

Acknowledgement Number: 600215290311223

Date of filing : 31-Dec-2023*

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT[Where the data of the Return of Income in Form ITR-1(SAHA), 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)

Assessment
Year
2023-24

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

600215290311223

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	2,41,220
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	2,41,220
	Net tax payable	5	75,261
	Interest and Fee Payable	6	15,322
	Total tax, interest and Fee payable	7	90,583
	Taxes Paid	8	95,410
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 4,827
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 31-Dec-2023 03:42:50 from IP address 49.37.9.228 and
verified by SUSANTA BISWAS having PAN ADQPB4263P on 31-Dec-2023 using
paper ITR-Verification Form /Electronic Verification Code TF18KDRFGI generated through Aadhaar OTP
mode

System Generated

Barcode/QR Code



ABNFS7424A056002152903112239ccd3d8a739e379a0ca8b2e011370566dc999d4f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of
filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems) CBDT)."

S.P.J. DEVELOPERS

Santana Biswas

Partner

SPJ DEVELOPERS							
PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH 2023							
Opening Stock	1520000				Sale of Flats		7279868.00
Purchases	3462943						
Consumable stores	769572				Closing Stock		4402500.00
Compensation Charge	100000						
Contract Labour Charges	1904076						
Daily Labour Expenses	96410						
Salary	435000						
Bank Charges	10384.6						
Bonus	35000						
Carriage	9300						
Car running Expenses	128920						
Depreciation	11399.82						
Donation Subscription	10002						
Electric Charges	67650						
Electrical Expenses	42078						
Electric Quotation Charges	760900						
Filing Fees	1700						
Firm Profession Tax	2500						
GST Late Fine	8950						
Lift Installation charge	100000						
PLAN SANCTION EXPENSES	457190						
House Rent (P&S Chakraborty)	372000						
Interest on Income Tax	41411						
Interest on Loan IDBI Bank	334539						
Interest on TDS	120						
Interest on GST	8978						
Interest on P.Tax	27						
Supervision Charge	30000						
Miscellaneous Expenses	57577						
Office Expenses	24518						
Printing & Stationery	18696						
Rounded Off	-0.08						
Repair & Maintenance	12000						
Tea / Tiffin	2900						
Telephone	6810						
Sundry Balance written off	-23						
Net Profit Transferred to P/L	838839.66						
Appropriation A/c							
	11682368.00						11682368.00
Profit & Loss Appropriation A/c							
Partners Remuneration					Net Profit from		
					Profit & Loss A/c		838839.66
Susanta Biswas		239047.2					
Prasanta Biswas		209166.3					
Jayanta Biswas		149404.5	597618.00				
Provision for Tax			81072.00				
Share of Profit							
Susanta Biswas (40%)		64059.86					
Prasanta Biswas (35%)		56052.38					
Jayanta Biswas (25%)		40037.42	160149.66				
			838839.66				838839.66

S.P.J. DEVELOPERS

Prasanta Biswas

Partner

S.P.J. DEVELOPERS

Jayanta Biswas

Partner

SPJ DEVELOPERS

Balance Sheet as at 31 st March 2023

Capital Account

Biswas

Balance	1,027,851.16
Partner's Remuneration	239,047.20
Share of Profit	64,059.86
	<u>1,330,958.22</u>
Less, Withdrawals	172,846.00

1,158,112.22

Fixed Assets

As per List

91,621.4

Closing stock

4,402,500.0

Loan & Advances

As per List

17,618,803.0

Prasanta Biswas

Opening Balance	(2,269,651.32)
Add, Partner's Remuneration	209,166.30
Add, Share of Profit	56,052.38
	<u>(2,004,432.64)</u>
Less, Withdrawals	65,656.00

(2,070,088.64)

Jayanta Biswas

Opening Balance	(162,848.72)
Add, Partner's Remuneration	149,404.50
Add, Share of Profit	40,037.42
	<u>26,593.20</u>
Less, Withdrawals	631,106.00

(604,512.81)

Sundry Debtors

Security Deposit- WBSEB

19,305.0

Bank Balance

Bank of Baroda

6,497.14

Union Bank of India

10,978.15

17,475.2

Cash in Hand

220,722.1

CHEQUE IN HAND

238,095.1

Secured Loan

3,376,299.00

Current Liabilities

Sundry Creditors	6,026,761.00
TDS Payable on Contract	3,100.00
Advance Against Flats	13,956,382.00
Salary Payable	37,760.00
Aditya Sen	28,175.00
Asha Sen	30,000.00
GST Payable	48,812.00
P.Tax Payable	240.00
Suman Saha	30,000.00
Biswas Builders	250,000.00
Prayas Construction	106,410.00
Prayash Construction	<u>150,000.00</u>
	20,667,640.00

Provision for Tax

FY 2022-23

81,072.00

22,608,521.78

22,608,521.78

S.P.J. DEVELOPERS

Prasanta Biswas
Partner

S.P.J. DEVELOPERS

Jayanta Biswas
Partner

FIXED ASSETS

COMPUTER	3659.02	1463.60	2195.42	40.0
FURNITURE & FIXTURE	22514.77	2251.47	20263.3	10.0
OFFICE EQUIPMENT	76847.52	7684.75	69162.77	10.0
	<u>103021.31</u>	<u>11399.82</u>	<u>91621.49</u>	

LOAN & ADVANCES

(ASSETS)

Adv Ag Proj. At Jyangra-G.C.Ch	5000000.00
Advance Ag Project - P & S Dutta	100000.00
Advance Ag Proj (P&S Chakraborty)	2233905.00
Advance Ag. Property- Rama Apartment	1025000.00
Advance Ag. Property- Shreya Apartment	4000000.00
Bhaskar Das & Sabita Das	600000.00
P R GROUP	1371000.00
Ria Chakraborty/ Rony Adhikary	450000.00
Sanjeev Enterprise	589295.00
SRISTI CONSTRUCTION	2249603.00
	<u>17618803.00</u>

SECURED LOANS

LOAN FROM IDBI (1205)	1740997.00
LOAN FROM IDBI (1922)	1635302.00
	<u>3376299.00</u>

SUNDRY CREDITORS

AYNUR ENTERPRISE	6336.00
BHOUMIK BROS & CO.	293353.00
Bimal Ch. Paul.	50000.00
Kenaram Gain	45000.00
Krishna Enterprise	52125.00
Maa Sitala Enterprise	184770.00
Mahiuddin Molla	55000.00
Mis. Creditors	3795718.00
Naskar Builders	100026.00
Oswal Electric Co.	424190.00
Pradip Majumder	158341.00
Raj Kishor Prasad	98257.00
SHIB KALI ENTERPRISE	78000.00
United Traders	522175.00

S.P.J. DEVELOPERS

Bhusanta Biswas
Partner

S.P.J. DEVELOPERS

Jayanta Biswas
Partner

OSREE ENTERPRISE

163470.00

6026761.00

ADVANCES AGAINST FLATS

	Debit	Credit	Closing balance
Advance Against Flat - Durga Florence		3941540.00	
GAUTAM DASGUPTA		3545500.00	
Suparna Saha		396040.00	
Advance Against Flat- Durga Probhas	2499999.00	4848536.00	
APARNA CHAKRABORTY		2184000.00	
MRINAL KUMAR SAHA		116160.00	
Shibani & Atanu Pal		1976948.00	
TULTUL&NOEL BHATT DP FLAT 1A&1B	2499999.00		
TULTUL & NOEL BHATT DP FLAT 1C&1D		571428.00	
Aloke Kumar Sinha		2216160.00	
Anand Thapar		903571.00	
Anubha Nath		200000.00	
Ashok Kumar Agarwal		605000.00	
Barun Bhandari		594064.00	
Gokul Ch. Pramanik	1511802.00		
NOEL BHATTACHARJEE		39286.00	
Rajendra Prasad Shaw		70026.00	
RAJIB SADHU		600000.00	
Sanjeev Ent./Sanjeev & Manisha Shaw -DT		300000.00	
Tul Tul & Noel Bhattacharjee DR-2 5A		3650000.00	
GRAND TOTAL	4011801.00	17968183.00	13956382.00

S.P.J. DEVELOPERS

Basanta Biswas

Partner

S.P.J. DEVELOPERS

Basanta Biswas

Partner

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

PA.No. : ABNFS7424A

Prev. Year: 2022-23

Asst. Year: 2023-24

Computation of Total Income

	<u>Rs.</u>
Book Profit as per Profit & Loss A/c	838,839.66
Less - <u>Partner's Remuneration</u>	
Minimum of the below :	
Actual Remuneration	597,618.00
Maximum Limit	593,303.80
	<u>597,618.00</u>
	241,221.66
 Rounded Off	 241,222.00
 Tax There on @30%	 72,367
 Add: Health & Education Cess @ 4%	 2,895
	<u>75,261</u>
 Less : Tax Deducted at Sources	 -
Less: Advance Tax Paid	-
	<u>75,261</u>
Add: Interest	14,322
Add: Late Fee u/s 234F	1,000
	<u>(95,410)</u>
Less: Self Assessment Paid	(95,410)
Total Tax Liability/(Refundable)	<u>(4,827)</u>

ALLOCATION TO PARTNERS

	<u>Partner's Remuneration</u>	<u>Interest On Capital</u>	<u>Share of Profit</u>
	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
Susanta Biswas	30,000.00	-	121,019.00
Prasanta Biswas	30,000.00	-	121,019.00
Jayanta Biswas	36,000.00	-	60,509.74



INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280



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

PAN	ABNFS7424A
Name	S.P.J. DEVELOPERS
Assessment Year	2023-24
Financial Year	2022-23
Major Head	Income Tax (Other than Companies) (0021)
Minor Head	Self-Assessment Tax (300)
Amount (in Rs.)	₹ 95,410
Amount (in words)	Rupees Ninety Five Thousand Four Hundred And Ten Only
CIN	23122900165133SBIN
Mode of Payment	Net Banking
Bank Name	State Bank Of India
Bank Reference Number	IK0COUQKS1
Date of Deposit	29-Dec-2023
BSR code	0002271
Challan No	35031
Tender Date	29/12/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 95,410
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 95,410
Total (In Words)		Rupees Ninety Five Thousand Four Hundred And Ten Only

Thanks for being a committed taxpayer!

Please print this challan receipt only if absolutely required. Save Paper, Save Environment.

Congrats! Here's what you have just achieved by choosing to pay online:

