Acknowledgement Number:331900561280923 Date of filing : 28-Sep-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year 2023-24

PAN	ADYPB2784R		
Name	DEBASISH BHATTACHARJEE		
Address	N 12, BOSE PARA KAMDAHARI, Garia S.O (South 24 Parganas), Kamdahari , SOUTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700084		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	331900561280923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	44,61,970
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	44,61,970
	Net tax payable	5	10,47,554
	Interest and Fee Payable	6	1,449
	Total tax, interest and Fee payable	7	10,49,003
	Taxes Paid	8	10,58,737
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 9,730
Accreted Income and Tax Detail	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

This return has been digitally signed by DEBASISH BHATTACHARJEE in the capacity of Self having PAN ADYPB2784R from IP address 103.44.173.95 on 28-Sep-2023 ..:49:49 DSC Sl.No & Issuer 7136237 & 23098607CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code

ADYPB2784R033319005612809235d0262b6bf75c193af9f2025eef143042c4e6c2d

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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S . K Dhar & Co
Chartered Accountants

AUDITORS' REPORT

1. I have examined the Balance Sheet as on 31st March 2023 of **M/S BHATTACHARJEE CONSTRUCTION (Prop. MR. Debasish Bhattacharjee)**, having **PAN - ADYPB2784R** , Trading and the Profit and Loss A/C for the period beginning from 01.04.22 to ending on 31.03.23.

2. I certify that the Balance sheet and Profit and Loss a/c are in agreement with the books of account maintained at the head office at **N-12,Bose Para,Kamdahari,Garia,Kolkata-700084**

3. (A) I report the following observations / comments / discrepancies / inconsistencies; if any:

(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 purpose of the audit.

(b) In my opinion, proper books of account have been kept by the head office of the assesse as 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 assesse as at 31st March 2023, and

(ii) In the case of the Income and Expenditure of the Surplus of the assesse for the year ended on that date.

For, S . K Dhar & Co
(CHARTERED ACCOUNTANTS)
FRN: 307041E

S. K. DHAR & CO.
Kolkata
Chartered Accountants

CA SANDIP KUMAR DHAR
Membership No.: 065056
Place: KOLKATA
Date: 20-09-2023

M/S.BHATTACHARJEE CONSTRUCTION

Prop: Mr.Debasish Bhattacharjee

Profit & Loss Account for the year ended 31st March 2023

Particulars	Amount	Amount	Particulars	Amount	Amount
To Opening Stock and Work In Progress		1,02,44,266.28	By Flat Sale	2,54,27,602.55	
" Purchase		1,39,08,436.00	" Works-Contract Job	67,288.88	2,54,94,891.43
" Landlord		2,00,000.00	" Closing Stock and Work-in-Progress		97,11,163.79
" Registration Charges		6,941.00			
" Labour Charges		43,37,300.00			
" Licence & Taxes		11,03,085.00			
" Misc Expenses		52,957.00			
" Printing & Stationery		675.00			
" Transport Charges		30,800.00			
" Repair & Maintenance		4,020.00			
" Professional Fees		3,88,000.00			
" Electric Charges		7,22,678.00			
" Hire Charges		40,100.00			
" Brokerage		3,26,000.00			
" Carrying Charges		50,500.00			
" Donation & Subscription		1,27,002.00			
" Rent		2,53,000.00			
" Salary		5,69,000.00			
" Accounting Charges		30,000.00			
" Bank Charges		118.00			
" Professional Tax		2,500.00			
" Trade Licence		2,300.00			
" Bike Expenses		19,524.00			
" Interest on Motor Car		26,243.00			
" Motor Car Expenses		15,187.00			
" Printing & Stationery		4,125.00			
" Processing Charges		6,900.00			
" General Charges		18,171.00			
" Audit Fees		15,000.00			
" Office Expenses		5,716.43			
" Insurance Charges		28,419.00			
" Road Tax		9,699.00			
" Telephone Charges		6,621.00			
" Depreciation		83,167.00			
" Net Profit Transfer to Proprietors Capital Account		25,67,604.51			
"		3,52,06,055.22			3,52,06,055.22

