

Acknowledgement Number: 896531140311222

Date of filing: 31-Dec-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

2022-23

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

PAN ABNFS7424A

Name S.P.J. DEVELOPERS

Address T - 17, , TEGHORIA MAIN ROAD , Desh Bandhu Nagar S.O , Baguihati , NORTH 24 PARGANAS , 32-West Bengal , 91-INDIA , 700059

Status Firm

Form Number

ITR-5

Filed u/s 139(4)-Belated

e-Filing Acknowledgement Number 896531140311222

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		6,14,110
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	6,14,110
	Net tax payable	4	1,91,602
	Interest and Fee Payable	5	41,498
	Total tax, interest and Fee payable	6	2,33,100
Accreted Income & Tax Details	Taxes Paid	7	2,33,100
	(+) Tax Payable / (-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

Income Tax Return submitted electronically on 31-Dec-2022 10:24:51 from IP address 202.142.68.133 and verified by SUSANTA BISWAS having PAN ADQPB4263P on 31-Dec-2022 using Electronic Verification Code X4LESC61EI generated through Aadhaar OTP mode.

System Generated

Barcode/QR code



ABNFS7424A05896531140311222262b203e2b0275c907e4c5f25ecb200d7211747f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

S.P.J. DEVELOPERS

Susanta Biswas
Partner

M/S S.P.I. Developers
T-17, Rama Apartment, Tegharia Main Road, Kolkata- 700157

PA.No. : ABNFS7424A

Prev. Year: 2021-22

Asst. Year: 2022-23

Computation of Total Income

	Rs.
Book Profit as per Profit & Loss A/c	1,664,110.10
Less - <u>Partner's Remuneration</u>	
Minimum of the below :	
Actual Remuneration	1,050,000.00
Maximum Limit	889,990.03
	<u>774,120.07</u>
Rounded Off	774,120.00
Tax There on @30%	232,236
Add: Health & Education Cess @ 4%	9,289
	<u>241,525</u>
Less : Tax Deducted at Sources	-
Less: Advance Tax Paid	-
	<u>241,525</u>
Add: Interest U/s 234B	13,581
Add: Interest U/s 234C	7,620
Total Tax Liability/(Refundable)	<u>262,726</u>

ALLOCATION TO PARTNERS

	Partner's Remuneration	Interest On Capital	Share of Profit
	Rs.	Rs.	Rs.
Susanta Biswas	250,000.00	-	121,776.29
Prasanta Biswas	250,000.00	-	121,776.29
Jayanta Biswas	360,000.00	-	60,888.14

SPI DEVELOPERS

PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH 2022

Particulars	Amount Rs.	Particulars	Amount Rs.
Opening Stock	2335000.00	Sale of Flats	20741312.00
Purchases	12203083.00		
Consumable stores	329088.00	Closing Stock	1520000.00
Contract Labour Charges	2507909.00		
Daily Labour Expenses	706390.00		
Salary	408000.00		
Accounting Charges	30000.00		
Bank Charges	14111.90		
Bonus	58000.00		
Carriage	42790.00		
Car running Expenses	80125.00		
Conveyance	1510.00		
Commission & Brokerage	45000.00		
Depreciation	13480.00		
Donation Subscription	52000.00		
Electric Charges	80168.00		
Electric Expenses	604333.00		
Filing Fees	250.00		
Firm Profession Tax	2500.00		
GST Late Fine	8100.00		
Higher Charges of Pump	50000.00		
House Rent	276500.00		
Interest on Loan IDBI Bank	365826.00		
Interest on TDS	812.00		
Interest on GST	704.00		
Interest on P.Tax	220.00		
Lift AMC Charges	45312.00		
Miscellaneous Expenses	83679.00		
Office Expenses	19650.00		
Printing & Stationery	14948.00		
Professional fees	54500.00		
Repair & Maintenance	96800.00		
Tea / Tiffin	61320.00		
Telephone	6089.00		
Sundry Balance written off	-996.00		
Net Profit Transferred to P/L	1664110.10		
Appropriation A/c			
	22261312.00		22261312.00

Profit & Loss Appropriation A/c

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
Partners Remuneration			Net Profit from		
			Profit & Loss A/c		1664110.10
Susanta Biswas	300000				
Prasanta Biswas	300000				
Jayanta Biswas	450000	1050000.00			
Provision for Tax		190000.00			
Share of Profit					
Susanta Biswas	169644.04				
Prasanta Biswas	148438.54				
Jayanta Biswas	106027.52	424110.10			
		1664110.10			1664110.10

S.P.J. DEVELOPERS

Susanta Biswas
Partner

S.P.J. DEVELOPERS

Jayanta Biswas
Partner

SPI DEVELOPERS

Balance Sheet as at 31 st March 2022

Balance Sheet as at 31 st March 2022					
Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Partner's Capital Account			Fixed Assets		103,021.31
Susanta Biswas			As per List		1,520,000.00
Opening Balance	970,958.12		Closing stock		
Add, Partner's Remuneration	300,000.00				
Add, Share of Profit	<u>169,644.04</u>				
	1,440,602.16				
Less, Withdrawals	339,151.00				
Less, Incometax 12-13 adjusted	<u>73,600.00</u>	1,027,851.16	Loan & Advances		16,546,388.00
			As per List		
Prasanta Biswas					
Opening Balance	(674,538.86)		Advance Tax F.Y. 18-19		65,360.00
Add, Partner's Remuneration	300,000.00		Advance Tax F.Y. 20-21		168,876.00
Add, Share of Profit	<u>148,438.54</u>				
	(226,100.32)				
Less, Withdrawals	1,979,151.00				2,200,000.00
Less, Incometax 12-13 adjusted	<u>64,400.00</u>	(2,269,651.32)	Sundry Debtors		19,305.00
			Security Deposit- WBSEB		
Jayanta Biswas					
Opening Balance	(180,648.24)		Bank Balance		
Add, Partner's Remuneration	450,000.00		Bank of Baroda	4,708.50	
Add, Share of Profit	<u>106,027.52</u>		Union Bank of India	46,890.39	51,598.89
	375,379.28				
Less, Withdrawals	492,228.00				
Less, Incometax 12-13 adjusted	<u>46,000.00</u>	(162,848.72)			
			Cash in Hand		271,934.00
		3,589,323.00	CHEQUE IN HAND		2,543,095.00
Secured Loan					
Current Liabilities					
Sundry Creditors	11,475,107.00				
TDS Payable on Contract	1,902.00				
Advance Against Flats	7,505,771.00				
Salary Payable	33,780.00				
Aditya Sen	60,175.00				
Asha Sen	30,000.00				
GST Payable	103,809.00				
P.Tax Payable	440.00				
Suman Saha	30,000.00				
Biswas Builders	923,000.00				
Prayas Construction	466,410.00				
Prayash Construction	<u>150,000.00</u>	20,780,394.00			
Provision for Tax					
AS Y 2019-20	87,427.08				
AS Y 2020-21	78,207.00				
AS Y 2021-22	190,000.00				
AS Y 2022-23	<u>168,876.00</u>	524,510.08			
		23,489,578.20			23,489,578.20

S.P.J. DEVELOPERS
Prasanta Biswas
Partner

S.P.J. DEVELOPERS
Joyanta Biswas
Partner

M/S S.P.J Developers
Statement of Depreciation for the year ended 31st March'2022

Sl.No.	Depreciation	Rate of Depreciation	W.D.V As on 01-04-2021	Addition	Deduction	Total As on 31-03-2022	Depreciation	W.D.V As on 31-03-2022
1	Computer	40%	6098.02			6098.02	2439.00	3659.02
2	Furniture & Fixture	10%	25016.77			25016.77	2502.00	22514.77
3	Office Equipments	10%	85386.52			85386.52	8539.00	76847.52
			116501.31			116501.31	13480.00	103021.31

S.P.J. DEVELOPERS

Bhusanta Biswas

Partner

S.P.J. DEVELOPERS

Jayanta Biswas

Partner

SPI Developers
Details as on 31st Mar'2022

Secured Loan

	<u>Amount Rs.</u>
IDBI Loan-1205	1850574.00
IDBI Loan-1922	1738749.00
	<u>3589323.00</u>

Sundry Creditors

	<u>Amount Rs.</u>
Ajay Kumar Shaw	20000.00
Aynur Enterprise	30500.00
Bani Enterprise	38923.00
Basundhara Enterprise	(8,451)
Bhaumik Brothers & Co	318353.00
Bimal Ch.Pal	80000.00
Haridas Gain	70000.00
Indrajit Mondal	10184.00
Karnika International Pvt Ltd.	66290.00
Kenaram Gain	85000.00
Maa Sitala Enterprise	1509770.00
Mahiuddin Molla	90000.00
Misc.Creditor	7395718.00
Ms Traders	322100.00
Naskar Builders	150005.00
Oswal Electric Co	537999.00
Pradip Majumder	158342.00
Raj Kishore Prasad	98257.00
Santu Gomosta	58000.00
United Traders	335357.00
Ushoshree Enterprise	108760.00
	<u>11475107.00</u>

Salary Payable

	<u>Amount Rs.</u>
Arjun Kundu	7000.00
Prabir Bhattacharya	14890.00
Rabindra Nath Biswas	11890.00
	<u>33780.00</u>

S.P.J. DEVELOPERS

Biswanta Biswas
Partner

S.P.J. DEVELOPERS

Jayanta Biswas
Partner

Advance Against Flat/ Garage

Shibani & Atanu Pal

Anand Thapar

Anubha Nath

Ashok Kumar Agarwal

Barun Bhandari

Aloke Kumar Sinha

Khela Bhowmik

Noel Bhattacharjee

Rajendra Prasad Shaw

Gokul Ch.Pramanik

Tul Tul & Noel Bhattacharjee DP 1A & 1B

Tul Tul & Noel Bhattacharjee DR-2 5A

Sudip Basu

Amount Rs.

1457146.00

903571.00

200000.00

305000.00

594064.00

2216160.00

200000.00

39286.00

70026.00

(1,511,802)

(2,499,999)

3650000.00

1882319.00

7505771.00**Advance Against Project**

Adv Ag Proj. At Jyangra-G.C.Ch

Advance Ag Project - P & S Dutta

Advance Ag Proj (P&S Chakraborty)

Amount Rs.

5000000.00

100000.00

2433905.00

7533905.00**Advance Against Property**

Advance Ag. Property- Rama Appartment

Advance Ag. Property- Shreya Appartment

Amount Rs.

1025000.00

4000000.00

5025000.00**Advance Income Tax**

A.Y.:2019-20

F.Y.:2019-20

Amount Rs.

30000

68585

98585**Advance to Party**

Sanjeev Enterprise

SRISTI CONSTRUCTION

Bhaskar Das & Sabita Das

Ria Chakraborty

Amount Rs.

589295.00

2249603.00

600000.00

450000.00

3888898.00

S.P.J. DEVELOPERS

Biswanta Biswas
Partner

S.P.J. DEVELOPERS

Jayanta Biswas

Sundry Debtors

PRADIP BHATTACHARJEE
Uttam Dutta

Amount Rs.

400000.00

1800000.00

2200000.00

Cheque In hand

Mousumi Jha

Gokul Ch.Pramanik

Sanghmitra Biswas (Sanmoy Mitra)

Amount Rs.

238095.00

375000.00

1930000.00

2543095.00

S.P.J. DEVELOPERS

Sanghmitra Biswas

Partner

S.P.J. DEVELOPERS

Sanghmitra Biswas

Partner

M/S.SPJ Developers
Details of Sale for the FY.2021-2022

Date	Particulars	Amount
31/08/2021	Sarita Jaiswal	3339350.00
07/10/2021	Gokul Ch.Pramanik	2645000.00
25/10/2021	Jyoti Kumar	518400.00
27/10/2021	Ria Chakraborty	441000.00
27/10/2021	Mousumi Jha	529200.00
14/12/2021	Tul Tul & Noel Bhattacharjee	8438275.00
28/01/2022	Sumit Kumar Paul	2515800.00
29/03/2022	Sanghamitra Biswas	2314287.00
		20741312.00

Taxpayer's Counterfoil

Name of the Assessee

S.PXXX XEVELOPERS

Complete Address

KOLKATA WEST BENGAL 700157

PAN

A B N F S 7 4 2 4 A

Major Head

0021 - INCOME-TAX (OTHER THAN COMPANIES)

Minor Head

300 - SELF ASSESSMENT TAX

Description of Tax	Amount in Rupees
Basic Tax	33,100.00
Surcharge	0.00
Education Cess	0.00
Penalty	0.00
Others	0.00
Interest	0.00
TOTAL	33,100.00

HDFC BANK LIMITED

Challan No 280
BSR Code 0510308
Date of Receipt 31/12/2022
Challan Serial No 14886
Assessment Year 2022-23
Bank Reference 14886
Drawn On HDFC Bank Netbanking

Rupees (In words)

INR THIRTY THREE THOUSAND ONE HUNDRED ONLY

CIN

051030831122214886

Debit Account No.

50100324400089

Payment Realization Date

31/12/2022 09:04:33

Please Save a copy of this Acknowledgement Receipt for your future reference.



INCOME TAX DEPARTMENT

Challan Receipt



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

ITNS No. : 280

PAN	:	ABNFS7424A
Name	:	S.P.J. DEVELOPERS
Assessment Year	:	2022-23
Financial Year	:	2021-22
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 2,00,000
Amount (in words)	:	Rupees Two Lakh Only
CIN	:	22123000125585BKID
Mode of Payment	:	Net Banking
Bank Name	:	Bank Of India
Bank Reference Number	:	143310264
Date of Deposit	:	30-Dec-2022
BSR code	:	0220156
Challan No	:	03493
Tender Date	:	30/12/2022



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