

COMPUTATION SHEET OF TAXABLE INCOME & INCOME TAX

Name	: HIRON KUMAR BAIDYA	Asst Year	: 2023-2024
Status	: Individual [Not opted for 115BAC]		
Gender	: Male	Financial Year	: 2022-2023
Address	: 137G/A., RUBY PARK SOUTH, HALTU, KOLKATA-700042, WEST BENGAL	PAN	: AICPB5681L
WARD	: WARD 25(1), KOLKATA/	AADHAR No.	: 906277793836
E-mail	: MILANBAIDYA321@GMAIL.COM	DOB	: 12-Oct-1969
MobileNo	: 9830574547	Filing Due Date	: 31-Jul-2023
Father Name	: HARIPADA BAIDYA	Res. Status	: Ordinarily Resident
ITR Form	: ITR - 3	Return Filed	: Original
Filing Date	: 09-Nov-2023		

COMPUTATION OF TOTAL INCOME

SOURCES OF INCOME

1 INCOME FROM BUSINESS/PROFESSION

1.1 Nature Of Business:

(Sector:Construction, Subsector:Building of complete constructions or parts- civil contractors , Code:06002)

1.2 Business :

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

568248

Additions

Depreciation as per Profit and Loss Account

246903

TOTAL ADDITIONS-(P2)

246903

Deductions

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

246903

TOTAL DEDUCTIONS-P3

246903

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

568248

Income From Business/Profession (B1) :

568248

2 INCOME FROM OTHER SOURCES

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

1.BANK OF MAHARASHTRA (AACCB0774B.AB220)

3428

3428

2.INDUSIND BANK LIMITED (AAACI1314G.AB758)

3427

3427

3.HDFC BANK LIMITED (AAACH2702H.AB772)

3088

3088

4.STATE BANK OF INDIA (AAACS8577K.AB703)

598

598

5.PUNJAB NATIONAL BANK (AAACP0165G.AB690)

371

371

2.2 Any other (OS) income

2.2.1 Others

1. Cash Back

4705

Total - Others

4705

Income from Other sources

15617

GROSS TOTAL INCOME

583865

DEDUCTIONS U/c VI A

Description

Gross

Qualifying

Deductable

80C- specified investments/savings

1. Others

150000

150000

80C Total Amount

150000

150000

Total(80C+80CCC+80CCD(1))	:	150000	150000	
80CCE -Qualifying Amount for Sec 80C+80CCC+80CCD(1)			150000	
80TTA -Deduction in respect of interest on deposits in savings account.	:	10912	10000	
Total Deductions				160000
TOTAL INCOME	:			423865
TOTAL INCOME(rounded off)	:			423870
TAX ON TOTAL INCOME	:			
INCOMES		INCOME	TAX	
Normal Income & Tax - Refer Annexure No. -2		423870	8694	
Total Tax				8694
Rebate U/s 87A				8694
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
Self Assessment Tax U/s.140A - Refer Annexure No. - 4				
: Paid on 09/11/2023	:	5000	5000	5000
Balance Tax Payable / (Refund Due)	:			(4000)

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

Asst Year : 2023-2024

Annexure No. :- I
DEPRECIATION SCHEDULE AS PER INCOME TAX ACT

Sl. No	Block Of Assets	Description	Rate	W.D.V.as on 01.04.2022	Adjustment to W.D.V	Adjusted W.D.V	Additions >=180 days	Additions < 180 days	Deletion	Total	Depreciation			W.D.V.as on 31.03.2023	Transfer Expenses	Short Term capital gain
											Normal	Additional	Total			
1	Block 1 - Furniture and Fixtures	Furniture, Electrical Fittings	10%	483022	0	483022	0	0	0	483022	48302	0	48302	434720	0	0
2	Block 1 - Plant and machinery	General machinery, Motor cycles, Motor cars not for hire	15%	1324005	0	1324005	0	0	0	1324005	198601	0	198601	1125404	0	0
TOTAL				1807027	0	1807027	0	0	0	1807027	246903	0	246903	1560124	0	0

