(d)	Disallowance/deemed income under section 40A(3)	Nil.
(A)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes. However wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/ DD.
(i)	date of payment	
(ii)	nature of payment	
(iii)	amount	
(iv)	name and Permanent Account Number of the payee, if available	
(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes. However wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/ DD.
(i)	date of payment	
(ii)	nature of payment	
(iii)	amount	
(iv)	name and Permanent Account Number of the payee, if available	
(e)	provision for payment of gratuity not allowable under section 40A(7);	Nil.
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil.

(g) particulars of any liability of a contingent nature; :

Nature of Liability	Amount
	Nil.

(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; :

Particulars	Amount
	Nil.

(i)	amount inadmissible under the proviso to section 36(1)(iii)	Nil.
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil.
23	Particulars of any payment made to persons specified under section 40A(2)(b).	*As per Annexure "A"*
(a)	Name of the Related Person	
(b)	PAN of the Related Person	
(c)	Relations	
(d)	Nature of Transactions	
(e)	Payment Made (Amount)	

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24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.	:	Nil.

S. No.	Section	Description	Amount
	Nil.		

25	Any Amount of profit chargeable to tax under section 41 and computation thereof.	:	Nil.
(a)	Name of person	:	
(b)	Amount of income	:	Nil.
(c)	Section	:	
(d)	Descrption of Transaction	:	
(e)	Computation, if any	:	
26	*In respect of any sum referred to in clause (a), (b),(c),(d), (e), (f) or (g) of section 43B, the liability for which:-	:	
(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	:	Nil.
(a)	paid during the previous year ;	:	

S. No.	Section	Nature of liability	Amount
	Nil.		

(b)	not paid during the previous year	:	

S. No.	Section	Nature of liability	Amount
	Nil.		

(B)	Was incurred in the previous year and was	:	
(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	:	

S. No.	**Section**	**Nature of liability**	**Amount**
1	Section 43B(a)	NIL	-

(b)	Not paid on or before the aforesaid date.	:	

S. No.	Section	Nature of liability	Amount
	Nil.		

(State whether sales tax, goods and service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	Nil.

Note: The information given under 26(B) is only upto the date of signing this report.

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27.(a) Amount of Central Value Added Tax credits / Input Tax Credits (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit (ITC) in accounts :

		Amount	Treatment in Profit & Loss/Accounts
(i)	Opening Balance :		
(ii)	Credit Availed :		
(iii)	Credit Utilised :		
(iv)	Closing/outstanding Balance :		

(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account : Nil.

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same : Nil.

(i)	Name of the person from which shares received :	
(ii)	PAN of the persons, if available :	
(iii)	Name of the company whose shares are received :	
(iv)	CIN of the company :	
(v)	No. of Shares Received :	Nil.
(vi)	Amount of consideration paid :	Nil.
(vii)	Fair Maket value of the Shares :	Nil.

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same : Nil.

(i)	Name of the persons from whom consideration received for issue of shares :	
(ii)	PAN of the person, if available :	
(iii)	No. of shares issued :	Nil.
(iv)	Amount of consideration received :	Nil.
(v)	Fair Market value of the shares :	Nil.

A(a) Whether the amount is to be included as income chargeable under the head 'Income from Other Sources' as referred to in clause (ix) of sub-section (2) of section 56? : No

A(b) If yes, please furnish the details: :

Nature of Income	Amount (in Rs.)
	Nil.

B(a) Whether any amount is to be included as income chargeable under the head 'Income forom Other Sources' as referred to in clause (x) of sub-section (2) of section 56? : No

B(b) If yes, please furnish the details: :

Nature of Income	Amount (in Rs.)
	Nil.

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30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	:	Nil.
(i)	Name & Address of the person from whom amount borrowed or repaid on hundi		
(ii)	PAN of the person, if available		
(iii)	Amount borrowed		Nil.
(iv)	Date of Borrowing		
(v)	Amount due including interest		Nil.
(vi)	Amount repaid		Nil.
(vii)	Date of Repayment		
A (a)	Whether primary adjustment to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year.	:	No
(b)	If yes, Please furnish following details	:	
(i)	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	:	Not Applicable
(ii)	Amount of Primary Adjustment (in Rs.)	:	Nil.
(iii)	Whether the excess money available with the associated ecterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	:	Not Applicable
(iv)	If yes, whether the excess money has been repatriated within the prescribed time	:	
(v)	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	:	Nil.
(vi)	Expected date of repatriation of money	:	
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding 1cr. rupees as referred to in sub-section (1) of section 94B.	:	No
(b)	If yes, Please furnish the following details	:	
(i)	Amount (in Rs.) of Expenditure by way of interest or of similar nature incurred	:	
(ii)	Earning before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	:	
(iii)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	:	
(iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	:	
(v)	Details of interest expenditure Carried forward as per sub-section (4) of section 94B.	:	

(iv) Details of interest expenditure brought forward:

Assessment Year	Amount
	Nil.

