

**INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
2022-23

PAN	AICPB5681L		
Name	HIRON KUMAR BAIDYA		
Address	137G/A, , RUBY PARK SOUTH , HALTU , KOLKATA , 32-West Bengal , 91-INDIA , 700042		
Status	Individual	Form Number	ITR-3
Filed w/s	139(8A) - Updated Return	e-Filing Acknowledgement Number	509116660091123
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income as per Updated return	2	3,86,820
	Total Income as per earlier return	3	0
	Book Profit under MAT, where applicable as per Updated Return	4	0
	Adjusted Total Income under AMT, where applicable as per Updated Return	5	3,86,820
	Amount payable (+) / Refundable (-) as per Updated return	6	(+) 1,000
	Additional income-tax liability on updated income	7	0
	Net amount payable	8	1,000
	Tax paid u/s 140B	9	1,000
	Tax due	10	0

Updated Income Tax Return submitted electronically on 09-Nov-2023 14:18:15 from IP address 103.85.99.237 and verified by HIRON KUMAR BAIDYA having PAN AICPB5681L on 09-Nov-2023 using 7AB8DVD7ZI generated through Aadhaar OTP mode.

System Generated

Barcode/QR code



AICPB5681L03509116660091123c20684339071dc750ec88104e53763901ccd62e8

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



# INCOME TAX DEPARTMENT

## Challan Receipt



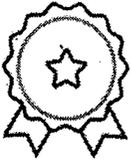
e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AICPB5681L
Name	:	HIRON KUMAR BAIDYA
Assessment Year	:	2022-23
Financial Year	:	2021-22
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 1,000
Amount (in words)	:	Rupees One Thousand Only
CIN	:	23110900056998KKBK
Payment Gateway	:	Kotak Mahindra Bank
Mode of Payment	:	Credit Card
Bank Name/Card Type	:	VISA
Bank Reference Number	:	ZAX61523097420
Date of Deposit	:	09-Nov-2023
BSR code	:	0180002
Challan No	:	01737
Tender Date	:	09/11/2023

## Tax Breakup Details (Amount In ₹)

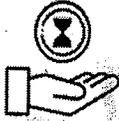
A	Tax	₹ 1,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 1,000
Total (In Words)		Rupees One Thousand Only



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To express gratitude towards committed taxpayers, the Income Tax Department has started a unique appreciation initiative. It recognises taxpayers' commitment by awarding certificates of appreciation to them. Login to e-filing portal and visit Appreciations and Rewards to know more.

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



Time

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e-Receipt

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**COMPUTATION SHEET OF TAXABLE INCOME & INCOME TAX**

Name	: HIRON KUMAR BAIDYA	Asst Year	: 2022-2023
Status	: Individual [Not opted for 115BAC]		
Gender	: Male	Financial Year	: 2021-2022
Address	: 137G/A, RUBY PARK SOUTH, HALTU, KOLKATA-700042, WEST BENGAL	PAN	: AICPB5681L
		AADHAR No.	: 906277793836
WARD	: WARD 25(1), KOLKATA/	DOB	: 12-Oct-1969
E-mail	: MILANBAIDYA321@GMAIL.COM	Filing Due Date	: 31-Jul-2022
MobileNo	: 9830574547	Res. Status : Ordinarily Resident	
Father Name	: HARIPADA BAIDYA	Return Filed	: Updated return
ITR Form	: ITR - 3	Org Ack No.	:
Filing Date	: 09-Nov-2023		

**COMPUTATION OF TOTAL INCOME**

**SOURCES OF INCOME**

**1 INCOME FROM BUSINESS/PROFESSION**

**1.1 Nature Of Business:**

(Sector:, Subsector: , Code:06010)

(Sector:, Subsector: , Code:07001)

**1.2 Business :**

Net Profit before Tax -(where regular books of accounts maintained) (P1) : 242744

