

# AGARWAL MITTAL & COMPANY

## CHARTERED ACCOUNTANTS

M/S DCP ENTERPRISE,  
KABI GURU SARANI,  
SILIGURI-734001

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH, 2025



Form No 3CB

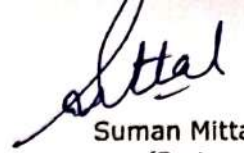
[See rule 6G(1)(b)]

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. We have examined the balance sheet as on 31/03/2025, and the Profit and loss account for the period beginning from 01/04/2024 to ending on 31/03/2025, attached herewith of D C P ENTERPRISE, Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001. PAN - AANFD6153C.
2. We 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 Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001 and 0 branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies, if any:  
: 1) Cash in hand as certified by partner. 2) Details of advances & Creditors are subject to confirmation from Third parties. A. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. B. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. i) As regards expenditure covered under section 40A(3) and 40A(3A) read with rule 6DD : As per books of accounts, documents and submissions of the assessee, all payments in excess of the limits prescribed under section 40A(3) and 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft or electronic transfer of funds. However, verification of the same with bank statements is not possible since the bank statements do not always indicate the nature of transaction. Clause 44 has not been filled as input is not being claimed hence data is not being maintained as required by clause 44 of 3CD.
- (b) Subject to above -  
(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.  
(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.  
(C) 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 :  
-  
(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2025 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 our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any



For AGARWAL MITTAL AND COMPANY  
Chartered Accountants



Suman Mittal  
(Partner)

M. No. : 304859

FRN : 0327328E

Apollo Tower, Sevoke Road, Siliguri-734001 West  
Bengal

Date : 15/10/2025  
Place : Siliguri



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                                                                                                                                                                                                                                           | D C P ENTERPRISE                                                         |                     |    |
| 2 | Address                                                                                                                                                                                                                                                        | Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001 |                     |    |
| 3 | Permanent Account Number                                                                                                                                                                                                                                       | AANFD6153C                                                               |                     |    |
| 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                                                                      |                     |    |
|   | SN                                                                                                                                                                                                                                                             | Type                                                                     | Registration Number |    |
|   | 1                                                                                                                                                                                                                                                              | Goods and Services Tax (WEST BENGAL)                                     | 19AANFD6153C1ZF     |    |
| 5 | Status                                                                                                                                                                                                                                                         | Firm                                                                     |                     |    |
| 6 | Previous year from                                                                                                                                                                                                                                             | 01/04/2024 to 31/03/2025                                                 |                     |    |
| 7 | Assessment year                                                                                                                                                                                                                                                | 2025-26                                                                  |                     |    |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted                                                                                                                                                                          |                                                                          |                     |    |
|   | SN                                                                                                                                                                                                                                                             | Type                                                                     |                     |    |
|   | 1                                                                                                                                                                                                                                                              | Clause 44AB(e)- When provisions of section 44AD(4) are applicable        |                     |    |
|   | (a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD / 115BAE?                                                                                                                                               |                                                                          |                     |    |
|   |                                                                                                                                                                                                                                                                |                                                                          |                     | No |
|   | Section under which option exercised                                                                                                                                                                                                                           |                                                                          |                     |    |

## PART-B

|     |                                                                                                                                                               |                        |                            |                          |                          |         |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------|--------------------------|--------------------------|---------|
| a   | If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios                                                         |                        |                            |                          |                          |         |
|     | Name                                                                                                                                                          |                        |                            | Profit Sharing Ratio (%) |                          |         |
|     | Lopa Chowdhury                                                                                                                                                |                        |                            | 33.33                    |                          |         |
|     | Partha Sarathi Datta Biswas                                                                                                                                   |                        |                            | 33.33                    |                          |         |
|     | Tamal Paul                                                                                                                                                    |                        |                            | 33.34                    |                          |         |
| b   | If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change. |                        |                            |                          |                          | No      |
|     | Date of change                                                                                                                                                | Name of partner/member | Type of change             | Old profit sharing ratio | New profit sharing ratio | Remarks |
|     | NA                                                                                                                                                            | NA                     | NA                         | NA                       | NA                       | NA      |
| 0 a | Nature of business or profession.                                                                                                                             |                        |                            |                          |                          |         |
|     | Sector                                                                                                                                                        |                        | Sub sector                 |                          | Code                     |         |
|     | CONSTRUCTION                                                                                                                                                  |                        | Building completion(06004) |                          | 06004                    |         |
| b   | If there is any change in the nature of business or profession, the particulars of such change.                                                               |                        |                            |                          |                          | No      |



| Business |   | Sector                                                                                                                                                                                                                                                                                                                                                                                                 |         | Sub sector         |                    | Code                |                        |             |
|----------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------|--------------------|---------------------|------------------------|-------------|
| Nil      |   | Nil                                                                                                                                                                                                                                                                                                                                                                                                    |         | Nil                |                    | Nil                 |                        |             |
| 11       | a | Whether books of accounts are prescribed under section 44AA, if yes, Yes                                                                                                                                                                                                                                                                                                                               |         |                    |                    |                     |                        |             |
|          |   | List of books so prescribed.                                                                                                                                                                                                                                                                                                                                                                           |         |                    |                    |                     |                        |             |
|          |   | Journal                                                                                                                                                                                                                                                                                                                                                                                                |         |                    |                    |                     |                        |             |
|          |   | Ledger                                                                                                                                                                                                                                                                                                                                                                                                 |         |                    |                    |                     |                        |             |
|          |   | Bank Statement                                                                                                                                                                                                                                                                                                                                                                                         |         |                    |                    |                     |                        |             |
|          |   | Purchase                                                                                                                                                                                                                                                                                                                                                                                               |         |                    |                    |                     |                        |             |
|          |   | Sales invoices                                                                                                                                                                                                                                                                                                                                                                                         |         |                    |                    |                     |                        |             |
|          | 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.) |         |                    |                    |                     |                        |             |
|          |   | Books maintained                                                                                                                                                                                                                                                                                                                                                                                       | Country | Address Line 1     | Address Line 2     | Zip Code / Pin Code | City / Town / District | State       |
|          |   | Journal                                                                                                                                                                                                                                                                                                                                                                                                | INDIA   | KABI GURU SARANI   |                    | 734001              | SILIGURI               | WEST BENGAL |
|          |   | Ledger                                                                                                                                                                                                                                                                                                                                                                                                 | INDIA   | KABI GURU SARANI   |                    | 734001              | SILIGURI               | WEST BENGAL |
|          |   | Bank Statement                                                                                                                                                                                                                                                                                                                                                                                         | INDIA   | KABI GURU SARANI   |                    | 734001              | SILIGURI               | WEST BENGAL |
|          |   | Purchase                                                                                                                                                                                                                                                                                                                                                                                               | INDIA   | KABI GURU SARANI   |                    | 734001              | SILIGURI               | WEST BENGAL |
|          | c | List of books of account and nature of relevant documents examined.                                                                                                                                                                                                                                                                                                                                    |         |                    |                    |                     |                        |             |
|          |   | Journal                                                                                                                                                                                                                                                                                                                                                                                                |         |                    |                    |                     |                        |             |
|          |   | Ledger                                                                                                                                                                                                                                                                                                                                                                                                 |         |                    |                    |                     |                        |             |
|          |   | Bank Statement                                                                                                                                                                                                                                                                                                                                                                                         |         |                    |                    |                     |                        |             |
|          |   | Purchase                                                                                                                                                                                                                                                                                                                                                                                               |         |                    |                    |                     |                        |             |
|          |   |                                                                                                                                                                                                                                                                                                                                                                                                        |         |                    |                    |                     |                        |             |
|          |   | 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, 44BBC Chapter XII-G, First Schedule or any other relevant section.)                                                                                                                        |         |                    |                    |                     | No                     |             |
|          |   | Section                                                                                                                                                                                                                                                                                                                                                                                                |         |                    |                    |                     | Amount                 |             |
|          |   | Nil                                                                                                                                                                                                                                                                                                                                                                                                    |         |                    |                    |                     | Nil                    |             |
|          | a | Method of accounting employed in the previous year.                                                                                                                                                                                                                                                                                                                                                    |         |                    |                    |                     | Mercantile system      |             |
|          | b | Whether there has been any change in the method of accounting employed vis-à-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.                                                                                                                                                                                                                                                                               |         |                    |                    |                     |                        |             |
|          |   | Particulars                                                                                                                                                                                                                                                                                                                                                                                            |         |                    | Increase in profit |                     | Decrease in profit     |             |
|          |   | Nil                                                                                                                                                                                                                                                                                                                                                                                                    |         |                    | Nil                |                     | 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).                                                                                                                                                                                                                   |         |                    |                    |                     | No                     |             |
|          | e | If answer to (d) above is in the affirmative, give details of such adjustments:                                                                                                                                                                                                                                                                                                                        |         |                    |                    |                     |                        |             |
|          |   | ICDS                                                                                                                                                                                                                                                                                                                                                                                                   |         | Increase in profit |                    | Decrease in profit  |                        | Net Effect  |
|          |   | Nil                                                                                                                                                                                                                                                                                                                                                                                                    |         | Nil                |                    | Nil                 |                        | Nil         |
|          |   | Total                                                                                                                                                                                                                                                                                                                                                                                                  |         |                    |                    |                     |                        |             |



|   |                                |                                                      |
|---|--------------------------------|------------------------------------------------------|
| f | Disclosure as per ICDS:        |                                                      |
|   | ICDS                           | Disclosure                                           |
|   | ICDS I - Accounting Policies   | CONCERN, CONSISTENCY AND ACCRUAL SYSTEM IS FOLLOWED. |
|   | ICDS V - Tangible Fixed Assets | NO TANGIBLE ASSETS                                   |

|    |   |                                                                                                                                                |                              |
|----|---|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| 14 | a | Method of valuation of closing stock employed in the previous year.                                                                            | Lower of Cost or Market rate |
|    | 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                           |
|    |   | Particulars                                                                                                                                    | Increase in profit           |
|    |   | Nil                                                                                                                                            | Nil                          |

|   |                                                                                      |                     |                     |                                                         |
|---|--------------------------------------------------------------------------------------|---------------------|---------------------|---------------------------------------------------------|
| 5 | Give the following particulars of the capital asset converted into stock-in-trade: - |                     |                     |                                                         |
|   | Description of capital asset                                                         | Date of acquisition | Cost of acquisition | Amount at which asset is converted in to stock in trade |
|   | Nil                                                                                  | Nil                 | Nil                 | Nil                                                     |

|   |                                                               |                                                                                                                                                                                                                                                   |
|---|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | Amounts not credited to the profit and loss account, being: - |                                                                                                                                                                                                                                                   |
|   | a                                                             | The items falling within the scope of section 28.                                                                                                                                                                                                 |
|   |                                                               | Description                                                                                                                                                                                                                                       |
|   |                                                               | 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 & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. |
|   |                                                               | Description                                                                                                                                                                                                                                       |
|   |                                                               | Nil                                                                                                                                                                                                                                               |
|   | c                                                             | Escalation claims accepted during the previous year.                                                                                                                                                                                              |
|   |                                                               | Description                                                                                                                                                                                                                                       |
|   |                                                               | Nil                                                                                                                                                                                                                                               |
|   | d                                                             | Any other item of income.                                                                                                                                                                                                                         |
|   |                                                               | Description                                                                                                                                                                                                                                       |
|   |                                                               | Nil                                                                                                                                                                                                                                               |
|   | e                                                             | Capital receipt, if any.                                                                                                                                                                                                                          |
|   |                                                               | Description                                                                                                                                                                                                                                       |
|   |                                                               | Nil                                                                                                                                                                                                                                               |

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:

| Details of property | Country | Address Line 1 | Address Line 2 | Zip Code / Pin Code | City / Town / District | State | 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 subsection (2) of section 56 |
|---------------------|---------|----------------|----------------|---------------------|------------------------|-------|-----------------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
|                     |         |                |                |                     |                        |       |                                   |                                         |                                                                                                                                         |



applicable?  
NA

NA NA NA NA NA NA NA NA NA

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 :-

| 18                                       | Particulars of depreciation allowable as per the Income-tax Act, 1961 |                             |                 |                                                                                                                                                          |                                                                                                                                                                                   |                     |                       |                             |    |                               |    | Deducti<br>ons | Other<br>Adjust<br>ments,<br>if Any | Depreci<br>ation<br>allowab<br>le | WDV<br>at the<br>end of<br>the<br>year |
|------------------------------------------|-----------------------------------------------------------------------|-----------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------|-----------------------------|----|-------------------------------|----|----------------|-------------------------------------|-----------------------------------|----------------------------------------|
| Method<br>of<br>Dep<br>reci<br>atio<br>n | Descriptio<br>n of the<br>block of<br>assets                          | Rate of<br>depreci<br>ation | Openin<br>g WDV | Adjust<br>ment<br>made<br>to the<br>WDV<br>u/s<br>115BA<br>A/115<br>BAC/1<br>15BAD<br>(for AY<br>2020-<br>21,<br>2021-<br>22 and<br>2024-<br>25<br>only) | Adjust<br>ment<br>made<br>to the<br>WDV<br>of<br>Intangi<br>ble<br>asset<br>due<br>to<br>excludi<br>ng<br><br>value of<br>goodwill<br>of<br>a<br>business<br>or<br>professi<br>on | Adjust<br>ed<br>WDV | Additions             |                             |    |                               |    |                |                                     |                                   |                                        |
|                                          |                                                                       |                             |                 |                                                                                                                                                          |                                                                                                                                                                                   |                     | Purch<br>ase<br>value | Adjustment on account<br>of |    | Total<br>value of<br>purchase |    |                |                                     |                                   |                                        |
| CENVA<br>T                               | Chang<br>e in<br>rate of<br>exchan<br>ge                              | Subsid<br>y/Gran<br>t       |                 |                                                                                                                                                          |                                                                                                                                                                                   |                     |                       |                             |    |                               |    |                |                                     |                                   |                                        |
| NA                                       | NA                                                                    | NA                          | NA              | NA                                                                                                                                                       | NA                                                                                                                                                                                | NA                  | NA                    | NA                          | NA | NA                            | NA | NA             | NA                                  | NA                                | NA                                     |
|                                          | Total                                                                 |                             | 0               | 0                                                                                                                                                        | 0                                                                                                                                                                                 | 0                   | 0                     | 0                           | 0  | 0                             | 0  | 0              | 0                                   | 0                                 | 0                                      |

19 Amount admissible under sections 33AB / 33ABA / 35 / 35ABB / 35CCA / 35D / 35DD / 35DDA / 35E

| 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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. |
|---------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NA      | NA                                        | NA                                                                                                                                                                                                                                                                        |

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         | Nil    |

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

| Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|----------------|-----------------------------|----------------------|------------------------|---------------------------------------------------------|
| NA             | NA                          | NA                   | NA                     | NA                                                      |

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

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Personal expenditure

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |



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

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Expenditure incurred at clubs being entrance fees and subscriptions

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

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

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

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

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person.

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

| Particulars | Amount |
|-------------|--------|
| Nil         | Nil    |

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:

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar of the payee | Address of the payee         |
|-----------------|-------------------|-------------------|-------------------|------------------|----------------------|------------------------------|
| NA              | NA                | NA                | NA                | NA               | NA                   | NA, NA, NA<br>- NA, NA<br>NA |

(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)

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar of the payee | Address of the payee | Amount of tax deducted |
|-----------------|-------------------|-------------------|-------------------|------------------|----------------------|----------------------|------------------------|
| Nil             | Nil               | Nil               | Nil               | Nil              | Nil                  | Nil                  | Nil                    |

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

(A) Details of payment on which tax is not deducted:

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar of the payee | Address of the payee |
|-----------------|-------------------|-------------------|-------------------|------------------|----------------------|----------------------|
| Nil             | Nil               | Nil               | Nil               | Nil              | Nil                  | Nil                  |



(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

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar of the payee | Address of the payee | Amount of tax deducted | Amount out of (V) deposited, if any |
|-----------------|-------------------|-------------------|-------------------|------------------|----------------------|----------------------|------------------------|-------------------------------------|
| Nil             | Nil               | Nil               | Nil               | Nil              | Nil                  | Nil                  | Nil                    | Nil                                 |

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

(A) Details of payment on which levy is not deducted:

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar of the payee | Address of the payee |
|-----------------|-------------------|-------------------|-------------------|------------------|----------------------|----------------------|
| Nil             | Nil               | Nil               | Nil               | Nil              | Nil                  | Nil                  |

(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

| Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee | Aadhaar of the payee | Address of the payee   | Amount of levy deducted | Amount out of (V) deposited, if any |
|-----------------|-------------------|-------------------|-------------------|------------------|----------------------|------------------------|-------------------------|-------------------------------------|
| NA              | NA                | NA                | NA                | NA               | NA                   | NA, NA, NA - NA, NA NA | NA                      | NA                                  |

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 resident without TDS etc. Under sub-clause (iii)

| Date of payment | Amount of payment | Name of the payee | PAN of the payee | Aadhaar of the payee | Address of the payee   |
|-----------------|-------------------|-------------------|------------------|----------------------|------------------------|
| NA              | NA                | NA                | NA               | NA                   | NA, NA, NA - NA, NA NA |

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

Nil

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

Nil

Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof

| Particulars | Section | Amount debited to P/L A/C | Amount admissible | Amount inadmissible | Remarks |
|-------------|---------|---------------------------|-------------------|---------------------|---------|
| NA          | NA      | NA                        | NA                | NA                  | NA      |

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



| Date of payment | Nature of payment | Amount | Name of the payee | PAN of the payee | Aadhaar of the payee |
|-----------------|-------------------|--------|-------------------|------------------|----------------------|
| Nil             | Nil               | Nil    | Nil               | Nil              |                      |

(B) On the basis of the examination of books of account and other

Yes

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)

| Date of payment | Nature of payment | Amount | Name of the payee | PAN of the payee | Aadhaar of the payee |
|-----------------|-------------------|--------|-------------------|------------------|----------------------|
| Nil             | Nil               | Nil    | Nil               | Nil              |                      |

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) 0

g Particulars of any liability of a contingent nature  

| Nature of liability | Amount |
|---------------------|--------|
| Nil                 | 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         | Nil    |

i amount inadmissible under the proviso to section 36(1)(iii) 0

2 (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) 0

(ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year

(iii) Of amount referred to in (ii) above, amount

(a) paid up to time given under section 15 of the MSMED Act Nil

(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year Nil

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

| Name of related party       | PAN | Aadhaar | Relation | Nature of Transaction | Payment Made (Amount) |
|-----------------------------|-----|---------|----------|-----------------------|-----------------------|
| Lopa Chowdhury              |     |         | PARTNER  | REMUNERATION          | 48000                 |
| Partha Sarathi Datta Biswas |     |         | PARTNER  | REMUNERATION          | 48000                 |
| Tamal Paul                  |     |         | PARTNER  | REMUNERATION          | 48000                 |

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

| Section | Description | Amount |
|---------|-------------|--------|
| NA      | NA          | N      |

5 Any amounts of profits chargeable to tax under section 41 and computation thereof

| Name of party | (a) Amount of Income credited to Profit and Loss account | (b) Amount of Income not credited to Profit and Loss account | (c) Total Amount of income | Section | Description of transaction | Computation |
|---------------|----------------------------------------------------------|--------------------------------------------------------------|----------------------------|---------|----------------------------|-------------|
| NA            | NA                                                       | NA                                                           | NA                         | NA      | NA                         |             |



|                                                                                                                                                                           |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                |            |                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------|
| 26                                                                                                                                                                        | (i) In respect of any sum referred to in section 43B, the liability for which:-                                                                                                                                    |                                                                                                                                                                                                                                                                |            |                                       |
| A                                                                                                                                                                         | Pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was:-                                                                                 |                                                                                                                                                                                                                                                                |            |                                       |
|                                                                                                                                                                           | (a) Paid during the previous year                                                                                                                                                                                  |                                                                                                                                                                                                                                                                |            |                                       |
|                                                                                                                                                                           | Section                                                                                                                                                                                                            | Nature of Liability                                                                                                                                                                                                                                            | Amount     |                                       |
|                                                                                                                                                                           | NA                                                                                                                                                                                                                 | NA                                                                                                                                                                                                                                                             |            | NA                                    |
|                                                                                                                                                                           | (b) Not paid during the previous year;                                                                                                                                                                             |                                                                                                                                                                                                                                                                |            |                                       |
|                                                                                                                                                                           | Section                                                                                                                                                                                                            | Nature of Liability                                                                                                                                                                                                                                            | Amount     |                                       |
|                                                                                                                                                                           | NA                                                                                                                                                                                                                 | NA                                                                                                                                                                                                                                                             |            | NA                                    |
| B                                                                                                                                                                         | Was incurred in the previous year and for clauses other than clause (h) of section 43B was:-                                                                                                                       |                                                                                                                                                                                                                                                                |            |                                       |
|                                                                                                                                                                           | (a) paid on or before the due date for furnishing the return of income of the previous year 139(1);                                                                                                                |                                                                                                                                                                                                                                                                |            |                                       |
|                                                                                                                                                                           | Section                                                                                                                                                                                                            | Nature of Liability                                                                                                                                                                                                                                            | Amount     |                                       |
|                                                                                                                                                                           | NA                                                                                                                                                                                                                 | NA                                                                                                                                                                                                                                                             |            | NA                                    |
|                                                                                                                                                                           | (b) Not paid on or before the aforesaid date.                                                                                                                                                                      |                                                                                                                                                                                                                                                                |            |                                       |
|                                                                                                                                                                           | Section                                                                                                                                                                                                            | Nature of Liability                                                                                                                                                                                                                                            | Amount     |                                       |
|                                                                                                                                                                           | NA                                                                                                                                                                                                                 | NA                                                                                                                                                                                                                                                             |            | NA                                    |
| 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 |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                |            | Yes                                   |
| GST -Rs.87500                                                                                                                                                             |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                |            |                                       |
| 7                                                                                                                                                                         | 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                                                                                                                                                                                                                                                | 00         |                                       |
|                                                                                                                                                                           |                                                                                                                                                                                                                    | Credit Availed                                                                                                                                                                                                                                                 | 00         |                                       |
|                                                                                                                                                                           |                                                                                                                                                                                                                    | Credit Utilized                                                                                                                                                                                                                                                | 00         |                                       |
|                                                                                                                                                                           |                                                                                                                                                                                                                    | Closing / outstanding Balance                                                                                                                                                                                                                                  | 00         |                                       |
|                                                                                                                                                                           | b                                                                                                                                                                                                                  | Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-                                                                                                                                                     |            |                                       |
|                                                                                                                                                                           |                                                                                                                                                                                                                    | Type                                                                                                                                                                                                                                                           | Particular | Amount                                |
|                                                                                                                                                                           |                                                                                                                                                                                                                    | NA                                                                                                                                                                                                                                                             | NA         | NA                                    |
|                                                                                                                                                                           |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                |            |                                       |
| 8 omitted from AY 2025-26 and onwards                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                |            |                                       |
| 9 omitted from AY 2025-26 and onwards                                                                                                                                     |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                |            |                                       |
| 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, If yes, please furnish the following details: |                                                                                                                                                                                                                                                                |            | No                                    |
|                                                                                                                                                                           | Nature of income                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                |            | Amount                                |
|                                                                                                                                                                           | Nil                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                |            | Nil                                   |
| B                                                                                                                                                                         | 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, If yes, please furnish the following details:  |                                                                                                                                                                                                                                                                |            | No                                    |
|                                                                                                                                                                           | Nature of income                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                |            | Amount                                |
|                                                                                                                                                                           | Nil                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                |            | Nil                                   |



| (including interest on the amount borrowed on hundi or any amount due thereon repaid, otherwise than through an account payee cheque, (Section 69D)) |                   |                       |                       |                 |                   |                               | No            |                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------|-----------------------|-----------------|-------------------|-------------------------------|---------------|-------------------|
| Name of person from whom amount borrowed or repaid on hundi                                                                                          | PAN of the person | Aadhaar of the person | Address of the person | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of repayment |
| Nil                                                                                                                                                  | Nil               | Nil                   | Nil                   | Nil             | Nil               | Nil                           | Nil           | Nil               |

| A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details |                              |                                                                                                                                                                   |                                                                                  |                                                                                                                                      |                                        | No |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----|--|
| Under which clause of sub-section (1) of section 92CE primary adjustment is made?                                                                                                       | Amount 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 |    |  |
| Nil                                                                                                                                                                                     | Nil                          | Nil                                                                                                                                                               | Nil                                                                              | Nil                                                                                                                                  | Nil                                    |    |  |

| B 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, If yes, please furnish the following details |                                                                                                |                                                                                                                                       |                                                                                       |        | No                                                                                    |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------|---------------------------------------------------------------------------------------|--------|
| Amount of expenditure by way of interest or of similar nature incurred                                                                                                                                                                     | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year | 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 | Details of interest expenditure brought forward as per sub-section (4) of section 94B |        | Details of interest expenditure carried forward as per sub-section (4) of section 94B |        |
|                                                                                                                                                                                                                                            |                                                                                                |                                                                                                                                       | A.Y.                                                                                  | Amount | A.Y.                                                                                  | Amount |
| Nil                                                                                                                                                                                                                                        | Nil                                                                                            | Nil                                                                                                                                   | Nil                                                                                   | Nil    | Nil                                                                                   | Nil    |

| C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022) |                |                                                                                                                   | No |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------|----|--|
| Nature of the impermissible avoidance arrangement                                                                                                                                        | Specify Others | Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement: |    |  |
| Nil                                                                                                                                                                                      | Nil            | Nil                                                                                                               |    |  |

| Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- |                                    |                                |                                    |                                             |                                                                  |                                                                                |                                                                                                                |                                   |                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------|------------------------------------|---------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------|
| Name of the lender or depositor                                                                                                               | Address of the lender or depositor | PAN of the lender or depositor | Aadhaar of the lender or depositor | Amount of loan or deposit taken or accepted | Whether the loan/deposit was squared up during the Previous Year | Maximum amount outstanding in the account at any time during the Previous Year | Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system | Code of the nature of such amount | In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same |
|                                                            |                                    |                                |                                    |                                             |                                                                  |                                                                                |                                                                                                                |                                   |                                                                                             |

|    |    |    |    |    |    |    |                        |         |                                                                                 |
|----|----|----|----|----|----|----|------------------------|---------|---------------------------------------------------------------------------------|
|    |    |    |    |    |    |    | through a bank account |         | was taken or accepted by an account payee cheque or an account payee bank draft |
| NA | NA | NA | NA | NA | NA | NA | NA                     | NA - NA | NA                                                                              |

**b** Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

| Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | PAN of the person from whom specified sum is received | Aadhaar of the person from whom specified sum is received | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | Code of the nature of such amount | 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 |
|--------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NA                                                     | NA                                                        | NA                                                    | NA                                                        | NA                                        | NA                                                                                                                                  | NA - NA                           | NA                                                                                                                                                                        |

**(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

| Name of the Payer | Address of the Payer | PAN of the Payer | Aadhaar of the Payer | Nature of transaction | Amount of receipt | Date Of receipt |
|-------------------|----------------------|------------------|----------------------|-----------------------|-------------------|-----------------|
| NA                | NA                   | NA               | NA                   | NA                    | NA                | NA              |

**(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 :-

| Name of the Payer | Address of the Payer | PAN of the Payer | Aadhaar of the Payer | Amount of receipt |
|-------------------|----------------------|------------------|----------------------|-------------------|
| NA                | NA                   | NA               | NA                   | NA                |

**(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

| Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar of the Payee | Nature of transaction | Amount of Payment | Date Of Payment |
|-------------------|----------------------|------------------|----------------------|-----------------------|-------------------|-----------------|
| NA                | NA                   | NA               | NA                   | NA                    | NA                | NA              |

**(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

| Name of the Payee | Address of the Payee | PAN of the Payee | Aadhaar of the Payee | Amount of Payment |
|-------------------|----------------------|------------------|----------------------|-------------------|
| NA                | NA                   | NA               | NA                   | NA                |

**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:-

| Name of the payee | Address of the payee | PAN of the payee | Aadhaar of the payee | Amount of the repayment | Maximum amount outstanding in the account at any time during | Whether the repayment was made by cheque or | Code of the nature of such amount | In case the repayment was made by cheque or |
|-------------------|----------------------|------------------|----------------------|-------------------------|--------------------------------------------------------------|---------------------------------------------|-----------------------------------|---------------------------------------------|
|-------------------|----------------------|------------------|----------------------|-------------------------|--------------------------------------------------------------|---------------------------------------------|-----------------------------------|---------------------------------------------|



|    |    |    |    |    |    |                   |                                                                        |         |                                                                                                              |
|----|----|----|----|----|----|-------------------|------------------------------------------------------------------------|---------|--------------------------------------------------------------------------------------------------------------|
|    |    |    |    |    |    | the previous year | bank draft or use of electronic clearing system through a bank account |         | bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft |
| NA | NA | NA | NA | NA | NA | NA                | NA                                                                     | NA - NA | NA                                                                                                           |

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:—

| Name of the payer | Address of the payer | PAN of the payer | Aadhaar of the payer | Amount 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 |
|-------------------|----------------------|------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NA                | NA                   | NA               | NA                   | NA                                                                                                                                                                                        |

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:—

| Name of the payer | Address of the payer | PAN of the payer | Aadhaar of the payer | Amount of loan or deposit 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 |
|-------------------|----------------------|------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NA                | NA                   | NA               | NA                   | NA                                                                                                                                                                                |

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

| SN | A. Y. | Nature of loss / Depreciation allowance | Amount as returned | All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD / 115BAE (To be filled in for assessment year 2021-22 and 2024-25 only) | Amount as assessed | Order U/S & Date | Remarks |
|----|-------|-----------------------------------------|--------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|---------|
| NA | NA    | NA                                      | 0                  | 0                                                                                   | 0                                                                                                                                                                                                   | 0                  | NA               | NA      |



|    |                                                                                                                                                                                                                  |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 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. |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                | NA                                                                                         |                                            |                                                                                                              |
| 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                                                                                         |                                            |                                                                                                              |
|    | Nil                                                                                                                                                                                                              |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |
| d  | Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.                                                                             |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                | No                                                                                         |                                            |                                                                                                              |
|    | Nil                                                                                                                                                                                                              |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |
| 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.                                                         |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                | NA                                                                                         |                                            |                                                                                                              |
|    | Nil                                                                                                                                                                                                              |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |
| 33 | Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).                                                                                             |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                | 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. |                         |                                                                          |                                                                                                                         |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |
|    | Nil                                                                                                                                                                                                              |                                                                                                                                              | Nil                                                                                                                                                                                                                                                              |                         |                                                                          |                                                                                                                         |                                                                                  |                                                |                                                                                            |                                            |                                                                                                              |
| 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                                         |                                                                                                              |
|    |                                                                                                                                                                                                                  | TAN                                                                                                                                          | Section                                                                                                                                                                                                                                                          | Nature of payment       | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4)                                           | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) |
|    |                                                                                                                                                                                                                  | 1                                                                                                                                            | 2                                                                                                                                                                                                                                                                | 3                       | 4                                                                        | 5                                                                                                                       | 6                                                                                | 7                                              | 8                                                                                          | 9                                          | 10                                                                                                           |
|    |                                                                                                                                                                                                                  | Nil                                                                                                                                          | Nil                                                                                                                                                                                                                                                              | Nil                     | Nil                                                                      | Nil                                                                                                                     | Nil                                                                              | Nil                                            | Nil                                                                                        | Nil                                        | Nil                                                                                                          |
| b  | Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:                                                                                  |                                                                                                                                              |                                                                                                                                                                                                                                                                  |                         |                                                                          |                                                                                                                         |                                                                                  |                                                | No                                                                                         |                                            |                                                                                                              |
|    |                                                                                                                                                                                                                  | 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 transactions which are required to be | If not, please furnish list of details/transactions which are not reported       |                                                |                                                                                            |                                            |                                                                                                              |



|      |                                                                                                                                                                                     |                                                             |               |                                   |                                                |                                           |                         |                           |            |                         |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------|-----------------------------------|------------------------------------------------|-------------------------------------------|-------------------------|---------------------------|------------|-------------------------|
|      | Nil                                                                                                                                                                                 | Nil                                                         | Nil           | Nil                               | reported                                       | Nil                                       | Nil                     |                           |            |                         |
| c    | Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:                                                                    |                                                             |               |                                   |                                                | No                                        |                         |                           |            |                         |
|      | TAN                                                                                                                                                                                 | Amount of interest under section 201(1A)/206C(7) is payable |               | Amount paid out of column (2)     |                                                | Date of payment.                          |                         |                           |            |                         |
|      | Nil                                                                                                                                                                                 | Nil                                                         |               | Nil                               |                                                | Nil                                       |                         |                           |            |                         |
| 35 a | In the case of a trading concern, give quantitative details of principal items of goods traded                                                                                      |                                                             |               |                                   |                                                |                                           |                         |                           |            |                         |
|      | Item Name                                                                                                                                                                           | Unit                                                        | Opening stock | Purchase during the previous year | Sale during the previous year                  | Closing Stock                             | Shortage/Excess, if any |                           |            |                         |
|      | NA                                                                                                                                                                                  | NA                                                          | NA            | NA                                | NA                                             | NA                                        | NA                      |                           |            |                         |
| b    | In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products                                          |                                                             |               |                                   |                                                |                                           |                         |                           |            |                         |
|      | (A) Raw materials                                                                                                                                                                   |                                                             |               |                                   |                                                |                                           |                         |                           |            |                         |
|      | Item Name                                                                                                                                                                           | Unit                                                        | Opening stock | Purchase during the previous year | Consumption during previous year               | Sales during previous year                | Closing Stock           | Yield of finished product | % of yield | Shortage/Excess, if any |
|      | NA                                                                                                                                                                                  | NA                                                          | NA            | NA                                | NA                                             | NA                                        | NA                      | NA                        | NA         | NA                      |
|      | (B) Finished products                                                                                                                                                               |                                                             |               |                                   |                                                |                                           |                         |                           |            |                         |
|      | Item Name                                                                                                                                                                           | Unit                                                        | Opening stock | Purchase during the previous year | quantity manufactured during the previous year | Sales during previous year                | Closing Stock           | Shortage/Excess, if any   |            |                         |
|      | NA                                                                                                                                                                                  | NA                                                          | NA            | NA                                | NA                                             | NA                                        | NA                      | NA                        |            |                         |
|      | (C) By products                                                                                                                                                                     |                                                             |               |                                   |                                                |                                           |                         |                           |            |                         |
|      | Item Name                                                                                                                                                                           | Unit                                                        | Opening stock | Purchase during the previous year | quantity manufactured during the previous year | Sales during previous year                | Closing Stock           | Shortage/Excess, if any   |            |                         |
|      | NA                                                                                                                                                                                  | NA                                                          | NA            | NA                                | NA                                             | NA                                        | NA                      | NA                        |            |                         |
| 36 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, If yes, please furnish the following details:- |                                                             |               |                                   |                                                | No                                        |                         |                           |            |                         |
|      | Amount received                                                                                                                                                                     |                                                             |               |                                   |                                                | Date of receipt                           |                         |                           |            |                         |
|      | Nil                                                                                                                                                                                 |                                                             |               |                                   |                                                | Nil                                       |                         |                           |            |                         |
| B    | Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?                                                    |                                                             |               |                                   |                                                | No                                        |                         |                           |            |                         |
|      | Amount received                                                                                                                                                                     |                                                             |               |                                   |                                                | Cost of acquisition of shares bought back |                         |                           |            |                         |
|      | Nil                                                                                                                                                                                 |                                                             |               |                                   |                                                | Nil                                       |                         |                           |            |                         |
| 37   | Whether any cost audit was carried out. ?"                                                                                                                                          |                                                             |               |                                   |                                                | NA                                        |                         |                           |            |                         |



Whether any audit was conducted under the Central Excise Act, 1944. ? NA

Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? NA

| Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: |               |         |       |                         |      |
|----------------------------------------------------------------------------------------------------|---------------|---------|-------|-------------------------|------|
| Particulars                                                                                        | Previous year |         |       | Preceding previous year |      |
| Total turnover of the assessee                                                                     | 9750000       |         |       | 0                       |      |
| Gross profit/turnover                                                                              | 1106620       | 9750000 | 11.35 | 0                       | 0.00 |
| Net profit/turnover                                                                                | 39508         | 9750000 | 0.41  | 0                       | 0.00 |
| Stock-in-trade/turnover                                                                            | 1628560       | 9750000 | 16.70 | 0                       | 0.00 |
| Material consumed/Finished goods produced                                                          | 0             |         | 0.00  | 0                       | 0.00 |

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 alongwith details of relevant proceedings.

| 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 |
|--------------------------------------------------|-----------------------|--------------------------------------|---------------------------------------|--------|---------|
| NA                                               | NA                    | NA                                   | NA                                    | NA     | NA      |

Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish 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/ transactions which are required to be reported | If not, please furnish list of the details/transactions which are not reported |
|--------------------------------------------------------------|--------------|-------------------------|----------------------------------|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Nil                                                          | Nil          | Nil                     | Nil                              | Nil                                                                                                     | Nil                                                                            |

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

If yes, 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 |
|---------------------------------------------------------------------------------------------------------|-----------------------|----------------------------------------------------|------------------------------|
| Nil                                                                                                     | Nil                   | Nil                                                | Nil                          |

If Not due , please enter expected date of furnishing the report Nil

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

| (This Clause is applicable from 1st April,2022)      |                                                         | Expenditure relating to entities not registered under GST |
|------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|
| Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST |                                                           |



|    | Relating to<br>goods or<br>services exempt<br>from GST | Relating to<br>entities falling<br>under<br>composition<br>scheme | Relating to<br>other registered<br>entities | Total payment<br>to registered<br>entities |    |
|----|--------------------------------------------------------|-------------------------------------------------------------------|---------------------------------------------|--------------------------------------------|----|
| NA | NA                                                     | NA                                                                | NA                                          | NA                                         | NA |

For AGARWAL MITTAL AND COMPANY  
Chartered Accountants



Suman Mittal  
Partner

M. No. : 304859

FRN : 0327328E

Apollo Tower, Sevoke Road, Siliguri-734001 West  
Bengal

Date : 15/10/2025  
Place : Siliguri



## BALANCE SHEET AS ON 31ST MARCH, 2025

| LIABILITIES:                                | AMOUNT       |    | AMOUNT |                     | ASSETS :                       | AMOUNT |    | AMOUNT              |    |
|---------------------------------------------|--------------|----|--------|---------------------|--------------------------------|--------|----|---------------------|----|
|                                             | Rs.          | P. | Rs.    | P.                  |                                | Rs.    | P. | Rs.                 | P. |
| <b>Capital A/c</b>                          |              |    |        |                     |                                |        |    |                     |    |
| (As per Annexure-I)                         |              |    |        | 3,67,425.34         | <b>Current Assets</b>          |        |    |                     |    |
|                                             |              |    |        |                     | Work in Progress               |        |    | 16,28,560.00        |    |
| <b>Current Liabilities &amp; Provisions</b> |              |    |        |                     | <b>Advance to suppliers</b>    |        |    |                     |    |
| Audit Fees Payable                          | 7,500.00     |    |        |                     | Home Solutions                 |        |    | 19,000.00           |    |
| Advance For Flats                           | 34,00,010.00 |    |        |                     |                                |        |    | -                   |    |
| Labour payments                             | 7,20,000.00  |    |        |                     |                                |        |    |                     |    |
| Duties and Taxes- GST                       | 51,500.00    |    |        |                     |                                |        |    |                     |    |
|                                             |              |    |        | 41,79,010.00        | Shankar Hazra                  |        |    | 1,75,000.00         |    |
| <b>Sundry Creditors</b>                     |              |    |        |                     | Cash in Hand                   |        |    | 78,950.48           |    |
| Lamp N Lite                                 | 33,404.00    |    |        |                     | (As certified by the partners) |        |    |                     |    |
| Mahalaxmi Hardware                          | 13,383.00    |    |        |                     | <b>Bank Balance</b>            |        |    |                     |    |
| Sri Ramkrishna Sales Agency                 | 20,700.00    |    |        |                     | Punjab National Bank           |        |    | 27,12,411.86        |    |
|                                             |              |    |        | 67,487.00           | ( A/c No.044400210032826)      |        |    |                     |    |
| <b>Total</b>                                |              |    |        | <b>46,13,922.34</b> |                                |        |    | <b>46,13,922.34</b> |    |

In term of our Report of even date annexed

PLACE ## SILIGURI

FOR AGARWAL MITTAL & COMPANY  
CHARTERED ACCOUNTANTS

PARTNER

DATED ## THE 15th DAY OF  
OCTOBER, 2025[CA SUMAN MITTAL]  
PARTNER

PARTNER



**TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

| <b>PARTICULARS :</b>                     | <b>AMOUNT</b>         |           | <b>PARTICULARS :</b>        | <b>AMOUNT</b>         |           |
|------------------------------------------|-----------------------|-----------|-----------------------------|-----------------------|-----------|
|                                          | <b>Rs.</b>            | <b>P.</b> |                             | <b>Rs.</b>            | <b>P.</b> |
| To Opening Work in Progress              | 51,15,789.50          |           | By Sales                    | 97,50,000.00          |           |
| To Purchase<br>(As per Annexure)         | 20,63,951.00          |           | By Closing Work in Progress | 16,28,560.00          |           |
| To Labour Charges                        | 30,92,200.00          |           |                             |                       |           |
| To Gross Profit C/f                      | 11,06,619.50          |           |                             |                       |           |
|                                          | <u>1,13,78,560.00</u> |           |                             | <u>1,13,78,560.00</u> |           |
| To Bank Charges                          | 7,181.57              |           | To Gross Profit b/f         | 11,06,619.50          |           |
| To Accounting Charges                    | 21,240.00             |           |                             |                       |           |
| To Audit Fees                            | 7,500.00              |           |                             |                       |           |
| To Consultancy fees                      | 29,500.00             |           |                             |                       |           |
| To Grill Fitting Charge                  | 20,000.00             |           |                             |                       |           |
| To GST paid                              | 87,500.00             |           |                             |                       |           |
| To GST Return Filing                     | 12,390.00             |           |                             |                       |           |
| To Income Tax Filing Etc                 | 17,700.00             |           |                             |                       |           |
| To Night Guard                           | 96,000.00             |           |                             |                       |           |
| To Security Guard                        | 1,20,000.00           |           |                             |                       |           |
| To Site maintenance Cost                 | 5,04,100.00           |           |                             |                       |           |
| To Book Profit C/f                       | 1,83,507.93           |           |                             |                       |           |
| Total                                    | <u>1,87,47,950.00</u> |           | Total                       | <u>11,06,619.50</u>   |           |
| Interest on Capital                      | -                     |           | By Book Profit b/d          | 1,83,507.93           |           |
| Partners' Remuneration                   | 1,44,000.00           |           |                             |                       |           |
| Net Profit transferred to<br>capital A/c | 39,507.93             |           |                             |                       |           |
| Total                                    | <u>1,83,507.93</u>    |           | Total                       | <u>1,83,507.93</u>    |           |

**AUDITORS' REPORT**

In term of our Report of even date annexed

FOR AGARWAL MITTAL & COMPANY  
 CHARTERED ACCOUNTANTS

[ CA SUMAN MITTAL ]  
 PARTNER

PARTNER

PARTNER



ACE ## SILIGURI

TED ## THE 15th DAY OF  
 OCTOBER, 2025

**DETAILS OF BALANCE SHEET AS ON 31ST MARCH, 2024**

**Annexure - "I" :**

**CAPITAL ACCOUNT :**

| <u>Partners Name</u> | <u>Opening Balance</u> | <u>Addition</u> | <u>Remuneration</u> | <u>Drawings</u> | <u>Share of Profit</u> | <u>GST Late Fees/ W O</u> | <u>TDS</u> | <u>TDS Refund</u> | <u>Cl. Balance</u> |
|----------------------|------------------------|-----------------|---------------------|-----------------|------------------------|---------------------------|------------|-------------------|--------------------|
| Lopa Chowdhury       | 3,12,276.91            | -               | 48,000.00           | 4,00,000.00     | 13,169.31              | -                         | -          | -                 | (26,553.78)        |
| Partha Sarathi       | 9,44,776.91            | -               | 48,000.00           | 4,00,000.00     | 13,169.31              | -                         | -          | -                 | 6,05,946.22        |
| Datta Biswas         | 3,26,863.59            | -               | 48,000.00           | 6,00,000.00     | 13,169.31              | -                         | -          | -                 | (2,11,967.10)      |
| Tamal Paul           | 15,83,917.41           | -               | 1,44,000.00         | 14,00,000.00    | 39,507.93              | -                         | -          | -                 | 3,67,425.34        |
| <b>Total</b>         |                        |                 |                     |                 |                        |                           |            |                   |                    |

**PURCHASE**

|                                               |                     |
|-----------------------------------------------|---------------------|
| Bricks                                        | -                   |
| Cement                                        | 2,81,220.00         |
| Door Frame Board Etc                          | 1,45,171.00         |
| Electric Fittings                             | 83,193.00           |
| Rod                                           | 5,32,868.00         |
| Lock, Door Eye, Door Stopper, Hinges Etc.     | 37,306.00           |
| Paint, Primer, Putty Etc                      | 50,000.00           |
| Pipe & Fittings (Including Bathroom Material) | 3,35,794.00         |
| Tiles & Related Items                         | 4,36,267.00         |
| Upvc Window with Fittings                     | 1,62,132.00         |
|                                               | <u>20,63,951.00</u> |

