

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 at 31st March 2020 and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of MANAB PAUL 10, NEW BIKRAMGARH, JADAVPUR, KOLKATA, WEST BENGAL, 700032 AJLPP6658F,

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 KOLKATA, and 0 branches.

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

POINT NO: 17, 21(b) to 21(d), 23, 34(a) to 34(e), 35(a), 35(b) & 41 COULD NOT BE FULLY ASCERTAINED RELIED ON THE BASIS OF ASSESSEE'S DECLARATION & INFORMATION.

(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 purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My knowledge and belief, were necessary for the 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 31st March, 2020 ;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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

| Sl No. | Qualification Type | Observations/Qualifications |
|--------|--------------------|-----------------------------|
|--------|--------------------|-----------------------------|

Place SAPUIPARA, HOWRAH
Date 14/01/2021



ASIS KUMAR DAS
075924
327487E
D.B.SARANI, SAPUIPARA BUROSHIVT
ALA, P.O.-SAPUIPARA, BALLY, HOWRAH,
WEST BENGAL, 711001

UDIN:-21073921AAAAIB5528

FORM NO. 3CD

[See rule 6G(2)]

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

| | | | | | |
|------|--|---|--|--------------------------|--------------------------|
| 1 | Name of the assessee | | MANAB PAUL | | |
| 2 | Address | | 10, NEW BIKRAMGARH, JADAVPUR, KOLKATA, WEST BENGAL, 700032 | | |
| 3 | Permanent Account Number (PAN) | | AJLPP6658F | | |
| 4 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | | Yes | | |
| | Sl No. | Type | Registration Number | | |
| | 1 | Goods and Services Tax WEST BENGAL | 19AJLPP6658F1ZL | | |
| 5 | Status | | Individual | | |
| 6 | Previous year from | | 01/04/2019 to 31/03/2020 | | |
| 7 | Assessment Year | | 2020-21 | | |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted | | | | |
| | Sl No. | Relevant clause of section 44AB under which the audit has been conducted | | | |
| | 1 | Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits | | | |
| 8 a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB | | | | |
| | Section under which option exercised | | | | |
| 9 a | If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown? | | | | |
| | Name | | | | Profit Sharing Ratio (%) |
| 9 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. | | | | |
| | Date of change | Name of Partner/Member | 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 |
| | CONSTRUCTION | | Building of complete constructions or parts- civil contractors | | 06002 |
| 10 b | If there is any change in the nature of business or profession, the particulars of such change | | | | |
| | Business | Sector | Sub Sector | | No |
| 11 a | Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed | | | | |
| | Books prescribed | | | | |
| 11 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.) Same as 11(a) above | | | | |
| | Books maintained | Address Line 1 | Address Line 2 | City or Town or District | State PinCode |
| | CASH BOOK, BANK BOOK, GENERAL LEDGER AND OTHER RELEVANT DOCUMENTS | 10, NEW BIKRAMGARH | JADAVPUR | KOLKATA | WEST BENGAL 700032 |
| 11 c | List of books of account and nature of relevant documents examined. Same as 11(b) above | | | | |
| | Books Examined | | | | |
| | CASH BOOK, BANK BOOK, GENERAL LEDGER AND OTHER RELEVANT DOCUMENTS | | | | |
| 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). | | | | |
| | Section | | | | Amount |
| | Nil | | | | |
| 13 a | Method of accounting employed in the previous year | | Mercantile system | | |



| | | | | | | | | | | | | | |
|--|---|--------------------------------------|-------------------------|--|---------------------------------|----------------------|-----------------------------------|---|--------------------|--|-----------------|------------------------------|--|
| 13 b | Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | | | No | | | | | | | | | |
| 13 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.) | | | | | | | | | | |
| 13 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 | | | | | | | | | |
| 13 e | If answer to (d) above is in the affirmative, give details of such adjustments. | | | | | | | | | | | | |
| | ICDS | Increase in profit(Rs.) | Decrease in profit(Rs.) | | | | | | | | | | |
| | Total | | Net effect(Rs.) | | | | | | | | | | |
| 13 f | Disclosure as per ICDS. | | | | | | | | | | | | |
| | ICDS | Disclosure | | | | | | | | | | | |
| 14 a | Method of valuation of closing stock employed in the previous year. | | | AT COST | | | | | | | | | |
| 14 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.) | | | | | | | | | | |
| 15 | Give the following particulars of the capital asset converted into stock-in-trade | | | | | | | | | | | | |
| | (a) Description of capital asset | (b) Date of acquisition | (c) Cost of acquisition | (d) Amount at which the asset is converted into stock-in trade | | | | | | | | | |
| | Nil | | | | | | | | | | | | |
| 16 | Amounts not credited to the profit and loss account, being:- | | | | | | | | | | | | |
| 16 a | The items falling within the scope of section 28 | | | | | | | | | | | | |
| | Description | Amount | | | | | | | | | | | |
| | Nil | | | | | | | | | | | | |
| 16 b | The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned | | | | | | | | | | | | |
| | Description | Amount | | | | | | | | | | | |
| 16 c | Escalation claims accepted during the previous year | | | | | | | | | | | | |
| | Description | Amount | | | | | | | | | | | |
| | Nil | | | | | | | | | | | | |
| 16 d | Any other item of income | | | | | | | | | | | | |
| | Description | Amount | | | | | | | | | | | |
| | Nil | | | | | | | | | | | | |
| 16 e | Capital receipt, if any | | | | | | | | | | | | |
| | Description | Amount | | | | | | | | | | | |
| | Nil | | | | | | | | | | | | |
| 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 Line 1 | Address Line 2 | City/Town | State | Pincode | Consideration received or accrued | Value adopted or assessed or assessable | | | | | |
| 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:- | | | | | | | | | | | | |
| | Description of Block of Assets/ Class of Assets | Rate of depreciation (In Percentage) | Open- ing WDV (A) | Adjust- ment to WDV u/s 115BA | Adjust- ment written down value | Purch- ase Value (1) | MOD- -VAT (2) | Change in Rate of Ex- change (3) | Subsidy/ Grant (4) | Total Value of Purchases (B) (1+2+3+4) | Deduct- ions(C) | Depreciat- ion Allowable (D) | Written Down Value at the end of the year (A+B- C-D) |
| | Furnitures & Fittings @ 10% | 10% | 992609 | | 992609 | 11000 | 0 | 0 | 0 | 11000 | 0 | 100361 | 903248 |
| | Plant & Machinery @ 15% | 15% | 174633 | | 174633 | 0 | 0 | 0 | 0 | 0 | 0 | 261950 | 1484381 |
| | Plant & Machinery @ 40% | 40% | 68829 | | 68829 | 50000 | 0 | 0 | 0 | 50000 | 0 | 47532 | 71297 |
| * For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page | | | | | | | | | | | | | |
| 19 | Amounts admissible under sections : | | | | | | | | | | | | |



| S.No | Section | Amount debited to profit and loss account | Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. | | | | | | | | | |
|--|---------|---|---|----------------------|------------------------|---|----------------|----------------|--------------------------|---------|------------------------|--------------------------------------|
| Nil | | | | | | | | | | | | |
| 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 | | | | | | | | | |
| 20 | b | Details of contributions received from employees for various funds as referred to in section 36(1)(va): | | | | | | | | | | |
| | | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities | | | | | | |
| Nil | | | | | | | | | | | | |
| 21 | a | Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | | |
| | | Particulars | Amount in Rs. | | | | | | | | | |
| Personal expenditure | | | | | | | | | | | | |
| | | Particulars | Amount in Rs. | | | | | | | | | |
| Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party | | | | | | | | | | | | |
| | | Particulars | Amount in Rs. | | | | | | | | | |
| Expenditure incurred at clubs being entrance fees and subscriptions | | | | | | | | | | | | |
| | | Particulars | Amount in Rs. | | | | | | | | | |
| Expenditure incurred at clubs being cost for club services and facilities used. | | | | | | | | | | | | |
| | | Particulars | Amount in Rs. | | | | | | | | | |
| Expenditure by way of penalty or fine for violation of any law for the time being force | | | | | | | | | | | | |
| | | Particulars | Amount in Rs. | | | | | | | | | |
| Expenditure by way of any other penalty or fine not covered above | | | | | | | | | | | | |
| | | Particulars | Amount in Rs. | | | | | | | | | |
| Expenditure incurred for any purpose which is an offence or which is prohibited by law | | | | | | | | | | | | |
| | | Particulars | Amount in Rs. | | | | | | | | | |
| (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: | | | | | | | | | | | | |
| | | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | | |
| (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) | | | | | | | | | | | | |
| | | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted | |
| (ii) as payment referred to in sub-clause (ia) | | | | | | | | | | | | |
| (A) Details of payment on which tax is not deducted: | | | | | | | | | | | | |
| | | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | | |
| (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. | | | | | | | | | | | | |
| | | Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of tax deducted | Amount out of (VI) deposited, if any |
| (iii) as payment referred to in sub-clause (ib) | | | | | | | | | | | | |
| (A) Details of payment on which levy is not deducted: | | | | | | | | | | | | |
| | | Date of payment | Amount of payment | Nature of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | | |



| (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. | | | | | | | | | | | |
|---|--|-----------------------|---------------------------|--------------------------------|---|----------------|----------------|--------------------------|---------|-------------------------|--------------------------------------|
| | Date of payment | Amount of payment | Nature of payment | Name of the payer | PAN of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Pincode | Amount of levy deducted | Amount out of (VI) deposited, 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). | | | | | | | | | | | |
| | Date of payment | Amount of payment | Name of the payee | PAN of the payee, if available | Address Line 1 | Address Line 2 | City | Pincode | | | |
| (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; | | | | | | | | | | | |
| | Particulars | Section | Amount debited to P/L A/C | 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 in Rs | Name of the payee | Permanent Account Number of the payee, if available | | | | | | |
| (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 in Rs | Name of the payee | Permanent Account Number of the payee, if available | | | | | | |
| (e) Provision for payment of gratuity not allowable under section 40A(7) | | | | | | | | | | | |
| (f) Any sum paid by the assessee as an employer not allowable under section 40A(9) | | | | | | | | | | | |
| (g) Particulars of any liability of a contingent nature | | | | | | | | | | | |
| | Nature Of Liability | Amount in Rs. | | | | | | | | | |
| (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 | | | | | | | | | | | |
| | Nature Of Liability | Amount in Rs. | | | | | | | | | |
| (i) Amount inadmissible under the proviso to section 36(1)(iii) | | | | | | | | | | | |
| 22 | Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 | | | | | | | | | | |
| 23 | Particulars of any payment made to persons specified under section 40A(2)(b). | | | | | | | | | | |
| | Name of Related Person | PAN of Related Person | Relation | Nature of transaction | Amount | | | | | | |
| 24 | Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA. | | | | | | | | | | |
| | Section | Description | Amount | | | | | | | | |
| 25 | Any amount of profit chargeable to tax under section 41 and computation thereof. | | | | | | | | | | |
| | Name of Person | Amount of income | Section | Description of Transaction | Computation if any | | | | | | |
| 26 | (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:- | | | | | | | | | | |
| 26 | (i)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 :- | | | | | | | | | | |
| 26 | (i)(A)(a) Paid during the previous year | | | | | | | | | | |
| | Section | Nature of liability | Amount | | | | | | | | |
| 26 | (i)(A)(b) Not paid during the previous year | | | | | | | | | | |
| | Section | Nature of liability | Amount | | | | | | | | |
| 26 | (i)B was incurred in the previous year and was | | | | | | | | | | |
| 26 | (i)(B)(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 | | | | | |
| 26 (i)(B)(b) not paid on or before the aforesaid date | | | | | |
| Section | | Nature of liability | | Amount | |
| Nil | | | | | |
| (State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) | | | | | |
| No | | | | | |
| 27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts | | | | | |
| CENVAT/ITC | | Amount | | Treatment in Profit and Loss/Accounts | |
| Opening Balance | | | | | |
| Credit Availed | | | | | |
| Credit Utilized | | | | | |
| Closing/Outstanding Balance | | | | | |
| 27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :- | | | | | |
| Type | | Particulars | | Amount | |
| Nil | | | | | |
| 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)(viii) | | | | | |
| Name of the person from which shares received | | PAN of the person, if available | | Name of the company from which shares received | |
| 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)(vii). If yes, please furnish the details of the same | | | | | |
| Name of the person from whom consideration received for issue of shares | | PAN of the person, if available | | No. of Shares | |
| Nil | | | | | |
| 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? (b) If yes, please furnish the following details: | | | | | |
| Sl No. | | Nature of Income | | Amount | |
| Nil | | | | | |
| 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) (b) If yes, please furnish the following details: | | | | | |
| Sl No. | | Nature of Income | | Amount | |
| 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, (Section 69D) | | | | | |
| Name of the person from whom amount borrowed or repaid on hundi | | PAN of the person, if available | | Address Line 1 | |
| Nil | | | | | |
| | | Address Line 2 | | City or Town or District | |
| | | | | | |
| | | State | | Pincode | |
| | | | | | |
| | | Amount borrowed | | Date of Borrowing | |
| | | | | | |
| | | Amount due including interest | | Amount repaid | |
| | | | | | |
| | | Date of Repayment | | | |
| | | | | | |
| A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. | | | | | |
| No | | | | | |
| (b) If yes, please furnish the following details | | | | | |
| Sl No. | | Under which clause of sub-section (1) of | | Amount (in Rs.) of | |
| | | | | | |
| | | Whether the excess of money available with the associated | | If yes, whether the excess money | |
| | | | | | |
| | | has income on such excess | | Expected date of repatriation of money | |
| | | | | | |