(v) Details of interest expenditure carried forward:

Assessment Year	Amount
	Nil.

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C(a)	Whether the assessee has entered into an impermissible avoidable arrangement, as referred to in section 96, during the previous year.	:	Nil
(b)	If yes, Please furnish following details	:	
(i)	Nature of Impermissible avoidable arrangement	:	
(ii)	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement	:	
31.(a)	* Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	:	Not Applicable
(i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;	:	
(ii)	amount of loan or deposit taken or accepted.	:	Nil.
(iii)	whether the loan or deposit was squared up during the previous year;	:	Not Applicable
(iv)	maximum amount outstanding in the account at any time during the previous year	:	Nil.
(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	:	Not Applicable
(vi)	In case the loan or deposits was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	:	Nil
(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year;	:	Not Applicable
	(Particulars at (a) and (b) need not be given in the case of a Government company, banking company or a corporation established by a Central, State or Provincial Act.)		
(i)	Name, address and permanent account number (if available with the assessee) of the person from whom specifid sum is received	:	
(ii)	Amount of specified sum taken or accepted	:	Nil.
(iii)	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	:	Not Applicable
(iv)	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	:	Nil

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b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	:	Not Applicable
(i)	Name, Address and Permanent Account Number (if available with the assessee) of the Payer	:	
(ii)	Nature of the transactions	:	
(iii)	Amount of receipt	:	Nil.
(iv)	Date of receipt	:	
b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-	:	Wherever amounts are receipt by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/Account Payee DD.
(i)	Name, Address and Permanent Account Number (if available with the assessee) of the Payer	:	
(ii)	Amount of receipt	:	Nil.
b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	:	Not Applicable
(i)	Name, Address and Permanent Account Number (if available with the assessee) of the Payee	:	
(ii)	Nature of the transactions	:	
(iii)	Amount of payment	:	Nil.
(iv)	Date of payment	:	
b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	:	Wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/Account Payee DD.
(i)	Name, Address and Permanent Account Number (if available with the assessee) of the Payer	:	
(ii)	Amount of receipt	:	Nil.

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(c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year;	:	Not Applicable
(i)	Name, address and permanent account number (if available with the assessee) of the payee;	:	
(ii)	Amount of repayment;	:	Nil.
(iii)	Maximum amount outstanding in the account at any time during the pervious year ;	:	Nil.
(iv)	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	:	Not Applicable
(v)	In case the repayment was made by a cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	:	Wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/Account Payee DD.
(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year;	:	Not Applicable
(i)	Name, address and permanent account number (if available with the assessee) of the payer;	:	
(ii)	Amount of repayment of loan or deposits or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	:	Nil.
(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year;		Wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/Account Payee DD.
(i)	Name, address and permanent account number (if available with the assessee) of the payer;	:	
(ii)	Amount of repayment of loan or deposits or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	:	Wherever amounts are paid by cheque/DD, it is not possible for us to verify that the amount has been paid by Account Payee Cheque/Account Payee DD.

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

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

Sl. No.	Nature of loss / allowance	Assessment Year	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
1	Loss from business other than loss from speculative business and specified business	-	-	-	-
2	Loss from business other than loss from speculative business and specified business	-	-	-	-

(b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	:	No.
(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same.	:	No.
(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	:	No.
(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	:	No.
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA);	:	No
(i)	Section under which deduction is claimed	:	Nil
(ii)	Amounts admissible as per the provision of the Income Tax Act, 1961 and 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	:	
34 (a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	:	No.
(i)	Tax deduction and collection Account Number (TAN)	:	
(ii)	Section	:	
(iii)	Nature of payment	:	
(iv)	Total amount of payment or receipt of the nature specified in (iii)	:	Nil.
(v)	Total amount on which tax was required to be deducted or collected out of (iv)	:	Nil.
(vi)	Total amount on which tax was deducted or collected at specified rate out of (v)	:	Nil.

