R.K BIHANI & ASSOCIATES
CHARTERED ACCOUNTANTS
SILIGURI

TAX AUDIT REPORT

N B DEVELOPERS
SILIGURI, WEST BENGAL

FOR THE YEAR ENDED 31st MARCH, 2024

Acknowledgement Number:453567171160924 **Date of filing : 16-Sep-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2024-25

PAN	AAOFN6179P		
Name	N B DEVELOPERS		
Address	SEVOKE ROAD , SILIGURI H.O, SILIGURI , DARJEELING , 32-West Bengal, 91-INDIA, 734001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	453567171160924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	17,51,200
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	17,51,200
	Net tax payable	5	5,46,374
	Interest and Fee Payable	6	13,207
	Total tax, interest and Fee payable	7	5,59,581
	Taxes Paid	8	5,59,582
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by AMAN AGARWAL in the capacity of Partner having PAN AUKPA5305L from IP address 103.89.169.34 on 16-Sep-2024 18:01:47 DSC Sl.No & Issuer 6259771 & 117741054375CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated
Barcode/QR Code

AAOFN6179P05453567171160924 07af9d1938b4cd758e7e827bf9ec8cfcd0cef2dd

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
453618820160924	16-Sep-2024

Name	: N B DEVELOPERS
PAN/TAN	: AAOFN6179P
Address	: SEVOKE ROAD, DARJEELING, , SILIGURI, DARJEELING, Siliguri H.O, West Bengal, 734001
Form No.	: Form 3CB-3CD
Form Description	: 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
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 054997

(This is a computer generated Acknowledgement Receipt and needs no signature)

UDIN:	24054997BKBMVA5783
MRN/Name:	054997/BIHANI RAJKUMAR
Firm Registration No.:	320078E
Document type:	GST and Tax Audit
Document sub type:	Form 3CB - Section 44AB(a)
Document Date:	14-09-2024
Create Date/Time:	14-09-2024 | 15:52:45
AY/FY:	2024
Financial Figures/Particulars:	
Total Turnover as per Form 3CD:	32488800
Net Profit/ Turnover (ratio) as per Form 3CD:	3.56 %
WDV of Fixed Assets:	3256603
Assessment Year:	2024-2025
PAN of the Assessee/ Auditee:	AAOFN6179P
Document description:	TAX AUDIT OF N B DEVELOPERS FOR THE YEAR ENDED 31/03/2024

INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280

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

PAN	: AAOFN6179P
Name	: N B DEVELOPERS
Assessment Year	: 2024-25
Financial Year	: 2023-24
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 52,065
Amount (in words)	: Rupees Fifty Two Thousand And Sixty Five Only
CIN	: 24091600076009HDFC
Mode of Payment	: Net Banking
Bank Name	: HDFC Bank
Bank Reference Number	: K2426024779687
Date of Deposit	: 16-Sep-2024
BSR code	: 0510002
Challan No	: 14418
Tender Date	: 16/09/2024

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 52,065
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 52,065
	Total (In Words)	Rupees Fifty Two Thousand And Sixty Five Only

Thanks for being a committed taxpayer!

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

Time
Quick and Seamless

Paper
Save Environment

e-Receipt
Easy Access

Acknowledgement Number:453618820160924

FORM 3CB [See rule 6G(1)(b)]

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

1. **We** have examined the **balance sheet** as on 31st March **2024** , and the **Profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024** attached herewith, of

Name	N B DEVELOPERS
Address	SEVOKE ROAD , DARJEELING , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001
PAN	AAOFN6179P
Aadhaar Number of the assessee, if available	

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 **same as above** and **0** branches.

