Acknowledgement Number:702748951141124 **Date of filing : 14-Nov-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	AGQPP6563R		
Name	SUDIP KUMAR PAUL		
Address	AD-255/A, Rabindra Pally, Krishnapur, Prafulla Kanan S.O, Baguihati , North 24 Parganas , West Bengal, INDIA, 700101		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	702748951141124

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	49,14,870
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	12,21,442
	Interest and Fee Payable	6	1,07,310
	Total tax, interest and Fee payable	7	13,28,752
	Taxes Paid	8	13,28,752
	(+) Tax Payable /(-) Refundable (7-8)	9	0
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 SUDIP KUMAR PAUL in the capacity of Self having PAN AGQPP6563R from IP address 202.8.119.6 on 14-Nov-2024 17:06:14 DSC Sl.No & Issuer 4743303 & 259076634236CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated
Barcode/QR Code

AGQPP6563R03702748951141124422a9a8e21ceea8e69bb1699790b8fa9627937f4

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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COMPUTATION

Name of the Assessee	:	SUDIP KUMAR PAUL
Father Name	:	JAGADISH CHANDRA PAUL
Status	:	INDIVIDUAL (Resident)
Date of Birth	:	16/01/1968
Address	:	AD-255/A , Rabindra Pally, Krishnapur , Prafulla Kanan S.O , Baguihati North 24 Parganas , WEST BENGAL , 700101
Previous Year	:	2023-24
Assessment Year	:	2024-25
Permanent Account No.	:	AGQPP6563R
Ward	:	
Aadhar No.	:	495491922836
Contact No.	:	9830027042
Email	:	ANANDADAS44@GMAIL.COM
Office File Number	:	
Acknowledge No./ Date of filling	:	702748951141124 / 2024-11-14
Old / New Regime	:	New Regime
Business	:	AVA CONSTRUCTION

Bank Details

Name of the Bank	MICR Code	IFSC Code	Type of Account	Account Number	Refund Bank
IDBI BANK		IBKL0000702	Savings	702104000000064	Yes

Computation of Taxable Income

Income From Business Profession

Profit Before Tax as per Profit & Loss account		5633545	
Less : Incomes Considered Separately			
Income in P&L considered under other heads of income	215274		
Income credited to P&L as exempt income	718673	933947	
Add : Disallowances			
Depreciation debited to Profit & Loss A/C		23132	4699598
Less : Deductions			
Deduction under section 32		23132	4699598

Income From Other Sources

Exempt Income

Interest Income	24294

Other Income

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SHARE OF PROFIT FROM PARTNERSHIP FIRM (OTH)	694379			
Total Exempt Income		718673		
Interest				
Other Interest				
INTEREST ON CESC SD		50090		
Savings Bank Interest				
PUNJAB NATIONAL BANK (AAACP0165G.AB690)	1069			
STATE BANK OF INDIA (AAACS8577K.AB703)	2404			
BANK OF BARODA (AAACB1534F.AB566)	11857			
IDBI BANK LIMITED (AABCI8842G.AB932)	18638			
HDFC BANK LIMITED (AAACH2702H.AB772)	27487			
BANDHAN BANK LIMITED (AAGCB1323G.AB660)	60576			
INDIAN OVERSEAS BANK (AAACI1223J.AB633)	285			
UCO BANK (AAACU3561B.AB787)	60			
OTHER SB INTEREST	40147	162523		
Term Deposit				
HDFC BANK LIMITED (AAACH2702H.AB772)		442	213055	
Other Incomes (Taxable)				
Dividends From Indian Companies			2219	215274
Gross Total Income				4914872
Taxable Income				4914872
Tax Due at Normal Rates on Rs. 4914870.00				1174464
Tax Due at Special Rates on Rs. 0.00				0
Total Tax Due on Taxable Income				1174464
Surcharge				0
Education Cess				46978
Tax Payable Including Surcharge & Education Cess				1221442
Add : Interest Under Section 234A/234B/234C				
Interest Under Section 234B			67536	
Interest Under Section 234C			39774	107310
Less : Prepaid Tax				
TDS on Immovable Property			77232	
Advance Tax			300000	377232
Tax Payable on self assessment				951520
Self Assessment Tax Paid				951520
Tax Payable/Refund				0

Due Date for filing of Return 31/10/2024
Due Date extended to 15/11/2024

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Slab wise income tax calculation