For S. K. Dhar & Co.
(Chartered Accountants)
FRN NO. [illegible]

S. K. DHAR & CO. ★ Kolkata ★ Chartered Accountants

(CA Sandip Kumar Dhar)
Proprietor
Membership No. 065056
Place: Kolkata
Date - 20-09-2023
UDIN :

Mr.Debasish Bhattacharjee
Proprietor

M/S.BHATTACHARJEE CONSTRUCTION
Prop: Mr.Debasish Bhattacharjee
N-12,Bose Para,Kamdahari,Garia,Kolkata-700084
Balance Sheet as at 31st March 2023

CAPITAL & LIABILITIES			**ASSETS**		
Capital Account of Debasish Bhattacharjee			**FIXED ASSETS**		
As per last Account	1,81,09,095.68		As per Annexure 'A'		8,77,712.18
Add:Net Profit	25,67,604.51				
" LIC Survival Benefit	1,11,330.00		**CURRENT ASSETS,LOANS & ADVANCES**		
" Income Tax Refund	29,950.00		**CURRENT ASSETS.**		
" Interest on LIC	15,396.00		**Land**		
" LIC Maturity	2,62,960.00		At South Middle Fartabad,P.S-Sonarpur,24 Pgs(S)		
" Profit on Sale of Land	15,716.00		As per Last Account		18,13,870.00
" Savings Bank Interest	23,476.00				
	2,11,35,528.19		At 12,Gostatala,Basdroni,Kolkata-700084		
Less:Drawing	36,13,991.00	1,75,21,537.19	As per Last Account		21,45,164.00
UN-SECURED LOAN					
As per Separate Sheet	14,15,000.00		Closing Stock and Work-in-Progress		97,11,163.79
SECURED LOAN					
State Bank of India(Car Loan)	6,62,843.00	20,77,843.00			
Current Liabilities			Prepaid Road Tax	38,796.00	
Liability for Expenses	2,63,508.00		Registration Fees Receivable	2,50,034.00	2,88,830.00
Advance from Customer	3,80,000.00				
Sundry Creditors	14,89,843.00	21,33,351.00	**CASH & BANK BALANCES**		
			Cash in Savings bank account with Bank of India,Garia Branch,A/c.No.426510100005106	11,70,736.11	
			Cash in Current Account with Bank of Maharashtra,Garia Branch, A/c.No.20103400481	57,05,374.71	
			Cash in hand(As Certified by the Proprietor)	19,880.40	68,95,991.22
			LOAN		
			Bengal Sunirman		
			As per last Account	5,00,000.00	
			Less:Received	5,00,000.00	-
		2,17,32,731.19			2,17,32,731.19

For S. K. Dhar & Co.
(Chartered Accountants)
FRN NO. 301041E

S. K. DHAR & CO. Kolkata Chartered Accountants

(CA Sandip Kumar Dhar)
Proprietor
Membership No. 065056
Place: Kolkata
Date - 20-09-2023
UDIN :

Mr.Debasish Bhattacharjee
Proprietor

M/S.BHATTACHARJEE CONSTRUCTION
PROP:MR.DEBASISH BHATTACHARJEE
40 PEYARA BAGAN,GARIA,KOLKATA-700084
ACCOUNTING YEAR ENDED 31ST MARCH 2023

Details of Liability for Expenses	Amount	Date of Payment Amount	Amount
1 TDS Payable	700.00	05.04.2023	
2 Audit Fees	15,000.00		
3 GST payable	2,47,808.00	21.04.2023	
	2,63,508.00		