3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any: **(1) Closing Cash and Closing Stock is taken as certified by the Partner. (2) As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.**

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 **2024** ; 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 the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	**Qualification Type**	**Observations/Qualifications**
	No records added	

Accountant Details

Name	RAJ KUMAR BIHANI
Membership Number	054997
FRN(Firm Registration Number)	032007BE
Address	HILL CART ROADHILL CART ROAD , SILIGURIABOVE KIRAN OPTICAL , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001

Date of signing Tax Audit Report	14-Sep-2024
Place	Siliguri
Date	16-Sep-2024

This form has been digitally signed by **RAJ KUMAR BIHANI** having PAN **ADXPB7679Q** from IP Address **IpAddress** on **16/09/2024 05:28:49 PM** Dsc Sl.No and issuer **74936982490705035 47CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority**

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FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	N B DEVELOPERS
2. Address of the Assessee	SEVOKE ROAD , DARJEELING , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001
3. Permanent Account Number (PAN)	AAOFN6179P
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19AAOFN6179P1Z3

5. Status	Firm
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	AMAN AGARWAL	50
2	NITIN HARISH AGARWAL	50

(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

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No

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

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?	No

Sl. No.	Books prescribed
No records added	

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK,BANK BOOK,PURCHASEAND SALESBOOK, LEDGERS ETC	SEVOKE ROAD	SILIGURI	DIST: DARJEELING	734001	91-India	32-West Bengal

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

Sl. No.	Books examined
1	CASH BOOK,BANK BOOK,PURCHASEAND SALESBOOK, LEDGERS ETC

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?	No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year.	Mercantile system
(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?	No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?	No

(e). If answer to (d) above is in the affirmative, give details of such adjustments

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:

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Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	The Fundamental Accounting Assumptions of Going Concern , Consistency , Accural Concept are followed. There is no change in Significant Accounting Policiesduring the previous year having any material effect
2	ICDS II - Valuation of Inventories	Inventories have been valued at NRV or Cost, whichever is lower
3	ICDS IV - Revenue Recognition	The revenue from sale of goods has been recognised as and when sales occurred with reasonable certainty ofitscollection. There was no amount which has not beenrecognised as revenue during the previous year due tol ack ofreasonable certainty of its ultimate collection
4	ICDS V - Tangible Fixed Assets	Tangible Fixed Assets have been shown with actual cost plus other incidental cost but minus depreciation as per IT Act, 1961. The Fixed Assets have not been revalued during the year
5	ICDS VII - Governments Grants	Not Applicable
6	ICDS IX - Borrowing Costs	The borrowing cost has been reognised in profit or loss acount. None of the borrowing cost has been capitalisedduring the year
7	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	The provisions has been recognised on the basis of reasonable certainity and has been made with proper degree of estimation to be payable at future date as a resultof past events. No contigerntgent liability or assets has been recognised during the year.

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

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

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

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Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
					No records added					

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA/115BAC/115BAD (for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Plant and Machinery @ 40%	40	₹57,865	₹0	₹0	₹57,865	₹0	₹0	₹0	₹0	₹23,146	₹ 34,719
2	WDV	Plant and Machinery @ 15%	15	₹37,07,368	₹0	₹0	₹37,07,368	₹46,875	₹46,875	₹0	₹0	₹5,59,625	₹ 31,94,048
3	WDV	Furniture & Fittings @ 10%	10	₹30,282	₹0	₹0	₹30,282	₹0	₹0	₹0	₹0	₹3,028	₹ 27,254

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		No records added	

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

Sl. No.	Description	Amount

No records added

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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)

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
	No records added	

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

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0

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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
					No records added						

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

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

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

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? — Yes

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

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? — Yes

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

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹0

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

Sl. No.	Nature of Liability	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

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22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	HARISH KUMAR AGARWAL (HUF)	AACHH2133K		PARTNER FATHER HUF	INTEREST ON LOAN	₹2,60,899
2	HARISH KUMAR AGARWAL	AAEPA0246L		PARTNER FATHER	INTEREST ON LOAN	₹16,13,026
3	MADHURI AGARWAL	AFXPA3112R		PARTNER MOTHER	INTEREST ON LOAN	₹22,280

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

26.i. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 2,00,926
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 18,16,868

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

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

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

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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viia) ? Not Applicable