Sl No	Slab detail	Income	Tax thereon
1	Nil to 300000 @ 0%	300000	0
2	300000 to 600000 @ 5%	300000	15000
3	600000 to 900000 @ 10%	300000	30000
4	900000 to 1200000 @ 15%	300000	45000
5	1200000 to 1500000 @ 20%	300000	60000
6	Above 1500000 @ 30 %	3414872	1024462
Total		4914872	1174462

Information regarding partnership firms in which you are partner

Sl. No.	Name of the Firm	PAN of the firm	Percentage Share in the profit of the firm	Amount of share in the profit	Capital balance on 31st March in the firm
				i	ii
1	P S P ASSOCIATES	AANFP6740N	40.00	190438	-299594
2	PAUL FOOD & BEVERAGES	AAXFP6268N	50.00	508207	10885353
3	Total			698645	10585759

Details of Advance Tax and Self Assessment Tax Payments of Income-tax

26AS Download Date 21/10/2024

Sl No	BSR Code	Date of Deposit(DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
1	6910013	07/09/2023	16825	200000
2	6910013	15/12/2023	6839	100000
3	6910013	14/11/2024	01872	951520

26AS Download Date 21/10/2024

C	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]											
Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year (TDS deducted during FY 2023-24)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)		Corresponding Receipt offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

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							Income	TDS		Income	TDS	PAN/ Aadhaar No.			
1	Self		AIIPG0785G	0	0	62100	0	0	62100	0	0		6210000	CG	
2	Self		BATPM0946D	0	0	15132	0	0	15132	0	0		1513200	CG	

NOTE* ► *Please enter total of column 9 in15b of Part B- TTI

INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
1	19AGQPP6563R1Z2	13010000

Total: 13010000

AIS- Annual Information Statement Report Summary

Sl.	Information category	Data as per computation	Data as per AIS	Difference
1	GST turnover	13010000	13010000	0
2	Sale of land or building	0	39359600	39359600
3	Interest from deposit	442	442	0
4	Interest from savings bank	162523	122376	40147
5	Dividend	2219	2160	59
	Other Information			
1	GST purchases		1643070	
2	Receipts from transfer of immovable property		7723200	
3	Purchase of immovable property		2950000	

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(SUDIP KUMAR PAUL)

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SUDIP KUMAR PAUL
AD - 255/A, RABINDRAPALLY, KRISHNAPUR KOLKATA - 700101
BALANCE SHEET AS ON 31/03/2024

LIABILITIES	RS. P.	RS. P.
CAPITAL ACCOUNT		
OP. BALANCE	34911965.87	
PROFIT & LOSS ACCOUNT	5633043.07	
	40545008.94	
LESS - DRAWINGS	2761704.85	
	2761704.85	
		37783304.09
LOAN FUNDS		
SOMA SAHA	643900.00	
SUNDARAM BNP PARIBAS FINANCE	1955812.00	
LOAN ACCOUNT	17671452.81	
SECURED LOAN	2495000.00	
		22766164.81
CURRENT LIABILITIES		
ADVANCE AGAINST FLAT	100000.00	
SHREE GANAPATI DEVELOPERS	2285378.62	
PSP ASSOCIATES	299594.30	
		26,84,972.92
TOTAL		**63234441.82**

ASSETS	RS. P.	RS. P.
FIXED ASSETS		
LAND	21692000.00	
WATER FILTER MACHINE	17490.00	
A C MACHINE	98000.00	
SHOP	38000.00	
MOBILE PHONE	10200.00	
MOTOR CYCLE	102000.00	
GOLD	160000.00	
BARASAT COMERCIAL VACANT SPACE	3089250.00	
SHANTINIKETAN BOLPUR PROPERTY	4200000.00	
	29406940.00	
		29406940.00
INVESTMENTS		
LIC PREMIUM	2264274.00	
PPF ACCOUNT	367378.00	
INVESTMENTS ON CAR PROS	596904.00	
TATA AIG INVESTMENT	62700.00	
AVA CONSTRUCTION	2217254.05	
	5508510.05	
		55,08,510.05
INVESTMENT IN FIRM		
PAUL FOOD & BEVERAGES	10885352.71	
	10885352.71	
		1,08,85,352.71
Cash & Bank Balances		
CASH-IN-HAND	234041.27	
BANK ACCOUNTS	148515.79	
	382557.06	
		3,82,557.06
LOAN & ADVANCES		
LOAN & ADVANCES +XYZ	12207697.00	
NASKAR ENTERPRISE	4000000.00	
ADVANCE INCOME TAX	100000.00	
AHAR RESTURENT	300000.00	
DECENT CO-OP. HOUSINGS	128653.00	
BELA CHAKRABORTY & OTHERS TDS PAID	187500.00	
BIJAY KUMAR LAND OWNER	50000.00	
TDS ACCOUNT	77232.00	
	17051082.00	
		1,70,51,082.00
TOTAL		**63234441.82**

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KOLKATA
Chartered Accountants

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SUDIP KUMAR PAUL
AD - 255/A, RABINDRAPALLY, KRISHNAPUR KOLKATA - 700101
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2024

EXPENDITURE	RS. P.	RS. P.	INCOME	RS. P.	RS. P.
LOSS FROM HOMESTEAD DEVELOPERS	4266.00		PROFIT FROM AVA CONSTRUCTION	4051909.41	
					4051909.41
		4266.00	**SHARE OF PROFIT FROM FIRMS**		
			PAUL FOODS & BEVERAGE	508207.00	
			PSP ASSOCIATES	190438.40	
					698645.40
			REMUNERATION FROM FIRMS		
			PAUL FOODS & BEVERAGE	648130.00	
					648130.00
			OTHER INCOME		
			DIVIDEND RECEIVED	2218.71	
			INTEREST ON SAVINGS BANK	162523.00	
			INTEREST ON PPF	24294.00	
			INTEREST ON CESC SD	49588.55	
Net Profit					238624.26
		5633043.07			
TOTAL		**5637309.07**	**TOTAL**		**5637309.07**

AGARWALA ASHOK KUMAR & CO.
KOLKATA
Chartered Accountants

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AGARWALA ASHOK KUMAR & CO
Chartered Accountant
Chayan, 1St Floor, 8,RAJA GURUDAS STREET, Beadon Street S.O, Kolkata, KOLKATA, WEST BENGAL, INDIA 700006
Office Ph:03325549649 Email:ballynain@gmail.com

FORM NO. 3CB **UDIN : 24054835BKFQLV5646**

[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 **2024**, and the **Profit and loss account** for the period beginning from **01/04/2023** to ending on **31/03/2024**, attached herewith, of **AVA CONSTRUCTION PROP: SUDIP KUMAR PAUL, AD-255/A , Rabindra Pally, Krishnapur , Prafulla Kanan S.O , Baguihati , North 24 Parganas , Prafulla Kanan S.O , Baguihati , NORTH 24 PARGANAS , WEST BENGAL , 700101, PAN No. AGQPP6563R.**
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 **North 24 Parganas** 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 purpose 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 **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 **our** opinion and to the best of **our** information and according to explanations given to **us**, the particulars given in the said Form No.3 CD are true and correct subject to following observations/qualifications, if any:

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Sr. No.	Qualification Type	Observation
1	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee.	All explanations obtained to the best of our knowledge.
2	Records produced for verification of payments through account payee cheque were not sufficient.	It is the practice of the company not to pay in cash except under circumstance given in Rule 6DD. However in case of payment by cheques it has not been possible for us, in the absence of paid Cheque, to verify whether payment have been made otherwise than by crossed Cheque or draft.
3	Others	Clause 44 : We have been informed by the assesse that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assesse in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause.

For AGARWALA ASHOK KUMAR & CO
Chartered Accountants

AGARWALA ASHOK KUMAR & CO. Chartered Accountants KOLKATA

ASHOK KUMAR AGARWALA
Partner
M.No. :054835

Place : KOLKATA
Date : 28/09/2024
Address : Chayan, 1St Floor, 8,RAJA GURUDAS STREET, Beadon Street S.O, Kolkata, KOLKATA, WEST BENGAL, INDIA 700006

Firm Registration No. : 0325752E
Date of signing Tax Audit Report : 28/09/2024

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FORM NO. 3CD   UDIN : 24054835BKFQLV5646

[See rule 6 G(2)]

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

PART – A

1	Name of the assessee	AVA CONSTRUCTION PROP: SUDIP KUMAR PAUL
2	Address	AD-255/A , Rabindra Pally, Krishnapur , Prafulla Kanan S.O , Baguihati , North 24 Parganas , Prafulla Kanan S.O , Baguihati , NORTH 24 PARGANAS , WEST BENGAL , 700101
3	Permanent Account Number (PAN)	AGQPP6563R

4. Whether the assessee is liable to pay Indirect Tax like Excise duty, Service tax, sales tax, goods & service tax,customs duty, etc. If Yes, please furnish the registration number,GST number or any other identification number alloted for the same   ☑ Yes   ☐ No

Type of duty	Particulars	Registration No
Goods and Service Tax	WEST BENGAL	19AGQPP6563R1Z2

