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	the state of the s		
Name	RINA DHÀR	19 To the second of the second	aliano i constanto social	
Addres	s 8/1/26D, Aurobindo Sarani, Dumdur	n S.O, Kolkata , KOLKATA , West Bengal,	INDIA, 700	0028
itatus	Individual	Form Number		ITR-3
iled u	/s 139(1)- On or Before due date	e-Filing Acknowledgement Nur	nber	630534001221024
	Current Year business loss, if any	andres, in the first of the second	1	0
	Total Income		2	22,17,020
Details	Book Profit under MAT, where applicable		3	0
Tax	Adjusted Total Income under AMT, where applical	ble	4	0
Taxable Income and	Net tax payable	5	3,79,710	
Incom	Interest and Fee Payable	6	23,223	
kable	Total tax, interest and Fee payable	7	4,02,933	
Ta.	Taxes Paid	· more and	8	4,02,935
	(+) Tax Payable /(-) Refundable (7-8)	The state of the s	9	0
etail	Accreted Income as per section 115TD	· Children	10	0
Tax	Additional Tax payable u/s 115TD	TAX DEPART	11	0
creted Income and Tax Detail	Interest payable u/s 115TE	The second secon	12	0
ncom	Additional Tax and interest payable	till	13	0
eted	Tax and interest paid	\$	14	0
Accr	(+) Tax Payable /(-) Refundable (13-14)		15	(+)0
This		RINA DHAR in the capacit	y of	Self
_	ing PAN <u>BAZPD3715K</u> from IP address 5353985 & <u>377400974961CN=C</u> hority,O=Capricorn Identity Services Pvt Ltd.,C=IN	27.6.219.14 on 22-Oct-2024 20::	15:07	DSC SI.No & Issuer 2022,OU=Certifying

System Generated Barcode/QR Code



BAZPD3715K0363053400122102470ee5b0cc7187d0fcf59b8b902600ef552cb6f70

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

RINA DHAR PAN - BAZPD3715K

	DHAR CONSTRUCTION			201	14.25
E	PROVISIONAL TAX COMPUTATION FOR THE PERIOD 2023-24			202	24-25
1	Net Profit as per Profit & Loss A/c				2,207,532.34
	Park Park Park Park Park Park Park Park		_		2,207,532.00
	Income From Business				518,976.00
	Less: Income From Intt FD				
	Less: Income From Intt SB				1,688,556.00
	Net Business Income				1689.00
	add: Amounts debited to P/L disallowable U/S 37				1,690,245.00
					518,976.00
	FD Interest				2,209,221.00
					2,200,
	Income From House Property				
	Income From Other Source				
	FD Interest				
	LIC INTT	7 000	00		
	SB intt	7,802	.00		7,802.00
4	IT INTT		•		2,217,023.00
	Total Income				2,217,023.00
	Deduction U/s 80C				
	LIC		0	•	
	DSBI LIFE		0	0	
	Mediclaim	80D			
	Intt	ATT08	· -	0	0
					2217023
	Taxable Income (ROUNDED)				2217020
					365106
	Tax Payable on total Income				0
	Less: Rebate U/s 87A				365106
	Tax payable after rebate				14604
	Cess				379710
					23223
	Add: 234(A+B+C)				402933
	Aggregate Liability			50000	207845.00
	Paid			157845	207045.00
	TDS			13/043	0.00
	Refund				195090.00
	Tax Payable				402935.00
	Taxes Paid				402935.00

Acknowledgement Receipt of Income Tax Forms



(Other Than Income Tax Return)

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	M. S.
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 067379

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

Udin,ica.c	org/view-udin/24087379BKBZPD4835
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

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

Name	WS. DHAR CONSTRUCTION (Prop Rina Dhar)
Address	8/1/26D , AUROBINDO SARANÍ , 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.
- 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
 - 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.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- 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:

SI. 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) ered Ac 312151E Address 3, 1st Floor, Badri Das Temple Street, Shyambazar Mail S.O. Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode -700004

& Assoc

Date of signing Tax Audit Report 16-Sep-2024 Place KOLKATA

every business or profession).