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(vii)	Amount of tax deducted or collected out of (vi)	:	Nil.
(viii)	Total amount on which tax was deducted or collected at less than specified rate out of (vii)	:	Nil.
(ix)	Amount of tax deducted or collected on (viii)	:	Nil.
(x)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (vi) and (viii)	:	Nil.
(b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	:	Nil.
(i)	Tax deduction and collection Account Number (TAN)	:	Nil.
(ii)	Type of Form	:	Nil.
(iii)	Due date for furnishing	:	Nil.
(iv)	Date of furnishing, if furnished	:	Nil.
(v)	Whether the statement of tax deducted or collected contains information about all details / transactions which are required to be reported	:	Nil.
(vi)	If not, please furnish list of details / transactions which are not reported .	:	Not Applicable
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	:	Not Applicable.
(i)	Tax deduction and collection Account Number (TAN)	:	Nil.
(ii)	Amount of interest under section 201(1A)/206C(7) is payable	:	Not Applicable.
(iii)	Amount paid out of above (ii) along with date of payment.	:	Not Applicable.
35 (a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	:	Nil
(i)	Item Name	:	
(ii)	Unit Name	:	
(iii)	Opening Stock	:	
(iv)	Purchases during the previous year	:	
(v)	Sales during the previous year	:	
(vi)	Closing Stock	:	
(vii)	Shortage / excess, if any	:	
(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by -products.	:	Nil.
A.	Raw Materials	:	
(i)	Item Name	:	
(ii)	Unit Name	:	

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(iii)	Opening Stock	:	
(iv)	Purchases during the previous year	:	
(v)	Consumption during the previous year	:	
(vi)	Sales during the previous year	:	
(vii)	Closing Stock	:	
(viii)	*yield of finished products	:	Nil.
(ix)	* percentage of yield	:	Nil.
(x)	*shortage / excess, if any	:	Nil.
B.	Finished products	:	
(i)	Item Name	:	
(ii)	Unit Name	:	
(iii)	Opening Stock	:	
(iv)	Purchases during the previous year	:	
(v)	Quantity manufactured during the previous year	:	
(vi)	Sales during the previous year	:	
(vii)	Closing Stock	:	
(viii)	Shortage / excess, if any	:	Nil.
C.	By-products	:	Nil.
(i)	Item Name	:	
(ii)	Unit Name	:	
(iii)	Opening Stock	:	Nil.
(iv)	Purchases during the previous year	:	Nil.
(v)	Consumption during the previous year	:	Nil.
(vi)	Sales during the previous year	:	Nil.
(vii)	Closing Stock	:	Nil
(viii)	Shortage / excess, if any * *Information may be given to the extent available*	:	Nil.
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-	:	Not Applicable.
(a)	total amount of distributed profits	:	Nil.
(b)	amount of reduction as referred to in section 115-O(1A)(i)	:	Nil.
(c)	amount of reduction as referred to in section 115-O(1A)(ii)	:	Nil.
(d)	total tax paid thereon	:	Nil.
(e)	dates of payment with amounts	:	Nil.

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A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub clause (e) of clause (22) of section 2.	:	No
(b)	If yes, please furnish the following deatils:-	:	

Amount Received (In Rs.)	Date of Receipt
Nil.	

37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	:	No
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter / item / value / quantity as may be reported/identified by the auditor	:	No
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, as may be reported/identified by the auditor, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	:	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year :	:	

	Particulars		**Previous year**		**Preceding previous year**	
(i)	Total turnover of the assessee	:	13,150,000.00		10,601,500.00	
(ii)	Gross profit/turnover	:	-	0.00%	-	0.00%
(iii)	Net profit/turnover	:	141,862.00	1.08%	148,649.00	1.40%
(iv)	Stock-in-trade/turnover	:	1,750,000.00	13.31%	2,800,000.00	26.41%
(v)	Material consumed/finished goods produced	:	0%		0%	
(a)	Material consumed		-		-	
(b)	Finished Goods Produced		0.00		0.00	

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

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

S. No.	Financial year to which demand/refund relates to	Name of the other Tax law	Type (Demand raised/Refund received)	Date of Demand raised/Refund received	Amount
Nil.					