5.	Status	INDIVIDUAL
6.	Previous year from	01/04/2023 to 31/03/2024
7.	Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

☑ 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

☐ 44AB(b)- Gross receipts of profession exceeding specified limits

☐ 44AB(c)-i-Profits lower than deemed profit u/s 44AE

☐ 44AB(d)-Profits lower than deemed profit u/s 44ADA

☐ 44AB(c)-iii-Profits lower than deemed profit u/s 44BBB

☐ 44AB(c)-ii-Profits lower than deemed profit u/s 44BB

☐ 44AB(e)- Profit and gains lower than deemed profit u/s 44AD

☐ Third Proviso to Sec 44AB : Audit under any other law

☐ 44AB(a)-Proviso where aggregate case receipt and cash payments of business exceeding specified limits

8a. Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE? ☐ Yes ☑ No

Section under which option exercised

PART – B

9. (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.

Name	Ratio
NA	NA
Total	NA

In case of AOP whether shares of members are indeterminate or unknown   ☐ Yes   ☑ No

(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

Type of Change	Name of Partner	Date of Change	Old Profit sharing ratio	New Profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

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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
Builders	Building Of Complete Constructions Or Parts- Civil Contractors	06002

(b) If there is any change in the nature of business or profession, the particulars of such change.

Business	Sector	Sub Sector	Code
Nil	Nil	Nil	Nil

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. ☑ Yes ☐ No

CASH BOOK, BANK BOO, LEDGER BOOK, PURCHASE REGISTER ETC.

(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.)

Address	State	Zip/Pin Code	Books of Accounts Maintained
AD-255/A, RABINDRA PALLY, KOLKATA, WEST BENGAL, INDIA	WEST BENGAL	700101	CASH BOOK, BANK BOO, LEDGER BOOK, PURCHASE REGISTER ETC.

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

CASH BOOK
BANK BOO
LEDGER BOOK
PURCHASE REGISTER ETC.

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.)

Section	Amount
Nil	Nil
Total	0

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. ☐ Yes ☑ 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.

Sr No	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
1	Nil	Nil	Nil
Total		0	0

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

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

S.No.	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)
1	Nil - Nil	Nil	Nil	Nil
Total		0	0	0

(f) Disclosure as per ICDS:

S.No.	ICDS	Disclosure
1	ICDS I-Accounting Policies	Annexure - A
2	ICDS II-Valuation of Inventories	Annexure - A
3	ICDS III-Construction Contracts	Annexure - A
4	ICDS IV-Revenue Recognition	Annexure - A
5	ICDS V-Tangible Fixed Assets	Annexure - A
6	ICDS VI-Changes in Foreign Exchange Rate	Annexure - A
7	ICDS VII-Governments Grants	Annexure - A
8	ICDS VIII-Securities	Annexure - A
9	ICDS IX-Borrowing Costs	Annexure - A
10	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Annexure - A

14. (a) Method of valuation of closing stock employed in the previous year: NA

(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:

Sr No	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
1	Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which the asset is converted into stock-in-trade
Nil	Nil	Nil	Nil
Total		0	0

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

Description	Amount
Nil	Nil
Total	0

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

Description	Amount
Nil	Nil
Total	0

(c) Escalation claims accepted during the previous year

Description	Amount
Nil	Nil
Total	0

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Any other item of income

Description	Amount
Nil	Nil
Total	0

(e) Capital receipt, if any

Description	Amount
Nil	Nil
Total	0

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:

Details of Property	Address	State	Zip/Pin Code	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil

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 :-

Description of asset/ block of assets	Rate of depriciation	Opening WDV (A)	Adj. WDV	Adjustment made to the written down value under section 115BAC/115BAD	Additions				Total Value of Purchases (B) (1-2-3-4)	Deductions (C)	Other Adjustments, if any (D)	Depreciation allowable (E)	Writtend own value at the end of the year (A+B-C+D-E)
						Adjustment on account of							
					Purchase Value(1)	Modvat (2)	Change in the rate of exchange(3)	Subsidy or Grant (4)					
Machinery And Plant	15%	154215	154215	0	0	0	0	0	0	0	0	23132	131083
Grand Total		154215	154215	0	0	0	0	0	0	0	0	23132	131083

19. Amounts admissible under sections

Section	Amount Debited	Amount admissible
Nil	Nil	Nil
Total	0	0

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)]

Description	Amount
Nil	Nil
Total	0

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

Sr. 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
1	Nil	Nil	Nil	Nil	Nil

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KOLKATA
Chartered Accountants