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 CO	NSTRUCTION (Prop Rins	Dhar)
2. Address of t	he Assessee	- Table 1			D SARANI , Dumdum S.O , I -West Bengal , 91-India , Pir	
3. Permanent	Account Number (F	PAN)			BAZPO	3715K
Aadhaar Num	ber of the assessed	e, if available			926080	178063
			duty, service tax, sales tax, goods and sumber or any other identification number			Yes
SI. No.	Туре			Registration /Identification Nu	mber	
1	Goods and 32-West Be	Services Tax ngal		19BAZPD3715K1Z6		
2	Other Indire West Benga	ct Tax/duty al Profession Tax Enrollment No		192012746257		
5. Status		05			In	dividual
6. Previous y	ear	Agri			01-Apr-2023 to 31-Ma	ar-2024
7. Assessmen	nt year	N			2006-12-2008-2	024-25
8. Indicate the	e relevant clause of	f section 44AB under which the	audit has been conducted.	W		
		D. A	audit has been conducted	A 1.4		
Sl. No.		e of section 44AB under whic	th the audit has been conducted	N.		
Sl. No.		e of section 44AB under whic		ss exceeding specified limits		
Sl. No.	Clause 44AB(a)	e of section 44AB under whic - Proviso where aggregate cash	th the audit has been conducted	199		Yes
Sl. No. 1 8(a). Whethe	Clause 44AB(a)	e of section 44AB under whice Proviso where aggregate cash opted for taxation under section	th the audit has been conducted in receipts and cash payments of busines	199		
Sl. No. 1 8(a). Whethe	Clause 44AB(a)	e of section 44AB under whice Proviso where aggregate cash opted for taxation under section	th the audit has been conducted in receipts and cash payments of busines	199		Yes
Sl. No. 1 8(a). Whethe	Clause 44AB(a)	e of section 44AB under whice Proviso where aggregate cash opted for taxation under section	th the audit has been conducted h receipts and cash payments of busines n 115BA/115BAA/115BAB/115BAC(199		
SI. No. 1 B(a). Whether Section 9.(a). If firm of	Clause 44AB(a) If the assessee has on under which optor Association of Pe	e of section 44AB under which Proviso where aggregate cash opted for taxation under section tion exercised	th the audit has been conducted h receipts and cash payments of busines n 115BA/115BAA/115BAB/115BAC(1A)/115BAD/115BAE?		
SI. No. 1 B(a). Whether Section 9.(a). If firm (Clause 44AB(a) If the assessee has on under which optor Association of Pe	e of section 44AB under which Proviso where aggregate cash opted for taxation under section ion exercised ersons, indicate names of partner	th the audit has been conducted in receipts and cash payments of busines in 115BA / 115BAA / 115BAB / 115BAC (1A)/115BAD/115BAE?		
SI. No. 1 8(a). Whether Section 9.(a). If firm to whether share	Clause 44AB(a) If the assessee has on under which optor Association of Pe	e of section 44AB under which Proviso where aggregate cash opted for taxation under section ion exercised ersons, indicate names of partner indeterminate or unknown?	ch the audit has been conducted h receipts and cash payments of busines in 115BA / 115BAA / 115BAB / 115BAC (PART - B ers/members and their profit sharing ratio	1A)/115BAD/115BAE?		
SI. No. 1 8(a). Whether Section 9.(a). If firm of whether share SI. No.	clause 44AB(a) r the assessee has on under which opt or Association of Pe es of members are	e of section 44AB under which Proviso where aggregate cash opted for taxation under section ion exercised ersons, indicate names of partner indeterminate or unknown?	ch the audit has been conducted in receipts and cash payments of busines in 115BA/115BAA/115BAB/115BAC(PART - B Profit Sharing Ratio (%)	1A) / 115BAD / 115BAE ? DS. In case of AOP,		
SI. No. 1 8(a). Whether Section 9.(a). If firm to whether share	clause 44AB(a) If the assessee has on under which opt or Association of Pe es of members are any change in the	e of section 44AB under which Proviso where aggregate cash opted for taxation under section ion exercised ersons, indicate names of partner indeterminate or unknown?	ch the audit has been conducted in receipts and cash payments of busines in 115BA / 115BAA / 115BAB / 115BAC (PART - B Profit Sharing Ratio (%) No records added in profit sharing ratio since the last date of	os, in case of AOP,		
SI. No. 1 8(a). Whether Section 9.(a). If firm to whether share SI. No. (b). If there is particulars of	clause 44AB(a) If the assessee has on under which opt If Association of Pe es of members are any change in the I such change ?	e of section 44AB under which Proviso where aggregate cash opted for taxation under section ion exercised ersons, indicate names of partner indeterminate or unknown? Name	ch the audit has been conducted in receipts and cash payments of busines in 115BA / 115BAA / 115BAB / 115BAC (PART - B Profit Sharing Ratio (%) No records added in profit sharing ratio since the last date of	os, in case of AOP,	t Stavijo Ratio (%) Ro	L15BAC
SI. No. 1 8(a). Whether Section 9.(a). If firm to whether share	clause 44AB(a) If the assessee has on under which opt If Association of Pe es of members are any change in the I such change ?	e of section 44AB under which Proviso where aggregate cash opted for taxation under section ion exercised ersons, indicate names of partner indeterminate or unknown? Name	PART - B Profit Sharing Ratio (%) No records added r profit sharing ratio since the last date of	os, in case of AOP,	t Startillo Ratio (%) Ro	L15BAC

