



TAX AUDIT REPORT

For the Financial year ended : 31ST MARCH, 2021.

NAME : M/S. DHAR CONSTRUCTION.

[Prop. – RINA DHAR]

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

S.C. SEN & ASSOCIATES

Chartered Accountants

Head Office Address : AA – 125, Salt Lake City, Sector – I, Kolkata – 700064.

Branch Office Address : 3, Badri Das Temple Street, 1st Floor, Kolkata – 700004.

Phone No. : + 91 9874048476/9330470716

E-mail ID : dipankar.expro@gmail.com

ca.roy.dipankar@gmail.com

Web Site : www.scsenassociates.com

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
2021-22

PAN	BAZPD3715K		
Name	RINA DHAR		
Address	8/1/26D , Aurobindo Sarani , Dumdum S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , 700028		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgment Number	239776200210222

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		7,69,690
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	7,69,690
	Net tax payable	4	69,096
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	69,096
	Taxes Paid	7	71,161
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 2,070
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by RINA DHAR in the capacity of Self having PAN BAZPD3715K from IP address 10.1.82.90 on 21-02-2022 19:27:18

DSC SI. No. & Issuer 5353985 & 50937364CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



BAZPD3715K0323977620021022239C0042CC57E6265511095D05A8E0171B61F3EF2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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

128980280050222

Date of e-Filing

05-Feb-2022

Name	:	M/S. DHAR CONSTRUCTION (PROP. - RINA DHAR)
PAN/TAN	:	BAZPD3715K
Address	:	8/1/26D, AUROBINDO SARANI, DUMDUM, , 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	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	067379

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

For DHAR CONSTRUCTION

Rina Dhar

Proprietor

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 2021, and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name M/S. DHAR CONSTRUCTION (PROP. - RINA DHAR)

Address 8/1/26D, AUROBINDO SARANI, DUMDUM, Dumdum S.O, Kolkata, 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:

It was observed that Rina Dhar proprietor of DHAR CONSTRUCTION taken advances for flat booking of Rs.5338000.00 during the financial year 2020-21 from different parties. As per GST provisions, GST should be applicable on advance received by the proprietor for flat booking but for financial year 2020-21 the proprietor has not paid any GST on advance for flat booking except of GST output of Rs.12674.00 on advances for flat booking of Rs.1267326.00 eventhough she had GST registration. So as per our observation the proprietor has not maintain the GST compliance and provisions. It was also observed that Confirmation for Sundry Debtors, Loans Given to ATANU DHAR, KAMANYA ROY, TAMAL ROY, MANJU & SATYAJIT, Advances for Flat Booking, Balance of State Bank of India and Sundry Creditors as on 31st March, 2021 are still not providing to us by the proprietor of the proprietorship concern.

- 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 2021; 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 Observations/Qualifications Type



For DHAR CONSTRUCTION

Rina Dhar

Proprietor

Others

It is to be observed that the Proprietorship concern is taken Advance for Flat booking during the year of Rs 53,38,000.00, in which GST is to be paid only for Rs 12,80,000.00 and no GST is to be paid on the remaining amount of Rs. 40,58,000.00. Also there is no amount shown in GST return for the sale of Flat of Rs. 44,58,000.00.

Accountant Details

Name

DIPANKAR ROY

Membership Number

067379

FRN (Firm Registration Number)

312151E

Address

**3, 1st Floor, Badri Das Temple Street, Shyambazar Mail S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India
Pincode - 700004**

Date of signing Tax Audit Report

27-Jan-2022

Place

157.40.166.249

Date

05-Feb-2022

form has been digitally signed by having PAN from IP Address 157.40.166.249 on 05/02/2022 12:39:56 PM Dsc Sl.No and issuer



FORM 3CD [See rule 6 G(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 D HAR)

2 Address of the Assessee

8/1/26D, AUROBINDO SARANI, DUMDUM,
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-2020 to 31-Mar-2021

7. Assessment year

2021-22

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

9. Sl. No. Relevant clause of section 44AB under which the audit has been conducted

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

10(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD?

No

Section under which option exercised

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 (%)
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(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
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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

(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
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1

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

No

Sl. No.	Books prescribed
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(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 Book	8/1/26D	AUROBINDO SARANI, D UMDUM	Kolkata	700028	91-India	32- West Bengal
2	Bank Book	8/1/26D	AUROBINDO SARANI, D UMDUM	Kolkata	700028	91-India	32- West Bengal
3	Ledger Book	8/1/26D	AUROBINDO SARANI, D UMDUM	Kolkata	700028	91-India	32- West Bengal
4	Journal Book	8/1/26D	AUROBINDO SARANI, D UMDUM	Kolkata	700028	91-India	32- West Bengal
5	Sales Register	8/1/26D	AUROBINDO SARANI, D UMDUM	Kolkata	700028	91-India	32- West Bengal
6	Purchases Register	8/1/26D	AUROBINDO SARANI, D UMDUM	Kolkata	700028	91-India	32- West Bengal
7	Vouchers	8/1/26D	AUROBINDO SARANI, D UMDUM	Kolkata	700028	91-India	32- West Bengal



M/S. DHAR CONSTRUCTION.

[Prop. - RINA DHAR]

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

Balance Sheet as on 31st March, 2021.

Liabilities	Amount [Rs.]	Amount [Rs.]	Assets	Amount [Rs.]	Amount [Rs.]
CAPITAL ACCOUNT			FIXED ASSETS		
RINA DHAR			Plant & Machinery		
As per last year	23,99,697.14		Woodden patta	5,400.00	
Add : Addition	-		As per last year	-	
Add : This year Net Profit	7,73,600.68		Add: This Year	5,400.00	
	31,73,297.82			2,160.00	3,240.00
Less : Drawings	8,54,270.96	23,19,026.86	Less : Depreciation @ 40%		
			Computer & Accessories		
SECURED LOAN			As per last year	26,163.60	
INDIAN BANK (OD)	46,07,818.00		Less : Depreciation @ 40%	10,466.00	15,697.60
INDIAN BANK(CC)	8,20,283.00		Office Furniture	35,314.62	
INDIAN BANK (COVID)	1,52,251.00	55,80,352.00	Less : Depreciation @ 10%	3,532.00	31,782.62
UNSECURED LOAN			INVESTMENTS		
DHAR ENTERPRISE	25,56,086.00		Fixed Deposit		
SOWMEN CHATTERJEE	26,00,000.00	51,56,086.00	A/C- 8191	11,39,199.00	
			A/C- 08362	11,39,199.00	
CURRENT LIABILITIES			A/C- 29315	21,25,458.00	
& PROVISIONS			A/C- 29531	10,62,729.00	54,66,585.00
[a] Current Liabilities					
Sundry Creditors		5,24,893.14	CURRENT ASSETS, LOANS		
Advance For Flat		88,05,000.00	& ADVANCES		
Liabilities for Expenses			[a] Current Assets		
Accounting Charges		25,769.00	Closing Stock		70,15,408.00
[b] Provisions			[As certified by the Proprietor]		
Provision for Audit Fees		6,000.00	Sundry Debtors		12,98,310.00
			Cash at Bank		
			SBI A/C	484.85	
			Bandhan Bank	1,09,495.93	1,09,980.78
			Cash in Hand		4,96,949.00
			[As certified by the Proprietor]		
			[b] Loans & Advances		
			GST Paid Ag. Advances		12,674.00
			Loans Given to,		
			ATANU DHAR	31,66,500.00	
			KAMANYA ROY	40,00,000.00	
			TAMAL ROY	5,00,000.00	
			MANJU & SATYAJIT	3,00,000.00	79,66,500.00
		2,24,17,127.00			2,24,17,127.00

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 : 27/01/2022

M/S. DHAR CONSTRUCTION.RINA DHAR
PROPRIETORFor DHAR CONSTRUCTION
Rina Dhar

Proprietor

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, 2021.

Dr.		Cr.	
Particulars	Amount [Rs.]	Particulars	Amount [Rs.]
To, Opening Stock	73,25,000.00	By, Sale of Flat	44,58,000.00
" Labour Contract	45,000.00	" Closing Stock	70,15,408.00
" GST Purchase	18,15,755.00	[As certified by the Proprietor]	
" CGST	2,67,136.92		
" SGST	2,67,136.92		
" UNREGISTER Purchases	6,43,319.00		
" Drawing & Drafting	34,374.00		
" Carriage Inwards	158.00		
" Gross Profit c/d	10,75,528.16		
	1,14,73,408.00		1,14,73,408.00
To, Accounting Charges	25,000.00	By, Gross Profit b/d	10,75,528.16
" Audit Fees	6,000.00	" Interest on FD	3,52,424.00
" Bank Charges	2,036.00		
" Commission	15,169.00		
" GST Late Fee	5,040.00		
" Puja Expenses	12,340.00		
" Processing Fees	3,071.00		
" Salary	72,000.00		
" Rent	1,25,000.00		
" Office Expenses	5,377.48		
" Staff & Labour Welfare	8,040.00		
" Taxes & Licences	3,000.00		
" Interest on Loan	3,56,120.00		
" Depreciation	16,158.00		
To, Net Profit	7,73,600.68		
Transfer to Capital A/c			
	14,27,952.16		14,27,952.16

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. 3492151E

M/S. DHAR CONSTRUCTION.RINA DHAR
PROPRIETOR

For DHAR CONSTRUCTION

Rina Dhar

Proprietor

DIPANKAR ROY

Partner

Membership No. 067379

Place : Kolkata

Date : 27/01/2022