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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

Nature	Sr. No.	Particulars	Amount in Rs.
Capital expenditure	1		0
Personal expenditure	1		0
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	1		0
Expenditure incurred at clubs being entrance fees and subscriptions	1		0
Expenditure incurred at clubs being cost for club services and facilities used.	1		0
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)	1		0
Expenditure by way of any other penalty or fine not covered above	1		0
Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.	1		0
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.	1		0
Total			0

(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:

Name of Payee	Address of Payee	Zip/Pin Code	PAN of Payee, if available	Aadhaar number of Payee, if available	Nature of Payment	Date of Payment	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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)

Name of Payee	Address of Payee	Zip Code / Pin Code	PAN of Payee, if available	Aadhaar Number of the payee, if available	Nature of Payment	Date of Payment	Amount of Payment	Amount of Tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A)Details of payment on which tax is not deducted:

Name of Payee	Address of Payee	Zip/Pin Code	PAN of Payee, if available	Aadhaar number of Payee, if available	Nature of Payment	Date of Payment	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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.

Name of Payee	Address of Payee	Zip/Pin Code	PAN of Payee, if available	Aadhaar number of Payee, if available	Nature of Payment	Date of Payment	Amount of Payment	Amount of Tax deducted	Amount of (V) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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(ii) as payment to referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted

Name of Payee	Address of Payee	Zip Code / Pin Code	PAN of Payee, if available	Aadhaar Number of the payee, if available	Nature of Payment	Date of Payment	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of Payee	Address of Payee	Zip/Pin Code	PAN of Payee, if available	Aadhaar number of Payee, if available	Nature of Payment	Date of Payment	Amount of Payment	Amount of Tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(iv) Fringe benefit tax under sub-clause (ic) wherever applicable — NIL

(v) Wealth tax under sub-clause (iia) — NIL

(vi) Royalty license fee, services fee under sub-clause (iib) levied on State Government undertaking by State Government — NIL

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

Name of Payee	Address of Payee	Zip/Pin Code	PAN of Payee, if available	Aadhaar number of Payee, if available	Date of Payment	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(viii) Payment to provident or other funds, unless the assessee has made effective arrangements to secure TDS from payments made from the fund under sub-clause (iv) — NIL

(ix) Tax paid by employer on non monetary prequisites under sub clause (v) — NIL

(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

Particulars	Section	Amount debited & P/L A/c	Amount Admissible	Amount InAdmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil
Total		0			

(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 ☐No

Sl no.	Name of Payee	PAN of payee, if available	Aadhaar number of payee, if available	Nature of Payment	Date of Payment	Amount
1	Nil	Nil	Nil	Nil	Nil	Nil

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(d) 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 ☐No

Sl. No.	Name of Payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Nature of Payment	Date of Payment	Amount
1	Nil	Nil	Nil	Nil	Nil	Nil

(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 contingent nature

Nature of liability	Amount
Nil	Nil
Total	0

(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

Particulars	Amount
Nil	Nil
Total	0

(i) amount inadmissible under the proviso to section 36(1)(iii). NIL

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. NIL

22. (b) 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 40(A)(2)(b)

Name of Related Party	PAN of Related Party	Aadhaar Number of the related person ,if available	Relation	Nature of Transaction	Payment Made(Amount)
Nil	Nil	Nil	Nil	Nil	Nil
Total					0

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

Section	Description	Amount
Nil	Nil	Nil
Total		0

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

Name of Party	Amount of Income	Section	Description of Transaction	Computation, if any
Nil	Nil	Nil	Nil	Nil
Total	0			

26. 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

Section	Nature of Liability	Amount
Nil	Nil	Nil
Total		0

(b) not paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil
Total		0

(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)

Section	Nature of Liability	Amount
Nil	Nil	Nil
Total		0

(b) not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil
Total		0

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) ☐Yes ☑No

NA

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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input tax Credit(ITC) in the accounts. ☐ Yes ☑ No

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

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

Type	Particulars	Amount	Prior period to which its relates (year in yyyy-yy format)
Nil	Nil	Nil	Nil
Total		0	

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 ☐Yes ☑No

Name of the Person from which shares received	PAN of the person, if available	Aadhaar Number of the related person ,if available	Name of the Company	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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. ☐Yes ☑No

Name of the Person from which shares received	PAN of the person, if available	Aadhaar Number of the related person ,if available	No. of shares issued	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil

29. 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? ☐Yes ☑No

Nature of Income	Amount
Nil	Nil

29. 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? ☐Yes ☑No

Nature of Income	Amount
Nil	Nil

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.[section69D]. ☐ Yes ☑ No

Name of the person from whom amount borrowed or repaid on hundi	PAN of Person, if available	Aadhaar number of Person, if available	Address	State	Zip/Pin code	Amount borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

30A. (a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? ☐Yes ☑No

Under which clause of sub-section(1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provision of sub-section (2) of section 92 CE	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 repartriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil		Nil

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30B. (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? ☐Yes ☑No

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30 % of EBITDA as per (ii)	Assessment Year	Interest Amount B/F as per 94B(4)	Assessment Year	Interest Amount C/F as per 94B(4)
Nil	Nil	Nil	Nil	Nil	Nil	Nil

30C. (a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? ☐Yes ☑No

Nature of the impermissible avoidance arrangement	Others	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
☑	Nil	Nil
☑		

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 :

-

Name of lender or depositor	Address of 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 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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total				0		0		

*(These particulars 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.)

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received (if available)	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, whethe the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil

31.(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

-

Name of the payer	Address of the payer	PAN of the payer (if available)	Aadhaar Number of the payer ,if available	Nature of transaction	Date of receipt	Amount of receipt
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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31.(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.

Name of the payer	Address of the payer	PAN of the payer (if available)	Aadhaar Number of the payer ,if available	Amount of receipt
Nil	Nil	Nil	Nil	Nil

31.(bc) 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 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.

Name of the payee	Address of the payee	PAN of the payee (if available)	Aadhaar Number of the payee, if available	Nature of transaction	Date of receipt	Amount of receipt
Nil	Nil	Nil	Nil	Nil	Nil	Nil

31.(bd) 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 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.

Name of the payee	Address of the payee	PAN of the payee (if available)	Aadhaar Number of the payee ,if available	Amount of receipt
Nil	Nil	Nil	Nil	Nil

31 (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

Name of the payee	Address of the payee	PAN the payee, if available	Aadhaar number of person, if available	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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total				0	0		

31. (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:

Name of Lender, Or Depositor, Or Person	Address Of Lender, or Depositor, or Person	PAN of Lender, or Depositor, Or Person (if available)	Aadhaar Number of the payer ,if available	Amount of Repayment of loan or deposit or any specified advance received otherwise by an account payee cheque or account payee bank draft
Nil	Nil	Nil	Nil	Nil

31. (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

Name of Lender, Or Depositor, Or Person	Address Of Lender, or Depositor, or Person	PAN of Lender, or Depositor, Or Person (if available)	Aadhaar Number of the payer, if available	Amount of Repayment of loan or deposit or any specified advance received otherwise by an account payee cheque or account payee bank draft
Nil	Nil	Nil	Nil	Nil

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

Sr.No.	Assessment Year	Nature of Loss/Depreciation allowance	Amount as returned (in rupees)	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 (in rupees)	Order No	Order Date	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total			0	0	0	0			

(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. ☐Yes ☑No

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. ☐Yes ☑No

NIL

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified businessduring the previous year, if yes, please furnish details of the same. ☐Yes ☑No

NIL

(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 ☐Yes ☑No

NIL

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

Section	Amount
Nil	Nil
Total	0

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: ☐Yes ☑No

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	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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total			Nil	Nil	Nil	Nil	Nil	Nil	Nil

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34. (b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. ☐Yes ☑No
If yes, please furnish the dateails :

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.	List of Transactions
Nil	Nil	Nil	Nil	Nil	Nil

34. (c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: ☐Yes ☑No ☐NA

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column Date of Payment (2)	Date of Payment
Nil	Nil	Nil	Nil

35. (a) In 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
Nil	Nil	Nil	Nil	Nil	Nil	Nil

35 (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 yeild	Shortage/ Excess if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

36. In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-

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	Date of Payment	Amount
Nil	Nil	Nil	Nil	Nil	Nil
Total 0	0				0

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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 ? ☐Yes ☑No

Amount	Date
Nil	Nil

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. ☐ Yes ☑No

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 ☐ Yes ☑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. ☐ Yes ☑No

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

Sr.No.	Particulars	Previous year	Preceding previous year
1	Total turnover of the assessee	25508200	17045300
2	Gross profit	6777531	4193333
3	Net profit	4051710	3153163
4	Stock-in-trade	16775500	11559900
5	Material consumed	0	0
6	Finished goods produced	0	0
7	Gross profit/turnover	26.57	24.6
8	Net profit/turnover	15.88	18.5
9	Stock-in-trade/turnover	65.77	67.82
10	Material consumed/finished goods produced	0	0

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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.