Details of Sundry Creditor	Amount	More than One Year	Less than One Year
1 Maa Tara Engineering Works	3,86,804.00	3,86,804.00	-
2 Nahar Marble	2,00,000.00	-	2,00,000.00
3 Sadhana Construction	1,38,600.00	-	1,38,600.00
4 Sahilen Mondal	1,07,110.00	1,07,110.00	-
5 Sen Enterprise	38,085.00	-	38,085.00
6 Tara Enterprise	2,81,000.00	-	2,81,000.00
7 Anup Baidya	99,000.00	-	99,000.00
8 Bhattacharjee Electric	1,28,600.00	-	1,28,600.00
9 Gupta Building Solution Pvt.Ltd	84,614.00	-	84,614.00
10 Jai Maata Di Enterprise	26,030.00	-	26,030.00
	14,89,843.00	4,93,914.00	9,95,929.00

Details of Loan(Liability)	Opening Balance	Received	Payment	Balance as on 31.03.23	PAN
1 Jotirmoy Chakraborty	(85,000.00)	-	-	(85,000.00)	AESPC7274E
2 Romit Bhattacharjee	6,00,000.00	-	-	6,00,000.00	AHCPB3174H
3 Ratna Bhattacharjee	5,00,000.00	-	-	5,00,000.00	AHCPB3207F
4 Supriya Banerjee	4,00,000.00	-	-	4,00,000.00	AMRPB3615K
	14,15,000.00	-	-	14,15,000.00	

S. K. DHAR & CO.
Kolkata
Chartered Accountants

M/S.BHATTACHARJEE CONSTRUCTION
PROP:MR.DEBASISH BHATTACHARJEE
40 PEYARA BAGAN,GARIA,KOLKATA-700084
ACCOUNTING YEAR ENDED 31ST MARCH 2023

As per Annexure-'A'

FIXED ASSETS STATEMENT

Description of Assets	W.D.V as on 01.04.2022	Purchase during the year: From 01.4.22 to 30.09.22	Purchase during the year: From 01.10.22 to 31.03.23	Total	Rate of Depreciation	Amount of Depreciation	Depreciation	W.D.V. on 31.3.23
1.Cutter Machine	2,506.00	-	-	2,506.00	15%	376.00	-	2,130.00
2.Cycle	1,181.00	-	-	1,181.00	15%	177.00	-	1,004.00
3.VIV Machine	2,454.00	-	-	2,454.00	15%	368.00	-	2,086.00
4.Mixture Machine	2,748.00	-	-	2,748.00	15%	412.00	-	2,336.00
5.Motor	360.00	-	-	360.00	15%	54.00	-	306.00
6.Mobile	3,380.00	-	-	3,380.00	15%	507.00	-	2,873.00
7.Television	22,379.68	-	-	22,379.68	15%	3,357.00	-	19,022.68
12.Motor Car	-	-	8,40,999.00	8,40,999.00	15%	63,075.00	-	7,77,924.00
8.Printer	8,743.00	-	-	8,743.00	15%	1,311.00	-	7,432.00
9.Motor Cycle	66,728.00		-	66,728.00	15%	10,010.00	79,647.00	56,718.00
10.Laptop	8,603.50	-	-	8,603.50	40%	3,441.00	3,441.00	5,162.50
11.Furniture	797.00	-	-	797.00	10%	79.00	79.00	718.00
	1,19,880.18	-	8,40,999.00	9,60,879.18			83,167.00	8,77,712.18

S. K. DHAR & CO. ★ Chartered Accountants ★ Kolkata

Acknowledgement Number:283164770210923

FORM 3CB [See rule 6G(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

1. 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	DEBASISH BHATTACHARJEE
Address	N 12 , BOSE PARA KAMDAHARI , Garia S.O (South 24 Parganas) , Kamdahari , KOLKATA , 32-West Bengal , 91-India , Pincode - 700084
PAN	ADYPB2784R
Aadhaar Number of the assessee, if available	

2. 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 **N-12, BOSEPARA, KAMDAHARI, GARIA, KOLKATA-700084** and **0** branches.

