

Acknowledgement Number:630534001221024

Date of filing : 22-Oct-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	BAZPD3715K		
Name	RINA DHAR		
Address	8/1/26D, Aurobindo Sarani, Dumdum S.O, Kolkata , KOLKATA , West Bengal, INDIA, 700028		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	630534001221024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	22,17,020
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	3,79,710
	Interest and Fee Payable	6	23,223
	Total tax, interest and Fee payable	7	4,02,933
	Taxes Paid	8	4,02,935
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	0
	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 RINA DHAR in the capacity of Self
having PAN BAZPD3715K from IP address 27.6.219.14 on 22-Oct-2024 20:15:07 DSC Si.No & Issuer
5353985 & 377400974961CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying
Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



BAZPD3715K0363053400122102470ee5b0cc7187d0fcf59b8b902600ef552cb6f70

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

RINA DHAR
PAN - BAZPD3715K

DHAR CONSTRUCTION
PROVISIONAL TAX COMPUTATION FOR THE PERIOD 2023-24

2024-25

Net Profit as per Profit & Loss A/c				2,207,532.34
Income From Business				2,207,532.00
Less: Income From Intt FD				518,976.00
Less: Income From Intt SB				-
Net Business Income				1,688,556.00
add: Amounts debited to P/L disallowable U/S 37				1689.00
				1,690,245.00
FD Interest				518,976.00
				2,209,221.00
Income From House Property				
Income From Other Source				-
FD Interest				-
LIC INTT				-
SB intt	7,802.00			-
IT INTT				7,802.00
Total Income				2,217,023.00
Deduction U/s 80C				
LIC		0		
DSBI LIFE		0	0	
Mediclaime	80D			
Intt	80TTA		0	0
				2217023
Taxable Income (ROUNDED)				2217020
Tax Payable on total Income				365106
Less: Rebate U/s 87A				0
Tax payable after rebate				365106
Cess				14604
				379710
Add: 234(A+B+C)				23223
Aggregate Liability				402933
Paid		50000		207845.00
TDS		157845		
Refund				0.00
Tax Payable				195090.00
Taxes Paid				402935.00

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
508863320260924

Date of e-Filing
26-Sep-2024

Name	: M/S. DHAR CONSTRUCTION (Prop. - Rina Dhar)
PAN/TAN	: BAZPD3715K
Address	: 8/1/26D, AUROBINDO SARANI, , Kolkata, KOLKATA, Dumdum S.O, West Bengal, 700028
Form No.	: Form 3CB-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 067379

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

UDIN: 24067379BKBZPD4635

MRN/Name: 067379/DIPANKAR ROY

Firm Registration No.: 312151E

Document type: GST and Tax Audit

Document sub type: Form 3CB - Section 44AB(a)

Document Date: 16-09-2024

Create Date/Time: 26-09-2024 | 18:37:11

AY/FY: 2024

Financial Figures/Particulars:

Total Turnover as per Form 3CD: 15138250

Net Profit/ Turnover (ratio) as per Form 3CD: 14.58

WDV of Fixed Assets: 27260.22

Assessment Year: 2024-2025

PAN of the Assessee/ Auditee: BAZPD3715K

Document description: Tax Audit for the Financial Year 2023-2024.



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

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

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

Name	M/S. DHAR CONSTRUCTION (Prop. - Rina Dhar)
Address	8/1/26D, AUROBINDO SARANI, KOLKATA, 32-West Bengal, 91-India, Pincode - 700028
PAN	BAZPD3715K
Aadhaar Number of the assessee, if available	926080178063

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 8/1/26D, Aurobindo Sarani, Dumdum, Kolkata - 700028, WEST Bengal, India and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: Refer to Notes on Accounts NO.1 TO 14 attached with Financial Statements for the Financial Year 2023-24.
- b. Subject to above,-
- A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
- B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.
- C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2024; and
- ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As informed by the Assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.
2	Others	In the course of our audit, for the purpose of verifying disallowances under section 43B(h) of the Income-tax Act, 1961 as per clause 22, we have relied on the MSME classification provided by the auditee and the representations made by the management. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22. As such, our report is qualified to this extent.