Please furnish the details of the same

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

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ? Not Applicable

Please furnish the details of the same

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

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
	No records added	

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
	No records added	

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] — No

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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? — No

b. Please furnish the following details:

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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? — No

b. Please furnish the following details

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

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

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	No records added	

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31.a.Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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 through a bank account ?	In case the loan or deposit 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.
1	ASHOK KUMAR AGARWAL	SILIGURI	AFJPA8974R		₹11,00,000	No	₹89,60,969	Yes-Electronic clearing system	
2	ASHOK KUMAR AGARWAL HUF	SILIGURI	AAFHA2247C		₹20,00,000	No	₹27,56,946	Yes-Electronic clearing system	
3	KIRAN DEVI AGARWAL	SILIGURI	ACQPA3307C		₹5,00,000	No	₹31,24,979	Yes-Electronic clearing system	
4	RENU AGARWAL	SILIGURI	ACHPA4157F		₹19,00,000	No	₹1,08,06,868	Yes-Electronic clearing system	
5	SHEW KUMAR AGARWAL	SILIGURI	ACCPA3317N		₹60,00,000	No	₹1,67,49,375	Yes-Electronic clearing system	
6	HARISH KUMAR AGARWAL	SILIGURI	AAEPA0246L		₹2,50,00,000	No	₹3,10,29,347	Yes-Electronic clearing system	
7	MADHURI AGARWAL	SILIGURI	AFXPA3112R		₹8,00,000	No	₹26,86,966	Yes-Electronic clearing system	
8	MAHANANDA INDUSTRIES PVT LTD.	SILIGURI	AAECM1182A		₹40,00,000	No	₹1,80,27,789	Yes-Electronic clearing system	
9	PUSPHA DEVI AGARWAL	SILIGURI	ACQPA3308P		₹20,00,000	No	₹20,99,863	Yes-Electronic clearing system	
10	SHEW KUMAR AGARWAL & SONS	SILIGURI	AADHS9314N		₹29,00,000	No	₹30,20,990	Yes-Electronic clearing system	
11	INSTYLE LUXURY	SILIGURI	BCXPC3267P		₹90,00,000	No	₹90,00,000	Yes-Electronic	

								clearing system
12	PRITI AGARWAL	SILIGURI	CUYPA5936P		₹10,00,000	No	₹10,72,833	Yes- Electronic clearing system
13	SANJAY AGARWAL	SILIGURI	AHCPA0296P		₹10,00,000	No	₹10,75,014	Yes- Electronic clearing system
14	BAJRANGBALI ROLLING MILLS LIMITED	SILIGURI	AACCB1534D		₹75,00,000	No	₹78,21,226	Yes- Electronic clearing system
15	REKHA AGARWAL	SILIGURI	ACMPA4052G		₹40,00,000	No	₹40,57,699	Yes- Electronic clearing system
16	JK SPICES & FOOD PRODUCTS	SILIGURI	AAEFJ9137H		₹50,00,000	No	₹50,00,000	Yes- Electronic clearing system
17	JYOTI AGARWAL	SILIGURI	AHQPA5207J		₹50,00,000	No	₹51,34,630	Yes- Electronic clearing system
18	PREETI BANKA	SILIGURI	AIXPB7883R		₹50,00,000	No	₹50,00,000	Yes- Electronic clearing system
19	RAJENDRA PRASAD AGARWAL	SILIGURI	AGHPA4255E		₹5,00,000	No	₹5,33,620	Yes- Electronic clearing system
20	NITIN HARISH AGARWAL & SONS	SILIGURI	AAKHN2076H		₹3,00,000	No	₹3,19,240	Yes- Electronic clearing system

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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 ?	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.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
			No records added		