Code	SI. No. Sector
06010	1 CONSTRUCTION
	1 CONSTRUCTION

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.

Particulars	Amount [Rs.]	Particulars	Amount [Rs.]
o, Opening Stock	66,75,000.00	By, Sale of Flat	1,51,38,250.00
" Labour Contract	20,48,258.00	" Closing Stock	20,18,300.0
" Purchase	24,88,495.96	[As certified by the Proprietor]	201 1 1
Unregister Purchase	6,60,710.00		
Cost Of Land	2,00,000.00		
Moras	6,95,239.00	The first properties of the second se	
I di 9 Unlanding Charges	2,51,538.00		La Tan S
" Drawing & Drafts	43,800.00		F 18
" Gross Profit c/d.	40,93,509.04	Andrew St. Co.	
	1,71,56,550.00		1,71,56,550.00
o, Accounting Charges	20,000.00	By, Gross Profit b/d.	40,93,509.0
Audit Foos	15,000.00	" Interest on FD	5,18,976.0
Bank Charges	9,060.70		
Donus	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	in Production 1. 1. 1.	
" Processing Fees	3,071.00		
Professional Fees	56,000.00	A CONTRACTOR OF THE CONTRACTOR	
Machine Rent	2,31,000.00		
Rent	2,38,700.00		man 2 com
Salary	4,32,000.00		valence in the
Office Expenses	9,650.00		
Staff & Labour Welfare	19,250.00		U),
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	I with the second of the secon	¥ 1
" Depreciation	5,301.00		
To, Net Profit	22,07,532.34		
Transfer to Capital A/c	46,12,485.04		46,12,485.0

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 As Firm Registration 10. 31/215

DIPANKAR ROY

Partner
Membership No. 067379

Place: Kolkata Date: 16/09/2024 M/S. DHAR CONSTRUCTION.

RINA DHAR

PROPRIETOR

M/S. DHAR CONSTRUCTION.

[Prop. - RINA DHAR] 8/1/26D, AUROBINDO SARANI, DUMDUM, KOLKATA - 700028, WEST BENGAL, INDIA.

