

Acknowledgement Number:750827571261022

Date of filing : 26-Oct-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year	
[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)				2022-23	
PAN	ABHFA6895K				
Name	A R CONSTRUCTION				
Address	20, S.N.ROY ROAD, Kolkata, Kolkata, KOLKATA, KOLKATA, Sahapur S.O, Sahapur S.O, 32-West Bengal, 91-India,				
Status	Firm	Form Number	ITR-5		
Filed w/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	750827571261022		
Taxable Income and Tax details	Current Year business loss, if any	1	4,36,570		
	Total Income		0		
	Book Profit under MAT, where applicable	2	0		
	Adjusted Total Income under AMT, where applicable	3	0		
	Net tax payable	4	0		
	Interest and Fee Payable	5	0		
	Total tax, interest and Fee payable	6	0		
	Taxes Paid	7	27,139		
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 27,139		
	Accrued Income & Tax Details	Accrued Income as per section 115TD	9	0	
		Additional Tax payable u/s 115TD	10	0	
		Interest payable u/s 115TE	11	0	
		Additional Tax and interest payable	12	0	
		Tax and interest paid	13	0	
(+) Tax Payable /(-) Refundable (12-13)		14	0		

This return has been digitally signed by PRODIPBAG in the capacity of Partner having PAN AGKPB4546N from IP address 223.223.131.243 on 26-Oct-2022

DSC Sl. No. & Issuer 7220152 & 22947499CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code

ABHFA6895K05790827571261022AA41578297A10D3F76C1A15FF46FD0CC4B27BCC0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



M/S A R CONSTRUCTION
86, S N ROY ROAD, SAHAPUR, KOLKATA - 700 038

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	AMT.(Rs.)	PARTICULARS	AMT.(Rs.)
To Opening Work In Progress	3,25,34,900.00	By Sale of Flat	NIL
* Purchase	72,48,336.00	* Closing Work In Progress	4,58,72,580.00
* Labour Charges	42,69,844.00		
* Site Expenses	5,23,900.00		
* Carriage Inward	29,750.00		
* Project Cost	12,65,850.00		
	4,58,72,580.00		4,58,72,580.00
To Salary & Bonus	39,000.00	By Interest Income	51,386.00
* Conveyance	1,940.00	* Net Loss	4,36,570.00
* Printing & Stationery	751.00		
* Electric Charges	2,140.00		
* Staff Tea & Tiffin	2,530.00		
* Tax & Licence	1,150.00		
* Professional Expenses	2,500.00		
* Office Expenses	5,310.00		
* Telephone Charges	3,740.00		
* Consultancy Charges	77,000.00		
* Legal Expenses	30,000.00		
* Festival Expenses	1,830.00		
* General Expenses	1,510.00		
* Advertisement	1,400.00		
* GST Paid	2,90,850.00		
* Profession Tax	5,000.00		
* Donation & Subscription	20,000.00		
* Depreciation	1,305.00		
	4,87,956.00		4,87,956.00

SIDDHARTHA GHOSH
Chartered Accountants

(S. Ghosh)
Proprietor
M. No.-011874

Place: 8/1A, Jatindra Mohan Avenue,
Kolkata - 700 006
Date : 26/09/2022
UDIN : 22011874AWCGU7853

SIDDHARTHA GHOSH
CHARTERED ACCOUNTANT
AUDITOR
F.C.A. NO. 011874

M/S A R CONSTRUCTION
86, S N ROY ROAD, SAHAPUR, KOLKATA - 700 038

BALANCE SHEET AS AT 31ST MARCH, 2022

<u>LIABILITIES</u>	AMT.(Rs.)	AMT.(Rs.)	<u>A S S E T S</u>	AMT.(Rs.)	AMT.(Rs.)
PARTNER'S CAPITAL ACCOUNT			<u>FIXED ASSET,</u>		
<u>PRODIP BAG</u>			<u>FURNITURE ACCOUNT</u>		
(As per last year)	12,80,814.00		(As per last year)	13,050.00	
Add: Additional Capital	7,70,525.00		Less: Depreciation	1,305.00	11,745.00
Less: Share of Loss	2,18,285.00		Closing Work In Progress		4,58,72,580.00
	18,33,054.00		<u>UST Construction</u>		
Less: Drawings	96,000.00	17,37,054.00	(As per last year)	14,45,000.00	
			Add: During This Year	30,00,000.00	44,45,000.00
			<u>Loknath Enterprise</u>		
<u>SOURAV ROY</u>			(As per last year)	70,00,000.00	
(As per last year)	12,80,814.00		Add: During This Year	31,31,600.00	1,01,31,600.00
Add: Additional Capital	7,70,525.00		<u>CASH AND BANK BALANCE</u>		
Less: Share of Loss	2,18,285.00		Kotak Mahindra Bank- New Alipore		
	18,33,054.00		A/c No.-1212120074		3,00,314.40
Less: Drawings	96,000.00	17,37,054.00	CASH IN HAND		1,47,111.60
Advance from Customer		5,27,80,600.00			
Sundry Creditors		26,53,643.00			
Loan From SB Enterprise		20,00,000.00			
		6,09,08,351.00			6,09,08,351.00