Name : HIRON KUMAR BAIDYA
Status : Individual

Asst Year : 2023-2024

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%)	423870	173870	8694	8694
2	From Rs. 500001 to Rs.1000000 (20%)				
3	From Rs. 1000001 and onwards (30%)				

Annexure No. :- 3

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

Particulars	Assessment Year : 2023 - 2024	
	Rs	Rs.
Total Income		423870
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"		
Deduction Claimed u/s 10AA		
Total Adjustment	0	
Adjusted Total Income under section 115JC	0	
Tax payable under section 115JC [18.5% of Adjusted Total Income]		0
		423870
		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 the 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

Acknowledgement Number: 509227130091123

Date of filing : 09-Nov-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

(Where the date 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
2023-24

PAN	AICPB5681L	Form Number	ITR-3
Name	HIRON KUMAR BAIDYA	e-Filing Acknowledgement Number	509227130091123
Address	137G/A, , RUBY PARK SOUTH, HALTU , KOLKATA , 32-West Bengal, 91-INDIA, 700042		
Status	Individual		
Filed u/s	139(4)- After due date		

Taxable Income and Tax Details			
Current Year business loss, if any		1	0
Total Income		2	4,23,870
Book Profit under MAT, where applicable		3	0
Adjusted Total Income under AMT, where applicable		4	4,23,870
Net tax payable		5	0
Interest and Fee Payable		6	1,000
Total tax, interest and Fee payable		7	1,000
Taxes Paid		8	5,000
(+) Tax Payable /(-) Refundable (7-8)		9	(-) 4,000
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

Income Tax Return submitted electronically on 09-Nov-2023 15:55:57 from IP address 103.85.99.237
and verified by HIRON KUMAR BAIDYA having PAN AICPB5681L on 09-Nov-2023
using paper ITR-Verification Form /Electronic Verification Code 7AB8DVH2GI generated through Aadhaar
OTP mode

System Generated

Barcode/QR Code



AICPB5681L035092271300911237921335ca548e6924aad30b9d218c74623ac2e0b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



INCOME TAX DEPARTMENT

Challan Receipt



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

ITNS No. : 280

PAN	:	AICPB5681L
Name	:	HIRON KUMAR BAIDYA
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 5,000
Amount (in words)	:	Rupees Five Thousand Only
CIN	:	23110900087531KKBK
Payment Gateway	:	Kotak Mahindra Bank
Mode of Payment	:	Credit Card
Bank Name/Card Type	:	VISA
Bank Reference Number	:	ZAX61523441473
Date of Deposit	:	09-Nov-2023
BSR code	:	0180002
Challan No	:	02857
Tender Date	:	09/11/2023

Tax Breakup Details (Amount In ₹)

A	Tax	
B	Surcharge	₹ 5,000
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 5,000
Total (In Words)		Rupees Five Thousand Only



Thanks for being a committed taxpayer!

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

Quick and Seamless



Paper

Save Environment



e-Receipt

Easy Access

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

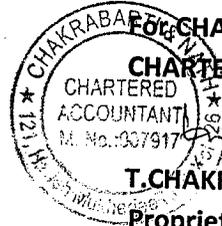
AUDITORS' REPORT.

We report that we have audited the annexed Balance Sheet of **MEGHA CONSTRUCTION (PAN: AICPB5681L), 47B, BANKU BEHARI CHATTERJEE ROAD, KOLKATA-700042** as at **31st.MARCH, 2023** 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: 23007917BGSTOI3020



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, 2023

To GST Purchases	13,73,049.00	By Sale of flats	26,87,259.00	
To Labour charges	4,35,000.00	CGST	1,99,371.15	
To Bank Charges	441.33	SGST	1,99,371.15	30,86,001.30
To Brokerage	30,000.00			
To GST Paid	80,444.00			
To Legal Charges	36,000.00			
To Accounting Charges	3,000.00			
To Engineers fees	10,000.00			
To Audit fees	3,000.00			
To Advertisement	10,000.00			
To Tenent Eviction Expenses	7,42,000.00			
	27,22,934.33			
To Net Profit	3,63,066.97			
	30,86,001.30			30,86,001.30