42 (a)	Whether assessee is required to furnish statement in Form No.61 or Form 61A or Form 61B?	:	No
(b)	If Yes, Please Furnish	:	
(i)	Income Tax Department Reporting Entity Indentification Number	:	
(ii)	Type of Form	:	
(iii)	Due Date of furnishing	:	

RITIKA PODDAR & ASSOCIATES
FRN NO. 333728E

(iv)	Date of Furnishing, if furnished	:	
(v)	Whether the form contains Information about all details/ furnished transactions which are required to be reported.	:	Not Applicable
(vi)	If not, please furnish list of the details/ transactions which are not reported.	:	Not Applicable
43 (a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	:	No
(b)	If yes, Please furnish the following details:	:	
(i)	Whether report has been furnished by the assessee or by its parent entity or an alternate reporting entity	:	
(ii)	Name of Parent Entity	:	
(ii)	Name of alternate reporting entity (if applicable)	:	
(iii)	Date of furnishing of Report	:	
(c)	If not due, please enter expected date of furnishing the Report	:	
44	Break-up of Total Expenditure of entities registered or not registered under GST	:	As informed by the assessee, the information required under the clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement there of under the goods & service tax statue. Futher the standard accounting software used by the Assessee is not configured to generate reports as required under this clause is 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.
(i)	Total amount of expenditure incurred during the year	:	
(ii)	Expenditure in respect of entities registered under GST	:	
(a)	Related to goods or services exempt from GST	:	
(b)	Relating to entities falling under composition scheme	:	
(c)	Relating to other registered entities	:	
(d)	Total payment to registered entities	:	
(iii)	Expenditure relating to entities not registered under GST	:	

RITIKA PODDAR & ASSOCIATES FRN NO. 333728E

For, **RITIKA PODDAR & ASSOCIATES**
Chartered Accountants
Firm Regn. No.- 333728E

Ritika Poddar

(CA. Ritika Poddar)
Proprietor
Membership No.: 308677
UDIN : 24308677BKHBNK5920

Place: Kolkata
Date: 27.09.2024

Address: Lake Town Complex, 986/1, Jessore Road, Bangur Avenue, Kolkata - 700 055

PUJA CONSTRUCTION

117, Peyara Bagan, Laskarpur,

Kolkata - 700 153

ANNEXURE- A

Particulars of payments made to persons specified under section 40A(2)(b).

Sl No.	Name of the Related Party	Relationship	Accounts	Amount (Rs.)
1	RABI SAHA	PARTNER	PARTNER REMUNERATION	12,000.00
2	MITHUL SEN	PARTNER	PARTNER REMUNERATION	12,000.00

RITIKA PODDAR & ASSOCI...
FRN NO.
333728E

PUJA CONSTRUCTION

177,PEYARA BEGAN,LASKARUR Kolkata-700153

BALANCE SHEET AS ON 31ST MARCH, 2024

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
Partners' Capital Account	5,314,944.87	**Fixed Assets:**	
(Details Enclosed)		Garage	400,000.00
		Sundry Debtors	2,393,821.55
Current Liabilities:		**Cash at Bank:-**	
Sundry Creditors	256,000.00	BOB,GARIA	
		(A/C No.30620200000228)	597,493.32
Advance from Customers	351,400.00		
		Cash in Hand	30,152.00
Audit Fees Payable	10,000.00		
		Work in Progress	1,750,000.00
		Securities Deposit	760,878.00
	5,932,344.87		**5,932,344.87**

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HEREWITH

For, RITIKA PODDAR & ASSOCIATES
Chartered Accountants
(Firm Regn No. - 333728E)