**Additions**

Depreciation as per Profit and Loss Account : 137317

**TOTAL ADDITIONS-(P2)** : 137317

**Deductions**

Depreciation as per Income tax act - Refer Annexure No. - 1 : 137317

**TOTAL DEDUCTIONS-P3** : 137317

Income From Business/Profession - B1 = (P1+P2-P3) : 242744

Income From Business/Profession (B1) : 242744

**2 INCOME FROM OTHER SOURCES**

**2.1 Interest on bank deposits**

1.ICICI BANK LIMITED (AAACII195H.AB286) : 13968 13968

2.Interest on Fixed Deposit : 85193 85193

3.Interest on RD : 535 535

**2.2 Interest earned on deposits in saving account with banks, co-operative societies and post office**

1.INDUSIND BANK LIMITED (AAACI1314G.AB758) : 37309 37309

2.BANK OF MAHARASHTRA (AACCB0774B.AB220) : 5341 5341

3.PUNJAB NATIONAL BANK (AAACP0165G.AB690) : 5052 5052

4.ICICI BANK LIMITED (AAACII195H.AB286) : 348 348

5.ICICI BANK LIMITED (AAACII195H.AB286) : 2 2

**2.3 Any other (OS) income**

**2.3.1 Others**

1. Shifting Income : 90000

2. Cash back : 81

Total - Others : 90081

Income from Other sources : 237829

**GROSS TOTAL INCOME** : 480573

**DEDUCTIONS U/c VI A**

Description	Gross	Qualifying	Deductable
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**80C- specified investments/savings**

<b>1. Others</b>	83758	83758
80C Total Amount	83758	83758
<b>Total(80C+80CCC+80CCD(1))</b>	<b>83758</b>	<b>83758</b>
<b>80CCE -Qualifying Amount for Sec 80C+80CCC+80CCD(1)</b>		<b>83758</b>
80TTA -Deduction in respect of interest on deposits in savings account.	48052	10000

**Total Deductions** 93758

**TOTAL INCOME** : 386815  
**TOTAL INCOME(rounded off)** : 386820

**TAX ON TOTAL INCOME** :  
**INCOMES** INCOME TAX

Normal Income & Tax - Refer Annexure No. -2 386820 6841  
Total Tax 6841  
Rebate U/s 87A 6841  
Tax After Rebate U/s 87A 0

**TAX AND CESS** : 0

**AMT - 115JC - Refer Annexure No. - 3** : 0

**AMT - Cr. 115JD** : 0

**TAX PAYABLE** 0

**LESS : PREPAID TAXES**

**ADD : Interest**  
: Fee U/s 234 F : 1000 1000

Self Assessment Tax Payable 1000

**Balance Tax Payable / (Refund Due)** : 1000

**Additional tax u/s 140B - Refer Annexure No. - 4** : 0

**Bank Account Details**

Account Number	: 11126912323
Type Of Account	: Saving
IFSC Code	: SBIN0000040
Bank Name	: STATE BANK OF INDIA
Bank Account Number Verified	: Yes

**For Additional Bank Account Details Refer Annexure**

Place : KOLKATA  
Date : 09/11/2023

Assessee /  
Authorised Signatory

Name : HIRON KUMAR BAIDYA  
Status : Individual  
Assi Year : 2022-2023

Annexure No. :- 2  
Normal Income and Tax

Sl. No.	Income and Tax Rate	Cumulative Income	Income on which Tax is payable	Slab Tax	Cumulative Tax
1	From Rs. 250001 to Rs.500000 (5%)	386820	136820	6841	6841
2	From Rs. 500001 to Rs.1000000 (20%)				
3	From Rs. 1000001 and onwards (30%)				

Additional Bank Account Details

Sl. No.	Name of the Bank and Address	IFS Code	Type	A/c Number	IBAN
1	INDUSIND BANK LTD,	INDB0000029	Saving	100021894997	

Annexure No. :- 1

DEPRECIATION SCHEDULE AS PER INCOME TAX ACT

Sl. No	Block Of Assets	Description	Rate	W.D.V as on 01.04.2021	Adjustment to W.D.V	Adjusted W.D.V	Additions >=180 days	Additions <180 days	Detection	Total	Depreciation			W.D.V as on 31.03.2022	Transfer Expenses	Short Term capital gain
											Normal	Additional	Total			
1	Block-I-Furniture and Fixtures	Furniture, Electrical Fittings	10%	536691	0	536691	0	0	0	536691	53669	0	53669	483022	0	0
2	Block I- Plant and machinery	General machinery, Motor cycles, Motor cars not for hire	15%	557653	0	557653	0	0	0	557653	83648	0	83648	474005	0	0
<b>TOTAL</b>				<b>1094344</b>	<b>0</b>	<b>1094344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1094344</b>	<b>137317</b>	<b>0</b>	<b>137317</b>	<b>957027</b>	<b>0</b>	<b>0</b>

## Annexure No. :- 4

**ADDITIONAL TAX U/S 140B**

Particulars	Amount	Amount
	(Rs)	(Rs)
1 Total income as per Updated return		386820
2 Amount payable / refundable		1000
3 Fee u/s 234F		1000
4 Aggregate tax liability on additional income		1000
5 Additional tax [25%/50% of (9-7)]		0
6 Tax payable		1000
7 Additional tax paid - Refer Annexure No. - 5		1000
8 Balance	Nil	

Annexure No. :- 3.

Tax Computation Under Alternate Minimum Tax Provisions(AMT)-(Sec 115JC)

Assessment Year : 2022 - 2023

Particulars	Rs.	Rs.	Rs.
Total Income			386820
Adjustment as per section 115JC			
Deduction Claimed under any section included in Chapter VI-A under the heading "C.— Deductions in respect of certain incomes"			0
Deduction Claimed u/s 10AA			0
Total Adjustment			0
Adjusted Total Income under section 115JC			386820
Tax payable under section 115JC [18.5% of Adjusted Total Income]			0

Computation of tax credit under section 115JD

Assessment Year	Adjusted Total Income	Total Income	Tax U/s 115JC (incl. Cess)	Normal Tax (incl. Cess)	Tax Credit is Available	Amount of Credit Available	Cumulative Credit (setoff)	B/F tax credit setoff during current year	Max amt of AMT Credit setoff during current year	AMT Credit Carried forward	Tax payable Current Year
2013-2014	0	0	0	0	NO	0	0	NA	0	0	0
2014-2015	0	0	0	0	NO	0	0	NA	0	0	0
2015-2016	0	0	0	0	NO	0	0	NA	0	0	0
2016-2017	0	0	0	0	NO	0	0	NA	0	0	0
2017-2018	0	0	0	0	NO	0	0	NA	0	0	0
2018-2019	0	0	0	0	NO	0	0	NA	0	0	0
2019-2020	0	0	0	0	NO	0	0	NA	0	0	0



CA Tapas  
Chakrabarti

B.Com., F.C.A.



Proprietor

**CHAKRABARTI & NATH**

121, Harish Mukherjee Road

Kolkata - 700 026

☎ 98300 59884

E-mail : tapaschakrabarti84@gmail.com

**AUDITORS' REPORT.**

We report that we have audited the annexed Balance Sheet of **MEGHA CONSTRUCTION (PAN: AICPB5681L), 47B, BANKU BEHARI CHATTERJEE ROAD, KOLKATA-700042** as at **31<sup>st</sup>.MARCH, 2022** and the Profit & Loss Account for the year ended on that date with the books and vouchers produced before us and we have found the same in accordance therewith.

Place: Kolkata.

Dated: 09.11.2023

UDIN: 23007917BGSTOH6746

For CHAKRABARTI & NATH.

CHARTERED ACCOUNTANTS



T.CHAKRABARTI. F.C.A.

Proprietor.

Membership No. 007917.

**MEGHA CONSTRUCTION**  
**Prop: Hiron Baidya.**  
**47B, Banku Behari Chatterjee Road, Kasba**  
**Kolkata-700 042.**

**Profit & Loss Account for the year ended 31st.March, 2022**

To	Bank Charges	856.68	By	Net Loss	2,10,356.68
To	Brokerage	1,50,000.00			
To	Engineers Fees	50,000.00			
To	Audit fees	3,000.00			
To	Advertisement	6,500.00			
		<b>2,10,356.68</b>			<b>2,10,356.68</b>

**BALANCE SHEET AS AT 31ST.MARCH, 2022**

**CAPITAL ACCOUNT**

Hiron Baidya

Op.Balance

23,47,395.62

Less: Net Loss

2,10,356.68

21,37,038.94

Less: Drawings

Less: LIC

83,758.00

20,53,280.94

Sundry Creditors

7,05,265.86

UN-SECURED LOAN Last year

49,55,000.00

Advance against flats from

Hiron Badiya

60,01,000.00

Advance from Other Flat

Owners

50,75,000.00

LIABILITY FOR EXPENSES

Audit fees

3,000.00

**1,87,92,546.80**

New Project: Mudiali, Kolkata

1,41,00,047.20

Subhmaglam

5,08,397.00

Prova Enterprise

40,00,000.00

Hiron Kr. Baidya

8,776.27

Security Deposit CESC

Last year

50,658.00

Royal Sundaram

15,715.00

Add: This year

3,861.00

19,576.00

CASH AT BANK

1,02,077.08

PNB, Rabindra Sarabar Branch

1,02,042.96

Central Bank(2178)

34.12

CASH IN HAND

3,015.25

**1,87,92,546.80**

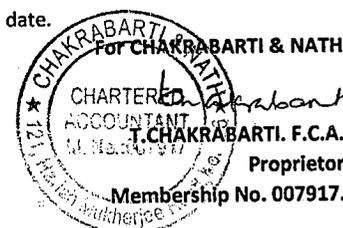
**AUDITORS' REPORT:**

In terms of our separate report of even date.

**PLACE:KOLKATA**

Dated: 09.11.2023

UDIN: 23007917BGSTOH6746



CA Tapas  
Chakrabarti

B.Com., F.C.A.



Proprietor

**CHAKRABARTI & NATH**

121, Harish Mukherjee Road

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☎ 98300 59884

E-mail : tapaschakrabarti84@gmail.com

**AUDITORS' REPORT.**

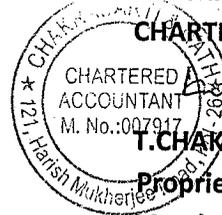
We report that we have audited the annexed Balance Sheet of **HIRON KUMAR BAIDYA (PAN: AICPB5681L),47B, BANKU BEHARI CHATTERJEE ROAD, KOLKATA-700042** as at **31<sup>st</sup>.MARCH, 2022** and the Profit & Loss Account for the year ended on that date with the books and vouchers produced before us and we have found the same in accordance therewith.

**Place: Kolkata.**

**Dated: 09.11.2023**

**UDIN: 23007917BGSTOH6746**

**For CHAKRABARTI & NATH.  
CHARTERED ACCOUNTANTS**



**T. CHAKRABARTI. F.C.A.**

**Proprietor.**

**Membership No. 007917.**

**HIRAN KUMAR BAIDYA**  
**47B, BANKU BEHARI CHATTERJEE ROAD.**  
**KASBA, KOLKATA-700 042**

**BALANCE SHEET AS AT 31ST. MARCH, 2022.**

**CAPITAL ACCOUNT**

Op. Balance	31,38,530.75	
Add: Net Profit	4,53,102.34	
Add: Other Source income	1,87,981.47	
Add: Introduce	30,00,000.00	
Add: FD matured interest	49,848.00	
	68,29,462.56	
Less:		
Drawings	3,30,268.45	
TDS I/yr	3,116.00	
Self Asst. Tax L/yr	30,000.00	
	64,66,078.11	

NEW CAR LOAN FROM HDFC 6,94,543.00

**UNSECURED LOAN**

From Daughter	33,52,125.00	6,13,577.45
Add: This year	11,00,000.00	44,52,125.00

Loan from Samir Sarkar	4,50,000.00
Loan from M.Majhi	30,000.00

**ICICI FD LOAN**

Megha Construction	5,20,000.00	8,776.27
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**BOM LOAN**

Add: Interest	30,00,000.00	90,000.00
	30,90,000.00	
Less: EMI	1,48,800.00	29,41,200.00

Advance against flat 44,20,120.00

**CURRENT LIABILITIES**

Sundry Creditors	18,38,916.49
Audit fees	23,600.00
Virendra Kr.	16,00,000.00
Dipak Baidya	5,000.00

FLAT		3,00,000.00
BRICK FIELD	5,31,441.00	
Less: Depreciation 10%	53,144.00	4,78,297.00

MOTOR BYKE	63,933.00	
Less: Depreciation 15%	9,590.00	54,343.00

FURNITURE	5,250.00	
Less: Depreciation 10%	525.00	4,725.00

PLANT & MACHINERY	8,234.00	
Less: Depreciation 15%	1,235.00	6,999.00

MOTOR CAR (OLD)	1,17,011.00	
Less: Depreciation 15%	17,552.00	99,459.00

NEW MOTOR CAR	3,68,475.00	
Less: Depreciation 15%	55,271.00	3,13,204.00

Add: New Car 8,50,000.00 11,63,204.00

**NEW PROJECT ACCOUNT**

Sonarpur Project	8,30,000.00	48,80,000.00
630, Alipore Road	4,50,000.00	
P-46, R.B.Avenue	10,00,000.00	
Hatibagan Project	26,00,000.00	

HDFC Life	9,37,600.00
Deepk Badiya	15,24,451.00
Capital in Megha Construction	20,53,280.94
Advance for Flat to Megha Construction	60,01,000.00
Indian Hair Loan a/c	1,00,000.00
Prova Enterprise	37,68,495.00
Gold	63,049.00

Future General Insurance	25,143.00
Tapas Ghosh	1,00,000.00
Star Health Insurance	17,086.00

TDS	8,260.00
Advance Tax	5,00,000.00
Subhamangalam	30,280.00
HLIC	5,11,250.00

Work in Progress 10,20,000.00

**CASH AT BANK**

SBI Balance	24,546.31	3,68,516.38
PNB	25,839.71	
ICICI Bank	-	
Indusind Bank Balance	2,91,501.95	
Bank of Maharashtra	19,484.30	
HDFC	-	
BOM	7,144.11	

Cash in hand 48,498.00

**2,40,63,936.32**

**2,40,63,936.32**

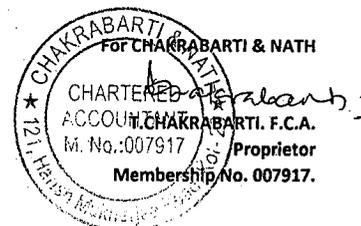
**AUDITORS' REPORT:**

In terms of our separate report of even date.

PLACE: KOLKATA

Dated: 08.11.2023

UDIN: 23007917BGSTOH6746



**HIRAN KUMAR BAIDYA**  
**47B, BANKU BEHARI CHATTERJEE ROAD,**  
**KASBA, KOLKATA-700 042**

**Profit & Loss Account for the year ended 31st. March, 2022**

To Work In Progress	3,21,486.00	By Sale of Flats	7,50,332.00		
To GST Purchase	9,11,640.00	CGST	61,339.41		
To Labour Charges	25,000.00	SGST	61,339.41	8,73,010.82	
To Motor Car Upkeep	23,989.60				
To Rent	21,000.00	By Interior Decorator fees		8,26,010.00	
To Bank Charges	1,528.29				
To Brokerage	33,000.00	By Work In Progress		10,20,000.00	
To Legal Charges	20,000.00				
To Engineers fees	20,000.00	By Other Source Income		1,87,981.47	
To Security Guard	60,000.00	FD Interest	49,313.00		
To Electric Charges	4,240.00	SB Interest	48,052.00		
To Postage & Courier	6,590.00	RD Interest	535.00		
To Telephone	1,502.00	Cash back	81.47		
To Accounting Charges	30,000.00	Shifting	90,000.00		
To Interest on Car Loan	90,000.00				
To Depreciation	1,37,317.00				
To Audit fees	73,600.00				
To Taxes & Licenes	30,000.00				
To Travelling	12,207.00				
To Business Promotion	1,31,497.00				
To Loan Processing charges	53,900.00				
To Advertisement	40,000.00				
To Medical expenses	5,046.80				
To Visa Charges	9,983.79				
To GST Purchase	33,629.00				
To KMC Plan Sanctionn fee	1,68,762.00				
	<b>22,65,918.48</b>				
To Net Profit	6,41,083.81				
Business Income	4,53,102.34				
Other source Income	1,87,981.47				
	<b>29,07,002.29</b>				
				<b>29,07,002.29</b>	

**AUDITORS' REPORT:**

In terms of our separate report of even date.

**PLACE: KOLKATA**  
Dated 08.11.2023  
UDIN: 23007917BGSTOH6746