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

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

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

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	ASHOK KUMAR AGARWAL HUF	SILIGURI	AAFHA2247C		₹10,00,000	₹27,56,946	Yes-Electronic clearing system	
2	ATISH AGARWAL	SILIGURI	AWXPA3667Q		₹5,00,000	₹64,10,423	Yes-Electronic clearing system	
3	GUNJAN AGARWAL	SILIGURI	BCAPA6170J		₹8,74,833	₹8,13,791	Yes-Electronic clearing system	
4	HARISH KUMAR AGARWAL	SILIGURI	AAEPA0246L		₹1,81,50,000	₹3,10,29,347	Yes-Electronic clearing system	
5	MADHURI AGARWAL	SILIGURI	AFXPA3112R		₹26,86,966	₹26,86,966	Yes-Electronic clearing system	
6	BICKY AGARWAL	SILIGURI	AMHPA1536G		₹10,96,907	₹10,69,610	Yes-Electronic clearing system	
7	CHIRAG MAHENDRU	SILIGURI	AREPM6151D		₹12,55,907	₹12,27,043	Yes-Electronic clearing system	
8	MIRA DEVI AGARWAL	SILIGURI	AGNPA3226B		₹50,07,958	₹48,41,157	Yes-Electronic clearing system	
9	ROHIT GOYAL	SILIGURI	AHPBG3251F		₹2,16,200	₹2,16,200	Yes-Electronic clearing system	

10	ROHIT GOYAL AND SONS	SILIGURI	AAMHR8294R		₹7,10,588	₹7,10,588	Yes-Electronic clearing system
11	RADITAL TIE UP PVT LTD	SILIGURI	AADCR4789F		₹23,51,785	₹23,51,785	Yes-Electronic clearing system
12	INSTYLE LUXURY	SILIGURI	BCXPC3267P		₹50,00,000	₹90,00,000	Yes-Electronic clearing system
13	JK SPICES & FOOD PRODUCTS	SILIGURI	AAEFJ9137H		₹4,51,233	₹50,00,000	Yes-Electronic clearing system
14	JYOTI AGARWAL	SILIGURI	AHQPA5207J		₹3,04,767	₹50,00,000	Yes-Electronic clearing system
15	PREETI BANKA	SILIGURI	AIXPB7883R		₹4,49,754	₹50,00,000	Yes-Electronic clearing system

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

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

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0

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

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

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
	No records added	

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALN09116C	194A	Interest other than Interest on securities	₹1,94,26,107	₹1,94,26,107	₹1,94,26,107	₹19,42,614	₹0	₹0	₹0
2	CALN09116C	194C	Payments to contractors	₹14,77,591	₹14,77,591	₹14,77,591	₹26,952	₹0	₹0	₹0
3	CALN09116C	194J	Fees for professional or technical services	₹7,14,000	₹7,14,000	₹7,14,000	₹71,400	₹0	₹0	₹0
4	CALN09116C	194Q	Payment of certain sums for purchase of goods	₹1,28,43,148	₹1,28,43,148	₹1,28,43,148	₹12,844	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALN09116C	26Q	31-Oct-2023	31-Oct-2023	Yes	
2	CALN09116C	26Q	31-Jan-2024	30-Jan-2024	Yes	

3	CALN09116C	26Q	31-May-2024	30-May-2024	Yes

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

Please furnish:

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

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

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

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

A. Raw materials:

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

B. Finished products :

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

C. By-products

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

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
No records added						

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 ? No
Please furnish the following details:-

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

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

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

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

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	32488800			116534297		
(b)	Gross profit / Turnover	0	32488800	0.00	0	116534297	0.00
(c)	Net profit / Turnover	1156807	32488800	3.56	3492414	116534297	3.00
(d)	Stock-in-Trade / Turnover	303029679	32488800	932.72	183041420	116534297	157.07
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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

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

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

b. Please furnish

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

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43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?	No
b. Please furnish the following details:	

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

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

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	RAJ KUMAR BIHANI
Membership Number	054997
FRN(Firm Registration Number)	0320078E
Address	HILL CART ROADHILL CART ROAD , SILIGURIABOVE KIRAN OPTICAL , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001
Place	Siliguri
Date	16-Sep-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Purchase**	**Date put to Use**	**Purchase Value(1)**	**Adjustments on Account of**			**Total Value of Purchases(B) (1+2+3+4)**
					CENVAT(2)	**Change in Rate of Exchange (3)**	**subsidy or grant or reimbursement, by whatever name called (4)**	
Plant and Machinery @ 15%	1	14-Oct-2023	14-Oct-2023	₹ 46,875	₹ 0	₹ 0	₹ 0	₹ 46,875
Description of the Block of	**Sl. No.**	**Date of Purchase**	**Date put to**	**Purchase Value(1)**	**Adjustments on Account of**			**Total Value of Purchases(B)**

Assets/Class of Assets			Use		CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	(1+2+3+4)
Furnitures & Fittings @ 10%	No records added							

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 40%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Furnitures & Fittings @ 10%	No records added			

This form has been digitally signed by **RAJ KUMAR BIHANI** having PAN **ADXPB7679Q** from IP Address **IpAddress** on **16/09/2024 05:28:49 PM** Dsc Sl.No and issuer **7493698249070503547CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority**

N B DEVELOPERS
SILIGURI

Balance Sheet as at 31st March 2024

LIABILITIES	SCH	AMOUNT(RS)	ASSETS	SCH	AMOUNT(RS)
Partner's Capital Account	1	2,95,25,026.99	Fixed Assets	5	32,56,603.00
Unsecured Loans	2	24,20,46,493.00	Closing Stock		30,30,29,679.00
Secured Loans	3	1,77,84,029.00	Current Assets, Loans & Adv	6	1,86,52,560.00
Current Liabilities & Provisions	4	4,17,29,656.50	Cash & Bank Balances	7	61,46,363.49
Total		33,10,85,205.49	Total		33,10,85,205.49

For R K Bihani & Associates
Chartered Accountants
FRN No: 320078E

R K Bihani
Proprietor
Membership No: 054997

R.K. BIHANI & ASSOCIATES SILIGURI CHARTERED ACCOUNTANTS

For N B Developers
Partnership Firm

Partners

Place: Siliguri
Date: 14/09/2024

N B DEVELOPERS
SILIGURI

Profit & Loss Account for the year ended 31st March 2024

PARTICULARS	Amt (Rs.)	PARTICULARS	Amt (Rs.)
To Opening Stock	18,30,41,420.00	By Sales	3,24,88,800.00
To Purchases	11,64,52,108.36	By Closing Stock	30,30,29,679.00
To other direct expenses (Sch-8)	99,74,397.00		
To Accounting Charges	72,000.00		
To Audit Fees	25,000.00		
To Bank Charges	3,962.37		
To Rates & Taxes	2,07,115.00		
To Repair & Maintenance	6,07,325.38		
To Interest on Secured Loan	3,29,039.00		
To Interest on Unsecured Loan	1,94,26,107.00		
To Insurance exp	94,774.00		
To Legal & Professional exp	1,33,000.00		
To Depreciation	5,85,797.00		
To Processing charges	4,46,968.00		
To Other Exp (Sch-9)	13,84,263.82		
To Salary	9,84,000.00		
To Net Profit c/d	17,51,202.07		
	33,55,18,479.00		33,55,18,479.00
To Income tax Earlier year	47,395.00	By Net Profit b/d	17,51,202.07
To Income tax Current year	5,47,000.00		
To Net Profit for the year (Trf to Partners Cap A/c)	11,56,807.07		
	17,51,202.07		17,51,202.07

For R K Bihani & Associates
Chartered Accountants
FRN No: 320078E

R K Bihani
Proprietor
Membership No: 054997

For N B Developers
Partnership Firm

Partners

Place: Siliguri
Date: 14/09/2024

N B DEVELOPERS
SILIGURI

Schedule of Balance sheet as at 31st March 2024

Schedule-1
Partner's Capital Account

Name	Opening Balace	Additions	Salary	Interest	Share of Profit	Withdrawals	Closing Balance
Aman Agarwal	86,41,609.95	86,00,000.00	-	-	5,78,403.53	53,00,000.00	1,25,20,013.48
Nitin Harish Agarwal	17,26,609.97	1,52,50,000.00	-	-	5,78,403.54	5,50,000.00	1,70,05,013.51
TOTAL	1,03,68,219.92	2,38,50,000.00	-	-	11,56,807.07	58,50,000.00	2,95,25,026.99

R.K. BIHANI & ASSOCIATES
SILIGURI
CHARTERED ACCOUNTANTS

N B DEVELOPERS
SILIGURI

Schedule of Balance Sheet as at 31st March 2024

Schedule-2
Unsecured Loans

	Amt (Rs.)
Instyle Luxury	46,17,153.00
Ashok Agarwal HUF	13,98,450.00
Nabina Agarwal	16,17,248.00
Ashok Kumar Agarwal	89,60,969.00
Ashok Kumar Agarwal HUF	19,16,568.00
Atish Agarwal	64,03,148.00
Kiran Devi Agarwal	31,24,979.00
Pushpa Devi Agarwal	20,99,863.00
Raunak Agarwal	70,33,130.00
Renu Agarwal	1,08,06,868.00
Seema Agarwal	18,10,256.00
Shew Kumar Agarwal	1,67,49,375.00
Shew Kumar Agarwal & Sons	30,20,990.00
Shreya Agarwal	59,71,660.00
Gouri Shankar Mittal	1433774.00
Pooja Mittal	557532.00
Santosh Devi Mittal	1995144.00
Swati Mittal	1726693.00
Bhagwati Devi Agarwal	12,43,765.00
Harish Kumar Agarwal	2,38,31,070.00
Harish Kumar Agarwal HUF	37,13,460.00
Madhuri Agarwal	8,20,052.00
Nitin Harish Agarwal & Sons	3,19,240.00
Rajendra Prasad Agarwal	5,33,620.00
Sanjeev Manik Agarwal (HUF)	5,98,933.00
Sunil Kumar Agarwal & Sons	5,58,760.00
Priti Agarwal	10,72,833.00
Ramniwas Agarwal & Sons HUF	22,21,502.00
Sanjay Agarwal	10,75,014.00
Amit Agarwal	6,85,858.00
Maa Ambe Logistics	2,17,44,744.00
JK Spices & Food Products	50,00,000.00
Jyoti Agarwal	51,34,630.00
Preeti Banka	50,00,000.00
Mahananda Industries	1,80,27,789.00
Ajay Agarwal	10,52,290.00
Ankit Agarwal HUF	54,38,123.00
Giridhari Prasad Gupta	21,59,645.00
Haridayal Agarwal	54,51,514.00
Manish Agarwal HUF	12,61,659.00
Manju Devi Agarwal	10,52,290.00
Om Prakash Agarwal & Sons	31,54,145.00
Santosh Devi Agarwal	26,20,356.00
Shiv Shankar Agarwal	42,07,399.00
Sitaram Agarwal	27,29,124.00
Sourav Agarwal HUF	32,08,830.00
Sunita Agarwal	42,97,541.00
Urmila Devi Agarwal	11,82,011.00
Innovior Trading Co.	28,98,304.00
Mahamaya Trading Co.	36,28,346.00
Vaibhav Traders	7,26,309.00
Harshit Agarwal	35,14,136.00
Om Prakash Agarwal	11,91,641.00
Saroj Devi Tayal	12,54,217.00
Sashi Agarwal	23,85,874.00
Sapan Gupta	39,28,654.00
Bajrangbali Rolling Mills Limited	78,21,226.00
Rekha Agarwal	40,57,699.00
	24,20,46,493.00

R.K. BIHANI & ASSOCIATES
SILIGURI
CHARTERED ACCOUNTANTS

Schedule-3
Secured Loans

CBI Term Loan	1,71,13,365.00
Axis Bank	6,70,664.00
	1,77,84,029.00

Schedule-4
Current Liabilities & Provisions
Sundry Creditors

Airan Udyog		3,64,132.00
Bindal Traders		2,24,550.00
B R Fabrications		81,963.00
Bright Light		2,348.00
Citi Water Solution		3,960.00
Colorsmart		15,860.00
Durga Iron Stores		9,48,712.50
Featherlite Buildcon Private Limited		5,74,884.00
Gajanand Saria & Co		85,000.00
Hardware & Sanitary Stores		5,17,753.00
Jen Hardware Shop		3,550.00
K C Enterprise		43,066.00
Martinet Facility Management Services Pvt. Ltd.		57,820.00
Modern Impex		67,200.00
Narayan Hardware Stores		1,370.00
Om Trading Co		25,125.00
Rahul Hardware Stores		5,16,252.00
Royal Distributors		11,694.00
Shree Shyam Agency House		18,406.00
Siliguri Global Trade Links		1,96,220.00
Sinhal Brothers & Co.		37,960.00
Sri Ramkrishna Sales Agency (SIKA)		1,40,524.00
S. S. Electrical Works		1,18,980.00
Supertech Construction		4,97,284.00
Tirupati Builders		26,14,500.00
	Subtotal	71,69,115.50

Advances from Customers

2/H_Partha Pratim Gupta_1%	34,65,001.00
3/H_Santana Choudhary_1%	9,90,000.00
1/G_Sakshi Karki_1%	3,96,001.00
5/A_Sunita Somani_1%	1,98,000.00
1/A Prakash Kumar 1%	1,98,000.00
2/C Kushal Kundu (1%)	1,98,000.00
Sandip Saha Parking	1,98,000.00
Pallavi Dubey	44,49,555.00
Namita Noubagh	95,001.00
2/A_Ujjwal Luksom_1%	5,44,500.00
2/D_Madhulika_1%	99,000.00
4/C_Abhishek Das_5%	25,84,000.00
5/C_Bina Basnet_5%	47,500.00
6/C_Paromita Mukherjee Chaudhuri_5%	3,32,500.00
1/C_Krishna Chowdhury_1%	12,87,000.00
3/B_Mrs. Rupa Shil_1%	3,76,200.00
4/B Alakananda Sarkar_1%	49,500.00
5/C_Piku Saha_1%	1,68,300.00
2/E_Saudamini Nandi_1%	13,24,876.00
3/D_Sudip Karmakar_1%	12,87,000.00
4/D_Pallavi Gaur_5%	34,65,000.00
4/E_Md Ayaz Alam_1%	3,39,190.00
5/B_Arghyajyoti Barman_1%	4,95,000.00
2/A_Sudhangsu Modak_1%	1,48,500.00
5/A_Suman Bala/Soumi Dhar_1%	31,48,200.00
6/A_Pallab Saha & Susmita Saha_1%	2,47,500.00
6/B_Priyanka Naskar_1%	10,89,990.00
1/B_Nandalal Sarkar_1%	4,45,500.00
1/D_Dr. Shyam Saha_1%	2,47,500.00

R.K. BIHANI & ASSOCIATES
SILIGURI
CHARTERED ACCOUNTANTS

2/D_Sarmistha Ghosh_1%	2,17,800.00
4/A_Sudipta Bhowmick_1%	1,98,000.00
4/D_Moumita Nath_1%	2,97,000.00
4/E_Kakali Ray Mandal/Biswadip Mandal_1%	1,98,000.00
5/A_Pabitra Sarkar_1%	4,95,000.00
5/D_Goutam Paik_1%	2,97,001.00
6/A_Tandra Ghosh_1%	6,28,650.00
6/D_Abhishek Majumder/Rumki Majumder_1%	1,98,000.00
1/B Badri Kumar Chettri (1%)	6,93,000.00
3/A Rima Saha (1%)	48,500.00
Uma Singha_Parking	1,98,000.00
Subtotal	3,13,83,265.00