BALANCE SHEET AS AT 31ST.MARCH, 2023

CAPITAL ACCOUNT

Hiron Baidya

Op.Balance 20,53,280.94

Add: Net Profit 3,63,066.97

24,16,347.91

Less: Drawings 12,000.00

Less: LIC 83,758.00

23,20,589.91

Sundry Creditors

11,22,513.56

UN-SECURED LOAN Last year

Prova Enterprise 52,55,000.00

Advance against flats 50,75,000.00

Add: This year 29,00,000.00

79,75,000.00

Less: Sold 30,00,000.00

49,75,000.00

Hiron Baidya Flat Advance (L/yr)

60,01,000.00

LIABILITY FOR EXPENSES

Audit fees 3,000.00

Add: This year 3,000.00

6,000.00

GST Outstanding 72,750.00

1,98,62,853.47

New Project: Mudiali, Kolkata

1,41,00,047.20

Subhmaglam

5,08,397.00

Add: This year

70,000.00

5,78,397.00

Prova Badiya

40,00,000.00

Add: This year

1,00,000.00

41,00,000.00

Hiron Kr. Baidya

8,776.27

Add: This year

44,000.00

52,776.27

Deepak Badiya

1,14,000.00

Sujata Service Station

5,00,000.00

Royal Sundaram

19,576.00

Security Deposit CESC

Last year

50,658.00

CASH AT BANK

PNB, Rabindra Sarabar Branch

3,16,349.63

Central Bank.(2178)

34.12

3,16,383.75

CASH IN HAND

31,015.25

AUDITORS' REPORT:

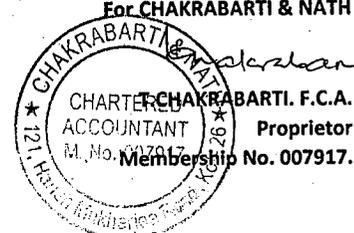
In terms of our separate report of even date.

For CHAKRABARTI & NATH

PLACE: KOLKATA

Dated: 09.11.2023

UDIN: 23007917BGSTOI3020



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 **HIRON KUMAR BAIDYA (PAN: AICPB5681L), 47B, BANKU BEHARI CHATTERJEE ROAD, KOLKATA-700042** as at **31st.MARCH, 2023** 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: 23007917BGSTOI3020



CHAKRABARTI & NATH.
CHARTERED ACCOUNTANTS

T. CHAKRABARTI. F.C.A.
Proprietor.

Membership No. 007917.

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

BALANCE SHEET AS AT 31ST. MARCH, 2023.

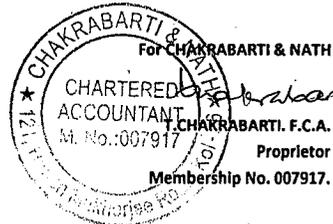
CAPITAL ACCOUNT

Op. Balance	64,66,078.11		<u>BRICK FIELD</u>	4,78,297.00	
Add: Net Profit	2,20,806.46		Less: Depreciation 10%	47,830.00	4,30,467.00
Add: IT Refund	7,210.00				
	66,94,094.57				
Less:			<u>MOTOR BYKE</u>	54,343.00	
Drawings	60,000.00		Less: Depreciation 15%	8,151.00	46,192.00
LIC	1,07,256.00				
Income Tax	5,08,260.00		<u>FURNITURE</u>	4,725.00	
		60,18,578.57	Less: Depreciation 10%	472.00	4,253.00
<u>NEW CAR LOAN FROM HDFC</u>	6,94,543.00		<u>PLANT & MACHINERY</u>	6,999.00	
Add: Interest	59,036.00		Less: Depreciation 15%	1,050.00	5,949.00
	7,53,579.00				
Less: EMI	3,82,000.00	3,71,579.00	<u>MOTOR CAR (OLD)</u>	99,459.00	
			Less: Depreciation 15%	14,919.00	84,540.00
<u>UNSECURED LOAN</u>			<u>NEW MOTOR CAR</u>	11,63,204.00	
As per last a/c	6,13,577.45				
Less: Paid in this year	3,50,000.00	2,63,577.45	Less: Depreciation 15%	1,74,481.00	9,88,723.00
			Security Deposit (CESC)		69,311.00
Deepak Badiya	8,60,000.00		<u>NEW PROJECT ACCOUNT (Last A/c)</u>		48,80,000.00
Megha Construction	52,776.27		Sonarpur Project	8,30,000.00	
From Daughter	48,02,125.00		630, Alipore Road	4,50,000.00	
Loan from M.Majhi	30,000.00		P-46, R.B.Avenue	10,00,000.00	
Jharna Biswas	50,000.00	57,94,901.27	Hatibagan Project	26,00,000.00	
<u>ICICI FD LOAN</u>		5,20,000.00	HDFC Life		9,37,600.00
<u>Megha Construction</u>	8,776.27		IDFC		27,960.00
Add: This year	44,000.00	52,776.27	Capital in Megha Construction		23,20,589.91
			Sujata Serice Station		3,60,000.00
<u>BOM LOAN</u>	29,41,200.00		Indian Hair Loan a/c		1,00,000.00
Add: This year	45,00,000.00		Prova Enterprise		36,18,495.00
Add: Interest	4,59,638.00		Gold		3,13,049.00
	79,00,838.00		Advance for Flat to Megha		60,01,000.00
Less: EMI	34,70,186.00	44,30,652.00	Future General Insurance		25,143.00
			Tapas Ghosh		1,00,000.00
			Star Health Insurance		35,913.00
Advance Against Flat last year		46,87,428.97	Subhamangalam		16,08,546.00
			HLIC A/c Dipika Baidya		5,11,250.00
<u>CURRENT LIABILITIES</u>			HLIC A/c Deepak Baidya		2,04,500.00
Sundry Creditors		22,68,770.00	Recurring Deposit		24,000.00
Audit fees		47,200.00	Work in Progress		16,10,000.00
			<u>CASH AT BANK</u>		1,30,458.84
			SBI Balance	4,046.63	
			PNB	4,781.34	
			ICICI Bank		
			Indusind Bank Balance	10,617.54	
			Bank of Maharashtra	48,835.50	
			ICICI Bank		
			HDFC	62,177.83	
			Cash in hand		17,523.78
		2,44,55,463.53			2,44,55,463.53

AUDITORS' REPORT:

In terms of our separate report of even date.

PLACE: KOLKATA
Dated: 09.11.2023
UDIN: 23007917BGSTOI3020



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

Profit & Loss Account for the year ended 31st. March, 2023

To Work In Progress	10,20,000.00	By Sale of Flats	15,97,996.59
To Non-GST Purchases	2,73,889.00		
To Labour Charges	2,78,295.00	By Interior Decorator fees	6,50,000.00
To Bank Charges	4,650.13		
To Legal Charges	14,000.00	By Work In Progress	16,10,000.00
To Electric Charges	2,979.00		
To Telephone	3,682.00		
To Audit fees	23,600.00		
To Interest on Bank Loan	4,59,638.00	By <u>Other Source Income</u>	15,626.00
To Interest on Car Loan	59,036.00	SB Interest	10,921.00
To Depreciation	2,46,903.00	Cash back	4,705.00
To Tenent Eviction Charges	9,99,115.00		
To Fooding Expenses	6,066.00		
To KMC Plan Sanctionn Expenses	2,40,963.00		
To Drawing & Design	20,000.00		
	36,52,816.13		
To <u>Net Profit</u>	2,20,806.46		
Business Income	2,05,180.46		
Other source Income	15,626.00		
	38,73,622.59		38,73,622.59

AUDITORS' REPORT:

In terms of our separate report of even date.

PLACE: KOLKATA
Dated: 09.11.2023
UDIN: 23007917BGSTO13020