Balance Sheet as on 31st March, 2024

Liabilities	Amount [Rs.]	Amount [Rs.]	Assets	Amount [Rs.]	Amount [Rs.]
APITAL ACCOUNT			FIXED ASSETS		
ANA DHAR	Lancación III		Plant & Machinery(Woodden patta)		3
As per last year	41,68,963.11		As per last year	1,166.00	1
/Add : Addition	1,00,000.00		Add: Purchase This year		1
Add: This year Net Profit	22,07,532.34		1 13	1,166.00	
J	64,76,495.45		Less: Depreciation @40%	466.00	700.00
Less: Drawings	3,93,109.00	60,83,386.45	Computer & Accessaries		1,000,000,000
	5,75,257.00		As per last year	5,651.60	
SECURED LOAN	10.73		Less: Depreciation @40%	2,261.00	3,390.60
Indian Bank [OD- 7503226165]	13,58,822.00		Office Furniture		
	9,83,967.00		As per last year	25,743.62	
Indian Bank [OD- 50093497374]			Less: Depreciation @10%	2,574.00	23,169.62
ndian Bank [OD- 7502615482]	54,42,496.00		Building at Santiniketan		34,19,379.00
ndian Bank [OD- 50520397831]	14,072.00		Bullating at Salitatine and		1.6
ndian Bank [OD- 7153998728]	9,54,008.00	1,10,67,850.00	INVESTMENTS		
BI HBL LOAN	23,14,485.00	1,10,67,850.00	Accured interest on Fixed Deposit	2,70,790.00	
			Fixed Depost(08191)	13.22,671.00	
INSECURED LOAN		05 00 000 00	Fixed Depost(08362)	13,22,671.00	
owmen Chatterjee		25,00,000.00	Fixed Depost(00302)	24,67,774.00	
, , ,	A			12,33,886.00	66,17,792.00
URRENT LIABILITIES			Fixed Depost(29531)	12,00,000.00	00,1.,
PROVISIONS			CHARLE ACCEPTE LOANS	1	
			CURRENT ASSETS, LOANS		
a] Current Liabilities		33,72,136.38	& ADVANCES		
undry Creditors		1,12,94,000.00	[a] Current Assets		20,18,300.00
dvance For Flat			Closing Stock		20,10,000.00
liabilities for Expenses		•	[As certified by the Proprietor]	70.5	46,09,687.00
st Payable	1	21,500.00	Sundry Debtors	5 1	40,00,007.00
DS Payable	1 1		Cash at Bank	484.85	
bl Provisions		15,000.00	SBI A/C	25.7753	
rovision for Audit Fees			Bandhan Bank	52,230.23	
			[Curr. A/c 10200003228210]	45.45.660.45	
	4 70		Indian Bank	47,13,668.15	
			[Curr. A/c 7227417358]		10 (0 000 41
			SBI SB A/C	1,02,992.18	48,69,375.41
			Cash in Hand		60,449.00
			[As certified by the Proprietor]		
			[b] Loans & Advances [Assets]	The state of the state of the	
			Prepaid Trade License		1,425.0
			TDS Receivable [F.Y 23-24]	1	1,57,845.0
			Advance Tax [F.Y 23-24]		50,000.0
			GST Advance Paid	13,980.20	
			Soumain Das	50,000.00	
			Atanu Dhar	50,90,700.00	2/11
	1			7,15,000.00	
			Atraski	62,32,680.00	
	1 1		Dhar Enterprise	1,20,000.00	
	1		Sangita Dhar	3,00,000.00	1,25,22,360.2
	Agric main 6		Manju & Satyajit	3,00,000.00	
	T	3,43,53,872.83			3,43,53,872.8

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 SSOCIATES SSOC

DIPANKAR ROY

Partner Membership No. 067379

Place : Kolkata Date: 16/09/2024 M/S. DHAR CONSTRUCTION.

RINA DHAR PROPRIETOR