

**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	AAZFA0012H		
Name	ANNAPURNA NIRMAN		
Address	13/12/A/44, NA, KHARDAH STATION ROAD, KHARDAH , KOLKATA , 32-West Bengal, 91-INDIA, 700117		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	628920801221024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	8,76,550
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	8,76,550
	Net tax payable	5	2,73,484
	Interest and Fee Payable	6	32,809
	Total tax, interest and Fee payable	7	3,06,293
	Taxes Paid	8	3,06,290
	(+) 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 ANINDYA DAS in the capacity of Partner  
having PAN ARWPD6238N from IP address 103.242.199.56 on 22-Oct-2024 16:47:13 DSC  
SI.No & Issuer 6627082 & 121432983714168940101083863155818262018CN=Care4Sign DSC Sub CA  
2022,OU=Certifying Authority,O=Care4Sign Safetec Limited,C=IN

System Generated

Barcode/QR Code



AAZFA0012H05628920801221024a377ca984de13c77aaf55cccec2cb9abf9b7cf29a

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



ANNAPURNA NIRMAN  
SHREYASHI APARTMENT, 13/12/A/44 KHARDAH STATION ROAD, KOLKATA - 700117  
TRADING AND PROFIT & LOSS FOR THE YEAR ENDED 31.03.2024

PARTICULARS	RUPEES	PARTICULARS	RUPEES
To Opening Stock & WIP	43000000.00	By Contract Price	35980101.00
„ Purchases	16735648.20	„ Closing Stock & WIP	39000000.00
„ Labour Charges	6888223.19		
„ Consumables	7350.00		
„ Registration Expenses	58271.00		
„ Plan Sanction Fees	527196.00		
„ ITC Reverse	2898659.10		
„ Electrical Infrastructure cost	762568.00		
„ Pump Hire Charges	47325.00		
„ Van Fare, Delivery Charges	185013.63		
„ Gross Profit C/D	3869846.88		
	<u>74980101.00</u>		<u>74980101.00</u>
„ Accounting Charges	54000.00	By Gross Profit B/D	3869846.88
„ Advertisement	9200.00	„ Cancellation charges	31000.00
„ Brokerage & Commission	141960.00	„ Incentive Received	22800.00
„ Audit Fees	15000.00	„ Discount	7732.00
„ Bank Charges	4591.10		
„ Consultancy Fees	145000.00		
„ Salary & Bonus	364100.00		
„ Staff Welfare Expenses	14673.00		
„ Electric Service Connection Charges	19800.00		
„ Electric Charges	104515.00		
„ General Expenses	15175.00		
„ Internet & Cabel TV Charges	4370.00		
„ GST Late Fees	550.00		
„ Site Plan Fees	1610.00		
„ Municipal Expenses	2742.00		
„ House Rent	259000.00		
„ Interest on TDS & GST	492.00		
„ Rounded Off	450.10		
„ Printing & Stationery	16163.00		
„ Supervision Charges	350000.00		
„ Security Charges	114300.00		
„ Repair & Maintenance	3200.00		
„ RERA Registration fees	10350.00		
„ Depreciation	3585.00		
„ Net Profit C/D	<u>2276552.68</u>		
	<u>3931378.88</u>		<u>3931378.88</u>
„ Partners Salary		By Net Profit B/D	2276552.68
„ Anindya Das	560000.00		
„ Ashim Bose Roy	280000.00		
„ Kingshuk Das	<u>560000.00</u>	1400000.00	
„ Share of Profit			
„ Anindya Das 40%	350621.07		
„ Ashim Bose Roy 20%	175310.54		
„ Kingshuk Das 40%	<u>350621.07</u>	876552.68	
	<u>2276552.68</u>		<u>2276552.68</u>

Signed in terms of our annexed report of even date  
For Pradip Ghosh & Associates

PRADIP GHOSH  
Digitally signed by PRADIP GHOSH  
Date: 2024.09.29 18:31:19 +05'30'

Proprietor  
Chartered Accountant  
M.No. 053404  
UDIN : 24053404BKEMBQ2107

Date : 29/09/2024  
Place : Kolkata



ANNAPURNA NIRMAN  
SHREYASHI APARTMENT, 13/12/A/44 Khardah Station Road, Kolkata - 700117  
BALANCE SHEET AS ON 31.03.2024