Accountant Details

Name	DIPANKAR ROY
Membership Number	067379
FRN(Firm Registration Number)	312151E
Address	3, 1st Floor, Badri Das Temple Street, Shyambazar Mall S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700004
Date of signing Tax Audit Report	16-Sep-2024
Place	KOLKATA



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	M/S. DHAR CONSTRUCTION (Prop. - Rina Dhar)
2. Address of the Assessee	8/1/26D, AUROBINDO SARANI, Dumdum S.O, Kolkata KOLKATA, 32-West Bengal, 91-India, Pincode - 700028
3. Permanent Account Number (PAN)	BAZPD3715K
Aadhaar Number of the assessee, if available	926080178063
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	19BAZPD3715K1Z6
2	Other Indirect Tax/duty West Bengal Profession Tax Enrollment No.	192012746257

5. Status	Individual
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)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	
Yes	
Section under which option exercised	
115BAC	

PART - B

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

Sl. No.	Name	Profit Sharing Ratio (%)
	No records added	

(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 ?

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



M/S. DHAR CONSTRUCTION,

[Prop. - RINA DHAR]

8/1/26D, AUROBINDO SARANI, DUMDUM, KOLKATA - 700028, WEST BENGAL, INDIA.

Trading and Profit & Loss Account for the year ended 31st March, 2024.

Dr.		Cr.	
Particulars	Amount [Rs.]	Particulars	Amount [Rs.]
To, Opening Stock	66,75,000.00	By, Sale of Flat	1,51,38,250.00
" Labour Contract	20,48,258.00	" Closing Stock	20,18,300.00
" Purchase	24,88,495.96	[As certified by the Proprietor]	
" Unregister Purchase	6,60,710.00		
" Cost Of Land	2,00,000.00		
" Wages	6,95,239.00		
" Loading & Unloading Charges	2,51,538.00		
" Drawing & Drafts	43,800.00		
" Gross Profit c/d.	40,93,509.04		
	1,71,56,550.00		1,71,56,550.00
To, Accounting Charges	20,000.00	By, Gross Profit b/d.	40,93,509.04
" Audit Fees	15,000.00	" Interest on FD	5,18,976.00
" Bank Charges	9,060.70		
" Bonus	72,000.00		
" Commission	21,000.00		
" Donation	1,50,000.00		
" E-Filing Charges	3,551.00		
" General Expenses	19,000.00		
" Insurance	5,620.00		
" Puja Expenses	23,540.00		
" Processing Fees	3,071.00		
" Professional Fees	56,000.00		
" Machine Rent	2,31,000.00		
" Rent	2,38,700.00		
" Salary	4,32,000.00		
" Office Expenses	9,650.00		
" Staff & Labour Welfare	19,250.00		
" Taxes & Licences	3,925.00		
" Telephone Charges	25,484.00		
" Travelling & Conveyance	1,47,800.00		
" Interest on Loan	8,92,311.00		
" Interest on TDS	1,689.00		
" Depreciation	5,301.00		
To, Net Profit	22,07,532.34		
Transfer to Capital A/c			
	46,12,485.04		46,12,485.04

NOTE 1: Significant Accounting Policies and Notes to the accounts.

In terms of our report of even date attached herewith.

For S.C. SEN & ASSOCIATES

Chartered Accountants

Firm Registration No. 312151E

DIPANKAR ROY

Partner

Membership No. 067379

Place : Kolkata

Date : 16/09/2024

M/S. DHAR CONSTRUCTION.*Rina Dhar***RINA DHAR
PROPRIETOR**

[Prop. - RINA DHAR]

Balance Sheet as on 31st March, 2024

NOTE 1 : Significant Accounting Policies and Notes to the accounts.

In terms of our report of even date attached herewith.

For S.C. SEN & ASSOCIATES
Chartered Accountants
Firm Registration No. 312151E

Firm Registration No. 312151E

Vol. 10, No. 1, 1968

DIPANKAR ROY

Partner

Membership No. 067379

Place : Kolkata

Date : 16/09/2024

M/S. DIAR CONSTRUCTION.

Rina Khan

RINA DHAR
PROPRIETOR