Ritika Poddar

RITIKA PODDAR & ASSOCIATES FRN NO. 333728E

(CA. Ritika Poddar)
Proprietor
Membership No.: 308677
UDIN - 24308677BKHBNK5920

Date : 27.09.2024
Place : Kolkata

For, PUJA CONSTRUCTION

Partner

PUJA CONSTRUCTION

177,PEYARA BEGAN,LASKARUR Kolkata-700153

Profit & Loss Account for the year ended 31.03.2024

	PARTICULARS	AMOUNT (Rs.)		PARTICULARS	AMOUNT (Rs.)
To	Direct Labour	6,754,250.00	By	**Gross Revenue**	13,150,000.00
	Purchase of Material	4,959,177.00	By	Work in Progress	1,750,000.00
	Salary and Allowance	1,960,000.00			
	Bank Charges	633.63			
	Electricity Charges	41,520.00			
	Manager salary	175,000.00			
	Labour Charges	48,597.00			
	Ofiice Maintenance	40,156.00			
	Printing & Statinery	13,958.00			
	Telephone Charges	12,487.00			
	Subscription	90,000.00			
	Hire of Equipement	420,000.00			
	Repair and Maintenance	140,690.00			
	Business Licence Fees	17,500.00			
	Audit Fees	10,000.00			
	Accounting Fees	30,000.00			
	Small Tolls & Equipments	20,169.00			
	Net Profit *(Transferred to Profit & Loss Appropriation A/c)*	165,862.37			
		14,900,000.00			**14,900,000.00**

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HEREWITH

For, RITIKA PODDAR & ASSOCIATES
Chartered Accountants
(Firm Regn No. - 333728E)

Ritika Poddar.

(CA. Ritika Poddar)
Proprietor
Membership No.: 308677
UDIN - 24308677BKHBNK5920

Date : 27.09.2024
Place : Kolkata

RITIKA PODDAR & ASSOCIATES FRN NO. 333728E

For, PUJA CONSTRUCTION

Partner

PUJA CONSTRUCTION
177,PEYARA BEGAN,LASKARUR Kolkata-700153

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
Partners' Remuneration:			Net Profit	165,862.37
Rabi saha	12,000.00		*(Transferred from Profit & Loss A/c)*	
Mithu Sen	12,000.00	24,000.00		
Profit Transferred to Partner's				
Capital Account:				
Share of Profit:				
Rabi saha (50%)	70,931.00			
Mithu sen (50%)	70,931.37	141,862.37		
		165,862.37		**165,862.37**

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED HEREWITH

For, RITIKA PODDAR & ASSOCIATES
Chartered Accountants
(Firm Regn No. - 333728E)

Ritika Poddar

(CA. Ritika Poddar)
Proprietor
Membership No.: 308677

RITIKA PODDAR & ASSOCIATES FRN NO. 333728E

For, PUJA CONSTRUCTION

Partner

PUJA CONSTRUCTION
177,PEYARA BEGAN,LASKARUR Kolkata-700153

DETAILS OF PARTNERS' CAPITAL ACCOUNT AS ON 31ST MARCH, 2024:-

Particulars	RABI SAHA	MITHU SEN
Opening Balance as on 01-04-2023	2,593,441.00	2,593,441.50
Add: Remuneration	12,000.00	12,000.00
Add: Share of Profit	70,931.00	70,931.37
	2,676,372.00	2,676,372.87
Less: Drawings:		
Withdrawls	18,900.00	18,900.00
Balance as on 31.03.2024	**2,657,472.00**	**2,657,472.87**

ADMISSIBLE PARTNERS' REMUNERATION U/s 40(b):	
Profit as per Profit & Loss Appropriation Account	141,862.37
Add: Partners' Remuneration	24,000.00
Book Profit	**165,862.37**
1) On First Rs. 3,00,000 @ 90% or Rs. 1,50,000 (whichever is more)	270,000.00
On balance @ 60%	142,534.00
	412,534.00
2) Partner's Remuneration Debited.	24,000.00
(Allowable Least of above two)	**24,000.00**

FRN NO. 333728E

PUJA CONSTRUCTION
177,PEYARA BEGAN,LASKARUR Kolkata-700153

COMPUTATION OF TOTAL TAXABLE INCOME FOR THE ASST. YEAR - 2024 - 25

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
SOURCES OF INCOME		
Income From Business		
Net Profit as per Profit & Loss Appropriation A/c		141,862.37
Add: Partners' Remuneration		24,000.00
Book Profit		165,862.37
Less: Partners' Remuneration allowable u/s 40 (b)		24,000.00
TOTAL TAXABLE INCOME		**141,862.37**
R/Off U/s 288A		141,860.00
Tax on Above Income @ 30%		42,558.00
Add: Health & Education Cess @ 4%		1,702.00
		44,260.00
Add: Interest u/s 234A	-	-
Interest u/s 234B	3,094.00	
Interest u/s 234C	2,230.00	5,324.00
		49,584.00
Less: Tax Deducted at Source		-
		49,584.00
Less: Tax Deposited u/s 140A		49,584.00
Tax Payment		-