

NAME OF THE CLIENT

SRI RAJIB SAHA

PROP. OF 1) SHARMA HARDWARE

2) SHARMA GAS AGENCY

MANGALBARI, DIST.- MALDA (W.B.)

STATEMENT OF DOCUMENTS

PERIOD

- Audit Report :: F.Y. → 2022 - 2023
- Tax Audit Report :: FOR THE ASSESSMENT YEAR 2023-2024
- GST Audit Report :: _____
- Project Report :: _____
- Internal Audit Report :: _____
- Company Law Matters :: _____
- Taxation Papers :: _____
- Certificate :: _____
- Bank's Revenue / Inspection / Statutory Audit Report :: _____
- Survey / Investigation Report :: _____
- Miscellaneous Papers :: _____

M. BHAGAT & ASSOCIATES

CHARTERED ACCOUNTANTS

"NOOR MANSION" Pranta Pally, Station Road, Malda (WB) - 732101

(Oriental Bank of Commerce Bldg.) Tel - 03512-267404(O) 260500(R), Mob : 94340 86778

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 2023, and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	Rajib Saha
Address	Ground Floor, Nh-34, Mangalbari, Malda, Mangalbari S.O, MALDA, 32-West Bengal, 91-India, Pincode - 732142
PAN	BDDPS6772E
Aadhaar Number of the assessee, if available	981203039634

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 **Malda** and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **Notes in respect of clause 44. As informed by the assessee, the information required under clause 44 of form 3CD has not been maintained in the absence of any disclosure requirement thereof under the goods and services tax statute. So, the assessee could not provide the necessary information in this respect. In view of the above, we are unable to verify and report the desired information in this clause.**
- 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 2023; 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
		No records added

Accountant Details

Name	MANOJ KUMAR BHAGAT
Membership Number	088876
FRN(Firm Registration Number)	0325427E
Address	Noor Mansion, Pranta Pally, Station Road, Malda, Malda H.O., English Bazar, MALDA, 32-West Bengal, 91-India, Pincode - 732101

Date of signing Tax Audit Report	28-Sep-2023
Place	139.5.140.18
Date	29-Sep-2023

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	Rajib Saha
2. Address of the Assessee	Ground Floor, Nh-34, Mangalbari, Malda, Mangalbari S.O, MALDA, 32-West Bengal, 91-India, Pincode - 732142
3. Permanent Account Number (PAN)	6DDPS6772E
Aadhaar Number of the assessee, if available	981203039634
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	19 BDDPS6772E 1Z5

5. Status	Individual
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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)- Total sales/turnover/gross receipts 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 (%)
		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).
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Sl. No.	Sector	Sub Sector	Code
1	WHOLESALE AND RETAIL TRADE	Retail sale of hardware, paint and glass	09026
2	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c	09028

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
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Sl. No.	Business	Sector	Sub Sector	Code
No records added				

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

Yes

Sl. No.	Books prescribed
1	Cash book
2	Ledger

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank book	Ground Floor, Nh-34, Mangalbari		Malda	732142	91-India	32-West Bengal
2	Cash book	Ground Floor, Nh-34, Mangalbari		Malda	732142	91-India	32-West Bengal
3	Ledger	Ground Floor, Nh-34, Mangalbari		Malda	732142	91-India	32-West Bengal
4	Purchase register	Ground Floor, Nh-34, Mangalbari		Malda	732142	91-India	32-West Bengal
5	Sales register	Ground Floor, Nh-34, Mangalbari		Malda	732142	91-India	32-West Bengal
6	Stock register	Ground Floor, Nh-34, Mangalbari		Malda	732142	91-India	32-West Bengal

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

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Ledger
4	Purchase register
5	Sales register
6	Stock register
7	Bank Book
8	Cash Book
9	Ledger

Purchase Register

Sale Register

Stock Register

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

No

Section	Amount
No records added	

Method of accounting employed in the previous year.

Mercantile system

Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

Answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Particulars	Increase in profit	Decrease in profit
No records added		

Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation disclosure standards notified under section 145(2) ?

No

Answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net effect
No records added			

Disclosure as per ICDS:

ICDS	Disclosure
ICDS I - Accounting Policies	No accounting policy has been changed during the year.
ICDS II - Valuation of Inventories	Inventories have been valued at cost.
ICDS III - Construction Contracts	No construction contracts have been executed during the year.
ICDS IV - Revenue Recognition	Revenue has been recognized only when there is reasonable certainty of its collection during the previous year. No amount of revenue has been deferred due to lack of reasonable certainty of its ultimate collection.
ICDS V - Tangible Fixed Assets	The schedule of fixed assets and depreciation is mentioned in clause 18 of this form 3CD.
ICDS VII - Government Grants	No govt grants have been received during the year.
ICDS IX - Borrowing Costs	Borrowing cost has been recognised in accordance with this income computation and disclosure standard. No borrowing cost has been capitalised during the year.
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No provision has been recognised during the year other than nearly accurate accrued liabilities. No contingent assets and liabilities have been recognised in the books of accounts of the assessee.

Method of valuation of closing stock employed in the previous year

At Cost

In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

No.	Particulars	Increase in profit	Decrease in profit
	No records added		

Give the following particulars of the capital asset converted into stock-in-trade:

Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added			

Amounts not credited to the profit and loss account, being, -

The items falling within the scope of section 28:

Description	Amount
No records added	

The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned:

Description	Amount
No records added	

Evolution claims accepted during the previous year:

Description	Amount
No records added	

Any other item of income:

Description	Amount
	₹ 0

Capital receipt, if any:

Description	Amount
No records added	

Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			

No records added

Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case be, in the following form:-

Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
WDV	Furniture & Fittings @ 10%	10	₹2,10,335	₹0	₹0	₹2,10,335	₹15,90,000	₹15,90,000	₹0	₹0	₹1,80,034	₹16,20,301
WDV	Plant and Machinery @ 15%	15	₹21,13,220	₹0	₹0	₹21,13,220	₹1,96,034	₹1,96,034	₹0	₹0	₹3,46,388	₹19,62,860
WDV	Plant and Machinery @ 40%	40	₹24,134	₹0	₹0	₹24,134	₹1,51,231	₹1,51,231	₹0	₹0	₹70,146	₹1,05,719

Amount admissible under section-

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		No records added

Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend, [Section 36(1)]

Description	Amount
No records added	

als of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added				

Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, investment expenditure etc.

Particulars		Amount
No records added		

Expenditure

Particulars	Amount
No records added	

ement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount
No records added	

ure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
No records added	

ure incurred at clubs being cost for club services and facilities used.

Particulars	Amount
No records added	

ure by way of penalty or fine for violation of any law for the time being in force

Particulars	Amount
No records added	

ure by way of any other penalty or fine not covered above

Particulars	Amount
No records added	

ure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
No records added	

ounts inadmissible under section 40(a);

ayment to non-resident referred to in sub-clause (i)

ads of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

ills of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section
Section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added												

ement referred to in sub-clause (ia)

of payment on which tax is not deducted:

Amount of	Nature of	Name of	Permanent Account Number of	Aadhaar Number of the	Address	Address	City Or Town	Zip Code /	Country	State
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Payment payment payment the payee the payee, if available payee, if available Line 1 Line 2 Or District Pin Code

No records added

Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
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No records added

payment referred to in sub-clause (ib)

Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
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No records added

Income tax under sub-clause (ic)

₹ 0

Income tax under sub-clause (iia)

₹ 0

Income tax, license fee, service fee etc. under sub-clause (iib)

₹ 0

Income tax payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

Income tax payable to PF /other fund etc. under sub-clause (iv)

₹ 0

Income tax paid by employer for perquisites under sub-clause (v)

₹ 0

Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
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No records added

Income tax/advance/deemed income under section 40A(3):

On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, furnish the details?

Yes

Date of payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

Provision for payment of gratuity not allowable under section 40A(7);

₹0

Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹0

Particulars of any liability of a contingent nature;

No.	Nature of Liability	Amount
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No records added

Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

No.	Particulars	Amount
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No records added

Amount inadmissible under the proviso to section 36(1)(iii).

₹0

Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

Particulars of any payments made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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No records added

Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
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No records added

Amount of profit chargeable to tax under section 41 and computation thereof.

Name of person	Amount of income	Section	Description of Transaction	Computation if any
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No records added

Amount of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

Acknowledgement Number: 340087590290923

Not credited on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

Not paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

Not credited in the previous year and was

paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

No.	Section	Nature of liability	Amount
			₹ 0

Not paid on or before the aforesaid date.

No.	Section	Nature of liability	Amount
			₹ 0

Whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed to the profit and loss account?

Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in

ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Availed	₹ 0	
Utilized	₹ 0	
Closing Outstanding Balance	₹ 0	

Records of income or expenditure of prior period credited or debited to the profit and loss account.

Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
			No records added

During the previous year the assessee has received any property, being share of a company not being a company in which the assessee is substantially interested, without consideration or for inadequate consideration, as referred to in section 50(2)

Give the details of the same

No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

9. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viiib) ?

Please furnish the details of the same

No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

10. Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

Please furnish the following details:

No.	Nature of income	Amount
No records added		

11. Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

Please furnish the following details:

No.	Nature of income	Amount
No records added		

12. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, [Section 69D]

No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added													

13. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

Please furnish the following details:

Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added					

1. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding more rupees as referred to in sub-section (1) of section 94B ?

No

Please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above, (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B, (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B, (v)	
			Assessment Year	Amount	Assessment Year	Amount

No records added

2. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

Please furnish the following details

Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added	

3. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added								

No records added

4. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added						

No records added

Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

5. Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
No records added								

Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

22.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
No records added							
1	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?						Not Applicable
2	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?						No
3	If yes, please furnish the details of the same.						₹ 0
4	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?						No
5	If yes, please furnish the details of the same.						₹ 0
6	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.						Not Applicable
7	If yes, please furnish the details of the same.						₹ 0

23. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
1	80C	₹ 1,50,000
2	80D	₹ 7,400
3	80TTA	₹ 9,879

24(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB. Please furnish ?

No

(1) Tax deduction and collection Account Number (TAN) (10A)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9) Amount of tax deducted or collected on (8)	(10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
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No records added

Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Tax deduction and collection Account	Type of	Due date for	Date of furnishing,	Whether the statement of tax deducted or collected contains information about all details/transactions	Please furnish list of details/transactions
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Number (TAN) Form furnishing if furnished which are required to be reported which are not reported.

No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Not Applicable

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment(3)
			Amount Date of payment

No records added

5.(a). In the case of a trading concern, give quantitative details of principal items of goods traded:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

6. In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	-------------------------

No records added

By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

7. Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2?

No

Please furnish the following details:-

Amount received

Date of receipt

No records added

8. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

33. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

S. No.	Particulars	Previous Year		%	Preceding previous Year		%
1)	Total turnover of the assessee	143391188			123846299		
2)	Gross profit / Turnover	7059641	143391188	4.92	6594509	123846299	5.32
3)	Net profit / Turnover	3829354	143391188	2.67	2405633	123846299	1.94
4)	Stock-in-Trade / Turnover	18526862	143391188	12.92	16730628	123846299	13.51
5)	Material consumed / Finished goods produced			0.00			0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

S. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

42. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

Please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
				No records added	

43. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 235 ?

No

Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Knowledge Number:340087590290923

Name of alternate reporting entity (if applicable)

Date of furnishing of report

Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	</					

Accountant Details

Accountant Details

Name	MANOJ KUMAR BHAGAT
Membership Number	088876
FRN(Firm Registration Number)	0325427E
Address	Noor Mansion, Pranta Pally, Station Road , Malda , Malda H.O , English Bazar , MALDA , 32-West Bengal , 91-India , Pincode - 732101
Place	139.5.140.18
Date	29-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	01-Apr-2022	01-Apr-2022	₹ 15,90,000	₹ 0	₹ 0	₹ 0	₹ 15,90,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	08-Jun-2022	08-Jun-2022	₹ 71,000	₹ 0	₹ 0	₹ 0	₹ 71,000
	2	18-Apr-2022	18-Apr-2022	₹ 9,000	₹ 0	₹ 0	₹ 0	₹ 9,000
	3	01-Apr-2022	01-Apr-2022	₹ 85,000	₹ 0	₹ 0	₹ 0	₹ 85,000
	4	01-Apr-2022	01-Apr-	₹ 9,648	₹ 0	₹ 0	₹ 0	₹ 9,648

Knowledge Number:340087590290923

			2022					
	5	01-Apr-2022	01-Apr-2022	₹ 21,386	₹ 0	₹ 0	₹ 0	₹ 21,386
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	21-Apr-2022	21-Apr-2022	₹ 14,068	₹ 0	₹ 0	₹ 0	₹ 14,068
	2	01-Apr-2022	01-Apr-2022	₹ 1,37,163	₹ 0	₹ 0	₹ 0	₹ 1,37,163

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by MANOJ KUMAR BHAGAT having PAN ADDPB4125H from IP Address 139.5.140.18 on 29/09/2023 02:07:18 PM Dsc Sl.No and issuer 312244506155CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

MANOJ BHAGAT
Chartered Accountant

SRI RAJIB SAHA
Prop. of 1) Sharma Hardware
2) Sharma Gas Agency
Mangalbari, Malda
Accounting Year - 2022-23
Assessment Year - 2023-24

Nature of Business: Trading in Colour Paint, Wallputty etc. and LPG Gas

Dr.				TRADING ACCOUNT				Cr.			
		Rs.	P.			Rs.	P.			Rs.	P.
To	Opening Stock			By	Sale / Gross Receipt						
	1. Colour & Others	1,63,67,746.12			1. Colour Sales	13,80,72,000.16					
	2. LPG Gas & Others	3,62,881.96	1,67,30,628.08		2. Job Work	9,57,288.14					
					3. LPG Gas Sale	46,11,746.51					
"	Purchases				Less: Sales Return	(2,49,846.78)	14,33,91,188.03				
	1. Colour & Others	14,07,84,690.72		"							
	2. LPG Gas & Others	44,05,942.09			Closing Stock						
	Less: Purchase Retu	(38,48,478.64)			1. Colour & Others	1,79,62,635.16					
	Less: Credit Note	(34,70,530.86)	13,78,71,623.31		2. LPG Gas & Others	5,64,226.75	1,85,26,861.91				
"	Freight Charge	1,06,060.50									
"	Daily Labour Charges (Job Work)	1,16,300.00									
"	Transit Insurance	33,797.45									
"	Gross Profit C/D	4.92%	70,59,640.60								
			16,19,18,049.94							16,19,18,049.94	
To	Advertiesment Expenses	97,440.00		By	Gross Profit B/D		70,59,640.60				
"	Audit Fees	15,000.00									
"	Bank Charges	25,053.12		"	Incentive Received		13,55,579.00				
"	Bank Interest	7,66,111.79									
"	Computer Servicing Charge	3,078.00									
"	Dealar Conference Expenses	1,06,379.49									
"	Depreciation	5,96,568.00									
"	Electric Charge	89,486.00									
"	Fooding Expenses for Staff	1,13,470.00									
"	Freight Charge	37,200.00									
"	Fuel Expenses- Vehicle	3,67,400.00									
"	GST Reverse	41,743.29									
"	Insurance	61,576.00									
"	Internet Charges	13,000.00									
"	Misc. Expenses	7,287.00									
"	P. Tax	2,500.00									
"	Postage & Courier	1,830.00									
"	Printing & Stationary	17,240.00									
"	Repairing Expenses- Vehicle	1,18,435.59									
"	Round Off	174.36									
"	Sales Promotion Expenses	1,88,052.00									
"	Shop Expenses	27,210.00									
"	Software Renèwal Expenses	26,572.88									
"	Staff Bonus	53,100.00									
"	Staff Salary	17,09,305.26									
"	Telephone & Mobile Exp.	6,590.82									
"	Travelling Expenses	72,762.73									
"	Uniform Expenses for Staff	21,300.00									
"	NET PROFIT	2.67%	38,29,353.27								
			84,15,219.60							84,15,219.60	

Place: M A L D A

Date : 28th September, 2023

In terms of separate report on even date.
 For M. BHAGAT & ASSOCIATES
 Chartered Accountants

 MANOJ BHAGAT
 Chartered Accountant

SRI RAJIB SAHA
Prop. of 1) Sharma Hardware
2) Sharma Gas Agency
Mangalbari, Malda
Accounting Year - 2022-23
Assessment Year - 2023-24

Dr.	RAJIB SAHA, CAPITAL A/C		Cr.
	Rs.	P.	Rs. P.
To Personal expenses	26,43,358.58	By Balance B/D	1,50,29,867.97
" Foreign travel	2,59,013.00	" Net Profit	38,29,353.27
" HBL Interest	94,200.73	" Rental Income	11,70,000.00
" Home Suraksha Insurance Interest	4,427.17	" Gift Received from Mother	8,89,900.00
" Home Suraksha Insurance	91,681.83	" PPF Interest	21,801.00
" L I P	2,91,924.00	" SB Interest	9,678.00
" Health Insurance	7,400.00	" SD Interest	22,601.09
" Advance Tax	7,00,000.00	" Gold Bond Interest	437.38
" TDS	2,64,455.80	" LIC Maturity	88,087.00
" TCS	1,58,840.20	" Income Tax refund	47,652.00
" Income Tax	3,32,790.00	" Income Tax refund Interest	3,328.00
" Govt. Leavies	5,016.76	" Mutual Fund Short Term Capital Gain	1,04,153.77
" Education Expenses	19,070.06		
" Depreciation on DG Set	43,401.00	" <u>Maa Durga Paints & Chemical [Firm]</u>	
" Income Tax & Others Adjusted [Firm]	10,990.78	1. Interest on Capital	3,95,730.00
		2. Remuneration	8,05,706.00
" Balance C/D	1,78,26,983.64	3. Share of Profit	3,35,258.07
	<u>2,27,53,553.55</u>		<u>15,36,694.07</u>
			<u>2,27,53,553.55</u>

Maa Durga Paints & Chemical [Firm]

	Rs.	P.
Opening Balance	65,95,502.53	
Add: Contribution	18,00,000.00	
Add: Interest on Capital	3,95,730.00	
Add: Remuneration	8,05,706.00	
Add: Share of Profit	3,35,258.07	
Less: Withdrawal	(15,00,000.00)	
Less: Income Tax Adjusted	(6,333.78)	
Less: GST Adjusted	(3,662.00)	
Less: Interest on FD Adjusted	(995.00)	
	<u>84,21,205.82</u>	



SRI RAJIB SAHA
Prop. of 1) Sharma Hardware
2) Sharma Gas Agency
Mangalbari, Malda
Accounting Year - 2022-23
Assessment Year - 2023-24

Details of Fixed Assets

SN	Name of Assest	Rate	Opening	Addition	Depreciation	Closing
1	Land (Bypass)		24,96,293.00	-	-	24,96,293.00
2	Land & Building (I 2962)		59,76,410.50	-	-	59,76,410.50
3	Land (I 3458/ 2021) (Gift)		74,044.00	-	-	74,044.00
4	Factory Building		9,07,457.05	-	-	9,07,457.05
5	Land-I - 0901-14343/ 2022 (1/3)		-	17,007.00	-	17,007.00
6	Land-I - 0901-14345/ 2022 (1/3) Expenses		-	1,08,466.00	-	1,08,466.00
7	Land= Deed No. I - 0901-14352/22 = Gift		-	27,455.00	-	27,455.00
8	Land= Deed No. I - 0901-14511/22 = Gift		-	4,701.00	-	4,701.00
9	Godown = Deed No. I-0902-03851/2023		-	26,50,000.00	-	26,50,000.00
10	Mobile		10,161.02	-	-	10,161.02
11	Apple I Phone		94,899.00	-	-	94,899.00
12	Lenovo Tab		15,990.00	-	-	15,990.00
13	Gold		94,291.00	-	-	94,291.00
14	Office Renovation = Kanirmore	10%	15,90,000.00	-	1,59,000.00	14,31,000.00
15	Furniture	10%	2,17,434.54	-	21,743.00	1,95,691.54
16	AC (Dt. 08.06.2022 & 09.04.2022)	15%	-	71,000.00	10,650.00	60,350.00
17	Voltas Water Dispenser (Dt. 18.04.2022)	15%	-	9,000.00	1,350.00	7,650.00
18	Plant & Machinery	15%	60,175.00	-	9,026.00	51,149.00
19	Colour Mixure Machine	15%	1,59,563.00	-	23,934.00	1,35,629.00
20	4K Smart Tv	15%	85,000.00	-	12,750.00	72,250.00
21	Webcam	15%	9,648.00	-	1,447.00	8,201.00
22	Innova Car	15%	8,01,198.00	-	1,20,180.00	6,81,018.00
23	Honda Scooter	15%	47,926.00	-	7,189.00	40,737.00
24	Mahindra DI 3200	15%	3,23,093.00	-	48,464.00	2,74,629.00
25	Bolero Pick UP	15%	7,21,266.00	-	1,08,190.00	6,13,076.00
26	DG Set	15%	2,89,340.00	-	43,401.00	2,45,939.00
27	HP Printer (Dt. 21.04.2022)	40%	-	14,067.79	5,627.00	8,440.79
28	Tally Software	40%	28,683.05	-	11,473.00	17,210.05
29	Just Billing Software	40%	1,699.00	-	680.00	1,019.00
30	Computer	40%	1,37,163.00	-	54,865.00	82,298.00
			1,41,41,734.16	29,01,696.79	6,39,969.00	1,64,03,461.95

Details Mutual Funds

SN	Fund Name	Opening	Purchase	Sale / Transfer	Profit	Closing
1	SBI Equity Hybrid Fund (R) Growth	52,000.00	12,000.00	76,551.69	20,551.69	8,000.00
2	SBI Magnum Global Fund (R) Paln Growth	52,000.00	12,000.00	83,662.43	26,662.43	7,000.00
3	SBI Focused Equity Fund @ Growth	-	1,00,000.00	51,190.92	1,190.92	50,000.00
4	SBI Balanced Adv. Fund (R) Growth	10,13,811.36	-	10,64,752.32	50,940.96	(0.00)
5	SBI Small Cap Fund (R) Growth	12,000.00	1,34,000.00	76,807.77	4,807.77	74,000.00
		11,29,811.36	2,58,000.00	13,52,965.13	1,04,153.77	1,39,000.00





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