3. a. I report the following observations/comments/discrepancies/inconsistencies if any:

   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	CA SANDIP KUMAR DHAR
Membership Number	065056
FRN(Firm Registration Number)	307041E
Address	4P , NAKTALA ROAD , Naktala S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700047

Date of signing Tax Audit Report	21-Sep-2023
Place	115.187.48.156
Date	21-Sep-2023

This form has been digitally signed by **SANDIP KUMAR DHAR** having PAN **ADTPD1623L** from IP Address **115.187.48.156** on **21/09/2023 10:29:24 PM** Dsc Sl.No and issuer **22870637CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority** nowledgement Number:283164770210923

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	DEBASISH BHATTACHARJEE
2. Address of the Assessee	N 12 , BOSE PARA KAMDAHARI , Garia S.O (South 24 Parganas) , Kamdahari , KOLKATA , 32-West Bengal , 91-India , Pincode - 700084
3. Permanent Account Number (PAN)	ADYPB2784R
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	19ADYPB2784R1ZF

5. Status	Individual
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(a)- Total sales/turnover/gross receipts of business exceeding specified limits

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?

Sl. No.	Name	Profit Sharing Ratio (%)
	No records added	

(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 ?

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
1	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 ?	No

Acknowledgement Number:283164770210923

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

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

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, GENERAL LEDGER AND JOURNAL LEDGER.

(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
1	CASH BOOK, BANK BOOK, GENERAL LEDGER AND JOURNAL LEDGER.	N-12, BOSEPARA,	KAMDAHARI, GARIA	Kolkata	700084	91-India	32-West Bengal

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

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, GENERAL LEDGER AND JOURNAL LEDGER.

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
	No records added	

13.(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 ?

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

(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) ? Yes

(e). 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
1	ICDS I - Accounting Policies	₹ 0	₹ 0	₹ 0
2	ICDS II - Valuation of Inventories	₹ 0	₹ 0	₹ 0
3	ICDS III - Construction Contracts	₹ 0	₹ 0	₹ 0
4	ICDS IV - Revenue Recognition	₹ 0	₹ 0	₹ 0
5	ICDS V - Tangible Fixed Assets	₹ 0	₹ 0	₹ 0
6	ICDS VI - Changes in Foreign Exchange Rates	₹ 0	₹ 0	₹ 0
7	ICDS VII - Governments Grants	₹ 0	₹ 0	₹ 0
8	ICDS VIII - Securities	₹ 0	₹ 0	₹ 0
9	ICDS IX - Borrowing Costs	₹ 0	₹ 0	₹ 0
10	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

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: — No

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
	No records added	

(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;

Acknowledgement Number:283164770210923

Sl. No.	Description	Amount
No records added		

(d). any other item of income.

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any

Sl. No.	Description	Amount
No records added		

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/115BAD (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	₹1,10,480	₹0	₹0	₹1,10,480	₹8,40,999	₹8,40,999	₹0	₹0	₹79,647	₹ 8,71,832
2	WDV	Plant and Machinery @ 40%	40	₹8,604	₹0	₹0	₹8,604	₹0	₹0	₹0	₹0	₹3,442	₹ 5,162
3	WDV	Furnitures & Fittings @ 10%	10	₹797	₹0	₹0	₹797	₹0	₹0	₹0	₹0	₹80	₹ 717

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.
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
No records added		

(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
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
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
1	Interest on Motor Car	₹ 3,936
2	Motor Car Expenses	₹ 2,278
3	Processing Charges	₹ 1,035
4	Insurance Charges	₹ 4,263
5	Bike Expenses	₹ 2,929
6	Depreciation	₹ 9,461
7	Road Tax	₹ 1,455

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

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Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

i. 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
						No records added						

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

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	Amount of tax deducted
						No records added							

ii. as payment referred to in sub-clause (ia)

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
						No records added						

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.

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	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
							No records added							

iii. as payment referred to in sub-clause (ib)

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A. Details of payment on which levy 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
						No records added						

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.