SIDDHARTHA GHOSH
Chartered Accountants

(S. Ghosh)
Proprietor

M. No. - 011674

SIDDHARTHA GHOSH
CHARTERED ACCOUNTANT
AUDITOR
F.C.A. NO. 011874

Place: 8/1A, Jatindra Mohan Avenue,
Kolkata - 700 006
Date : 26/09/2022
UDIN : 22011874AWCGU7853



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DOCUMENT DETAILS

Verification Date/Time:	30-09-2022 03:33:20
UDIN Generation Date/Time:	28-09-2022 16:51:17
Unique Document Identification Number (UDIN):	22011874AWCGU7853
Member Details:	SIDDHARTHA GHOSH (011874)
Firm Details:	011874
Document Type:	GST and Tax Audit
Type of Certificate:	Form 3CB - Section 44AB(e)
Date of signing of Document:	24-09-2022
Figures/Particulars:	1. Total Turnover as per Form 3CD: 0 2. Net Profit/ Turnover (ratio) as per Form 3CD: -436570 3. WDV of Fixed Assets: 11745 4. Assessment Year: 2022-2023 5. PAN of the Assessee/ Auditee: ABHFA689SK
Document Description:	Based on Audited Books of Accounts
Status:	Active

VERIFY ANOTHER UDIN/ EXIT



DISCLAIMER

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
538822660260922

Date of e-Filing
26-Sep-2022

Name	: A R CONSTRUCTION
PAN/TAN	: ABHFA6895K
Address	: 86 , , S N ROY ROAD , Sahapur S.O , , Kolkata, KOLKATA, Sahapur S.O, West Bengal, 700038
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	: 2022-23
Financial Year	
Month	
Quarter	
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 011874

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



1. I have examined the balance sheet as on 31st March 2022, and the profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022 attached herewith, of

Name	A R CONSTRUCTION
Address	86,, S N ROY ROAD, Sahapur S.O., Sahapur S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700038
PAN	ABHFA6895K
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 86, S N ROY ROAD, SAHAPUR, KOLKATA - 700038 and 0 branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any: NONE
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 2022 ; and
- ii. In the case of the profit and loss account, of the Loss of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my information and according to the explanations given to me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

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

Accountant Details

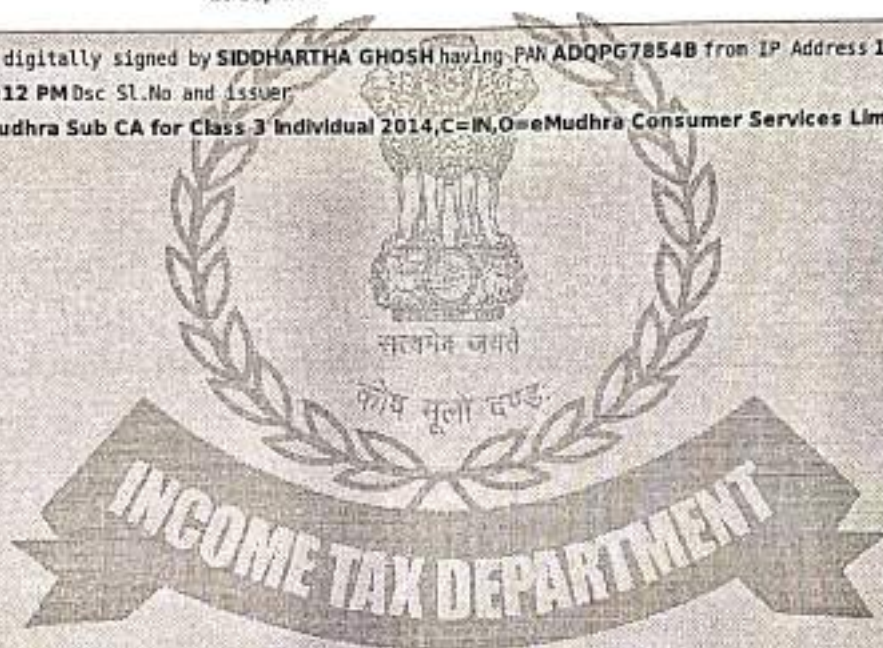


Knowledge Number:538822660260922

Name	SIDDHARTHA GHOSH
Membership Number	011874
FRN (Firm Registration Number)	
Address	8/1A, JATINDRA MOHAN AVENUE, , Beacon Street S.O, Kolkata , KOLKATA, 32- West Bengal , 91-India, Pincode - 700006