Advances for Land Sale

Rakesh Agarwal	10,00,000.00
Subtotal	10,00,000.00

Provisions

Audit Fees Payable	1,20,000.00
Provision for Income Tax	39,482.00
TDS Payable	18,16,868.00
GST Payable	2,00,926.00
Subtotal	21,77,276.00
Total	4,17,29,656.50

Schedule-5

Fixed Assets

Particulars	Rate	Opening Balance	Addition during the year		Depreciation	Closing Balance
			01/04/2022 to 30/09/2023	01/10/2022 to 31/03/2024		
Computer & Peripherals	40.00	57,865.00	-	-	23,146.00	34,719.00
Car BMW (OLD)	15.00	6,29,000.00	-	-	94,350.00	5,34,650.00
JCB (3 DX Super)	15.00	22,53,171.00	-	-	3,37,976.00	19,15,195.00
TV	15.00	1,92,058.00	-	46,875.00	32,324.00	2,06,609.00
Furniture	10.00	30,262.00	-	-	3,026.00	27,236.00
Car Wagon R	15.00	6,19,483.00	-	-	92,922.00	5,26,561.00
Water Purifier	15.00	13,686.00	-	-	2,053.00	11,633.00
Total		37,95,525.00	-	46,875.00	5,85,797.00	32,56,603.00

Schedule-6

Current Assets, Loans & Advances

Security Deposits

Bholanath Das	5,00,000.00
Govind Advani	11,85,000.00
Pranab Das	15,00,000.00
Supratim Sengupta	3,00,000.00
Subtotal	34,85,000.00

Other Advances

Qualicom Solution Pvt Ltd	1,67,560.00
Rakesh Agarwal	50,00,000.00
Radheshyam Agarwal	1,00,00,000.00
Subtotal	1,51,67,560.00
Total	1,86,52,560.00

Schedule-7

Cash & Bank Balances

Central Bank of India	69,260.00
HDFC Bank	24,60,845.00
IDBI Bank	8,01,426.85
Indian Bank	1,09,222.00
Union Bank of India (00205)	69,999.22
Union Bank of India (00206)	25,29,644.82
Cash in hand (as certified)	1,05,965.60
	61,46,363.49

R.K. BIHANI & ASSOCIATES SILIGURI CHARTERED ACCOUNTANTS

R.K BIHANI & ASSOCIATES
CHARTERED ACCOUNTANTS
SILIGURI

TAX AUDIT REPORT

N B DEVELOPERS
SILIGURI, WEST BENGAL

FOR THE YEAR ENDED 31st MARCH, 2024

Acknowledgement Number:453567171160924 **Date of filing : 16-Sep-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2024-25

PAN	AAOFN6179P		
Name	N B DEVELOPERS		
Address	SEVOKE ROAD , SILIGURI H.O, SILIGURI , DARJEELING , 32-West Bengal, 91-INDIA, 734001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	453567171160924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	17,51,200
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	17,51,200
	Net tax payable	5	5,46,374
	Interest and Fee Payable	6	13,207
	Total tax, interest and Fee payable	7	5,59,581
	Taxes Paid	8	5,59,582
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by AMAN AGARWAL in the capacity of Partner having PAN AUKPA5305L from IP address 103.89.169.34 on 16-Sep-2024 18:01:47 DSC Sl.No & Issuer 6259771 & 117741054375CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AAOFN6179P05453567171160924O7af9d1938b4cd758e7e827bf9ec8cfcd0cef2dd

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
453618820160924	16-Sep-2024

Name	: **N B DEVELOPERS**
PAN/TAN	: **AAOFN6179P**
Address	: **SEVOKE ROAD, DARJEELING, , SILIGURI, DARJEELING, Siliguri H.O, West Bengal, 734001**
Form No.	: **Form 3CB-3CD**
Form Description	: **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**
Assessment Year	: **2024-25**
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: **Original**
Capacity	: **Chartered Accountant**
Verified By	: **054997**

(This is a computer generated Acknowledgement Receipt and needs no signature)