NAME OF THE CLIENT

SHARMA AGENCY

[FORMERLY KNOW AS M/S UNIQUE'S WHITE]

PROP. SMT. SHARMISTHA SAHA

NALDUBI, MANGALBARI, 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 66778

owledgement Number:340094360290923

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the **balance sheet** as on 31st March **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	Sarmistha Saha
Address	C/O- Unique's White, Nh-34 , Mangalbari, Malda , Mangalbari S.O , MALDA , 32-West Bengal , 91-India , Pincode - 732142
PAN	EDJPS5682G
Aadhaar Number of the assessee, if available	235315239896

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.

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.**

Subject to above,-

1. 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.

2. 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.

3. 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:-

In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2023** ; and

In the case of the **Profit and loss account,** of the **Profit** of the assessee for the year ended on that date.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
	No records added	

Accountant Details

Name	Manoj Kumar Bhagat
Membership Number	088876
FRN(Firm Registration Number)	0323477E
Address	Noor Mansion, Station Road, Pranta Pally , Malda , Malda H.O , English Bazar , MALDA , 32-West Bengal , 91-India , Pincode - 732101

Date of signing Tax Audit Report	22-Sep-2023
Place	139.5.140.18
Date	29-Sep-2023

This form has been digitally signed by **MANOJ KUMAR BHAGAT** having PAN **ADDPB4125H** from IP Address **139.5.140.18** on **29/09/2023 02:08:31 PM** Dsc Sl.No and issuer **[illegible]44506155CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority** owledgement Number:340094360290923

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

lame of the Assessee	Sarmistha Saha
ddress of the Assessee	C/O- Unique's White, Nh-34 , Mangalbari, Malda , Mangalbari S.O , MALDA , 32-West Bengal , 91-India , Pincode - 732142
ermanent Account Number (PAN)	EDJPS5682G
haar Number of the assessee, if available	235315239896
hether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

lo.	Type	Registration /Identification Number
	Goods and Services Tax 32-West Bengal	19 EDJPS5682G 1ZT

atus	Individual
evious year	01-Apr-2022 to 31-Mar-2023
sessment year	2023-24

dicate the relevant clause of section 44AB under which the audit has been conducted

lo.	Relevant clause of section 44AB under which the audit has been conducted
	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios, In case of AOP, ner shares of members are indeterminate or unknown?

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

there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the ulars of such change ?

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

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

o.	Sector	Sub Sector	Code
	WHOLESALE AND RETAIL TRADE	Retail sale of hardware, paint and glass	09026

there is any change in the nature of business or profession, the particulars of such change ?

...wledgement Number:340094360290923

No records added

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

Yes

...o.	Books prescribed
	Cash book
	Ledger

...ist of books of account maintained and the address at which the books of accounts are kept. (In case books of account are ...tained in a computer system, mention the books of account generated by such computer system. If the books of accounts ...ot kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at ... location.)

...	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	Bank book	C/O- Unique's White, NH-34, Mangalbari		Malda	732142	91-India	32-West Bengal
	Cash book	C/O- Unique's White, NH-34, Mangalbari		Malda	732142	91-India	32-West Bengal
	Ledger	C/O- Unique's White, NH-34, Mangalbari		Malda	732142	91-India	32-West Bengal
	Purchase register	C/O- Unique's White, NH-34, Mangalbari		Malda	732142	91-India	32-West Bengal
	Sales register	C/O- Unique's White, NH-34, Mangalbari		Malda	732142	91-India	32-West Bengal

...st of books of account and nature of relevant documents examined.

wledgement Number:340094360290923

io.	Books examined
	Bank book
	Cash book
	Ledger
	Purchase register
	Sales register
	Bank Book
	Cash Book
	Ledger
	Purcahse Register
	Sales Register

hether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the ant and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any relevant section.) ? No

o.	Section	Amount
	No records added	

. Method of accounting employed in the previous year. Mercantile system

hether there had been any change in the method of accounting employed vis-a-vis the method employed in the diately 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	

hether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation isclosure 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		

sclosure 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 previou s year. No amount of revenue has been deferred due to lack of reasonable certainty of its ultimate collec tion.
ICDS V - Tangible Fixed Assets	The schedule of fixed assets and depreciation is mentioned in clause 18 of this form 3CD.

ICDS VII - Governments 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 standar d. 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 conti ngent assets and liabilities have been recognised in the books of accounts of the asseesee.

a). 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, se furnish: — No

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

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		

mounts 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 credits, drawbacks or refunds are admitted as due by the authorities concerned;

	Description	Amount
	No records added	

scalation claims accepted during the previous year;

	Description	Amount
	No records added	

y other item of income;

	Description	Amount

₹0

pital receipt, if any.

	Description	Amount
	No records added	

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

l. 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

. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case ay 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/115BAD (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	Plant and Machinery @ 15%	15	₹1,00,761	₹0	₹0	₹1,00,761	₹10,49,000	₹10,49,000	₹0	₹0	₹1,72,464	₹ 9,77,297

mount 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

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)

No.	Description	Amount

No records added

etails 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, ement expenditure etc.

ital expenditure

l. No.	Particulars	Amount
	No records added	

ional expenditure

l. No.	Particulars	Amount
	No records added	

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

. No.	Particulars	Amount
	No records added	

nditure incurred at clubs being entrance fees and subscriptions

. No.	Particulars	Amount
	No records added	

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

No.	Particulars	Amount
	No records added	

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

No.	Particulars	Amount
	No records added	

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

No.	Particulars	Amount
	No records added	

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

o.	Particulars	Amount
	No records added	

Amounts inadmissible under section 40(a):

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

ails 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						

ails 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

nowledgement Number:340094360290923

No records added

as payment referred to in sub-clause (ia)

Details 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

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"

No records added

as 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

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"

No records added

Fringe benefit tax under sub-clause (ic) ₹ 0

Wealth tax under sub-clause (iia) ₹ 0

Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

Salary 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

No records added

Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

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;

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

No records added

... 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						

... 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;

S. No.	Nature of Liability	Amount
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;

S. No.	Particulars	Amount
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).

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						

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

S. No.	Section	Description	Amount
No records added			

Acknowledgement Number:340094360290923

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

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

pre-existed 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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

was incurred 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);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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		

knowledgement Number:340094360290923

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viia) ?

Please furnish the details of the same

Sl. 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				

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) ?

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:

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. 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:

Sl. No.	Under which clause of sub-section (1) of section 92CE	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	If yes, whether the excess money has been repatriated	If no, the amount (in Rs.) of imputed interest income on such excess money which has not	Expected date of repatriation of money

primary adjustment is made ?	provisions of sub-section (2) of section 92CE ?	within the prescribed time ?	been repatriated within the prescribed time

No records added

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

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

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

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.	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

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.	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

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.

nowledgement Number:340094360290923

(a). 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, n 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 se 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 n 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 ank 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 ransaction 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 hrough 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 ransaction 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		

e: 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, ooperative 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 ank 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 hich 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

e: 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 pany, 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	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)		Remarks
						Amount	Order U/s & Date	

No records added

Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior the previous year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
yes, please furnish the details of the same.	₹ 0
Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous ear ?	No
yes, please furnish the details of the same.	₹ 0
In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred n explanation to section 73.	Not Applicable
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). 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.
	80C	₹ 1,50,000
	80TTA	₹ 7,618

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, No

ease furnish ?

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)

No records added

ɔ). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?	No
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.
				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 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			

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			

6.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of ection 2 ?	No

lease furnish the following details:-

Sl. No.	Amount received	Date of receipt

knowledgement Number:340094360290923

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		%
(a)	Total turnover of the assessee	15934567			13906997		
(b)	Gross profit / Turnover	1580667	15934567	9.92	1252705	13906997	9.01
(c)	Net profit / Turnover	754178	15934567	4.73	823671	13906997	5.92
(d)	Stock-in-Trade / Turnover	1240095	15934567	7.78	1028143	13906997	7.39
(e)	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

knowledgement Number:340094360290923

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 GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

ccountant Details

Name	Manoj Kumar Bhagat
Membership Number	088876
FRN(Firm Registration Number)	0323477E
Address	Noor Mansion, Station Road, Pranta Pally , 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)	
Plant and Machinery @ 15%	1	01-Apr-2022	01-Apr-2022	₹ 10,49,000	₹ 0	₹ 0	₹ 0	₹ 10,49,000

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
Plant and Machinery @ 15%	No records added			

Acknowledgement Number:340094360290923

This form has been digitally signed by **MANOJ KUMAR BHAGAT** having PAN **ADDPB4125H** from IP Address **139.5.140.18** on **29/09/2023 02:08:31 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**

SHARMA AGENCY
[Formerly known as M/s Unique's White]
Prop. Smt. Sharmistha Saha
Naldubi, Mangalbari, Malda
Accounting Year - 2022-23
Assessment Year - 2023-24

BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES	Rs. P.	Rs. P.
Smt. Sharmistha Saha, Capital A/C		1,05,21,143.20
Unsecured Loan		
1. Rajib Saha (HUF) (O/E	5,00,000.00	
2. Rajib Saha	23,09,542.04	
3. Sarma Saha (O/B)	1,90,000.00	29,99,542.04
Secured Loan		
SBI, Mangalbari, HBL-38334108471		
Opening Balance	28,61,646.77	
Add: Interest	94,200.73	
Less: Payment	(29,55,847.50)	N I L
BOB, Rathbari		
1. A/c No. 29730400000375		8,50,566.14
2. A/c No. 29730600004409		9,02,767.00
S/D received from PRM Real Estate Pvt. Lt		2,70,000.00
Current Liabilities		
Sundry Creditors		22,79,929.14
Advance received from Customers		4,31,513.00
Outstanding Liabilities		
1. Audit Fee Payable		10,000.00
2. GST Payable		41,270.00
		1,83,06,730.52

ASSETS	Rs. P.	Rs. P.
Fixed Assets		
Pick-up Van		
Opening Balance	1,00,760.99	
Less: Depreciation	(15,114.00)	85,646.99
Car [KIA Sonet] A/c		
Opening Balance	10,49,000.00	
Less: Depreciation	(1,57,350.00)	8,91,650.00
Land & Building (O/B)		59,59,410.50
Garage (O/B)		6,42,082.00
Machinery (O/B)		46,413.83
Investment		
Fixed Deposit		
Opening Balance	2,68,628.00	
Add: Interest	5,049.00	
Less: Matuirity	(2,73,677.00)	N I L
Maa Durga Paints & Chemicals [Firm]		77,47,835.86
Mutual Fund		44,000.00
Loans & Advances		
1. Sarthak Das (O/B)		3,00,000.00
Security Deposit with -		
1. VAT (O/B)	25,000.00	
2. WESEDCL (O/B)	4,432.00	
3. Ultratech Cement Ltd.	1,60,000.00	1,89,432.00
Current Assets		
Closing Stock		12,40,095.23
Sundry Debtors		1,34,065.00
TCS Receivable		682.33
Cash & Bank Balances		
SBI, Mangalbari, CA-34325763712		9,718.88
Bank of Baroda, CA-29730200001630		3,19,780.00
SBI, Mangalbari, SB-39693928928		11,716.90
Bank of Baroda, SB-29730100015947		23,441.43
SBI, Malda, SB-32511751416		2,97,486.03
Cash in hand		3,63,273.54
		1,83,06,730.52

In terms of our separate report on even date.

M. BHAGAT & ASSOCIATES MALDA Chartered Accountants

For M. BHAGAT & ASSOCIATES
Chartered Accountants

MANOJ BHAGAT
Chartered Accountant

Place: M A L D A

Date : 22nd September, 2023

SHARMA AGENCY
[Formerly known as M/s Unique's White]
Prop. Smt. Sharmistha Saha
Naldubi, Mangalbari, Malda
Accounting Year - 2022-23
Assessment Year - 2023-24

Nature of Business: Trading in Berger make Paints, White Cement, Putty etc.

TRADING ACCOUNT

Dr.			Rs. P.				Cr. Rs. P.
To	Opening Stock		10,28,143.20	By	Sales Less: Credit Note	1,60,07,817.51 (73,250.85)	1,59,34,566.66
"	Purchases Add: Debit Note Less: Credit Note	1,56,20,082.65 6,40,293.97 (16,94,774.50)	1,45,65,602.12	"	Closing Stock		12,40,095.23
"	Freight Charges		250.00				
"	Gross Profit C/D	9.92%	15,80,666.57				
			1,71,74,661.89				**1,71,74,661.89**
To	Accounting Charge		24,000.00	By	Gross Profit B/D		15,80,666.57
"	Audit Fees		10,000.00	"	Rounded Off		2.99
"	Bank Charge		54,789.14	"	Incentive received		95,749.51
"	Depreceation		1,72,464.00				
"	General Insurance		17,456.00				
"	Interest on CC Account		43,591.00				
"	Interest on OD Account		1,34,280.00				
"	Interest on Vahicle Loan		80,028.00				
"	Misc. Expenses		4,120.00				
"	Mobile Expenses		3,262.00				
"	P. Tax		2,500.00				
"	Pick up van Fuel & Maintanance Exp.		98,199.48				
"	Printing & Stationery		9,712.00				
"	Sales Promotion Expenses		35,200.00				
"	Shop Expenses		7,410.00				
"	Staff Bonus		15,800.00				
"	Staff Salary		1,89,600.00				
"	Travelling Expenses		6,370.00				
"	Van Fair		13,460.00				
"	NET PROFIT	4.73%	7,54,177.45				
			16,76,419.07				**16,76,419.07**

In terms of our separate report on even date.

Place: M A L D A

Date : 22nd September, 2023

For M. BHAGAT & ASSOCIATES
Chartered Accountants

M. BHAGAT & ASSOCIATES MALDA Chartered Accountants

MANOJ BHAGAT
Chartered Accountant

SHARMA AGENCY
[Formerly known as M/s Unique's White]
Prop. Smt. Sarmistha Saha
Naldubi, Mangalbari, Malda
Accounting Year - 2022-23
Assessment Year - 2023-24

SARMISTHA SAHA, CAPITAL A/C

Dr.		Rs. P.				Cr. Rs. P.
To	Drawings	3,60,971.66	By	Balance B/D		78,39,247.91
"	HBL Interest	94,200.73	"	Net Profit		7,54,177.45
"	Properity Tax	29,736.00	"	Rental Income		11,90,000.00
"	School Fee	19,070.06	"	Interest on Fixed Deposit		5,049.00
"	Advance tax	3,30,000.00	"	Group Insurance Policy Maturity		14,284.00
"	Income Tax	1,42,400.00	"	Bank Interest		7,618.00
"	LIC	99,533.00	"	Sovereign Gold Bond Matuirity		81,115.45
"	Locker Rent	1,328.00	"	Income Tax Refund		31,133.00
"	TDS	1,26,577.00	"	Intt. on Income Tax Refund		2,147.00
"	TCS	17,507.03	"	Amount received from LICI		3,00,162.41
"	Govt. Duties & Taxes	1,952.00	"	Long Term Capital Gain on Mutual Fu		31,641.36
"	Income Tax & Others Adjusted [Firm]	10,990.78	"	Short Term Capital Gain on Mutual Fu		3,084.81
			"	Maa Durga Paints & Chemical [Firm]		
				1. Interest on Capital	3,54,785.00	
"	Balance C/D	1,05,21,143.20		2. Remuneration	8,05,706.00	
				3. Share of Profit	3,35,258.07	14,95,749.07
		1,17,55,409.46				**1,17,55,409.46**

Maa Durga Paints & Chemical [Firm]

	Rs. P.
Opening Balance	59,13,077.57
Add: Contribution	5,50,000.00
Add: Interest on Capital	3,54,785.00
Add: Remuneration	8,05,706.00
Add: Share of Profit	3,35,258.07
Less: Withdrawal	(2,00,000.00)
Less: Income Tax Adjusted	(6,333.78)
Less: GST Adjusted	(3,662.00)
Less: Interest on FD Adjusted	(995.00)
	77,47,835.86

M. BHAGAT & ASSOCIATES
MALDA
Chartered Accountants

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

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