Date of signing Tax Audit Report	24-Sep-2022
Place	106.201.63.120
Date	26-Sep-2022

This form has been digitally signed by SIDDHARTHA GHOSH having PAN ADQPG7854B from IP Address 106.201.63.120 on 26/09/2022 04:12:12 PM Dsc Sl.No and Issuer: 21780958CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



1. Name of the Assessee	A R CONSTRUCTION
2. Address of the Assessee	86, S N ROY ROAD, Sahapur S.O., Sahapur S.O, Kolkata, KOLKATA. 32- West Bengal, 91-India. Pincode - 700038
3. Permanent Account Number (PAN)	ABHFA6895K
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	19ABHFA6895K1Z0

5. Status: Firm

6. Previous year: 01-Apr-2021 to 31-Mar-2022

7. Assessment year: 2022-23

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(e)- When provisions of section 44AD(4) are applicable

No records added

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	PRODIP BAG	50
2	SOURAV ROY	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	Real estate activities on a fee or contract basis	07004

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

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

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

Yes

Sl. No.	Books prescribed
1	CASH & BANK BOOK, SALES & PURCHASE REGISTER, LEDGERS etc.

(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.)

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH & BANK BOOK, SALES & PURCHASE REGISTER, LEDGERS etc.	86, S N ROY ROAD	SAHAPUR	KOLKATA	700038	91-India	32- West Bengal

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

☐ Same as 11(b) above



Sl. No.	Books examined
1	CASH & BANK BOOK, SALES & PURCHASE REGISTER, 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
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Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.	Mercantile system
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(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.	
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Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:	
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Sl. No.	ICDS	Disclosure
		No records added

14.(a). Method of valuation of closing stock employed in the previous year	Lower of Cost or Market rate
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(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
		₹ 0

(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
		No records added

(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		
1								₹ 0	₹ 0



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.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAND (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase value	Total Value of Purchases (B)	Reductions (C)	Other Adjustments	Depreciation allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	Furniture & Fittings @ 10%	10	₹ 13,050	₹ 0	₹ 0	₹ 13,050	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,305	₹ 11,745

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
1		₹ 0

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



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
1		₹ 0										

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"
1		₹ 0											₹ 0	₹ 0

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
1		₹ 0										

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"
1		₹ 0											₹ 0	₹ 0



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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

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
1		₹ 0										

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
1		₹ 0											₹ 0



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
1		₹ 0

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

Sl. No.	Particulars	Amount
	No Records added	

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

₹ 0

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

₹ 0

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

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

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

Sl. No.	Section	Description	Amount
No records added			

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

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

26. 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 & 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

No records added

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

Sl No.

Type

Particulars

रुपयमेव जयते

कोष मूलो दण्डः

No records added

Amount Prior period to which it relates (Year in yyyy-yy format)

INCOME TAX DEPARTMENT

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)(viii) ?



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. 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		

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
1										₹ 0		₹ 0	₹ 0	

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 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

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

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature, as per (i) above which exceeds 30% of EBITDA as per (ii) above (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)
	Amount	Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ?

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		

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.
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.
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							



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 26955 or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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



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

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

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

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

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

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



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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (If the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

Not Applicable

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?

₹ 0

Please furnish the details of the same.

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year?

No

Please furnish the details of the same.

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

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?

No



1	0	0	0	0	0
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(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 previous year	Consumption during the previous year	Sales during the previous 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 previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
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:-

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	0	0	
(b)	Gross profit / Turnover			
(c)	Net profit / Turnover	-436570	-17560	
(d)	Stock-in-Trade / Turnover	45872580	32534900	
(e)	Material consumed / Finished goods produced			

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 ?	Please furnish list of the details/transactions which are not reported.
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No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

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: (This Clause is kept in abeyance till 31st March, 2022)

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	SIDDHARTHA GHOSH
Membership Number	011874
FRN (Firm Registration Number)	



Acknowledgement Number:538822660260922

Address	8/1A, JATINDRA MOHAN AVENUE .. Beson Street S.O, Kolkata. KOLKATA, 32- West Bengal, 91-India. Pincode - 700006
Place	106.201.63.120
Date	26-Sep-2022

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)	
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
Furnitures & Fittings @ 10%				
No records added				

This form has been digitally signed by SIDDHARTHA GHOSH having PAN ADQPG7854B from IP Address 106.201.63.120 on 26/09/2022 04:12:12 PM Dsc Sl.No and issuer 21780958CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