Name of Other Tax Law	Type of (Demand raised /Refund Received)	Date of (Demand raised /Refund Received)	Amount	Financial year to which demand / refund relates to	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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42. Whether the assesse is required to furnish statement in Form No. 61 or Form No. 61 A or Form No. 61B? ☐Yes ☑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/transaction about all details/transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported	List of Transactions
Nil	Nil	Nil	Nil	Nil	Nil

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 ☐Yes ☑No ☐Not Due
(* CBC (Country by Country) Report with respect to International Group.)

(b) If yes, please furnish the following details:

(i)	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Nil
(ii)	Name of parent entity	Nil
(iii)	Name of alternate reporting entity (if applicable)	Nil
(iv)	Date of furnishing of report	Nil

(c) If not due, please enter exepected date of furnishing the report Nil

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]

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	
Nil	Nil	Nil	Nil	Nil	Nil	Nil

Signed:

Place : KOLKATA

Date : 28/09/2024

Name: ASHOK KUMAR AGARWALA

Membership no: 054835

Firm Registration No. : 0325752E

Address : Chayan, 1St Floor, 8,RAJA GURUDAS STREET, Beadon Street S.O, Kolkata, KOLKATA, WEST BENGAL, INDIA 700006

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AVA CONSTRUCTION
AD - 288/A, RABINDRAPALLY, KRISHNAPUR KOLKATA - 700101
BALANCE SHEET AS ON 31/03/2024

LIABILITIES	RS. P.	RS. P.	ASSETS	RS. P.	RS. P.
CAPITAL ACCOUNT			**FIXED ASSETS**		
CAPITAL ACCOUNT	1834455.36		MOTOR CAR	127428.49	
PROFIT & LOSS ACCOUNT	4051709.81		CC CAMERA	3653.54	
		22,17,254.45			131082.03
CURRENT LIABILITIES			**INVESTMENTS**		
ADVANCE AGAINST FLAT SALES	12115001.00		HDFC BANK SWEEP DEPOSIT	5.00	
AUDIT FEE PAYABLE	20000.00				5.00
TDS PAYABLE	3730.00		**CURRENT ASSETS**		
SUNDRY CREDITORS	5383498.00		WORK IN PROGRESS	16775495.00	
OUTSTANDING LIABILITIES	99520.00				16775495.00
		1,76,21,749.00	**Cash & Bank Balances**		
			CASH IN HAND	283231.00	
			BANK ACCOUNTS	151241.92	
					434472.92
			LOAN & ADVANCES		
			LOAN & ADVANCES	2007134.50	
			ADVANCE INCOME TAX	200000.00	
			DUTIES & TAXES	290814.00	
					2497948.50
TOTAL		**1,98,39,003.45**	**TOTAL**		**1,98,39,003.45**

Date : 28th day of September '2024
Place : Kolkata
UDIN: 24054835BKFQLV5646

Signed In Terms of Our Report of Even Date.
For Agarwala Ashok Kumar & Co.
Chartered Accountants
F.R.No.325752E

Ashok Kumar Agarwala
Partner
M.No.054835

AGARWALA ASHOK KUMAR & CO.
KOLKATA
Chartered Accountants

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AVA CONSTRUCTION
AD - 255/A, RABINDRAPALLY, KRISHNAPUR KOLKATA - 700101
TRADING AND PROFIT & LOSS ACCOUNT FOR THE PERIOD 01/04/2023 - 31/03/2024

PARTICULARS	RS. P.	RS. P.	PARTICULARS	RS. P.	RS. P.
OPENING W.I.P.					
PURCHASE ACCOUNTS	11559900.00		SALE OF FLATS	25508200.00	
LABOUR CHARGES	11648550.51		WORK IN PROGRESS	16775500.00	
CARRIAGE INWARD	1469858.00				42283700.00
COMPENSATION TO LAND LOARD	2860.00				
	10825000.00				
		35506168.51			
GROSS PROFIT C/F		6777531.49			
TOTAL		**42283700.00**	**TOTAL**		**42283700.00**
SHIFTTING CHARGES					
SITE EXPENSES	255500.00		GROSS PROFIT B/F		6777531.49
ELECTRICITY CHARGES	267654.00		**INDIRECT INCOME**		
BUILDING PLAN EXPENSES	11720.00		INTEREST FROM DEPOSIT	442.00	
SALARY	1691031.00				442.00
ACCOUNTING CHARGES	277000.00				
SUBSCRIPTION	52000.00				
DEPRECIATION	15000.00				
PROFESSIONAL TAX	23132.00				
BANK CHARGES	2500.00				
AUDIT FEE	1468.23				
PROFESSION FEE	20000.00				
TELEPHONE CHARGES	99900.00				
ROUND OFF	8388.00				
	970.45				
		2726263.68			
Net Profit		4051709.81			
TOTAL		**6777973.49**	**TOTAL**		**6777973.49**