LIABILITIES	RUPEES	RUPEES	ASSETS	RUPEES	RUPEES
<b><u>PARTNERS CAPITAL</u></b>			<b><u>FIXED ASSETS</u></b>		
Anindya Das	924252.19		Shop At Shreyasi Apart.		170509.00
Share of Profit	350621.07		Television Set	23900	
Salary	560000.00		Less: Dep.	3585	20315.00
	1834873.26				
Less : Drawing	176390.20	1658483.06	<b><u>DEPOSITS AND ADVANCES</u></b>		
Ashim Bose Roy	26424.93		SD with CESC	20075.00	
Introduction	100000.00		Advance to Land Lord	3470000.00	
Share of Profit	175310.54		Excess GST	6543.34	
Salary	280000.00		GST Receivable	193982.10	
	581735.47		GST Paid	136376.00	
Less : Drawing	26195.10	555540.37	Income Tax deducted at source	1140.00	
Kingshuk Das	1067376.19		Loans & Advance	850000.00	4678116.44
Share of Profit	350621.07				
Salary	560000.00		<b><u>CURRENT ASSETS</u></b>		
	1977997.26		Work In Progress		39000000.00
Less : Drawing	216390.20	1761607.06			
			<b><u>CASH AT BANK</u></b>		
<b><u>UNSECURED LOAN</u></b>		4600000.00	Axis Bank	256036.75	
			SBI	3307963.95	
<b><u>CURRENT LIABILITIES</u></b>			Bank of Baroda	881046.75	4445047.45
Sundry Creditors	10572107.90				
Advance From Customer	29075750.00		<b><u>CASH IN HAND</u></b>		18561.00
GST Payable	94733.50				
TDS Payable	14327.00	39756918.40			
<b><u>TOTAL</u></b>		<b><u>48332548.89</u></b>	<b><u>TOTAL</u></b>		<b><u>48332548.89</u></b>

Signed in terms of our annexed report of even date

For Pradip Ghosh & Associates

PRADIP GHOSH  
Digitally signed by PRADIP GHOSH  
Date: 2024.09.29 18:33:44 +05'30'

Proprietor  
Chartered Accountant

M.No. 053404

UDIN : 24053404BKEMBQ2107

Date : 29/09/2024

Place : Kolkata





# COMPUTATION SHEET OF TAXABLE INCOME & INCOME TAX

<b>Name : ANNAPURNA NIRMAN</b>	<b>Asst Year</b>	<b>: 2024-2025</b>
<b>Status : Firm Partnership</b>		
DOF : 09-12-2013	Financial Year	: 2023-2024
Address : 13/12/A/44, NA, KHARDAH STATION ROAD, KHARDAH,	PAN	: AAZFA0012H
E-mail : annapurnagroup2013@gmail.com	Filing Due Date	: 15-11-2024
Mobile No : 9830812960	Res. Status	: Ordinarily Resident
ITR Form : ITR-5	Return Filed	: Original
	Filing Date	: 22-10-2024
	Org Ack No.	: 628920801221024

COMPUTATION OF TOTAL INCOME			
SOURCES OF INCOME	Amount (Rs)	Amount (Rs)	Amount (Rs)
<b>1 INCOME FROM BUSINESS/PROFESSION</b>			
Business Income from -Where regular books of accounts	:	876553	876553
Income from Business/Profession	:		
<b>2 INCOME FROM CAPITAL GAINS</b>			
Total Head Wise Income			876553
GROSS TOTAL INCOME	:		876553
<b>DEDUCTIONS u/c VI A</b>			
Section - Description	Gross	Qualifying	Deductible
TOTAL INCOME	:		876553
TOTAL INCOME(rounded off)	:		876550
TAX ON TOTAL INCOME	:		
Total Tax	:		262965
Add : Cess	:		10519
TAX PAYABLE	:		273484
AMT - 115JC	:		
AMT - Cr. 115JD	:		273484
TAX PAYABLE	:		
LESS : PREPAID TAXES	:		
TDS on Salary	:		
TDS Others	:	1140	1140
Total Pre-paid Taxes	:		272344
Tax Before Interest	:		
ADD : INTEREST	:		
Interest u/s 234 B	:	19061	
Interest u/s 234 C	:	13748	
Self Assessment Tax Payable	:		305153
Self Assessment Tax u/s. 140A	:		305150
Balance Tax Payable / (Refund Due)	:		NIL

Place : KOLKATA  
Date : 22-10-2024

Assessee /  
Authorised Signatory

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

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

1. I have examined the balance sheet as on 31st March 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	ANNAPURNA NIRMAN
Address	13/12/A/44, NAKHARDAH STATION ROAD, 32-West Bengal, 91-India, Pincode - 700117
PAN	AAZFA0012H
Aadhaar Number of the assessee, if available	

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at ANNAPURNA NIRMAN and 0 branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.
- B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.
- C. In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 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 My opinion and to the best of My information and according to the explanations given to Me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee	THE ASSESSEE MAINTAINS STOCK RECORDS OF BUILDING MATERIALS FOR VARIOUS PROJECTS BUT NOT PROPERLY. IT IS EXPLAINED TO US THAT BUILDING MATERIALS PURCHASED ARE CONSUMED FOR CONSTRUCTION OF FLATS AND SHOPS IMMEDIATELY. THEREFORE IT IS NOT POSSIBLE FOR US TO GIVE QUANTITATIVE DETAILS OF BUILDING MATERIALS PURCHASED AND CONSUMED.
2	Others	THE ASSESSEE IS A PROPERTY DEVELOPER ON JOINT VENTURE BASIS WITH THE LAND LORDS. WHETHER ANY FLATS TRANSFERRED DURING THE PREVIOUS YEAR FOR A CONSIDERATION LESS THAN THE VALUE ADOPTED OR ASSESSED OR ASSESSABLE BY ANY AUTHORITY OF A STATE GOVERNMENT REFERRED TO IN SECTION 43CA OR 50C, COULD NOT BE VERIFIED BY US FOR WANT OF DOCUMENTS FOR THE PURPOSE.

## Accountant Details

Name	PRADIP GHOSH
Membership Number	053404
FRN(Firm Registration Number)	0317175E
Address	40/3, MATRI MANDIR LANE, 32- West Bengal, 91-India, Pincode - 700035
Date of signing Tax Audit Report	29-Sep-2024
Place	KOLKATA
Date	29-Sep-2024





## 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	ANNAPURNA NIRMAN
2. Address of the Assessee	13/12/A/44 NA, KHARDAH STATION ROAD, 32-West Bengal, 91-India, Pincode - 700117
3. Permanent Account Number (PAN)	AAZFA0012H
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	19AAZFA0012H1ZI

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

9(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?	Yes
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Sl. No.	Name	Profit Sharing Ratio (%)
1	ASIM BOSE ROY	20
2	ANINDYA DAS	40
3	KINGSHUK DAS	40

(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	CONSTRUCTION	Other construction activity n.e.c.	06010



(b). If there is any change in the nature of business or profession, the particulars of such change ?

Sl. No.	Business	Sector	Sub Sector
		No records added	

Yes

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

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, GENERAL DEBTORS AND CREDITORS LEDGER, STOCK, PURCHASE & SALES REGISTER.

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, GENERAL DEBTORS AND CREDITORS LEDGER, STOCK, PURCHASE & SALES REGISTER.	13/12/A/44	KHARDAH STATION ROAD	KOLKATA	700117	India	West Bengal

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

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, GENERAL DEBTORS AND CREDITORS LEDGER, STOCK, PURCHASE & SALES REGISTER.

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		

8



(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:

Sl. No.	ICDS	Disclosure
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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;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.



Sl. No.

Description

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:

assessed or assessable by any authority of a State Government										
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 (%)	Quantity WDV/Actual	Adjustment made to the written down value under section 113BAA(2)(ii) 50AC(2)(1)(b) AD(3) (To be filled in only 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 @ 15%	15	₹23,900	₹0	₹0	₹23,900	₹0	₹0	₹0	₹0	₹3,585	₹20,315

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)

V. Wealth tax under sub-clause (Iia)

₹ 0

₹ 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

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
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods &amp; services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account?

No



No records added

No

[illegible]

No

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			

No

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							

No

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

[illegible]



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) (viii) ?

No

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) (viiib) ?

No

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 (b) 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:





the lender or  
depositorduring the  
previous yearuse of  
electronic  
clearing  
system  
through a  
bank account  
?whether the  
same was  
taken or  
accepted by  
an account  
payee cheque  
or an account  
payee bank  
draft.

No records added

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.
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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
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No records added

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
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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
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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
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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

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

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

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

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

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

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

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 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 ?

No

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

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.

No



If yes, please furnish the details of the same.

No

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

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

Yes

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 ?

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	CALA16837C	194C	Payments to contractors	₹87,63,199	₹87,63,199	₹87,63,199	₹1,08,148	₹0	₹0	₹0
2	CALA16837C	194H	Commission or brokerage	₹1,41,960	₹1,41,960	₹1,41,960	₹7,098	₹0	₹0	₹0
3	CALA16837C	194J	Fees for professional or technical services	₹4,95,000	₹4,03,000	₹4,03,000	₹12,300	₹0	₹0	₹0

No

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

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	CALA16837C	26Q	30-Sep-2023	14-Sep-2023	Yes	
2	CALA16837C	26Q	31-Oct-2023	16-Oct-2023	Yes	
3	CALA16837C	26Q	31-Jan-2024	30-Jan-2024	Yes	
4	CALA16837C	26Q	31-May-2024	13-May-2024	Yes	

Not Applicable

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

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



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	35980101			11011800		
(b)	Gross profit / Turnover	3869847	35980101	10.76	2653945	11011800	24.10
(c)	Net profit / Turnover	2276553	35980101	6.33	706395	11011800	6.41
(d)	Stock-in-Trade / Turnover	39000000	35980101	108.39	43000000	11011800	390.49
(e)	Material consumed / Finished goods produced			0.00			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						

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 ?

Not due

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?



No records added

29-Sep-2024

Plant and Machinery  
@ 15%

Plant and Machinery @ 15%