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	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
						No records added								

₹ 0

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount 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
					No records added						

₹ 0

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(d). Disallowance/deemed income under section 40A(3):

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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹0

(g). Particulars of any liability of a contingent nature;

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Sl. No.	Nature of Liability	Amount
	No records added	

(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;

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
			No records added			

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

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
			No records added		

26.i. 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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

i. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

ii. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ? No

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

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	NA
Credit Availed	₹ 0	NA
Credit Utilized	₹ 0	NA
Closing /Oustanding Balance	₹ 0	NA

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)

No records added

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares

No records added

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares

No records added

A.a. Whether any 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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount

No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?	No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount

No records added

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]	No

Sl No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment

No records added

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. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?	No

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment

No records added

(bd) Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit 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

No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

Note: 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

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	

No records added

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Whether a change in share holding 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 ?	Not Applicable
Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
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.	No
If yes, please furnish the details of the same.	₹ 0

Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No

Sl. No	Section under which deduction is claimed	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.

No records added

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 ?	Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALD05874B	194C	Payments to contractors	₹43,37,300	₹34,19,000	₹34,19,000	₹34,190	₹0	₹0	₹0
2	CALD05874B	194H	Commission or brokerage	₹3,26,000	₹3,26,000	₹3,26,000	₹16,300	₹0	₹0	₹0
3	CALD05874B	194J	Fees for professional or technical services	₹3,88,000	₹3,73,000	₹3,73,000	₹37,300	₹0	₹0	₹0

Whether the assessee is required to furnish the statement of tax deducted or tax collected ?	Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALD05874B	26Q	31-Jul-2022	29-Jul-2022	No	N.A.
2	CALD05874B	26Q	31-Oct-2022	26-Oct-2022	No	N.A.

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	CALD05874B	26Q	31-Jan-2023	27-Jan-2023	No	N.A.
4	CALD05874B	26Q	31-May-2023	13-May-2023	No	N.A.

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

If yes, furnish

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
No records added				

(a). In the case of a trading concern, give quantitative details of principal items of goods traded.

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

(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, furnish the following details :-

Sl. No.	Amount received	Date of receipt
No records added		

...Whether any cost audit was carried out ? Not Applicable

...ve the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

...8. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

...ve the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

...9. 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. ? Not Applicable

...ve the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

... Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	25494891			27054712		
(b)	Gross profit / Turnover	2841295	25494891	11.14	3624996	27054712	13.40
(c)	Net profit / Turnover	2567605	25494891	10.07	3515051	27054712	12.99
(d)	Stock-in-Trade / Turnover	9711164	25494891	38.09	10744266	27054712	39.71
(e)	Material consumed / Finished goods produced	0	0	0.00	14211070	14211070	100.00

...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 along with details of relevant proceedings.

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

No records added

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.

No records added

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. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?	
Name of parent entity	
Name of alternate reporting entity (if applicable)	
Date of furnishing of report	
Please enter expected date of furnishing the report	

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 2,17,42,017	₹ 0	₹ 0	₹ 85,67,999	₹ 85,67,999	₹ 1,31,74,018

Accountant Details

Accountant Details

Name	CA SANDIP KUMAR DHAR
Membership Number	065056
FRN(Firm Registration Number)	307041E
Address	4P , NAKTALA ROAD , Naktala S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700047
Place	115.187.48.156
Date	21-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%	1	01-Sep-2022	31-Mar-2023	₹ 8,40,999	₹ 0	₹ 0	₹ 0	₹ 8,40,999

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 [illegible]	No records added							

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)	

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Furniture & Fittings	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%	No records added			

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 @ 40%	No records added			

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
Furniture & Fittings @ 10%	No records added			

This form has been digitally signed by SANDIP KUMAR DHAR having PAN ADTPD1623L from IP Address 115.187.48.156 on 21/09/2023 10:29:24 PM Dsc Sl.No and issuer [illegible] CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority