INDIA

Mahesh J. Agarwalla & Co.

CHARTERED ACCOUNTANTS

Head Office :

VINAYAK APPARTMENT (Face-II)

1st Floor, Sarbamangala Pally, (Opp. Meghdoot Lodge)

N.H. - 34, Malda - 732101

Phone: (03512) 284734 [O]

Mobile: 94340-55588, 89722-74888

NAME : **1. M/S SHARMA HARDWARE**
2. M/S SHARMA GAS AGENCY

PROP : **RAJIB SAHA**

ADDRESS : **MANGALBARI, MALDA**
PIN -732124 (W.B)

SUBJECT : **TAX AUDIT REPORT**

PERIOD : **FY:- 2024-25 AY:- 2025-26**

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	Date of e-Filing
100080010101025	10-Oct-2025

Name	:	Rajib Saha
PAN/TAN	:	BDDPS6772E
Address	:	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34, MANGALBARI, MALDA, , undefined, Malda, Mangalbari S.O, West Bengal, 732142
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	:	2025-26
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	061057

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

Acknowledgement Number:100080010101025

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 **2025** , and the **Profit and loss account** for the period beginning from **01-Apr-2024** to ending on **31-Mar-2025** attached herewith, of

Name	Rajib Saha
Address	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34 , MANGALBARI, MALDA , Mangalbari S.O , 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:

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 **2025** ; 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	

MAHESH J. AGARWALLA & CO. MALDA Chartered Accountants

MAHESH AGARWALLA Digitally signed by MAHESH AGARWALLA Date: 2025.10.23 18:02:46 +05'30'

Accountant Details

Name	MAHESH AGARWALLA
Membership Number	061057
FRN(Firm Registration Number)	325427E
Address	Vinayak Apartment, S. M.Pally , Malda , Malda H.O , English Bazar , MALDA , 32-West Bengal , 91-India , Pincode - 732101

Date of signing Tax Audit Report	10-Oct-2025
Place	MALDA
Date	10-Oct-2025

This form has been digitally signed by **MAHESH AGARWALLA** having PAN **AFIPA5818H** from IP Address **103.52.220.219** on **10/10/2025 08:08:38 PM** Dsc Sl.No and issuer **785535043251720303 6CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority**

1. M/S Sharma Hardware
2. M/S Sharma Gas Agency
Prop. : Sri Rajib Saha
Mangalbari , Malda - 732142

ACCOUNTING YEAR = 2024-2025
ASSESSMENT YEAR = 2025-2026
PAN No.: BDDPS6772E

BALANCE SHEET AS ON 31/03/2025

LIABILITIES	Rs.........P	Rs.........P	ASSETS	Rs.........P	Rs.........P
Capital Account			**Fixed Assets**		
(Rajib Saha)		2,37,23,348.00	(As Per Annexure - 3)		1,78,70,652.36
Secured Loan			**Fixed Deposit**		
SBI (CC - 39952988099)	9,27,816.45		SBI, A/c no. 37097414029		38,154.00
SBI (OD - 42371157616)	83,41,753.00				
SBI (Car - 43771980649)	30,17,378.00		**Security Deposit**		
BOB (Pick-UP - 29730600003234)	1,34,750.00		WBSEDCL- 302161377 (O.B.)	5,073.00	
ICICI (OD - 010205018262)	87,60,056.32	2,11,81,753.77	Berger Paints Ltd. (O.B.)	2,00,000.00	
			Ultratech Cement (O.B.)	4,00,000.00	
Un-Secured Loan			SHV Energy Private limited (O.B.)	1,00,000.00	7,05,073.00
Rajib Saha (HUF)	16,81,954.00				
rama Saha	5,40,000.00		**Investment**		
Palash Saha (O.B.)	2,50,000.00		M/s. Maa Durga Paints & Chemicals		1,71,42,215.65
ma Poddar (O.B.)	2,50,000.00	27,21,954.00	Mango City Realtors		10,80,000.00
			Sovereign Gold Bond (O.B.)		17,495.00
Sundry Creditors					
(Annexure- 4)		2,01,18,681.96	P P F (O.B)	3,65,145.00	
			Add: This Year	15,000.00	
Advances Received from Party		1,38,35,635.00	Add: Interest	26,103.00	4,06,248.00
D Received (PRM Real Estate Pvt. Ltd.) (O.B.)		2,70,000.00	Mutual Fund (As Per Annexure-5)		7,15,000.00
Outstanding Expenses			Deposit Against Cylinder (O.B.)	8,05,900.00	
Audit Fees	15,000.00		Less: This Year	9,000.00	7,96,900.00
TCS on Sale	32,534.00	47,534.00			
			Loan & Advance		
			Sharmistha Saha	18,85,924.04	
			Shreyosi Dutta	1,13,82,000.00	
			Krishna Pramanik	35,00,000.00	1,67,67,924.04
			GST Receivable		12,980.00
			Closing Stock		
			Sharma Hardware	2,23,36,899.48	
			Sharma Gas Agency	2,77,715.49	2,26,14,614.97
			Sundry Debtors (Annexure- 7)		16,27,342.00
			Cash at Bank (Annexure- 6)		14,17,385.81
			Cash in hand		6,86,921.90
		8,18,98,906.73			8,18,98,906.73

In terms of our attached report on even date
For MAHESH J AGARWALLA & CO
FRN: 325427E , PAN: ABBFM1160H
Chartered Accountants

MAHESH AGARWALLA
Digitally signed by MAHESH AGARWALLA
Date: 2025.10.23 18:09:01 +05'30

MAHESH J. AGARWALLA & CO. MALDA Chartered Accountants

MAHESH AGARWALLA, Partner
M. No- 061057

DATE: 10/10/2025
S.M. PALLY, MALDA
UDIN : 25061057BMKWCH5782

1. M/S Sharma Hardware
2. M/S Sharma Gas Agency
Prop. : Sri Rajib Saha
Mangalbari , Malda - 732142

ACCOUNTING YEAR = 2024-2025
ASSESSMENT YEAR = 2025-2026
PAN No.: BDDPS6772E

CAPITAL ACCOUNT FOR THE YEAR ENDED 31/03/2025

PARTICULARS	Rs.........P	Rs.........P	PARTICULARS	Rs.........P	Rs..........P
To, Personal expenses		18,28,333.32	By, Opening Balance		2,11,43,241.94
To, L I P		2,32,108.00	By, Net Profit from Business		25,89,755.40
To, Health Insurance		7,400.00	By, Net Income from Rent		12,42,000.00
To, Advance Tax		7,70,000.00	By, PPF Interest		26,103.00
To, TDS		3,21,146.01	By, SB Interest		91,041.00
To, TCS		1,86,520.37	By, SD Interest		24,000.00
To, Income Tax		5,18,630.00	By, Gold Bond Interest		437.38
To, Govt. Leavies		392.00	By, FD Interest		4,967.00
To, Car Extended Warranty		59,481.44	By, Perquities Received		2,60,984.65
To, Car MV Tax & Other		1,75,388.00	By, Car Sale Profit		3,91,142.00
To, Dep. on DG Set		31,357.00	**By, Maa Durga Paints & Chemicals**		
By, Maa Durga Paints & Chemicals			Share of Profit	4,17,597.79	
Income Tax		9,934.02	Remunaration	9,50,000.00	
			Int. on Capital	7,22,768.00	20,90,365.79
To, Closing Balance		2,37,23,348.00			
		2,78,64,038.16			2,78,64,038.16

In terms of our attached report on even date
For MAHESH J AGARWALLA & CO
FRN: 325427E , PAN: ABBFM1160H
Chartered Accountants

MAHESH AGARWALLA
Digitally signed by MAHESH AGARWALLA
Date: 2025.10.23 18:08:36 +05'30'

MAHESH AGARWALLA, Partner
M. No- 061057

DATE: 18/10/2025
S.M. PALLY, MALDA
UDIN : 25061057BMKW[illegible]

1. M/S Sharma Hardware
2. M/S Sharma Gas Agency
Prop. : Sri Rajib Saha
Mangalbari , Malda - 732142

ACCOUNTING YEAR = 2024-2025
ASSESSMENT YEAR = 2025-2026
PAN No.: BDDPS6772E

TRADING ACCOUNT FOR THE YEAR ENDED 31/03/2025

PARTICULARS	Rs.........P	Rs.........P	PARTICULARS	Rs.........P	Rs.........P
To, Opening Stock			**By, Sales**		
Sharma Hardware	2,27,25,361.38		Sharma Hardware (Annexure- 2)	14,19,52,973.07	
Sharma Gas Agency	6,10,786.72	2,33,36,148.10	Sharma Gas Agency	57,79,055.61	14,77,32,028.68
To, Purchase			**By, Closing Stock**		
Sharma Hardware (Annexure- 1)	13,37,21,194.70		Sharma Hardware	2,23,36,899.48	
Sharma Gas Agency	53,05,451.77	13,90,26,646.47	Sharma Gas Agency	2,77,715.49	2,26,14,614.97
Freight Charge		7,508.00			
Daily Labour Charges (Job Work)		45,760.00			
Transit Insurance		19,856.93			
Other Charges		450.00			
To, Gross Profit c/d		79,10,274.15			
		17,03,46,643.65			17,03,46,643.65

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31/03/2025

PARTICULARS	Rs.........P	Rs.........P	PARTICULARS	Rs.........P	Rs.........P
To, Bank Charges		60,627.96	By, Gross profit b/d		79,10,274.15
To, Bank Interest			By, Round Off		102.43
Cash Credit Loan Interest	72,574.00				
Overdraft Loan Interest	11,88,815.00				
Vahicle Loan Interest	69,906.00	13,31,295.00			
To, General Insurance		1,93,459.00			
To, Computer Servicing Charge		7,243.04			
To, Depreciation (Annexure- 3)		5,58,168.00			
To, Fuel & Lubricant Expenses- Vahicle		4,12,791.00			
To, Repairing Expenses- Vahicle		76,441.54			
To, Staff Salary		18,43,724.10			
To, Staff Bonus		67,400.00			
To, Shop Expenses		34,127.00			
To, Fooding Expenses for Staff		1,37,240.00			
To, Uniform Expenses for Staff		32,560.00			
To, Advertiesment Expenses		27,180.00			
To, Dealar Conference Expenses		1,70,001.00			
To, Sales Promotion Expenses		54,831.94			
To, Internet Charges		13,890.00			
To, Software Renewal Expenses		13,500.00			
To, GST Reverse		7,088.08			
To, P. Tax		5,000.00			
To, Electric Charge		1,04,323.00			
To, Postage & Courier		910.00			
To, Printing & Stationary		27,304.00			
To, Miscellaneous Expenses		13,718.00			
To, Audit Fees		15,000.00			
To, Telephone & Mobile Exp.		10,328.52			
To, Travelling Expenses		1,02,470.00			
To, Net Profit		25,89,755.40			
		79,10,376.58			79,10,376.58

In terms of our attached report on even date
For MAHESH J AGARWALLA & CO
FRN: 325427E , PAN: ABBFM1160H
Chartered Accountants

MAHESH AGARWALLA
Digitally signed by MAHESH AGARWALLA
Date: 2025.10.23 18:12:11 +05'30'

MAHESH AGARWALLA, Partner
M. No- 061057

DATE: 10/10/2025
S.M. PALLY, MALDA
UDIN : 25061057BMKWCH5782

1. M/S Sharma Hardware
2. M/S Sharma Gas Agency
Prop. : Sri Rajib Saha
Mangalbari , Malda - 732142

F.Y.: 2024-2025
A.Y.: 2025-2026

Annexure - 1

Purchases	Rs.........P	Rs.........P
Sharma Hardware		
Colour Purchase	13,83,24,834.87	
Un Register Purchase	72,349.00	
	13,83,97,183.87	
Less: Purchase Return	8,31,940.33	
Less: Credit Note	38,44,048.84	13,37,21,194.70
		13,37,21,194.70

Annexure - 2

Sale	Rs.........P	Rs.........P
Sharma Hardware		
Colour Sale	14,37,23,988.84	
Base Metal Mountings Goods Sale	-	
Job Work	1,25,039.00	
	14,38,49,027.84	
Less: Sales Return	18,96,054.77	
Less: Credit Note		14,19,52,973.07
		14,19,52,973.07

Annexure - 3
Fixed Assest

Name of Assest	Opening	Addition	Rate	Sale / Transfer	Profit Adjust with Capital A/c	Depreciation	Closing
Land (Bypass)	24,96,293.00		0.00%			-	24,96,293.00
Land & Building (I 2962)	59,76,410.50		0.00%			-	59,76,410.50
Land (I 3458/ 2021)	74,044.00		0.00%			-	74,044.00
Factory Building	9,07,457.05		0.00%			-	9,07,457.05
Land-I - 0901-14343/ 2022 (1/3)	17,007.00		0.00%			-	17,007.00
Land-I - 0901-14345/ 2022 (1/3)	1,08,466.00		0.00%			-	1,08,466.00
Land= Deed No. I - 0901-14352/22	27,455.00		0.00%			-	27,455.00
Land= Deed No. I - 0901-14511/22	4,701.00		0.00%			-	4,701.00
Godown = Deed No. I-0902-03851/2023	26,50,000.00		0.00%			-	26,50,000.00
Mobile	10,161.02		0.00%			-	10,161.02
Apple I Phone	94,899.00		0.00%			-	94,899.00
Lenovo Tab	15,990.00		0.00%			-	15,990.00
Gold	94,291.00	80,974.00	0.00%			-	1,75,265.00
Office Renovation = Kanirmore	12,87,900.00	-	10.00%			1,28,790.00	11,59,110.00
Furniture	1,76,122.54	-	10.00%			17,612.00	1,58,510.54
Air Conditioner	51,297.00		15.00%			7,695.00	43,602.00
Voltas Water Dispenser	6,502.00		15.00%			975.00	5,527.00
Plant & Machinery	43,477.00		15.00%			6,522.00	36,955.00
Colour Mixure Machine	1,15,285.00		15.00%			17,293.00	97,992.00
Innova Car = WB66Z3786	5,78,865.00		0.00%	9,70,007.00	3,91,142.00	-	-
Innova Car = WB65G0786		32,43,559.00	15.00%			2,43,267.00	30,00,292.00
Honda Scooter	34,626.00		15.00%			5,194.00	29,432.00
Bolero Pick UP	5,21,115.00	-	15.00%			78,167.00	4,42,948.00
DG Set (for use Personal)	2,09,048.00		15.00%			31,357.00	1,77,691.00
TVS Jupiter	61,960.53	-	15.00%			9,294.00	52,666.53
4K Smart Tv	61,412.00	-	15.00%			9,212.00	52,200.00
Webcam	6,971.00	-	15.00%			1,046.00	5,925.00
HP Printer = 1020	5,064.79	-	40.00%			2,026.00	3,038.79
HP Printer		17,372.88	40.00%			6,949.00	10,423.88
Tally Software	10,326.05	-	40.00%			4,130.00	6,196.05
Just Billing Software	611.00		40.00%			244.00	367.00
Computer	49,379.00	-	40.00%			19,752.00	29,627.00
	1,56,97,136.48	**33,41,905.88**		**9,70,007.00**	**3,91,142.00**	**5,89,525.00**	**1,78,70,652.36**

MAHESH J. AGARWALLA & CO.
MALDA
Chartered Accountants

1. M/S Sharma Hardware
2. M/S Sharma Gas Agency
Prop. : Sri Rajib Saha
Mangalbari , Malda - 732142

F.Y.: 2024-2025
A.Y.: 2025-2026

Sundry Creditors (Annexure 4)

Party Name	Dr.	Cr.
Asian Paints Ltd		1,36,17,070.00
JK Cement		2,375.80
Ultratech Cement		27,71,480.45
Doten and Company		27,482.00
Omprakkash Louha Bhandar		25,145.00
Ambica Wallpaper P	13,858.00	
Experiential Design Lab (P) Ltd	56,050.00	
GL Kundu & Sons Steel Pvt Ltd		4,961.00
New Metro Brush Enterprise	81,000.00	
Novelty Warehouse		20,496.00
Rama da Hote	1,00,000.00	
Ranisati Traders	1,64,068.00	
SAP Infralogisties Private Limited	1,800.00	
Sharma Hardware (P) Ltd		37,17,319.00
Somany Home Innovation Ltd	7,990.00	
Srideo Marketing		2,49,401.00
Sukhraj Mohanlal Kothari & Co.	898.00	
SHV Energy Private Limited		1,80,051.71
Sleek International (P) Ltd.	96,143.00	
Under the Roof		24,707.00
Grand Total	**5,21,807.00**	**2,06,40,488.96**
	Balance	**2,01,18,681.96**

Annexure - 5
Mutual Fund

Fund Name	Opening	Purchase	Sale / Transfer / Convert	Profit	Closing
SBI Equity Hybrid Fund (R) Growth	20,000.00	12,000.00	-	-	32,000.00
SBI Magnum Global Fund (R) Paln Growth	19,000.00	12,000.00	-	-	31,000.00
SBI Focused Equity Fund ® Growth	1,70,000.00	1,20,000.00	-	-	2,90,000.00
SBI Small Cap Fund (R) Growth	2,18,000.00	1,44,000.00	-	-	3,62,000.00
	4,27,000.00	**2,88,000.00**	**-**	**-**	**7,15,000.00**

1. M/S Sharma Hardware
2. M/S Sharma Gas Agency
Prop. : Sri Rajib Saha
Mangalbari , Malda - 732142

F.Y.: 2024-2025
A.Y.: 2025-2026

Annexure - 6
Bank Details

Account No.	Branch	Type of A/c	Balance
ICICI Bank- 047201507825	Malda	Savings	20,857.60
ICICI Bank- 047205015948	Malda	Current	11,291.68
SBI Bank- 20021255231	Malda	Savings	11,34,002.85
SBI Bank- 36112834739	Mangalbari	Current	15,428.85
Bank of Baroda- 29730100010434	Malda	Savings	2,35,804.83
UCO Bank- 08090110079379	Mangalbari	Savings	Closed
			14,17,385.81

MAHESH J. AGARWALLA & CO.
MALDA
Chartered

1. M/S Sharma Hardware
2. M/S Sharma Gas Agency
Prop. : Sri Rajib Saha
Mangalbari , Malda - 732142

F.Y.: 2024-2025
A.Y.: 2025-2026

Sundry Debtors (Annexure 7)

Party Name	Dr.	Cr.
A.K. CONSTRUCTION	92,750.00	
ALUFAB	7,640.00	
DEEP CONSTRUCTION	8,100.00	
EAST END SILKS PVT. LTD.	6,434.00	
GL Kundu & Sons Steel Pvt Ltd	48,000.00	
HOTEL MCR	38,378.00	
Maa Construction	8,078.00	
MANGALDEEP DEVELOPER	90,241.00	
MAYA GLASS N PLY	47,125.00	
Md Abujar Ali	67,998.00	
Md Alamgir .	33,000.00	
Md Habib	5,900.00	
MD JAMIL	60,655.00	
MD REBAJUDDIN	7,400.00	
MD Sahid Anwar	9,500.00	
Md Ziaun Hossan	81,978.00	
M/S.DUKARI KUNDU	1,20,180.00	
M/S JAGONNATH SAHA	20,000.00	
M/S S.D. ENTERPRISE	1,001.00	
MUKESH AND CO	11,000.00	
NAVIN MANDAL	4,815.00	
Nawal Trading Co.	27,500.00	
NEW INDIA CONSTRUCTION AND NEW IN	6,900.00	
OUR BENGAL TEA	1,806.00	
PANCHALI ENTERPRISE	2,430.00	
Para Samundai Primary School	3,000.00	
PARIMAL MANDAL	5,259.00	
PINAKI ENTERPRISE	6,506.00	
Pintu Das	134.00	
PLY CENTRE	30,800.00	
PRANAB DAS	25,116.00	
PRM REAL ESTATE PVT LTD	47,476.00	
Rajuan Enterprise	3,535.00	
Rangoli Hardware	10,606.00	
REHSAN ALI	4,100.00	
R.K.Associates & Hoteliers Pvt.Ltd-Store	23,725.00	
SABNAM CONSTRUCTION	40,719.00	
SADDAM SK	36,320.00	
SADIYA HARDWARE & PLY WOOD	73,428.00	
Saha Enterprise	365.00	
Saha Trading	5,655.00	
Samim Aktar	9,868.00	
SANU HARDWARE	19,677.00	
SARKAR CONSTRUCTION	25,418.00	
Sarkar Enterprise	21,630.00	
SHREE SHYAM DEVELOPERS	1,350.00	
Sinha Construction Co.	5,520.00	
Sisir Ranjan Dey	40,000.00	
SK ENTERPRISE	1,430.00	
SOUNAK	1,20,000.00	
Subhash Ghosh	67,200.00	
SUTAPA MANDAL	6,599.00	
TAHIRUL HARDWARE	1,498.00	
Tasty Cattaring & Decorater	62,684.00	
Tripti Catareer	1,18,915.00	
Grand Total	**16,27,342.00**	

MAHESH J. AGARWALLA & CO. ★ MALDA ★ Chartered Accountants

Acknowledgement Number:100080010101025

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	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34 , MANGALBARI, MALDA , Mangalbari S.O , 32-West Bengal , 91-India , Pincode - 732142
3. Permanent Account Number (PAN)	BDDPS6772E
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-2024 to 31-Mar-2025
7. Assessment year	2025-26

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 cash receipts and cash payments do not exceed the specified percentage of total transactions, but the turnover exceeds the specified limit.

8a. Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Yes
Section under which option exercised	115BAC

PART - B

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

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

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No records added			

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	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

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

MAHESH J. AGARWALLA & CO. MALDA Chartered Accountants

3	Journal

(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	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34, MANGALBARI		MALDA	732142	91-India	32-West Bengal
2	Cash book	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34, MANGALBARI		MALDA	732142	91-India	32-West Bengal
3	Journal	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34, MANGALBARI		MALDA	732142	91-India	32-West Bengal
4	Ledger	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34, MANGALBARI		MALDA	732142	91-India	32-West Bengal
5	Purchase register	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34, MANGALBARI		MALDA	732142	91-India	32-West Bengal
6	Sales register	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, NH-34, MANGALBARI		MALDA	732142	91-India	32-West Bengal
7	Stock register	1. M/S SHARMA HARDWARE, 2. M/S SHARMA GAS AGENCY, 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	Journal

4	Ledger
5	Purchase register
6	Sales register
7	Stock register

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, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). 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

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Mercantile Method of Accounting Employed and there are no changes from method employed in earlier years
2	ICDS II - Valuation of Inventories	Inventory has been valued at cost
3	ICDS III - Construction Contracts	Not Applicable
4	ICDS IV - Revenue Recognition	The transactions mainly involved sale of goods and the revenue has been recognised properly
5	ICDS V - Tangible Fixed Assets	Not Applicable
6	ICDS VII - Governments Grants	Not Applicable
7	ICDS IX - Borrowing Costs	All borrowing costs are recognised on actual basis
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No such so far reported

14.(a). Method of valuation of closing stock employed in the previous year At Cost

(b). 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

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

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

Sl. No.	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	

Acknowledgement Number:100080010101025

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

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
	No records added	

(b). 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;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. 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:

Sl. No.	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						

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

Sl. No.	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 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	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)
1	WDV	Furnitures & Fittings @ 10%	10	₹14,64,023	₹0	₹0	₹14,64,023	₹0	₹0	₹0	₹0	₹1,46,402	₹ 13,17,621
2	WDV	Plant and Machinery @ 15%	15	₹14,81,510	₹0	₹0	₹14,81,510	₹37,43,559	₹37,43,559	₹5,78,885	₹0	₹3,78,884	₹ 37,87,540
3	WDV	Plant and Machinery @ 40%	40	₹65,381	₹0	₹0	₹65,381	₹17,373	₹17,373	₹0	₹0	₹33,102	₹ 49,652

19. Amount admissible under section-

Sl. No.	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

20. (a).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)(ii)]

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	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		

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

Sl. No.	Particulars	Amount
	No records added	

Acknowledgement Number:100080010101025

(b). Amounts inadmissible under section 40(a):

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	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

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	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"

No records added

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	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

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	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"

No records added

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0

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

Sl. No.	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

No records added

	₹ 0
viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	

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

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks

No records added

(d). Disallowance/deemed income under section 40A(3)

A. 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, please furnish the details ?	Yes

Sl. No.	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
No records added						

B. 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

Sl. No.	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
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹0
(g). Particulars of any liability of a contingent nature;	

Sl. No.	Nature of Liability	Amount
No records added		

(h). 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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0

22. (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act)	₹0
(ii) Total amount required to be paid to to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year	₹0
(iii) Of amount referred to in (ii) above, amount	
(a) paid up to time given under section 15 of the MSMED Act	₹0
(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year	₹0