Date : 28th day of September '2024
Place : Kolkata
UDIN: 24054835BKFQLV5646

Signed In Terms of Our Report of Even Date.
For Agarwala Ashok Kumar & Co.
Chartered Accountants
F.R.No.325752E

AGARWALA ASHOK KUMAR & CO. • KOLKATA • Chartered Accountants

Ashok Kumar Agarwala
Partner
M.No.054835

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Clause 13 (f)

AVA CONSTRUCTION

Disclosure as per ICDS for the year ended 31st March 2024

Annexure - A

i) ICDS-I Accounting Policies	As disclosed in audited statement of accounts.There has been no changes in accounting policies during the year.
ii) ICDS-II Valuation of Inventories	The opening and closing stock are valued at cost or net realisable value whichever is less
iii) ICDS-III Construction Contracts	The assessee is not engaged in the business of construct--ion contract.Hence, the said ICDS is not applicable to the assessee.
iv) ICDS-IV Revenue Recognition	During the course of audit, no such transaction involving sale of goods was identified which has not been recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection. The assessee is a not service provider. Hence, no revenue has been recognised from service transactions.
v) ICDS-V Tangible Fixed Assets	The fixed assets are stated at Written Down Value as refered to in clause No.18 of Form 3CD.
vi) ICDS-VII Governments Grants	During the previous year, the assessee has not received any government grants.Hence the disclosure requirement for the said ICDS is not applicable to the assessee.
vii) ICDS-IX Borrowing Costs	Borrowing costs relating to acquisition / construction of qualifying assets are capitalised until the time all substantial activities necessary to prepare qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.All other borrowing costs are charged to revenue. The assessee has not capitalised any borrowing cost during the year
viii) ICDS-X Provisions, Contingent Liabilities and contingent Assets	As this Income Computation and Disclosure Standard deals with Provisions,Contingent liabilities and Contingent assets, except those resulting financial instruments, the disclosure requirement of each class of provision is not applicable to the Company. The assessee has not recognised any contingent assets.

AGARWALA ASHOK KUMAR & CO. KOLKATA Chartered Accountants

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AVA CONSTRUCTION

AD-255/A, Rabindra Pally, Krishnapur, Kolkata-700101

FOR THE YEAR ENDED ON 31st March '2024

Schedules of Notes Annexed to tax audit report of even date

1) We have verified the correctness of the information given in the statements annexed and all the transactions for such of the documentary evidences, fact & figures as were made available and produced before us and wherever any such documentary evidences were not available, entries authenticated by the proprietor has also been accepted as proper evidence. The nature and classifications of account was accepted as mentioned in records as per the explanations given us.
2) Schedules and details annexed hereto are forming part of this report.
3) Sales are accounted when sale of goods are completed on accrual basis.
4) Recognition of the Income & Expenditure is accounted for on mercantile basis, stated otherwise specifically.
5) There is no change in method of accounting employed in the immediately preceding previous year. It is in accordance with the generally accepted accounting policies.
6) Expenses supported by internal vouchers are certified by the Proprietor to be bonafide business expenditure.
7) Cash In hand as on the last day of period is taken and as certified by the proprietor.
8) The Balance of debtors, creditors, loans, advances, deposits and bank are subject to confirmation & reconciliation from him.
9) Provisions for expenses are made on the basis of past experience.
10) Payments made by cheque/drafts have been considered by us as payment made through crossed cheques/DDs.
11) Advances are recoverable in cash or kind.
12) Valuation of closing stock is taken, valued & certified by Proprietor. There is no change in the method of valuation in comparison to the method followed in immediately preceding previous year. This is in accordance with generally accepted accounting policies.
13) Fixed assets are stated at W.D.V., the depreciation has been charged as per I.T.Act, 1961.
14) Fixed assets have not been physically verified by us.

For Agarwala Ashok Kumar & Co.
Chartered Accountants
F.R.No.325752E

Ashok Kumar Agarwala
Partner
M.No.054835

AGARWALA ASHOK KUMAR & CO. KOLKATA Chartered Accountants

Place : Kolkata
Date : 28th day of September' 2024

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