



TAX AUDIT REPORT

For the Financial year ended:

31ST MARCH, 2022.

Name: M/S. DHAR CONSTRUCTION

[Prop. RINA DHAR]

Address: 8/1/26D, AUROBINDO SARANI, UMDUM

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, 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
2022-23

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 Acknowledgement Number	759058711291022
Taxable Income and Tax details	Current Year business loss, if any	1	
	Total Income		18,91,8
	Book Profit under MAT, where applicable	2	
	Adjusted Total Income under AMT, where applicable	3	
	Net tax payable	4	3,17,2
	Interest and Fee Payable	5	8,2
	Total tax, interest and Fee payable	6	3,25,5
	Taxes Paid	7	3,25,5
	(+)Tax Payable /(-)Refundable (6-7)	8	
	Dividend Tax Payable	9	
Distribution Tax details	Interest Payable	10	
	Total Dividend tax and interest payable	11	
	Taxes Paid	12	
	(+)Tax Payable /(-)Refundable (11-12)	13	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	
	Additional Tax payable u/s 115TD	15	
	Interest payable u/s 115TE	16	
	Additional Tax and interest payable	17	
	Tax and interest paid	18	
	(+)Tax Payable /(-)Refundable (17-18)	19	

This return has been digitally signed by RINA DHAR in the capacity of Self having PAN BAZPD3715K from IP address 115.96.157.83 on 29 Oct-2022

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

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Barcode/QR Code



BAZPD3715K037590587112910223F6D852CB3D59D60624E3E860ECE4DDF614A9967

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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	:	2022-23
Financial Year	:	-
Month	:	-
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

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
560736140280922

Date of e-Filing
28-Sep-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	: 2022-23
Financial Year	: -
Month	: -
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

Acknowledgement Number: 560736140280922

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 **2022**, and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name

M/S. DHAR CONSTRUCTION (PR
OP. - 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 the Proprietor of the proprietorship concern did not paid GST on few cases for Advance For Flat Booking but few cases he collect and paid GST on Advance For Flat Booking as per explanation given by the proprietor that he simultaneously run more than one residential project and for few project he already received compliance certificate so these cases he did not pay GST for Advance For Flat Booking but we are not satisfied with proprietor's explanation.

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 2022 ; 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



Acknowledgement Number:560736140280922

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	Quantitative details were not made available to us. As per explanation provided to us by the management the concern is engaged in construction of residential flats and for that different types of materials are having innumerable names and brands of various items and work-in-progress, therefore it was not practicable for the management to give the said quantitative details. However the management has taken physical verification and valuation of the closing stock as on 31/03/2022 and Inventories have been valued at Cost price or Net Realisable Value, whichever is lower. The inventory is valued under First in First out basis.

Accountant Details

Name

Membership Number

FRN (Firm Registration Number)

Address



DIPANKAR ROY

06737

312151

3, 1st Floor
Badri Das Temple Street
Shyambazar Mail S.O., Kolkata
KOLKATA - 32- West Bengal
91-India, Pincode - 700000

UDIN: 22067379A WHPTJ3282

Date of signing Tax Audit Report 27-Sep-2022

Place 202.78.234.66

Date 28-Sep-2022

This form has been digitally signed by **DIPANKAR ROY** having PAN **AJAPR3292G** from IP Address **202.78.234.66** on **28/09/2022 09:57:15 PM** Dsc Sl.No and issuer

19472806CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



Knowledge Number:560736140280922

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 DHAR)	
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-2021 to 31-Mar-2022	
7. Assessment year	2022-23	
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 / 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?

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?

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
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acknowledgement Number:560736140280922

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
8	GST Return Copy	8/1/26D	AUROBINDO SARANI,D UMDUM	Kolkata	700028	91-India	32- West Bengal
9	TDS Return Copy	8/1/26D	AUROBINDO SARANI,D UMDUM	Kolkata	700028	91-India	32- West Bengal

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	Cash Book
2	Bank Book
3	Ledger Book
4	Journal Book
5	Sales Register
6	Purchases Register
7	Vouchers
8	GST Return Copy
9	TDS Return Copy

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No. Section

No records added

Amount



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, 2022.

Dr.	Particulars	Amount [Rs.]	Cr.	Particulars	Amount [Rs.]
To	Opening Stock	7,015,408.00	By	Sale of Flat	35,558,954.48
"	Labour Contract	2,861,000.00	"	Closing Stock	8,500,000.00
"	Purchase	24,129,748.12		[As certified by the Proprietor]	
"	Cost Of Land	6,000,000.00			
	Gross Profit c/d.	4,052,798.36			
		44,058,954.48			44,058,954.48
To	Accounting Charges	125,737.00	By	Gross Profit b/d.	4,052,798.36
"	Audit Fees	15,000.00	"	Interest on FD	344,510.00
"	Bank Charges	8,213.00			
"	Commission	18,600.00			
"	Consultancy & Legal Charges	15,000.00			
"	E-Filing Charges	6,599.00			
"	GST Interest	3,840.00			
"	GST Late Fee	1,550.00			
"	Insurance	7,964.00			
"	Puja Expenses	25,320.00			
"	Plan Sanction Fees	1,242,522.00			
"	Registry Charges	420,034.00			
"	Professional Fees	23,220.00			
"	Salary	98,000.00			
"	Rent	133,000.00			
"	Office Expenses	5,978.00			
"	Staff & Labour Welfare	15,370.00			
"	Taxes & Licences	1,700.00			
"	Telephone Charges	4,188.00			
"	Travelling & Conveyance	8,740.00			
"	Interest on Loan	321,724.00			
"	Depreciation	10,753.00			
		1,884,256.36			
To	Net Profit				4,397,308.36
	Transfer to Capital A/c	4,397,308.36			

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

M/S. DHAR CONSTRUCTION.RINA DHAR
PROPRIETORDIPANKAR BOY
Partner
Membership No. 067379
Place : Kolkata
Date : 27/09/2022

[Prop. - RINA DHAR]

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

as on 31st March, 2022

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. 312151B

DIPANKAR ROY
Partner
Membership No. 067379

Place : Kolkata
Date : 27/09/2022

M/S. DHAR CONSTRUCTION.

✓ Rina Katz

RINA DHAR
PROPRIETOR