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

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

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

Sl. No.	Section	Description	Amount
No records added			

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

Sl. No.	Name of person	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of income	Section	Description of Transaction	Computation if any
No records added							

Acknowledgement Number:100080010101025

26.i. In respect of any sum referred to in clause section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and for clauses other than clause (h) of section 43B was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc,is passed through the profit and loss account ? No

27.a. 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 accounts. No

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

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

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

No records added

Clause 28 to omitted from AY 2025-26 and onwards

29. 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) (viib) ?
(Applicable till AY 2024-25)

Please furnish the details of the same

Sl. 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

A.a. 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

b. Please furnish the following details:

Acknowledgement Number:100080010101025

Sl. No.	Nature of income	Amount

No records added

B.a. 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

b. Please furnish the following details

Sl. No.	Nature of income	Amount

No records added

30. 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

Sl. 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

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details

Sl. No.	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

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

Sl. No.	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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	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

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

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a	vii(a) Code of the nature of such amount (as mentioned in field (iv) above)	vii(b) Please Specify	viii) In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an

							bank account ?			account payee cheque or an account payee bank draft.
1	SARAMA SAHA	NH-34,MANGALBARI,MALDA,732142	AJZPS2079P		₹5,40,000	No	₹5,40,000	Yes	RTGS	

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

Sl. No.	i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) 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									

Note: 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.

b (ba). 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.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt
No records added							

b (bb). 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.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt
No records added					

b (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.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment
No records added							

b (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.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment
No records added					

Note: 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, a 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

c. 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.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) 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.
1	RAJIB SAHA HUF	NH-34,MANGALBARI,MALDA,732142	AASHR4043Q		₹11,850	₹16,81,954	Yes	RTGS		

d. 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.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) 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

e. 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.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) 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

Note: 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

32.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 / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. 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
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. 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
If yes, please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

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.

No records added

34.(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 ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(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)
1	CALR20500E	206C	Sale of other goods	₹14,77,32,028	₹3,25,34,635	₹3,25,34,635	₹32,534	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

Acknowledgement Number:100080010101025

1	CALR20500E	27EQ	15-May-2025	15-May-2025	Yes

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

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		

35.(a). In the case of a trading concern, give quantitative details of prinicipal 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
			No records added				

35.(b). In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products.

A. 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
					No records added					

B. 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				

C. 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
				No records added				

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
			No records added			

36.(a). 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:-

Sl. No.	Amount received	Date of receipt
	No records added	

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? No

b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
	No records added	

37. 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 cost auditor

38. 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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
i	Total turnover of the assessee	147732029			145344858		
ii	Gross profit / Turnover	7910274	147732029	5.35	6981412	145344858	4.80
iii	Net profit / Turnover	2589755	147732029	1.75	5118416	145344858	3.52
iv	Stock-in-Trade / Turnover	22614615	147732029	15.31	23336148	145344858	16.06
v	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.

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

b. Please furnish

Sl. No.	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.a. 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 286 ? No

b. 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

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.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	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Acknowledgement Number:100080010101025

GST

No records added

Accountant Details

MAHESH J. AGARWALLA & CO. MALDA Chartered Accountants

MAHESH AGARWALLA Digitally signed by MAHESH AGARWALLA Date: 2025.10.21 18:02:22 +05'30'

Accountant Details

Name	MAHESH AGARWALLA
Membership Number	061057
FRN(Firm Registration Number)	325427E
Address	Vinayak Apartment, S. M.Pally , Malda , Malda H.O , English Bazar , MALDA , 32-West Bengal , 91-India , Pincode - 732101
Place	MALDA
Date	10-Oct-2025

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%	No records added							

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	17-Feb-2025	17-Feb-2025	₹ 32,43,559	₹ 0	₹ 0	₹ 0	₹ 32,43,559

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	24-May-2024	24-May-2024	₹ 17,373	₹ 0	₹ 0	₹ 0	₹ 17,373

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%	1	22-Jan-2025	₹ 5,78,865	☐

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 **MAHESH AGARWALLA** having PAN **AFIPA5818H** from IP Address **103.52.220.219** on **10/10/2025 08:08:38 PM** Dsc Sl.No and issuer **785535043251720303 6CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority**