Acknowledgement Number:652386991261024 **Date of filing : 26-Oct-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

PAN	AROPG1782A		
Name	RITA GUPTA		
Address	SRI PANCHAMI APARTMENT, 2, M.B.ROAD, 3RD FLOOR, FLAT NO:-J,, Belgharia H.O, Barrackpur - II , NORTH 24 PARGANAS , West Bengal, INDIA, 700056		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	652386991261024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	33,27,480
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	7,26,174
	Interest and Fee Payable	6	56,537
	Total tax, interest and Fee payable	7	7,82,711
	Taxes Paid	8	4,12,100
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 3,70,610
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by RITA GUPTA in the capacity of Self having PAN AROPG1782A from IP address 103.77.45.153 on 26-Oct-2024 19:21:17 DSC SI.No & Issuer 5835751 & 1493285454463CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AROPG1782A03652386991261024b9be4252c3bd98d437aa78c4b97629c1e9d8b466

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

RAMAWATI CONSTRUCTION
PROP. RITA GUPTA
5, KUMUD GHOSAL ROAD,
KOLKATA 700057
TRADING AND PROFIT & LOSS A/C AS ON 31.03.2024

PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
TO **OPENING STOCK**			BY **SALES ACCOUNTS**		
STOCK IN TRADE		**12,113,230.00**	RECEIVED AGSINST FLAT SALE		**31,405,720.07**
TO **PURCHASE ACCOUNTS**		**8,312,715.73**			
			BY **CLOSING STOCK**		
			STOCK IN TRADE		**10,212,789.35**
TO **DIRECT EXPENSES**					
" BROKRAGE	171,745.00				
" LABOUR CHARGES	3,956,032.00				
" ARAJIT DUTTA	93,000.00				
" ASHOK KUMAR SAU	400,000.00				
" LANDLORD RR 2	1,410,000.00				
" LANDLORD RC 9	1,800,000.00				
" LEGAL EXPENSES	102,000.00				
" Lokenath Udyog, Site Plan Making Fees	99,000.00				
" Manmta Gupta Colour Supplier	900,000.00				
" PANDEY HARDWARE	125,800.00				
" RANJIT SHAW(SITE MANAGER)	80,000.00				
" RATES & TAXES	811,041.68				
" SANTRAS LABOUR PAYMENT	217,057.00				
" SOHAN KUMAR SHAW	215,000.00				
" SEKHAR SINGH (LANDLORD)	4,956,000.00				
" ELECTRIC EXPENSES	50,000.00				
" YAKUB ALI	180,000.00				
" Tapas Mukherjee (RMD-1 Landlord)	1,235,000.00				
" WOOD FRAME & FITTING CHARGES	210,400.00	**17,012,075.68**			
TO GROSS PROFIT C/D		**4,180,488.01**			
		41,618,509.42			**41,618,509.42**
TO **INDIRECT EXPENSES**			**BY** GROSS PROFIT B/D		**4,180,488.01**
SALARY	867,000.00				
ACCOUNTING CHARGES	60,000.00				
ALLIANCE	1,770.00				
AUDIT FEE	18,000.00				
BANK CHARGES	42,308.37				
BANK CHARGES (SB A/C.)	12,596.02				
DEPRECIATION ACCOUNT	16,339.35				
ELECTRIC CHARGES	32,830.00				
ELECTRICAL EXPENSES	500,000.00				
FREIGHT EXPENSES	84,300.00				
GENERAL EXPENSES	104,500.00				
INTEREST ON CC LOAN	5,561.50				
DELIVEERY CHARGES	450.00				
MOBILE EXPENSES	26,980.00				
TEA & TIFFIN EXPENSES (LABOUR)	210,840.00				
SERVICE CHARGES	1,923.72				
PROFFESSIONAL TAX	2,500.00				
PUJA EXPENSES	41,000.00				
STATIONERY EXPENSES	64,890.00				
TIRTHANKAR GUPTA (ADVOCATE FEE)	258,280.00				
TOOLS & SIDE EXPENSES	190,876.00				
TRADE LICENSE FEES	3,000.00				
ROUNDED OFF	0.77				
UNLOADING CHARGES	132,100.00				
WINGS ELEVATOR EXP	120,840.00	**2,798,885.73**			
TO **NET PROFIT**		**1,381,602.28**			
Total		**4,180,488.01**	**Total**		**4,180,488.01**

"THIS IS THE BALANCE SHEET REFERRED TO IN OUR REPORT OF EVEN DATE"

For R. BHATTACHARYYA & ASSOCIATES
Chartered Accountants
FR No: 333037E
CA Rajarshi Bhattacharyya
Proprietor
M No 062550
Date:
Place : kolkata

FOR RAMAWATI CONSTRUCTION

Rita Gupta
PROPRIETOR

RAMAWATI CONSTRUCTION
PROP. RITA GUPTA
5, KUMUD GHOSAL ROAD,
KOLKATA 700057
BALANCE SHEET AS ON 31.03.2024

LIABILITIES	AMOUNT (RS.)	AMOUNT (RS.)	Assets	AMOUNT (RS.)	AMOUNT (RS.)
CAPITAL ACCOUNT			**FIXED ASSETS**		
CAPITAL ACCOUNT (NOTE.01)		**23,129,186.56**	LAND		**5,000,000.00**
			FIXED ASSETS (Note. 04)		**241,377.27**
LOANS (LIABILITY)			**INVESTMENTS**		
(NOTE.02)			(Note. 05)		**18,273,000.42**
SECURED LOAN		**804,085.83**			
UNSECURED LOAN		**1,630,000.00**	**LOANS & ADVANCES**		
			(Note. 06)		**5,688,617.00**
			CLOSING STOCK		**10,212,789.35**
CURRENT LIABILITIES			TDS 2024-25		**12,100.00**
(NOTE.03)		**15,743,805.28**	ADVANCE TAX		**400,000.00**
			CASH & BANK BALANCE		**1,479,193.63**
TOTAL		41,307,077.67	TOTAL		41,307,077.67
					-

"THIS IS THE BALANCE SHEET REFERRED TO IN OUR REPORT OF EVEN DATE"

For R. BHATTACHARYYA & ASSOCIATES
Chartered Accountants
FR No: 333037E
CA Rajarshi Bhattacharyya
Proprietor
M No 062550
Date:
Place : kolkata

RAJARSHI BHATTACHARYYA
KOLKATA
CHARTERED ACCOUNTANTS

FOR RAMAWATI CONSTRUCTION

Rita Gupta
PROPRIETOR

R. BHATTACHARYYA & ASSOCIATES
Chartered Accountant

251, A/6P,,NSC Bose Road,,Naktala,Kolkata
WEST BENGAL 700047

FORM NO. 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. I have examined the Balance Sheet as on 31-MAR-2024, and the Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024, attached herewith, of
RITA GUPTA
2,M.B.ROAD,3RD FLOOR,FLAT NO:-J,SRI PANCHAMI APARTMENT,Belgharia H.O,Barrackpur - II,NORTH 24 PARGANAS,NORTH 24 PARGANAS
PAN **AROPG1782A**

2. I 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 2, M.B.ROAD, 3RD FLOOR, FLAT NO:-J,SRI PANCHAMI APARTMENT,Belgharia H.O,Barrackpur - II,NORTH 24 PARGANAS,NORTH 24 PARGANAS and Nil Branches

3. **(a)** I report the following observations/comments/discrepancies/inconsistencies; if any

1)TAX AUDIT UNDER IT ACT 1961 HAS BEEN CONDUCTED WITH RESPECT TO BUSINESS ACTIVITIES ONLY. OTHER INFORMATION APART
FROM BUSINESS ACTIVITIES HAS BEEN CONSIDERED BASED UPON THE INFORMATION PROVIDED BY THE ASSESSEE CLAUSE 44 GST
REPORTING DATA HAS NOT BEEN ACURATELY MAINTAINED BY ASSESSEE SO WE ARE UNABLE TO COMMENT. 2)FINANCIAL STATEMENTS
REFLECTS A TRUE AND FAIR VIEW 3)CLOSING STOCK AS ON 31.03.2024 HAS BEEN SELF CERTIFIED BY THE ASSESSEE

(b) Subject to above -

(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

(B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.

(C) In my opinion and to the best of my information and according to the explanations given to me, 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 31-MAR-2024; 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 my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

For R. BHATTACHARYYA & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 333037E)

RAJARSHI BHATTACHARYYA
KOLKATA
CHARTERED ACCOUNTANTS

(RAJARSHI BHATTACHARYYA)

Membership No: 062550

Place :kolkata
Date : 29/09/2024
UDIN :

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	**RITA GUPTA**
02	Address	**2,M.B.ROAD,3RD FLOOR,FLAT NO:-J,SRI PANCHAMI APARTMENT,Belgharia H.O,Barrackpur - II,NORTH 24 PARGANAS,NORTH 24 PARGANAS**
03	Permanent Account Number (PAN)	**AROPG1782A**
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	**Yes**

Name of Act	State	Other	Registration No.	Description (optional)
Goods and service tax	**WEST BENGAL**		**19AROPG1782A1ZU**	

05	Status	**Individual**
06	Previous year	**from 1-APR-2023 to 31-MAR-2024**
07	Assessment year	**2024-25**
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	**No**

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
			NA	
	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	**No**	

Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

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)			
		Sector	Sub Sector	Code	
		REAL ESTATE AND RENTING SERVICES	**Operating of real estate of self-owned buildings (residential and non-residential)**	**07002**	
	b)	If there is any change in the nature of business or profession, the particulars of such change.	**No**		

Business	Sector	Sub Sector	Code	Remarks if any:

11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	**Cash Book, Bank Book, Journal, Sales Register, Purchases Register**	
	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.)	**5, KUMUD GHOSAL ROAD, KOLKATA, WEST BENGAL, 700057, INDIA**	**Cash Book, Bank Book, Journal, Sales Register, Purchases Register (Computerized)**
	c)	List of books of account and nature of relevant documents examined.	**Cash Book, Bank Book, Journal, Sales Register, Purchases 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,Chapter XII-G, First Schedule or any other relevant section.)	**No**

Section	Amount	Remarks if any:

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.	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

	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	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

	f)	Disclosure as per ICDS	

ICDS	Disclosure
ICDS I - Accounting Policies	**All the significant accounting policies has been disclosed in Schedule of Notes attached to and forming part of the**
ICDS IV - Revenue Recognition	**Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the**
ICDS V - Tangible Fixed Assets	**Disclosures as per ICDS V have been made against Clause No. 18 of Form 3CD**

14	a)	Method of valuation of closing stock employed in the previous year.	**Finished Goods :- Cost or NRV Whichever is lower**
	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**

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

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

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

16		Amounts not credited to the profit and loss account, being, -	
	a)	the items falling within the scope of section 28;	**Nil**

Description	Amount	Remarks if any:

	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 & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	**Nil**

Description	Amount	Remarks if any:

	c)	escalation claims accepted during the previous year;	**Nil**

Description	Amount	Remarks if any:

	d)	any other item of income;	**Nil**

Description	Amount	Remarks if any:

	e)	capital receipt, if any.	**Nil**

Description	Amount	Remarks if any:

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:	**No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

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 :-	**As Per Annexure "A"**
	a)	Description of asset/block of assets.	
	b)	Rate of depreciation.	
	c)	Actual cost or written down value, as the case may be.	
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
	cc)	Adjusted written down value	
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
		i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
		ii) change in rate of exchange of currency, and	
		iii) Subsidy or grant or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	
19		Amounts admissible under sections	

Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

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)]	**Nil**

Description	Amount	Remarks if any:

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

Name of fund	Month	Amount	Actual Date	Due Date	The actual amount paid

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	
	1	expenditure of capital nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

2	expenditure of personal nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

4	Expenditure incurred at clubs being entrance fees and subscriptions	**Nil**

Particulars	Amount in Rs.	Remarks if any:

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

Particulars	Amount in Rs.	Remarks if any:

6	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)	**Nil**

Particulars	Amount in Rs.	Remarks if any:

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

Particulars	Amount in Rs.	Remarks if any:

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

Particulars	Amount in Rs.	Remarks if any:

9	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	**Nil**

Particulars	Amount in Rs.	Remarks if any:

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:	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

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

A	Details of payment on which tax is not deducted:	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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.	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii	as payment referred to in sub-clause (ib)	
A	Details of payment on which levy is not deducted:	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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.	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv	Fringe benefit tax under sub-clause (ic)	
v	Wealth tax under sub-clause (iia)	
vi	Royalty, license fee, service fee etc. under sub-clause (iib)	
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	**Nil**

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

viii	Payment to PF/other fund etc. under sub-clause (iv)	
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;	**NA**

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

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**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

e)	provision for payment of gratuity not allowable under section 40A(7);	**Nil**

	f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	**Nil**
	g)	particulars of any liability of a contingent nature;	**Nil**

Nature of Liability	Amount	Remarks if any:

	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;	**Nil**

Particulars	Amount	Remarks if any:

	i)	amount inadmissible under the proviso to section 36(1)(iii).	**Nil**
22	(i)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	**Nil**
	(ii)	any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961	**Nil**
23		Particulars of payments made to persons specified under section 40A(2)(b).	**Nil**

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no

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

Section	Description	Amount	Remarks if any:

25	Any amount of profit chargeable to tax under section 41 and computation thereof.	**Nil**

Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-		
		A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
			a) paid during the previous year;	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

b) not paid during the previous year;	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

B	was incurred in the previous year and was	
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

b) not paid on or before the aforesaid date.	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.	**No**
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	**No**

SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment

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

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

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), if yes, please furnish the details of the same.	**NA**

Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:

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), if yes, please furnish the details of the same.	**NA**

Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

29	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	**NA**

Nature of Income	Amount	Remarks if any:

29	B	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	**NA**

Nature of Income	Amount	Remarks if any:

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**

Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	**NA**

Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

30	B	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	**NA**

	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Remarks if any:

30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)	**No**

	Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

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	**Nil**

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	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.

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

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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

b	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 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	**Nil**

	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

b	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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	**Nil**		
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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	**Nil**				
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment

b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year	**Nil**		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment

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:	**Nil**						
	Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the 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

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	**Nil**			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	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

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	**Nil**			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	**Nil**

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	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	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/S	date	

	b)	Whether a change in shareholding 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.	**NA**
	c)	Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	**No**
	d)	Whether the assesse has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	**No**
	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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	**NA**
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	

Section	Amount
80TTA	**35402**

34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	**No**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11

b)	Whether the assesse is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	**NA**

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported	Remarks if any:

c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	**NA**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
NA									

B Finished products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

C By products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2	**NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:

37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	**NA**
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	**No**
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	**No**

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

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		**31405720**			**42945416**	
Gross profit/turnover	**4180488**	**31405720**	**13.31**	**4691687**	**42945416**	**10.92**
Net profit/turnover	**1381602**	**31405720**	**4.40**	**1778681**	**42945416**	**4.14**
Stock-in-trade/turnover	**10212789**	**31405720**	**32.52**	**12113230**	**42945416**	**28.21**
Material consumed/finished goods produced	**0**	**0**	**0**	**0**	**0**	**0**

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 along with details of relevant proceedings.	**Nil**

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B				**NA**	
	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transactions which are not reported	Remarks if any:

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		**NA**		
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)			**No**		

For R. BHATTACHARYYA & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 333037E)

(RAJARSHI BHATTACHARYYA)

Place :kolkata
Date : 29/09/2024
Membership No: 062550
UDIN :

RITA GUPTA
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Furniture and fitting	10%	8,302	0	0	8,302	0	0	0	0	0	830	7,472	0
Motor Car	15%	44,023	0	0	44,023	0	0	0	0	0	6,603	37,420	0
Computer	40%	19,579	0	0	19,579	0	0	0	0	0	7,832	11,747	0
Plant and Machinery	15%	7,161	0	0	7,161	0	0	0	0	0	1,074	6,087	0
Total		**79,065**	**0**	**0**	**79,065**	**0**	**0**	**0**	**0**	**0**	**16,339**	**62,726**	