| | | | | | |
|---|--|---|--|--|--|
| | section 92CE primary adjustment is made ? | primary adjustment | enterprise required to be repatriated to India as per the provisions of sub-section (2) of section 92CE. | is been repatriated within the prescribed time. | money which has not been repatriated within the prescribed time |
| | Nil | | | | |
| B(a) | Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. No | | | | |
| | (b) If yes, please furnish the following details | | | | |
| | Sl No. | Amount (in Rs.) of expenditure by way of interest or of 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 or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. | Details of interest expenditure brought forward as per sub-section (4) of section 94B. |
| | | | | Assessment Year | Amount (in Rs.) |
| | Nil | | | | |
| C(a) | 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, 2021) No | | | | |
| | (b) If yes, please furnish the following details | | | | |
| | Sl No. | Nature of the impermissible avoidance arrangement | | Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement | |
| | 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 :- | | | | |
| | S.No | Name of the lender or depositor | Address of the lender or depositor | Permanent Account Number (if available with the assessee) of the lender or the depositor | Amount of loan or deposit taken or accepted during the previous year |
| | | | | | Whether the loan or deposit was outstanding in the account at any time during the previous year |
| | | | | | Maximum amount |
| | | | | | 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. |
| | Nil | | | | |
| 31 b | Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- | | | | |
| | S.No. | Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | Permanent Account Number (if available with the assessee) of the person from whom specified sum is received | 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. |
| | Nil | | | | |
| (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.) | | | | | |
| 31 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 | | | | |
| | S.No. | Name of the Payer | Address of the Payer | Permanent Account Number (if available with the | Nature of transaction receipt |
| | | | | | Amount of |
| | | | | | Date Of receipt |



| | | | | | | | | | |
|----|------|---|--|---|---|--|--|---|--|
| | | | | | assessee) of the Payer | | | | |
| | | Nil | | | | | | | |
| 31 | 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 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 :- | | | | | | | |
| | | S.No. | Name of the Payer | Address of the Payer | Permanent Account Number (if available with the assessee) of the Payer | Amount of receipt | | | |
| | | Nil | | | | | | | |
| 31 | 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 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 | | | | | | | |
| | | S.No. | Name of the Payer | Address of the Payer | Permanent Account Number (if available with the assessee) of the Payer | Nature of transaction | Amount of Payment | Date Of Payment | |
| | | Nil | | | | | | | |
| 31 | 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 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 | | | | | | | |
| | | S.No. | Name of the Payee | Address of the Payee | Permanent Account Number (if available with the assessee) of the Payee | Amount of Payment | | | |
| | | Nil | | | | | | | |
| | | (Particulars at (ha), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)* | | | | | | | |
| 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 :- | | | | | | | |
| | | S.No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | 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 | | | | | | | |
| 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:— | | | | | | | |
| | | S.No. | Name of the lender, or depositor or person from whom specified advance is received | Address of the lender, or depositor or person from whom specified advance is received | Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received | 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 | | | |
| | | 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:— | | | | | | | |
| | | S.No. | Name of the lender, or depositor or person | Address of the lender, or depositor or person from | Permanent Account Number (if available with the assessee) of the | Amount of repayment of loan or deposit or | | | |



| | | | | | | | | | | | |
|--|--|---|------------------------------------|--|--|--|--|--|---|--|--|
| | | from whom specified advance is received | whom specified advance is received | lender, or depositor or person from whom specified advance is received | 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 | | | | | | |
| | | Nil | | | | | | | | | |
| Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act) | | | | | | | | | | | |
| 32 a | Details of brought forward loss or depreciation allowance, in the following manner, to extent available | | | | | | | | | | |
| | S.No | Assessment Year | Nature of loss/allowance | Amount as returned | All losses/allowance not allowed under section 115BAA | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA (To be filed in for assessment year 2020-21 only) | Amount as assessed | Order U/S and Date | Remarks | | |
| | Nil | | | | | | | | | | |
| 32 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. | | | | | | | | Not Applicable | | |
| 32 c | Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. | | | | | | | | No | | |
| | If yes, please furnish the details below | | | | | | | | | | |
| 32 d | Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year | | | | | | | | No | | |
| | If yes, please furnish details of the same | | | | | | | | | | |
| 32 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 | | | | | | | | | | |
| 33 | Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) | | | | | | | | Yes | | |
| | S.No | Section | Amount | | | | | | | | |
| | 1 | 80C | 150000 | | | | | | | | |
| | 2 | 80D | 25000 | | | | | | | | |
| | 3 | 80TTA | 8464 | | | | | | | | |
| 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 | | |
| | S.No | Tax deduction and collection Account Number (TAN) | Section | Nature of payment | Total amount of payment or receipt of the nature specified | Total amount on which tax was required to be deducted or | Total amount on which tax was deducted or collected at | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the |



| | | | | | | | | | | | | |
|------|---|---|---|---|--|------------------------------------|---|---|---|-----------------------------|---|-------------------------|
| | | | | | in column (3) | collected out of (4) | specified rate out of (5) | | than specified rate out of (7) | | credit of the Central Government out of (6) and (8) | |
| | | Nil | | | | | | | | | | |
| 34 | b | Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: No | | | | | | | | | | |
| | | S.No | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. | If not, please furnish list of details/transactions which are not reported. | | | | |
| | | Nil | | | | | | | | | | |
| 34 | c | Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish Not Applicable | | | | | | | | | | |
| | | S.No | Tax deduction and collection Account Number (TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount | Dates of payment | | | | | | |
| | | Nil | | | | | | | | | | |
| 35 | a | In the case of a trading concern, give quantitative details of principal items of goods traded | | | | | | | | | | |
| | | S.No | Item Name | Unit | Opening stock | Purchases during the previous year | Sales during the previous year | Closing stock | Shortage excess, if any | | | |
| | | 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 :- | | | | | | | | | | |
| 35 | bA | Raw materials : | | | | | | | | | | |
| | | S.No | 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 |
| | | Nil | | | | | | | | | | |
| 35 | bB | Finished products : | | | | | | | | | | |
| | | S.No | 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 | | | | | | | | | | |
| 35 | bC | By products : | | | | | | | | | | |
| | | S.No | 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 | | | | | | | | | | |
| 36 | In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :- | | | | | | | | | | | |
| | | S.No | (a) Total amount of distributed profits | (b) Amount of reduction as referred to in section 115-O(1A) (i) | (c) Amount of reduction as referred to in section 115-O(1A) (ii) | (d) Total tax paid thereon | (e) Total tax paid thereon Amount | Dates of payment of | | | | |
| | | Nil | | | | | | | | | | |
| A(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. If yes, please furnish the following details:- No | | | | | | | | | | | |
| | | Sl No. | Amount received (in Rs.) | | | | | Date of receipt | | | | |
| | | Nil | | | | | | | | | | |



| | | | | | | | |
|---|---|---|---|---|---|--|--|
| 37 | Whether any cost audit was carried out | | | | | | Not Applicable |
| | 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 | | | | | | |
| 38 | Whether any audit was conducted under the Central Excise Act, 1944 | | | | | | Not Applicable |
| | 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 | | | | | | |
| 39 | Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor | | | | | | Not Applicable |
| | 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 | | | | | | |
| 40 | Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: | | | | | | |
| Sl No | Particulars | Previous Year | | | Preceding previous Year | | |
| a | Total turnover of the assessee | 27665216 | | | 78313848 | | |
| b | Gross profit / Turnover | 21742537 | 27665216 | 78.59% | 11918484 | 78313848 | 15.22% |
| c | Net profit / Turnover | 1221015 | 78313848 | 1.56% | 1746332 | 78313848 | 2.23% |
| d | Stock-in-Trade / Turnover | | | % | | | % |
| e | Material consumed/ Finished goods produced | | | % | | | % |
| (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 | | | | | | |
| | Financial year to which demand/ refund relates to | Name of other Tax law | Type (Demand raised/Refund received) | Date of demand raised/refund received | Amount | Remarks | |
| | Nil | | | | | | |
| 42 | Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If No yes, please furnish | | | | | | |
| | Sl No | Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the Form contains information about all details/ transactions which are required to be reported. | If not, please furnish list of the details/ transactions which are not reported. |
| | 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 | | | | | | |
| | Sl No | Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity | Name of parent entity | Name of alternate reporting entity (if applicable) | Date of furnishing of report | | |
| | Nil | | | | | | |
| A(c) | If Not due, please enter expected date of furnishing the report | | | | | | |
| 44 | Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2021) | | | | | | |
| | 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 | |



Place **SAPUIPARA, HOWRAH**
Date **14/01/2021**

Name **ASIS KUMAR DAS**
Membership Number **075924**
FRN (Firm Registration Number) **327487E**
Address **N-0327487E**



ASIS KUMAR DAS
075924
327487E
D.B.SARANL SARKAR
ALA, P.O.-SAPUIPARA, BALLY, HOWRAH, WEST BENGAL, 711206.



UDIN:-21075924AAAAIB5528

Form Filing Details

Revision/Original Original

| Addition Details(From Point No. 18) | | | | | | | | |
|--------------------------------------|--------|------------------|-----------------|--------|--------------------------|----------------------|---------------|--------------|
| Description of Block of Assets | Sl.No. | Date of Purchase | Date put to use | Amount | Adjustment on account of | | | Total Amount |
| | | | | | MODVAT | Exchange Rate Change | Subsidy Grant | |
| Furnitures & Fittings @ 10% | 1 | 26/09/2019 | 26/09/2019 | 11000 | 0 | 0 | 0 | 11000 |
| Total of Furnitures & Fittings @ 10% | | | | | | | | 11000 |
| Plant & Machinery @ 15% | 1 | 01/04/2019 | 01/04/2019 | 0 | 0 | 0 | 0 | 0 |
| Total of Plant & Machinery @ 15% | | | | | | | | 0 |
| Plant & Machinery @ 40% | 1 | 13/08/2019 | 13/08/2019 | 50000 | 0 | 0 | 0 | 50000 |
| Total of Plant & Machinery @ 40% | | | | | | | | 50000 |

| Deduction Details(From Point No. 18) | | | | |
|--------------------------------------|--------|-------------------|--------|---|
| Description of Block of Assets | Sl.No. | Date of Sale etc. | Amount | |
| Furnitures & Fittings @ 10% | | | | |
| Total of Furnitures & Fittings @ 10% | | | | 0 |
| Plant & Machinery @ 15% | | | | |
| Total of Plant & Machinery @ 15% | | | | 0 |
| Plant & Machinery @ 40% | | | | |
| Total of Plant & Machinery @ 40% | | | | 0 |

This form has been digitally signed by **ASIS KUMAR DAS** having PAN **ACXPD6134B** from IP Address **115.96.107.33** on **2021-01-15 16:17:34.0**.
Dsc **SI** No **and** issuer **8383987607779CN=Verasys CA**
2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f0f722c20426861766e61204275696c64696e67.STREET=
Marg.ST=Maharashtra.2.5.4.17=#1306343030303235.OU=Certifying Authority.O=Verasys Technologies Pvt Ltd.C=IN

Sri Manab Paul
10, New Bikramgarh,
Kolkata-700 032

PAN-AJLPP6658F

COMPUTATION OF TAXABLE INCOME & TAX LIABILITY
FOR THE ASSESSMENT YEAR 2020-2021
RELATING TO PREVIOUS YEAR 2019-2020

| PARTICULARS | AMOUNT Rs. | AMOUNT Rs. |
|--|---------------|---------------|
| 1 <u>Income from Profession / Business</u> | | |
| Net Loss from Ganesh Enterprise | - | |
| Net Loss from Real Estate Consultancy | - | |
| Net Profit from Sree Balaji | 1,221,015.48 | 1,221,015.48 |
| (Share of Net Loss from Balaji Hotels & Resorts Rs. 2,64,550.36 is Exempt from Tax U/s. 10(2A) of the I. Tax Act, 1961) | | |
| 2 <u>Income from Capital Gain</u> | | |
| Short Term Capital Gain from Mutual Fund | 1,151,648.42 | |
| Long Term Capital Gain from Mutual Fund | - | 1,151,648.42 |
| 3 <u>Income from Other Sources</u> | | |
| Interest on S/B A/c | 8,464.00 | |
| Interest on Income Tax Refund | - | |
| Dividend Income Rs.3,496.50 is Exempt from Tax U/s10(34) of I. Tax Act | - | 8,464.00 |
| Gross Total Income | | 2,381,127.90 |
| Less <u>Deduction U/S 80-C</u> | | |
| L.I.P. Paid | 150,000.00 | |
| Less <u>Deduction U/S 80-TTA</u> | | |
| Interest on S.B.A/c | 8,464.00 | |
| Less <u>Deduction U/S 80-D</u> | | |
| Mediclaime | 25,000.00 | 183,464.00 |
| Total Taxable Income | | 2,197,663.90 |
| Total Taxable Income rounded off | | 2,197,660.00 |
| Income Tax on Rs. | | |
| On Special Rate | 1,151,648.42 | 172,747.26 |
| On Normal Rate | 1,229,479.48 | 126,304.64 |
| Tax Payable | | 299,051.91 |
| Add: Surcharge | | - |
| | | 299,051.91 |
| Add : Education Cess @ 4% | | 11,962.08 |
| | | 311,013.98 |
| Add : Interest U/s. | | - |
| | | 311,013.98 |
| Less : Advance Income Tax | 500,000.00 | |
| Less : TDS | - | 500,000.00 |
| Income Tax Payable | | (188,986.02) |
| Self Assessment Tax Paid | | - |
| Amount Refundable | | 188,990.00 |

SREE BALAJI
Prop. Manab Paul
10, New Bikramgarh,
Kolkata-700 032

Balance Sheet as at 31st March, 2020

| Liabilities | Amount Rs. | Amount Rs. | Assets | Amount Rs. | Amount Rs. |
|--|---------------|----------------|---------------------------------------|---------------|----------------|
| Capital Account | | | Fixed Assets | | |
| As per last A/c | 21,540,197.45 | | As per Schedule-1 | | 32,271,947.45 |
| Add: S B Interest | 8,464.00 | | Investment in Mutual Fund | | |
| Add: Net Profit From Sree Balaji | 1,221,015.48 | | As per last A/c | 24,332,035.80 | |
| Add: Share of Net Profit from Shree Balaji Hotels & Resorts | (264,550.36) | | Add: During the year | - | |
| Add: Capital Gain from Mutual Fund | 1,151,648.42 | 23,656,774.99 | Add: Capital Gain | 1,151,648.42 | |
| | | | | 25,483,684.22 | |
| Less: Drawings | 430,000.00 | | Less: Redemption | 21,975,864.00 | 3,507,820.22 |
| Income Tax | 500,000.00 | | Security Deposit-BSNL | | |
| L I C | 491,114.00 | | As per last A/c | | 2,000.00 |
| Mediclinic | 18,500.00 | 1,439,614.00 | S Deposit for Office Rent | | |
| | | 22,217,160.99 | As per last A/c | 183,000.00 | |
| | | | Add: During the year | 146,900.00 | 329,900.00 |
| Secured Loan | | | Investment in Balaji H & R | | (252,881.81) |
| Federal Bank | | | Investment in Bela I P L | | 100,000.00 |
| A/c No 13047100000096 | | | Investment in Bela H P L | | 50,000.00 |
| BCC Loan A/c No 2194 | 2,499,994.00 | | | | |
| American Credit Card | 166,751.86 | | Loan & Advance | | 43,436,658.00 |
| Mahindra Finserv Ltd | 165,357.00 | 2,832,102.86 | | | |
| | | | Closing Stock | | |
| Unsecured Loan | | | Finished Flat | 25,000,000.00 | |
| Advances against Flat Sale | | 30,525,224.00 | Work-in-Progress | 7,636,250.00 | 32,636,250.00 |
| Sree Balaji Hotel & Resort | | 2,500,000.00 | | | |
| | | | GST Receivable | | 4,038,118.00 |
| Sundry Creditors | | 57,189,944.55 | | | |
| Liabilities for Expenses | | | Cash at Bank | | |
| Security for Abnormal Loss | 5,500,000.00 | | DCB Bank, 08722900000365 | 25,000.00 | |
| T D S Payable | 55,471.00 | | DCB Bank, 08722900000368 | 86,294.23 | |
| Salary & Wages | 149,639.00 | | Federal Bank - 13040200028830 | 3,043,238.23 | |
| E P F | 3,229.00 | | Federal Bank - RERA-6586 | 167,912.50 | |
| E S I | 1,181.00 | | HDFC, CA-12192320000159 | 438,331.22 | |
| Audit Fees | 30,000.00 | | ICICI Bank, Ballygunge | 53,248.78 | |
| Accounting Charges | 5,000.00 | 5,744,520.00 | SB-003401053561 | | |
| | | | IDBI Bank, 1676102000000365 | 722,129.39 | |
| | | | Indian Overseas Bank O B, Patuli Br. | | |
| | | | CA-193002000000076 | 69,797.89 | |
| | | | S B I, SB-11079690892 | 26,345.34 | |
| | | | U B I, Hazra Road | | |
| | | | SB-0108010498114 | 238,453.00 | |
| | | | Balagaria Central Co-Operative Bank | | |
| | | | A/c No-70401522680 | 1,544.46 | 4,872,295.04 |
| | | | | | |
| | | | Cash in Hand | | 18,795.50 |
| | | 121,008,952.40 | | | 121,008,952.40 |

In terms of our separate report of even date

A DAS & ASSOCIATES
Chartered Accountants

(ASIS KUNAR DAS)

Proprietor

MLNo.075924

UDIN:21075924AAA/85528

(0.00)



Place : Howrah
Date : 14.01.2021

SREE BALAJI
Prop. Manab Paul
10, New Bikramgarh,
Kolkata-700 032

Profit & Loss A/c for the year ended 31st March, 2020

| PARTICULARS | AMOUNT Rs. | PARTICULARS | AMOUNT Rs. |
|-------------------------------|---------------|-------------------------------|---------------|
| To <u>Opening Stock</u> | | By Sales of Flat | 23,895,000.00 |
| Finished Flat 8,526,589.00 | | " Other Service (Maintenance) | 3,770,216.00 |
| Work-in-Progress 3,526,589.00 | 12,053,178.00 | | 27,665,216.00 |
| " Purchase | 21,038,533.00 | " <u>Closing Stock</u> | |
| " Labour Charges | 402,454.00 | Finished Flat | 25,000,000.00 |
| " Site Office Expenses | 4,899,400.00 | Work-in-Progress | 7,636,250.00 |
| " WBSEDCL Expenses | 165,364.00 | | 32,636,250.00 |
| " Gross Profit | 21,742,537.00 | | |
| | 60,301,466.00 | | 60,301,466.00 |
| To Accounting Charges | 60,000.00 | By Gross Profit | 21,742,537.00 |
| " Advertisement | 9,780,047.00 | | |
| " Audit Fees | 30,000.00 | | |
| " Bank Charges | 21,477.17 | | |
| " Registration Fess(HIRA) | 1,823,909.00 | | |
| " Brokerage | 20,230.00 | | |
| " Car Maintenance | 169,416.00 | | |
| " Repaire & Maintenance | 37,021.00 | | |
| " Electricity Charges | 663,892.00 | | |
| " Engineer Expenses | 110,000.00 | | |
| " Miscellaneous Expenses | 33,557.00 | | |
| " Legal & Professional Fees | 2,205,500.00 | | |
| " Interest to Bank Loan | 509,056.00 | | |
| " Professional Tax | 2,500.00 | | |
| " Postage & Courier | 51,885.00 | | |
| " Printing & Stationery | 500.00 | | |
| Office exp | 888,736.00 | | |
| " Rent | 698,856.00 | | |
| " Bonus | 127,000.00 | | |
| " E P F | 115,810.00 | | |
| " E S I | 68,226.00 | | |
| " Salary & Wages | 1,272,416.00 | | |
| " Staff Welfare | 32,510.00 | | |
| " Tea & Tiffin | 9,118.00 | | |
| " Telephone & Mobile Expenses | 34,871.00 | | |
| " Trade Licence | 2,300.00 | | |
| " Travelling & Conveyance | 1,342,846.00 | | |
| " Depreciation | 409,842.35 | | |
| " Net Profit | 1,221,015.48 | | |
| (Transferred to Cap. A/c) | | | |
| | 21,742,537.00 | | 21,742,537.00 |

In terms of our separate report of even date

Place : Howrah
Date : 14.01.2021



A DAS & ASSOCIATES
Chartered Accountants

(ASIS KUMAR DAS)

Proprietor

M.No.075924

UDIN:-21075924AAAAIB5528

GANESH ENTERPRISE

10, New Bikramgarh, Kol-32

Balance Sheet as at 31st March, 2020

| Liabilities | Amount Rs. | Amount Rs. | Assets | Amount Rs. | Amount Rs. |
|--|----------------------------|------------------|---|---------------|--|
| Capital Account As per last A/c Less : Net Loss | 53,382.97 <u>148.00</u> | 53,234.97 | Cash at Bank Allahabad Bank Less : Rash Bihari Avenue CA-50036502940 Cash in Hand | | 25,083.00 28,151.97 <u>53,234.97</u> |
| | | <u>53,234.97</u> | | | |

In terms of our separate report of even date

A DAS & ASSOCIATES

Chartered Accountants

Place : Howrah

Date : 14.01.2021



(ASIS KUMAR DAS)

Proprietor

M.No.075924

UDIN:-21075924AAAAIB5528

GANESH ENTERPRISE
10, New Bikramgarh, Kol-32

Profit & Loss A/c for the year ended 31st March, 2020

| PARTICULARS | AMOUNT Rs. | PARTICULARS | AMOUNT Rs. |
|--------------------|---------------|--|---------------|
| To Opening Stock | - | By Sales | - |
| „ Purchase | - | „ <u>Closing Stock</u> | - |
| „ Gross Profit c/d | - | (Taken as valued & certified by the Proprietor) | - |
| | - | | - |
| To Bank charges | 148.00 | By Gross Profit b/d | - |
| | | „ Net Loss c/d | 148.00 |
| | 148.00 | | 148.00 |
| | | | |

In terms of our separate report of even date

A DAS & ASSOCIATES
Chartered Accountants

Place : Howrah
Date : 14.01.2021



(*ASIS KUMAR DAS*)
Proprietor
M.No.075924

UDIN:-21075924AAAAIB5528

REAL ESTATE CONSULTANCY
12/4K/6, P G H Shah Road, Jadavpur, Kolkata - 700 032

Balance Sheet as at 31st March, 2020

| Liabilities | Amount Rs. | Amount Rs. | Assets | Amount Rs. | Amount Rs. |
|--|----------------|---------------|---|---------------|------------------------|
| Capital Account As per last A/c Less : Net Loss | 35,666.76 - | 35,666.76 | Cash at Bank Canara Bank Jadavpur CA-0980201002767 Cash in Hand | | 16,352.76 19,314.00 |
| | | 35,666.76 | | | 35,666.76 |

In terms of our separate report of even date

Place : Howrah
Date : 14.01.2021



A DAS & ASSOCIATES
Chartered Accountants


(ASIS KUMAR DAS)
Proprietor
M.No.075924

UDIN:-21075924AAAAIB5528

REAL ESTATE CONSULTANCY
12/4K/6, P G H Shah Road, Jadavpur, Kolkata - 700 032

Profit & Loss A/c for the year ended 31st March, 2020


| PARTICULARS | AMOUNT Rs. | PARTICULARS | AMOUNT Rs. |
|--------------------|---------------|--|---------------|
| To Opening Stock | - | By Sales | - |
| „ Purchase | - | „ <u>Closing Stock</u> | - |
| „ Gross Profit c/d | - | (Taken as valued & certified by the Proprietor) | - |
| | - | | - |
| To Trade Licence | - | By Gross Profit b/d | - |
| „ Bank Charges | - | „ Net Loss c/d | - |
| | - | | - |
| | - | | - |

In terms of our separate report of even date

A DAS & ASSOCIATES
Chartered Accountants

Place : Howrah
Date : 14.01.2021



()
(ASIS KUMAR DAS)
Proprietor
M.No.075924

UDIN:-21075924AAAAIB5528

SREE BALAJI
10, New Bikramgarh, Kol-32

Schedule-1

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2020

| S.L. No. | Description | Opening bal. of W.D.V. as on 01.04.19 | Addition during the year | | Sales/Adj. during the year | Total | Depreciation for the year | | Closing balance of W.D.V. as on 31.03.2020 |
|------------------|-------------------------|---------------------------------------|--------------------------|-------------------|----------------------------|----------------------|---------------------------|-------------------|--|
| | | | Before 30.09.2019 | After 30.09.2019 | | | % Age | Amount | |
| 1 | Land | 4,942,612.00 | - | - | - | 4,942,612.00 | - | - | 4,942,612.00 |
| 2 | Doors Land | 14,651,594.00 | 480,000.00 | 555,000.00 | - | 15,686,594.00 | - | - | 15,686,594.00 |
| 3 | Digha Land | - | 6,442,000.00 | - | - | 6,442,000.00 | - | - | 6,442,000.00 |
| 2 | Furniture & Fixtures | 174,033.00 | - | - | - | 174,033.00 | 10% | 17,403.30 | 156,629.70 |
| 3 | Electrical installation | 818,576.40 | 11,000.00 | - | - | 829,576.40 | 10% | 82,957.64 | 746,618.76 |
| 4 | Motor Cycle | 83,934.10 | - | - | - | 83,934.10 | 15% | 12,590.12 | 71,343.99 |
| 5 | Motor Car | 673,115.05 | - | - | - | 673,115.05 | 15% | 100,967.26 | 572,147.79 |
| 6 | Mobile Set | 183,584.20 | - | - | - | 183,584.20 | 15% | 27,537.63 | 156,046.57 |
| 7 | Computer & Accessories | 68,829.40 | 50,000.00 | - | - | 118,829.40 | 40% | 47,531.76 | 71,297.64 |
| 8 | Airconditioner | 421,678.70 | - | - | - | 421,678.70 | 15% | 63,251.81 | 358,426.90 |
| 9 | Refrigerator | 3,327.75 | - | - | - | 3,327.75 | 15% | 499.16 | 2,828.59 |
| 10 | Generator/Inverter | 250,620.80 | - | - | - | 250,620.80 | 15% | 37,593.12 | 213,027.68 |
| 11 | Television | 9,229.30 | - | - | - | 9,229.30 | 15% | 1,384.40 | 7,844.91 |
| 12 | Gold | 2,317,660.00 | - | 424,154.00 | - | 2,741,814.00 | 0% | - | 2,741,814.00 |
| 13 | Water Filter | 12,316.50 | - | - | - | 12,316.50 | 15% | 1,847.48 | 10,469.03 |
| 14 | Mixture Machine | 108,524.60 | - | - | - | 108,524.60 | 15% | 16,278.69 | 92,245.91 |
| Total Rs. | | 24,719,635.80 | 6,983,000.00 | 979,154.00 | | 32,681,789.80 | | 409,842.35 | 32,271,947.45 |

UDIN:-21075924AAAAI85528



Sri Manab Paul
10, New Bikramgarh,
Kolkata-700 032

PAN-AJLPP6658F

**COMPUTATION OF TAXABLE INCOME & TAX LIABILITY
FOR THE ASSESSMENT YEAR 2021-2022
RELATING TO PREVIOUS YEAR 2020-2021**

| PARTICULARS | AMOUNT Rs. | AMOUNT Rs. |
|--|---------------|---------------|
| 1 Income from Profession / Business | | |
| Net Loss from Ganesh Enterprise | - | |
| Net Loss from Real Estate Consultancy | - | |
| Net Profit from Sree Balaji | 12,39,460.00 | 12,39,460.00 |
| (Share of Net Loss from Balaji Hotels & Resorts Rs. 2,64,550.36 is Exempt from Tax U/s. 10(2A) of the I.Tax Act,1961) | | |
| 2 Income from Capital Gain | | |
| Short Term Capital Gain from Mutual Fund | 1,69,634.00 | |
| Long Term Capital Gain from Mutual Fund | 9,51,170.00 | 11,20,804.00 |
| 3 Income from Other Sources | | |
| Interest on S/B A/c | 28,156.00 | |
| Interest on Income Tax Refund | - | |
| Dividend Income Rs.597 is Exempt from Tax U/s10(34) of I.Tax Act | - | 28,156.00 |
| Gross Total Income | | 23,88,420.00 |
| Less <u>Deduction U/S 80-C</u> | | |
| L.I.C Paid | 1,50,000.00 | |
| Less <u>Deduction U/S 80-TTA</u> | | |
| Interest on S.B.A/c | 10,000.00 | |
| Less <u>Deduction U/S 80-D</u> | | |
| Mediclaime | 25,000.00 | 1,85,000.00 |
| Total Taxable Income | | 22,03,420.00 |
| Total Taxable Income rounded off | | 22,03,420.00 |
| Income Tax on Rs. | | |
| On Special Rate | 11,20,804.00 | 1,68,120.60 |
| On Normal Rate | 10,82,616.00 | 1,37,284.80 |
| Tax Payable | | 3,05,405.40 |
| Add: Surcharge | | 3,05,405.40 |
| Add : Education Cess @ 4% | | 12,216.00 |
| | | 3,17,621.40 |
| Add : Interest U/s. | | 59,412.00 |
| | | 3,77,033.40 |
| Less : Advance Income Tax | - | |
| Less : TDS | - | - |
| Income Tax Payable | | 3,77,033.40 |
| Self Assessment Tax Paid | | - |
| Self Assessment Tax Paid | | 3,77,030.00 |
| | | - |

SREE BALAJI
Prop.Manab Paul
10, New Bikramgarh,
Kolkata-700 032

Balance Sheet as at 31st March, 2021

| Liabilities | Amount Rs. | Amount Rs. | Assets | Amount Rs. | Amount Rs. |
|---|----------------|-----------------|---------------------------------------|----------------|-----------------|
| Capital Account | | | Fixed Assets | | |
| As per last A/c | 2,22,17,160.99 | | As per Schedule-1 | | 3,17,80,830.83 |
| Add : FD/ S B Interest | 28,156.00 | | Investment in Mutual Fund | | |
| Add : Net Profit From Sree Balaji | 12,39,460.00 | | As per last A/c | 35,07,820.22 | |
| Add : Share of Net Profit from Shree Balaji Hotels & Resorts | (3,53,318.33) | | Add : During the year | 3,90,64,931.73 | |
| Add : Income From Others | 2,20,000.00 | | Add : Capital Gain | 11,20,803.71 | |
| Add : Capital Gain from Mutual Fund | 11,20,803.71 | 2,44,72,262.36 | Less : Redemption | 4,36,93,555.66 | 3,54,41,025.91 |
| Less : Drawings | 11,95,486.84 | | Security Deposit-BSNL | | |
| Less : L I C | 7,93,486.71 | | As per last A/c | | 2,000.00 |
| Less : Mediclaim | 35,530.00 | 20,24,503.55 | S Deposit for Office Rent | | |
| | | 2,24,47,758.81 | As per last A/c | | 3,29,900.00 |
| Secured Loan | | | Investment in Balaji H & R | | (5,92,149.44) |
| Federal Bank | | | Investment in Bela I P L | | 1,00,000.00 |
| A/c No 13047100000096 | | | Investment in Bela H P L | | 50,000.00 |
| BCC Loan A/c No 2194 | 25,19,304.44 | | Loan & Advance | | 4,13,31,696.00 |
| American Credit Card | 99,764.56 | | Closing Stock | | |
| City Bank | 32,272.78 | | Finished Flat | 1,00,44,400.00 | |
| Mahindra Finserv Ltd | 46,024.98 | | Work-in-Progress | 6,39,20,000.00 | 7,39,64,400.00 |
| HDFC Credit Card | 3,07,099.85 | 30,04,466.61 | Sundry Debtors | | 52,93,333.00 |
| Advance Received | | | GST Receivable | | 16,83,593.00 |
| Advances against Flat Sale | | 11,75,62,298.90 | Cash at Bank | | |
| Sree Balaji Hotel & Resort | | 25,00,000.00 | DCB Bank, 087229000000365 | 25,000.00 | |
| Bela Holidays Pvt Ltd | | 12,00,000.00 | DCB Bank, 087229000000356 | 2,00,788.42 | |
| Sundry Creditors | | 4,06,51,180.65 | Federal Bank - 13040200026030 | 10,68,592.83 | |
| Liabilities for Expenses | | | Federal Bank - RERA-8586 | 98,917.00 | |
| Security for Abnormal Loss | 57,05,807.00 | | HDFC, CA-12192320000158 | 4,81,665.21 | |
| T D S Payable | 32,768.00 | | ICICI Bank, Ballygunge | 61,929.77 | |
| Salary & Wages | 1,74,137.00 | | SB-003401053581 | | |
| E P F | 19,008.00 | | IDBI Bank, 1676102000000365 | 4,84,125.99 | |
| E S I | 5,820.00 | | Indian overseas Bank O B, Patuli Br. | | |
| Audit Fees | 30,000.00 | | CA-193002000000078 | 68,263.80 | |
| GST Payable (Phase 4) | 14,216.00 | | S B I, SB-11079890692 | 43,214.43 | |
| Accounting Charges | 5,000.00 | 59,86,756.00 | P.N.B., Hazra Road | | |
| | | | IDBI Bank A/c- 7139 | 2,42,400.00 | |
| | | | IDBI Bank A/c- RERA A/C -7122 | 8,81,717.40 | |
| | | | SB-0108010498114 | 2,59,120.00 | |
| | | | Balagaria Central Co-Operative Bank | | |
| | | | A/c No-70401522680 | 36,722.74 | 39,52,357.68 |
| | | | Cash in Hand | | 15,474.00 |
| | | 19,33,52,460.97 | | | 19,33,52,460.98 |

In terms of our separate report of even date

A DAS & ASSOCIATES

Chartered Accountants

FRN: 0327487E

(CA ASIS KUMAR DAS)

Proprietor

M.No.075924

UDIN: 22075924AAAADY3680

Place : Howrah

Date : 11.01.2022



SREE BALAJI
Prop. Manab Paul
10, New Bikramgarh,
Kolkata-700 032

Profit & Loss A/c for the year ended 31st March, 2021

| PARTICULARS | AMOUNT Rs. | PARTICULARS | AMOUNT Rs. |
|-------------------------------|----------------|-------------------------------|----------------|
| To <u>Opening Stock</u> | | By Sales of Flat | 1,85,00,779.00 |
| Finished Flat 2,50,00,000.00 | | " Other Service (Maintenance) | 65,15,272.00 |
| Work-in-Progress 76,36,250.00 | 3,26,36,250.00 | | 2,50,16,051.00 |
| " Purchase | 4,70,34,581.00 | " <u>Closing Stock</u> | |
| " Labour Charges | 2,80,540.00 | Finished Flat | 1,00,44,400.00 |
| " Site Office Expenses | 38,55,500.00 | Work-in-Progress | 6,39,20,000.00 |
| " WBSEDCL Expenses | 2,11,200.00 | | 7,39,64,400.00 |
| " Gross Profit | 1,49,62,380.00 | | |
| | 9,89,80,451.00 | | 9,89,80,451.00 |
| To Accounting Charges | 1,47,601.00 | By Gross Profit | 1,49,62,380.00 |
| " Advertisement | 54,06,829.00 | | |
| " Audit Fees | 30,000.00 | | |
| " Bank Charges | 8,090.38 | | |
| " Car Running & Maintenance | 33,963.81 | | |
| " Sales Promotion Expenses | 1,94,724.00 | | |
| " Repaire & Maintenance | 91,669.00 | | |
| " Electricity Charges | 7,14,067.00 | | |
| " Registration Fees (HIRA) | 8,50,470.00 | | |
| " Miscellaneous Expenses | 41,716.96 | | |
| " Legal & Professional Fees | 12,25,340.00 | | |
| " Interest to Bank Loan | 4,43,204.48 | | |
| " Rates & Taxes | 4,84,542.00 | | |
| " Printing & Stationery | 6,586.00 | | |
| " Office exp | 2,29,325.40 | | |
| " Rent | 5,40,023.00 | | |
| " Bonus | 1,53,500.00 | | |
| " E P F | 91,367.00 | | |
| " E S I | 64,280.00 | | |
| " Salary & Wages | 19,71,456.00 | | |
| " Subscription & Donation | 1,15,000.00 | | |
| " Tea & Tiffin | 20,166.00 | | |
| " Telephone & Mobile Expenses | 64,703.00 | | |
| " Travelling & Conveyance | 3,08,800.00 | | |
| " Depreciation | 4,85,495.98 | | |
| " Net Profit | 12,39,460.00 | | |
| (Transferred to Cap. A/c) | | | |
| | 1,49,62,380.00 | | 1,49,62,380.00 |

In terms of our separate report of even date

A DAS & ASSOCIATES
Chartered Accountants
FRN:-0327487E

(CA ASIS KUMAR DAS)

Proprietor

M.No.075924

UDIN:-22075924AAAAADY3680

Place : Howrah
Date : 11.01.2022



SREE BALAJI
10, New Bikramgarh, Kol-32

Schedule-1

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH'2021

| S.L. No. | Description | Opening bal. of W.D.V.as on 01.04.20 | Addition during the year | | Sales/Adj. during the year | Total | Depreciation for the year | | Closing balance of W.D.V.as on 31.03.2021 |
|------------------|-------------------------|--------------------------------------|--------------------------|--------------------|----------------------------|-----------------------|---------------------------|--------------------|---|
| | | | Before 30.09.2020 | After 30.09.2020 | | | % Age | Amount | |
| 1 | Land (bolpur) | 49,42,612.00 | 17,96,258.00 | | 19,00,000.00 | 48,38,870.00 | | - | 48,38,870.00 |
| 2 | Doors Land | 1,56,86,594.00 | 3,75,564.00 | | 30,00,000.00 | 1,30,62,158.00 | | - | 1,30,62,158.00 |
| 3 | Digha Land | 64,42,000.00 | 12,08,000.00 | 5,98,000.00 | | 82,48,000.00 | | - | 82,48,000.00 |
| 2 | Furniture & Fixtures | 1,74,033.00 | - | - | - | 1,74,033.00 | 10% | 17,403.30 | 1,56,629.70 |
| 3 | Electrical Installation | 8,29,576.40 | | - | - | 8,29,576.40 | 10% | 82,957.64 | 7,46,618.76 |
| 4 | Motor Cycle | 83,934.10 | | - | - | 83,934.10 | 15% | 12,590.12 | 71,343.99 |
| 5 | Motor Car | 6,73,115.05 | - | - | - | 6,73,115.05 | 15% | 1,00,967.26 | 5,72,147.79 |
| 6 | Mobile Set | 1,83,584.20 | | - | - | 1,83,584.20 | 15% | 27,537.63 | 1,56,046.57 |
| 7 | Computer & Accessories | 1,18,829.40 | | - | - | 1,18,829.40 | 40% | 47,531.76 | 71,297.64 |
| 8 | Airconditioner | 4,21,678.70 | - | - | - | 4,21,678.70 | 15% | 63,251.81 | 3,58,426.90 |
| 9 | Refrigerator | 3,327.75 | - | - | - | 3,327.75 | 15% | 499.16 | 2,828.59 |
| 10 | Generator/Invertor | 2,50,620.80 | 5,02,000.00 | - | - | 7,52,620.80 | 15% | 1,12,893.12 | 6,39,727.68 |
| 11 | Television | 9,229.30 | - | 4,715.00 | - | 13,944.30 | 15% | 1,738.02 | 12,206.28 |
| 12 | Gold | 27,41,814.00 | - | | - | 27,41,814.00 | 0% | | 27,41,814.00 |
| 13 | Water Filter | 12,316.50 | - | | - | 12,316.50 | 15% | 1,847.48 | 10,469.03 |
| 14 | Mixture Machine | 1,08,524.60 | | - | - | 1,08,524.60 | 15% | 16,278.69 | 92,245.91 |
| Total Rs. | | 3,26,81,789.80 | 38,81,822.00 | 6,02,715.00 | 49,00,000.00 | 3,22,66,326.80 | | 4,85,495.98 | 3,17,80,830.83 |



GANESH ENTERPRISE
10, New Bikramgarh, Kol-32

Balance Sheet as at 31st March, 2021

| Liabilities | Amount Rs. | Amount Rs. | Assets | Amount Rs. | Amount Rs. |
|--|----------------------------|------------------|---|---------------|----------------------------|
| Capital Account As per last A/c Less : Net Loss | 53,382.97 <u>132.00</u> | 53,250.97 | Cash at Bank Allahabad Bank Less : Rash Bihari Avenue CA-50036502940 Cash in Hand | | 25,583.00 27,667.97 |
| | | <u>53,250.97</u> | | | <u>53,250.97</u> |

In terms of our separate report of even date

A DAS & ASSOCIATES
Chartered Accountants
FRN:-0327487E

(CA ASIS KUMAR DAS)
Proprietor
M.No.075924

UDIN:-22075924AAAADY3680

Place : Howrah
Date : 11.01.2022



GANESH ENTERPRISE
10, New Bikramgarh, Kol-32

Profit & Loss A/c for the year ended 31st March, 2021

| PARTICULARS | AMOUNT Rs. | PARTICULARS | AMOUNT Rs. |
|--------------------|---------------|--|---------------|
| To Opening Stock | - | By Sales | - |
| " Purchase | - | " <u>Closing Stock</u> | - |
| " Gross Profit c/d | - | (Taken as valued & certified by the Proprietor) | - |
| | - | | - |
| To Bank charges | 132.00 | By Gross Profit b/d | - |
| | | " Net Loss c/d | 132.00 |
| | 132.00 | | 132.00 |
| | | | |

In terms of our separate report of even date

A DAS & ASSOCIATES

Chartered Accountants

FRN:-0327487E

Place : Howrah

Date : 11.01.2022



(CA ASIS KUMAR DAS)

Proprietor

M.No.075924

UDIN:-22075924AAAADY3680

REAL ESTATE CONSULTANCY
12/4K/6, P G H Shah Road, Jadavpur, Kolkata - 700 032

Balance Sheet as at 31st March, 2021

| Liabilities | Amount Rs. | Amount Rs. | Assets | Amount Rs. | Amount Rs. |
|--|----------------|---------------|---|---------------|----------------------------|
| <u>Capital Account</u> As per last A/c Less : Net Loss | 35,666.76 - | 35,666.76 | <u>Cash at Bank</u> Canara Bank Jadavpur CA-0980201002767 <u>Cash in Hand</u> | | 16,144.76 19,522.00 |
| | | 35,666.76 | | | 35,666.76 |

In terms of our separate report of even date

A DAS & ASSOCIATES

Chartered Accountants

FRN:-0327487E

Place : Howrah

Date : 11.01.2022



(CA ASIS KUMAR DAS)

Proprietor

M.No.075924

UDIN:-22075924AAAADY3680

REAL ESTATE CONSULTANCY
12/4K/6, P G H Shah Road, Jadavpur, Kolkata - 700 032

Profit & Loss A/c for the year ended 31st March, 2021

| PARTICULARS | AMOUNT Rs. | PARTICULARS | AMOUNT Rs. |
|--------------------|---------------|--|---------------|
| To Opening Stock | - | By Sales | - |
| „ Purchase | - | „ <u>Closing Stock</u> | - |
| „ Gross Profit c/d | - | (Taken as valued & certified by the Proprietor) | - |
| | - | | - |
| To Trade Licence | - | By Gross Profit b/d | - |
| „ Bank Charges | - | „ Net Loss c/d | - |
| | - | | - |
| | - | | - |

In terms of our separate report of even date

A DAS & ASSOCIATES

Chartered Accountants

FRN:-0327487E

Place : Howrah

Date : 11.01.2022



(CA ASIS KUMAR DAS)

Proprietor

M.No.075924

UDIN:-22075924AAAADY3680

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 31st March 2021, and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

| | |
|--|---|
| Name | MANAB PAUL |
| Address | 10, NEW BIKRAMGARH, KOLKATA, Jadavpur University S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700032 |
| PAN | AJLP6658F |
| Aadhaar Number of the assessee, if available | |

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 **10, NEW BIKRAMGARH KOLKATA 700032** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:
- 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 purposes of the audit.
- B. In my opinion, proper books of account have been kept by the head office and branches of the assessee 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 31st March 2021; 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 the explanations given to me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

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

Accountant Details

| | |
|--------------------------------|----------------|
| Name | ASIS KUMAR DAS |
| Membership Number | 075924 |
| FRN (Firm Registration Number) | 0327487E |



Address D.B. SARANI , SAPUIPARA BURO SHIVTALA , Sapuipara B.O , Sapuipara , HOWRAH , 32- West Bengal , 91-India ,
Pincode - 711227

Date of signing Tax Audit Report 11-Jan-2022

Place 115.96.107.88

Date 13-Jan-2022

This form has been digitally signed by ASIS KUMAR DAS having PAN ACKPD6134B from IP Address 115.96.107.88 on 13/01/2022 06:21:35 PM
Doc SlnNo and issuer 2819497849174528496CN=SafeScript sub-CA for RCAI Class3 2014,C=IN,O=Sify Technologies Limited,OU=Sub-CA



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

PART - A

| | |
|---|--|
| 1. Name of the Assessee | MANAB PAUL |
| 2. Address of the Assessee | 10, NEW BIKRAMGARH, KOLKATA, Jadavpur University S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700032 |
| 3. Permanent Account Number (PAN) | AJLPP6658F |
| Aadhaar Number of the assessee, if available | |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same? | Yes |

| Sl. No. | Type | Registration /Identification Number |
|--------------------|---|-------------------------------------|
| 1 | Goods and Services Tax 32- West Bengal | 19AJLPP6658F1ZL |
| 5. Status | Individual | |
| 6. Previous year | 01-Apr-2020 to 31-Mar-2021 | |
| 7. Assessment year | 2021-22 | |

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

| Sl. No. | Relevant clause of section 44AB under which the audit has been conducted |
|---------|--|
| 1 | Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits |

B(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

No

Section under which option exercised

PART - B

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

| Sl. No. | Name | Profit Sharing Ratio (%) |
|---------|------|--------------------------|
| | | |

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



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

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

| Sl. No. | Sector | Sub Sector | Code |
|---------|--------------|--|-------|
| 1 | CONSTRUCTION | Building of complete constructions or parts- civil contractors | 05002 |

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

No

| Sl. No. | Business | Sector | Sub Sector | Code |
|---------|----------|--------|------------|------|
| 1 | | | | |

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

No

| Sl. No. | Books prescribed |
|---------|------------------|
| | |

(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.)

☐ Same as 11(a) above

| Sl. No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|---|--------------------|----------------|--------------------------|---------------------|----------|-----------------|
| 1 | CASH BOOK, BANK BOOK, GENERAL LEDGER AND OTHER RELEVANT DOCUMENTS | 10, NEW BIKRAMGARH | KOLKATA | KOLKATA | 700032 | 91-India | 32- West Bengal |

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

☐ Same as 11(b) above

| Sl. No. | Books examined |
|---------|---|
| 1 | CASH BOOK, BANK BOOK, GENERAL LEDGER AND OTHER RELEVANT DOCUMENTS |

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



| Sl. No. | Section | Amount |
|------------------|---------|--------|
| No records added | | |

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

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year? **N**
O

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

| Sl. No. | Particulars | Increase in profit | Decrease in profit |
|---------|-------------|--------------------|--------------------|
| | | ₹ 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)? **N**
O

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

| Sl. No. | ICDS | Increase in profit | Decrease in profit | Net effect |
|---------|------|--------------------|--------------------|------------|
| | | ₹ 0 | ₹ 0 | ₹ 0 |
| Total | | ₹ 0 | ₹ 0 | ₹ 0 |

(f). Disclosure as per ICDS:

| Sl. NO. | ICDS | Disclosure |
|---------|------|------------------|
| | | No records added |

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

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: **N**
O

| Sl. NO. | Particulars | Increase in profit | Decrease in profit |
|---------|-------------|--------------------|--------------------|
| | | No records added | |

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

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



No records added

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

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

| Sl. No. | Description | Amount |
|---------|-------------|--------|
| | | ₹ 0 |

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

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

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

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(d). any other item of income;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(e). Capital receipt, if any.

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

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

| Sl. No. | Details of property | Address of Property | Consideration received or accrued | Value adopted or assessed or assessable | Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section |
|---------|---------------------|---------------------|-----------------------------------|---|--|
| | | | | | |



| | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | (4) of section 56 applicable 7 |
|---|-------------------|-------------------|--------------------------------|---------------------------|---------|-------|---|
| 1 | | | | | | | ₹ 0 ₹ 0 |

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

| Sl. No. | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV / Actual | Adjustment made to the written down value under section 115BAC/115BAA (for assessment year 2021-22 only) | Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value (A) | Purchase value | Total value of Purchases (B) | Reductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year (A+B-C-D) |
|---------|--|--------------------------|----------------------|--|--|---------------------------------|----------------|------------------------------|----------------|-------------------|----------------------------|---|
| 1 | Furniture & Fittings @ 10% | 10 | ₹ 10,00,000 | ₹ 0 | ₹ 0 | ₹ 10,00,000 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 1,00,000 | ₹ 9,00,000 |
| 2 | Plant and Machinery @ 15% | 15 | ₹ 22,50,000 | ₹ 0 | ₹ 0 | ₹ 22,50,000 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 3,37,500 | ₹ 19,12,500 |
| 3 | Plant and Machinery @ 40% | 40 | ₹ 1,18,829 | ₹ 0 | ₹ 0 | ₹ 1,18,829 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 47,532 | ₹ 71,297 |

19. Amount admissible under section:-

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

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

| Sl. No. | Description | Amount |
|---------|-------------|------------------|
| | | No records added |



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

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

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

Capital expenditure

| Sl. No. | Particulars | Amount |
|---------|-------------|--------|
| 1 | | ₹ 0 |

Personal expenditure

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

Expenditure incurred at clubs being entrance fees and subscriptions

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl.No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|---------|-------------|--------|
| | | |



No records added

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

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

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

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

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 1 | | ₹ 0 | | | | | | | | | | |

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)

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State | Amount of tax deducted |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|
| 1 | | ₹ 0 | | | | | | | | | | | ₹ 0 |

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

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 1 | | ₹ 0 | | | | | | | | | | |

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

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



III. as payment referred to in sub-clause (b)

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 1 | | ₹ 0 | | | | | | | | | | |

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State | Amount of levy deducted | Amount deposited out of "Amount of levy deducted" |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|-------------------------|---|
| 1 | | ₹ 0 | | | | | | | | | | | ₹ 0 | ₹ 0 |

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 1 | | ₹ 0 | | | | | | | | | | |

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

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

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

| Sl. No. | Particulars | Section | Amount debited to P/L A/C | Amount admissible | Amount Remark inadmissible |
|---------|-------------|---------|---------------------------|-------------------|----------------------------|
|---------|-------------|---------|---------------------------|-------------------|----------------------------|



No records added

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Y
e
s

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|---------|-----------------|-------------------|--------|-------------------|---|---|
|---------|-----------------|-------------------|--------|-------------------|---|---|

No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Y
e
s

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|---------|-----------------|-------------------|--------|-------------------|---|---|
|---------|-----------------|-------------------|--------|-------------------|---|---|

No records added

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

₹ 0

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

₹ 0

(g). Particulars of any liability of a contingent nature:

| Sl. No. | Nature of Liability | Amount |
|---------|---------------------|--------|
| 1 | | ₹ 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;

| Sl. No. | Particulars | Amount |
|---------|-------------|--------|
|---------|-------------|--------|

No records added

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

₹ 0

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

₹ 0



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

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

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

| Sl. No. | Section | Description | Amount |
|------------------|---------|-------------|--------|
| No records added | | | |

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

| Sl. No. | Name of person | Amount of Income | Section | Description of Transaction | Computation if any |
|------------------|----------------|------------------|---------|----------------------------|--------------------|
| No records added | | | | | |

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.

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

b. not paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

B. was incurred in the previous year and was



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

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

b. not paid on or before the aforesaid date.

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

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

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

| CENVAT /ITC | Amount Treatment in Profit & Loss/Accounts |
|-------------|--|
| | No records added |

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

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

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)(via) ?

Please furnish the details of the same

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



No records added

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

Please furnish the details of the same

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

No records added

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

No

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---------|------------------|--------|
|---------|------------------|--------|

No records added

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

No

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---------|------------------|--------|
|---------|------------------|--------|

No records added

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

No

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

| | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|-----|--|-----|-----|--|
| 1 | | | | | | | | | | ₹ 0 | | ₹ 0 | ₹ 0 | |
|---|--|--|--|--|--|--|--|--|--|-----|--|-----|-----|--|

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

No



b. Please furnish the following details:

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

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

b. Please furnish the following details

| Sl. No. | Amount of expenditure by way of interest or of similar nature incurred (i) | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii) | Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above (iii) | Details of interest expenditure brought forward as per sub-section (4) of section 94B, (iv) | Details of interest expenditure carried forward as per sub-section (4) of section 94B, (v) |
|---------|--|---|--|---|--|
| | | | | Assessment Year | Amount |
| 1 | ₹ 0 | ₹ 0 | ₹ 0 | | ₹ 0 |

c.a. 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) ?

b. Please furnish the following details

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

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 26955 taken or accepted during the previous year :-

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



b. Particulars of each specified sum in an amount exceeding the limit specified in section 2695S taken or accepted during the previous year:-

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

No records added

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

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

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

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

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

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year



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

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

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

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 2695S or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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

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

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

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



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

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

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

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

| Sl. No. | Assessment Year | Nature of loss/allowance | Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) | All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only) | Amount as assessed (give reference to relevant order) Amount Order U/s & Date | Remarks |
|---------|-----------------|--------------------------|--|--|--|--|---------|
| 1 | | | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | |

- b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79?

- c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year?

No

Please furnish the details of the same.

₹ 0

- d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year?

No

Please furnish the details of the same.

₹ 0

- e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Please furnish the details of the same.

₹ 0



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

Yes

| Sl. No. | Section under which deduction is claimed | Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf. |
|---------|--|--|
| 1 | 80C | ₹ 1,50,000 |
| 2 | 80D | ₹ 25,000 |
| 3 | 80TTA | ₹ 10,000 |

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

No

| Sl. No. | Tax deduction and collection Account Number (TAN) (1) | Section (2) | Nature of payment (3) | Total amount of payment or receipt of the nature specified in column (3) collected (4) | Total amount on which tax was required to be deducted or collected out of (4) (5) | Total amount on which tax was deducted or collected at specified rate out of (5) (6) | Amount of tax deducted or collected out of (6) (7) | Total amount on which tax was deducted or collected at less than specified rate out of (7) (8) | Amount of tax deducted or collected on (8) (9) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10) |
|---------|---|-------------|-----------------------|--|---|--|--|--|--|---|
| | | | | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 |

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

No

Please furnish the details:

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

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

No

Please furnish:



| Sl. No. | Tax deduction and collection Account Number (TAN) (1) | Amount of interest under section 281(1A)/286C(7) is payable (2) | Amount paid out of column (2) along with date of payment. (3) |
|---------|--|--|--|
| | | | Amount Date of payment |
| | | ₹ 0 | ₹ 0 |

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

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the previous year | Sales during the previous year | Closing stock | Shortage/excess, if any |
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
| 1 | | | 0 | 0 | 0 | 0 | 0 |

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

A. Raw materials:

| Sl. No. | Item Name | Unit Name | 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 |
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------------|--------------------------------|---------------|----------------------------|---------------------|-------------------------|
| | | | | | | | | | | No records added |

B. Finished products :

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

C. By-products

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

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

N
o

Please furnish the following details:-



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

37. Whether any cost audit was carried out?

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

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

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

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

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

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

| Sl. No. | Particulars | Previous Year | | | Preceding previous Year | | |
|---------|---|---------------|----------|--------|-------------------------|----------|--------|
| | | | | % | | | % |
| (a) | Total turnover of the assessee | 25016051 | | | 27665216 | | |
| (b) | Gross profit / Turnover | 14962380 | 25016051 | 59.81 | 21742537 | 27665216 | 78.59 |
| (c) | Net profit / Turnover | 1239460 | 25016051 | 4.95 | 1221015 | 27665216 | 4.41 |
| (d) | Stock-in-Trade / Turnover | 73964400 | 25016051 | 295.67 | 32636250 | 27665216 | 117.97 |
| (e) | Material consumed / Finished goods produced | | | | | | |

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

| Sl. No. | Financial year to which demand/refund relates to | Name of other Tax Law | Type (Demand raised/Refund received) | Date of demand raised/refund received | Amount | Remarks |
|---------|--|-----------------------|--------------------------------------|---------------------------------------|--------|---------|
|---------|--|-----------------------|--------------------------------------|---------------------------------------|--------|---------|



No records added

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

No

b. Please furnish

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

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (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 | |
| | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 |

Accountant Details

Accountant Details

| | |
|--------------------------------|----------------|
| Name | ASIS KUMAR DAS |
| Membership Number | 075924 |
| FRN (Firm Registration Number) | 0327487E |



| | |
|---------|--|
| Address | D.B. SARANI, SAPUIPARA BURD SHIVTALA, Sapuipara B.O, Sapuipara, HOWRAH, 32- West Bengal, 91-India, Pincode - 711227 |
| Place | 115.96.107.88 |
| Date | 13-Jan-2022 |

| Additions Details (From Point No.18) | | | | | | | |
|--|---------|------------------|-----------------|--------------------|---------------------------|--------------------------------|--|
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value (1) | Adjustments on Account of | | |
| | | | | | CENVAT (2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) |
| Furnitures & Fittings @ 10% | | | | | | | |
| No records added | | | | | | | |
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value (1) | Adjustments on Account of | | |
| | | | | | CENVAT (2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) |
| Plant and Machinery @ 15% | | | | | | | |
| No records added | | | | | | | |
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value (1) | Adjustments on Account of | | |
| | | | | | CENVAT (2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) |
| Plant and Machinery @ 40% | | | | | | | |
| No records added | | | | | | | |

| Deductions Details (From Point No.18) | | | | |
|--|---------|--------------|--------|--|
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| Furnitures & Fittings @ 10% | | | | |
| No records added | | | | |
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether |



Sri Manab Paul
10, New Bikramgarh,
Kolkata-700 032

PAN-AJLPP6658F

COMPUTATION OF TAXABLE INCOME & TAX LIABILITY
FOR THE ASSESSMENT YEAR 2022-2023
RELATING TO PREVIOUS YEAR 2021-2022

| PARTICULARS | AMOUNT Rs. | AMOUNT Rs. |
|---|---------------|---------------|
| 1 <u>Income from Profession / Business</u> | | |
| Net Loss from Ganesh Enterprise | - | |
| Net Loss from Real Estate Consultancy | - | |
| Net Profit from Sree Balaji | 17,44,067.34 | 17,44,067.34 |
| (Share of Net Loss from Balaji Hotels & Resorts Rs. 2,64,550.36 is Exempt from Tax U/s. 10(2A) of the I.Tax Act, 1961) | | |
| 2 <u>Income from Capital Gain</u> | | |
| Short Term Capital Gain from Mutual Fund | 7,12,389.00 | |
| Long Term Capital Gain from Mutual Fund | (11,205.00) | 7,12,389.00 |
| 3 <u>Income from Other Sources</u> | | |
| Interest on S/B & F.D.A/c | 29,787.00 | |
| Dividend Income | 1,597.00 | |
| Income From Others | 1,10,053.21 | 1,41,437.21 |
| Gross Total Income | | 25,97,893.55 |
| Less <u>Deduction U/S 80-C</u> | | |
| L.I.C Paid | 1,50,000.00 | |
| Less <u>Deduction U/S 80-TTA</u> | | |
| Interest on S.B.A/c | 10,000.00 | |
| Less <u>Deduction U/S 80-D</u> | | |
| Mediclaime | 25,000.00 | 1,85,000.00 |
| Total Taxable Income | | 24,12,893.55 |
| Total Taxable Income rounded off | | 24,12,890.00 |
| Income Tax on Rs. | | |
| On Special Rate | 7,12,389.00 | 1,06,858.35 |
| On Normal Rate | 17,00,501.00 | 3,22,650.30 |
| Tax Payable | | 4,29,508.65 |
| Add: Surcharge | | 4,29,508.65 |
| Add : Education Cess @ 4% | | 17,180.35 |
| Add : Interest U/s. | | 11,277.00 |
| Less : Advance Income Tax | - | 4,57,966.00 |
| Less : TDS | - | |
| Income Tax Payable | | 4,57,966.00 |
| Self Assesment Tax Paid | | 5,00,000.00 |
| Balance tax Payable | | (42,034.00) |

SREE BALAJI
Prop. Manab Paul
10, New Bikramgarh,
Kolkata-700 032

Balance Sheet as at 31st March, 2022

| Liabilities | Amount Rs. | Amount Rs. | Assets | Amount Rs. | Amount Rs. |
|--|----------------|-----------------|---|----------------|-----------------|
| Capital Account | | | Fixed Assets | | |
| As per last A/c | 2,24,47,758.81 | | As per Schedule-1 | | 3,88,44,355.28 |
| Add: FDI S B Interest | 29,787.00 | | Investment in Mutual Fund | | |
| Add: Net Profit From Sree Balaji | 17,44,067.34 | | As per last A/c | 3,54,41,025.91 | |
| Add: Share of Net Profit from Shree Balaji Hotels & Resorts | (2,73,266.33) | | Add: During the year | 5,05,00,000.00 | |
| Add: Dividend Income | 1,597.00 | | Add: Capital Gain | 7,01,184.00 | |
| Add: Income From Others | 1,10,053.21 | | | 8,66,42,209.91 | |
| Add: Capital Gain from Mutual Fund | 7,01,184.00 | 2,47,61,181.03 | Less: Redemption | 2,62,38,646.00 | 6,04,03,563.91 |
| | | | Security Deposit-BSNL | | |
| Less Drawings | 6,04,207.56 | | As per last A/c | | 2,000.00 |
| Less L I C | 6,34,709.00 | | S Deposit for Office Rent | | |
| Less Mediclaim | 1,01,111.00 | 13,40,027.56 | As per last A/c | | 3,29,900.00 |
| | | 2,34,21,153.47 | Investment in Balaji H & R | | (8,65,415.77) |
| | | | Investment in Partnership Firm LLP | | 50,000.00 |
| | | | Investment in Bela I P L | | 1,00,000.00 |
| | | | Investment in Bela H P L | | 50,000.00 |
| Secured Loan | | | Loan & Advance | | 4,13,31,696.00 |
| BCC Loan A/c No 2194 | 23,51,886.44 | | | | |
| American Credit Card | 1,42,494.14 | | | | |
| City Bank | 8,979.06 | | | | |
| SBI Credit Card | 13,860.00 | | | | |
| HDFC Credit Card | 2,02,938.00 | 27,20,157.64 | | | |
| Advance Received | | | Closing Stock | | |
| Advances against Flat Sale | | 25,77,13,362.55 | Finished Flat | 5,10,58,051.00 | |
| Sree Balaji Hotel & Resort | | 25,00,000.00 | Work-in-Progress | 9,83,77,855.00 | 14,94,35,906.00 |
| Bela Holidays Pvt Ltd | | 16,00,000.00 | Sundry Debtors | | 30,22,584.00 |
| | | | GST Receivable | | 23,97,941.00 |
| Sundry Creditors | | 57,56,868.00 | | | |
| Liabilities for Expenses | | | Cash at Bank | | |
| Security for Abnormal Loss | 57,06,807.00 | | OCB Bank, 087229000000365 | 39,015.00 | |
| T D S Payable | 4,85,805.00 | | DCB Bank, 087229000000365 | 23,795.30 | |
| Salary & Wages | 1,35,141.00 | | Federal Bank - 13040200026830 | 11,63,332.23 | |
| E P F | 23,330.00 | | Federal Bank - 13040200029579 | - | |
| E S I | 7,494.00 | | Federal Bank - RERA-9586 | 8,49,870.00 | |
| Audit Fees | 30,000.00 | | HDFC, CA-12192320000189 | 8,69,783.87 | |
| GST Payable (Phase 4) | 42,640.80 | | ICICI Bank, Ballygunge | 1,23,983.17 | |
| Accounting Charges | 5,000.00 | 64,35,217.80 | SB-009401053561 | | |
| | | | IDBI Bank, 1676102000000365 | 2,92,597.10 | |
| | | | Indian overseas Bank O B, Patuli Br. | | |
| | | | CA-193002000000076 | 68,729.89 | |
| | | | SBI, SB-11079890692 | 17,177.43 | |
| | | | P.N.B., Harna Road | | |
| | | | IDBI Bank A/c- 7139 | 14,37,070.00 | |
| | | | IDBI Bank A/c- RERA A/c -7122 | 11,301.48 | |
| | | | PNB SB-0108010498114 | 5,441.30 | |
| | | | Balagaria Central Co-Operative Bank | | |
| | | | A/c No-70401522560 | 10,549.02 | 49,12,649.79 |
| | | | | | |
| | | | Cash in Hand | | 1,31,579.25 |
| | | 30,01,48,759.46 | | | 30,01,48,759.46 |

In terms of our separate report of even date

A DAS & ASSOCIATES
Chartered Accountants
FRN-0327487E

(CA ASIS KUMAR DAS)
Proprietor
M.No.075924

UDIN:-22075924AQHFGA5288

Place: Howrah
Date: 27.08.2022



SREE BALAJI
Prop. Manab Paul
10, New Bikramgarh,
Kolkata-700 032

Profit & Loss A/c for the year ended 31st March, 2022

| PARTICULARS | AMOUNT Rs. | PARTICULARS | AMOUNT Rs. |
|---------------------------------|-----------------|--------------------------------|-----------------|
| To <u>Opening Stock</u> | | By Sales of Flat | 2,59,39,400.00 |
| Finished Flat 1,00,44,400.00 | | .. Other Service (Maintenance) | 75,04,198.07 |
| Work-in-Progress 6,39,20,000.00 | 7,39,64,400.00 | | 3,34,43,598.07 |
| | | .. <u>Closing Stock</u> | |
| .. Purchase | 8,48,30,960.72 | Finished Flat | 5,10,58,051.00 |
| .. Labour Charges | 1,85,470.00 | Work-in-Progress | 9,83,77,855.00 |
| .. Site Office Expenses | 20,44,500.00 | | 14,94,35,906.00 |
| .. Carriage | 1,62,580.00 | | |
| .. Gross Profit | 2,16,91,593.35 | | |
| | 18,28,79,504.07 | | 18,28,79,504.07 |
| To Accounting Charges | 1,40,000.00 | By Gross Profit | 2,16,91,593.35 |
| .. Advertisement | 74,68,539.26 | | |
| .. Audit Fees | 30,000.00 | | |
| .. Bank Charges | 6,306.78 | | |
| .. Car Running & Maintenance | 3,18,944.00 | | |
| .. Sales Promotion Expenses | 4,47,484.00 | | |
| .. Repaire & Maintenance | 10,69,791.00 | | |
| .. Electricity Charges | 9,17,192.00 | | |
| .. Pcessing Charges | 2,36,000.00 | | |
| .. Miscellaneous Expenses | 71,730.00 | | |
| .. Legal & Professional Fees | 21,11,340.00 | | |
| .. Interest to Bank Loan | 2,44,248.00 | | |
| .. Rates & Taxes | 76,443.00 | | |
| .. Printing & Stationery | 51,410.00 | | |
| .. Office exp | 4,21,188.56 | | |
| .. Rent | 7,07,855.00 | | |
| .. Bonus | 1,45,500.00 | | |
| .. E P F | 1,46,503.00 | | |
| .. E S I | 71,749.00 | | |
| .. Salary & Wages | 23,25,183.00 | | |
| .. Staff Welfare | 6,14,960.00 | | |
| .. Subscription & Donation | 3,85,282.00 | | |
| .. Tea & Tiffin | 64,371.00 | | |
| .. Telephone & Mobile Expenses | 1,63,128.00 | | |
| .. Travelling & Conveyance | 3,57,297.85 | | |
| .. Depreciation | 13,55,080.56 | | |
| .. Net Profit | 17,44,067.34 | | |
| (Transferred to Cap. A/c) | | | |
| | 2,16,91,593.35 | | 2,16,91,593.35 |

In terms of our separate report of even date

A DAS & ASSOCIATES
Chartered Accountants
FRN: 0327487E

(CA ASIS KUMAR DAS)

Proprietor

M.No.075924

UDIN:-22075924AQHFGA5288

Place : Howrah
Date : 27.06.2022



SREE BALAJI
10, New Bikramgarh, Kol-32

Schedule-1

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2022

| S.L. No. | Description | Opening bal. of W.D.V. as on 01.04.21 | Addition during the year | | Sales/Adj. during the year | Total | Depreciation for the year | | Closing balance of W.D.V. as on 31.03.2022 |
|--------------|-------------------------|---------------------------------------|--------------------------|--------------------|----------------------------|-----------------------|---------------------------|---------------------|--|
| | | | Before 30.09.2021 | After 30.09.2021 | | | % Age | Amount | |
| 1 | Land (bolpur) | 48,38,870.00 | - | - | - | 48,38,870.00 | - | - | 48,38,870.00 |
| 2 | Dooars Land | 1,30,62,158.00 | 16,36,000.00 | - | - | 1,46,98,158.00 | - | - | 1,46,98,158.00 |
| 3 | Digha Land | 82,48,000.00 | - | - | - | 82,48,000.00 | - | - | 82,48,000.00 |
| 2 | Furniture & Fixtures | 1,56,629.70 | - | - | - | 1,56,629.70 | 10% | 15,662.97 | 1,40,966.73 |
| 3 | Electrical installation | 7,46,618.76 | - | - | - | 7,46,618.76 | 10% | 74,661.88 | 6,71,956.88 |
| 4 | Motor Cycle | 71,343.99 | - | - | - | 71,343.99 | 15% | 10,701.60 | 60,642.39 |
| 5 | Motor Car | 5,72,147.79 | - | - | - | 5,72,147.79 | 15% | 85,822.17 | 4,86,325.62 |
| 6 | Mobile Set | 1,56,046.57 | - | - | - | 1,56,046.57 | 15% | 23,406.99 | 1,32,639.58 |
| 7 | Computer & Accessories | 71,297.64 | - | - | - | 71,297.64 | 40% | 28,519.06 | 42,778.58 |
| 8 | Airconditioner | 3,58,426.90 | - | - | - | 3,58,426.90 | 15% | 53,764.04 | 3,04,662.87 |
| 9 | Refrigerator | 2,828.59 | - | - | - | 2,828.59 | 15% | 424.29 | 2,404.30 |
| 10 | Generator/Inventor | 6,39,727.68 | 63,26,135.00 | - | - | 69,65,862.68 | 15% | 10,44,879.40 | 59,20,983.28 |
| 11 | Television | 12,206.28 | - | - | - | 12,206.28 | 15% | 1,830.94 | 10,375.34 |
| 12 | Gold | 27,41,814.00 | - | 4,56,470.00 | - | 31,98,284.00 | 0% | - | 31,98,284.00 |
| 13 | Water Filter | 10,469.03 | - | - | - | 10,469.03 | 15% | 1,570.35 | 8,898.68 |
| 14 | Mixture Machine | 92,245.91 | - | - | - | 92,245.91 | 15% | 13,836.89 | 78,409.02 |
| Total | | 3,17,80,830.84 | 79,62,135.00 | 4,56,470.00 | - | 4,01,99,435.84 | | 13,55,080.58 | 3,88,44,355.28 |



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 31st March **2022**, and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name

MANAB PAUL

Address

10 NEW BIKRAMGARH,
JADAVPUR,
Jadavpur University S.O., Kolkata,
KOLKATA, 32- West Bengal,
91-India, Pincode - 700032

PAN

AJLPP6658F

Aadhaar Number of the assessee, if available

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 **10, NEW BIKRAMGARH, KOLKATA-700032** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:
BREAK-UP OF TOTAL EXPENDITURE REQUIRED TO BE GIVEN IN CLAUSE 44 OF THE TAR FOR ENTITY REGISTERED UNDER THE GST ARE NOT AVAILABLE FROM 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 purposes of the audit.
- B. In **my** opinion, proper books of account have been kept by the head office and branches of the assessee 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 31st March **2022** ; 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 the explanations given to **me**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.

Qualification Type

Observations/Qualifications

No records added



Acknowledgement Number:468539820040922

Accountant Details



ASIS KUMAR DAS

Name

Membership Number

075924

FRN (Firm Registration Number)

0327487E

Address

D.B.SARANI, SAPULPARA BUROSHIBTA
LA
P.O.-SAPULPARA, BALLY
Sapulpara B.O. Sapulpara
HOWRAH, 32- West Bengal
91-India, Pincode - 711227

Date of signing Tax Audit Report 27-Aug-2022

Place 115.96.141.103

Date 04-Sep-2022

This form has been digitally signed by ASIS KUMAR DAS having PAN ACXPD6134B from IP Address 115.96.141.103 on 04/09/2022 01:30:12 AM Dsc Sl.No and issuer

2819497849174520496CN=SafeScript sub-CA for RCAI Class3 2014,C=IN,O=Sify Technologies Limited,OU=Sub-CA



PART - A

| | | |
|---|---|-------------------------------------|
| 1. Name of the Assessee | MANAB PAUL | |
| 2. Address of the Assessee | 10 NEW BIKRAMGARH, JADAVPUR, Jadavpur University S.O, Kolkata, KOLKATA - 32- West Bengal, 91-India, Pincode - 700032 | |
| 3. Permanent Account Number (PAN) | AJLPP6658F | |
| Aadhaar Number of the assessee, if available | | |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same? | Yes | |
| Sl. No. | Type | Registration /Identification Number |
| 1 | Goods and Services Tax 32- West Bengal | 19AJLPP6658F1ZL |
| 5. Status | Individual | |
| 6. Previous year | 01-Apr-2021 to 31-Mar-2022 | |
| 7. Assessment year | 2022-23 | |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | | |

| | |
|--|--|
| Sl. No. | Relevant clause of section 44AB under which the audit has been conducted |
| 1 | Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits |
| 8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD? | |
| No | |
| Section under which option exercised | |

PART - B

| | | |
|---|------|--------------------------|
| 9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown? | | |
| Sl. No. | Name | Profit Sharing Ratio (%) |



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

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

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

| Sl. No. | Sector | Sub Sector | Code |
|---------|--------------|--|-------|
| 1 | CONSTRUCTION | 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 ?

No

| Sl. No. | Business | Sector | Sub Sector | Code |
|---------|----------|--------|------------|------|
| 1 | | | | |

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

Yes

| Sl.No. | Books prescribed |
|--------|---|
| 1 | CASH BOOK,BANK BOOK,LEDGER AND OTHER RELEVANT DOCUMENTS |

(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.)

☐ Same as 11(a) above

| Sl. No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|---|-------------------|----------------|--------------------------|---------------------|----------|-----------------|
| 1 | CASH BOOK, BANK BOOK, LEDGER AND OTHER RELEVANT DOCUMENTS | 10,NEW BIKRAMGARH | JADAVPUR | KOLKATA | 700032 | 91-india | 32- West Bengal |

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



☐ Same as 11(b) above

| Sl No. | Books examined |
|--------|---|
| 1 | CASH BOOK, BANK BOOK, LEDGER AND OTHER RELEVANT DOCUMENTS |

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

| Sl No. | Section | Amount |
|--------|------------------|--------|
| | No records added | |

- 13.(a). Method of accounting employed in the previous year:

Mercantile system

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

No

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

| Sl No. | Particulars | Increase in profit | Decrease in profit |
|--------|-------------|--------------------|--------------------|
| | | ₹ 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

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

| Sl. No. | ICDS | Increase in profit | Decrease in profit | Net effect |
|---------|------|--------------------|--------------------|------------|
| | | ₹ 0 | ₹ 0 | ₹ 0 |
| Total | | ₹ 0 | ₹ 0 | ₹ 0 |

- (f). Disclosure as per ICDS:

| Sl. NO. | ICDS | Disclosure |
|---------|------|------------------|
| | | No records added |

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

At Cost



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

No

| Sl. NO. | Particulars | Increase in profit | Decrease in profit |
|---------|------------------|--------------------|--------------------|
| | No records added | | |

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

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

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

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

| Sl.No. | Description | Amount |
|--------|-------------|--------|
| | | ₹ 0 |

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

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

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

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(d). any other item of income;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(e). Capital receipt, if any.



| Sl. No. | Description | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl. No. | Details of property | Address of Property | | | | | Consideration received or accrued | Value adopted or assessed or assessable | Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ? |
|---------|---------------------|---------------------|----------------|--------------------------|---------------------|---------|-----------------------------------|---|---|
| | | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | | |
| 1 | | | | | | | ₹ 0 | ₹ 0 | |

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

| Sl. No. | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV / Actual | Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only) | Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value (A) | Purchase value | Total Value of Purchases (B) | Reductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year (A+B-C-D) |
|---------|--|--------------------------|----------------------|--|--|---------------------------------|----------------|------------------------------|----------------|-------------------|----------------------------|---|
| 1 | Furniture & fittings @ 10% | 10 | ₹ 9,03,248 | ₹ 0 | ₹ 0 | ₹ 9,03,248 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 90,325 | ₹ 8,12,923 |
| 2 | Plant and Machinery @ 15% | 15 | ₹ 19,15,443 | ₹ 0 | ₹ 0 | ₹ 19,15,443 | ₹ 63,26,135 | ₹ 63,26,135 | ₹ 0 | ₹ 0 | ₹ 22,38,237 | ₹ 70,05,341 |
| 3 | Plant and Machinery @ 40% | 40 | ₹ 71,298 | ₹ 0 | ₹ 0 | ₹ 71,298 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 28,519 | ₹ 42,779 |



19. Amount admissible under section-

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

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

| Sl. No. | Description | Amount |
|------------------|-------------|--------|
| No records added | | |

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

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

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

Capital expenditure

| Sl. No. | Particulars | Amount |
|---------|-------------|--------|
| 1 | | ₹ 0 |

Personal expenditure

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |



Acknowledgement Number:468539820040922

Expenditure incurred at clubs being entrance fees and subscriptions

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl.No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

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

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 1 | | ₹ 0. | | | | | | | | | | |

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

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



1 ₹ 0 ₹ 0

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

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

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

1 ₹ 0

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

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

1 ₹ 0 ₹ 0

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

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

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

1 ₹ 0

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

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

1 ₹ 0 ₹ 0



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

| | |
|--------------------------------------|-----|
| v. Wealth tax under sub-clause (lia) | ₹ 0 |
|--------------------------------------|-----|

| | |
|--|-----|
| vi. Royalty, license fee, service fee etc. under sub-clause (liib) | ₹ 0 |
|--|-----|

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

| Sl. No. | Date of payment | Amount of the payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-----------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 1 | | ₹ 0 | | | | | | | | | |

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

| | |
|---|-----|
| ix. Tax paid by employer for perquisites under sub-clause (v) | ₹ 0 |
|---|-----|

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

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

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

| | |
|--|-----|
| A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details? | Yes |
|--|-----|

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

| | |
|---|-----|
| B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)? | Yes |
|---|-----|



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

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

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:

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

b. not paid during the previous year:

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

B. was incurred in the previous year and was

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

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

b. not paid on or before the aforesaid date.



Please furnish the details of the same

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

No records added

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

No

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---------|------------------|--------|
|---------|------------------|--------|

No records added

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

No

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---------|------------------|--------|
|---------|------------------|--------|

No records added

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

No

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

1

₹ 0

₹ 0

₹ 0

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

No

b. Please furnish the following details:



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

No records added

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

b. Please furnish the following details

| Sl. No. | Amount of expenditure by way of interest or of similar nature incurred (i) | Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii) | Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 38% of EBITDA as per (ii) above. (iii) | Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv) | Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v) |
|---------|--|---|---|---|--|
| | | | | Assessment Year | Amount Assessment Year |
| | ₹ 0 | ₹ 0 | ₹ 0 | | ₹ 0 |

C.a. 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

b. Please furnish the following details

| Sl. No. | Nature of the impermissible avoidance arrangement | Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|---------|---|---|
|---------|---|---|

No records added

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



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

No records added

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

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

No records added

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

- b.(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

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

No records added



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

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

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

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

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

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

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 289SS or in the case of persons referred to in Notification No. S.O. 2865(E) dated 3rd July, 2017

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



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

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

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

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

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

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



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

| Sl. No. | Assessment Year | Nature of loss/allowance | Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) | All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filed in for assessment year 2021-22 only) | Amount as assessed (give reference to relevant order) | Remarks |
|---------|-----------------|--------------------------|--|--|---|---|---------|
| | | | | | | Amount Order U/s & Date | |
| 1 | | | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | |

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Not Applicable

Please furnish the details of the same.

₹ 0

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

Yes

| Sl. No. | Section under which deduction is claimed | Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf. |
|---------|--|--|
| 1 | 80C | ₹ 1,50,000 |
| 2 | 80D | ₹ 25,000 |
| 3 | 80TTA | ₹ 10,000 |

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

Yes



| Sl. No. | Tax deduction and collection Account Number (TAN) (1) | Section (2) | Nature of payment (3) | Total amount of payment or receipt of the nature specified in column (3) (4) | Total amount on which tax was required to be deducted or collected out of (4) (5) | Total amount on which tax was deducted or collected at specified rate out of (5) (6) | Amount of tax deducted or collected out of (6) (7) | Total amount on which tax was deducted or collected at less than specified rate out of (7) (8) | Amount of tax deducted or collected on (8) (9) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10) |
|---------|---|-------------|--|--|---|--|--|--|--|---|
| 1 | CALM11952D | 194C | Payments to contractors | ₹ 7,07,51,092 | ₹ 7,07,51,092 | ₹ 7,07,51,092 | ₹ 14,15,024 | ₹ 0 | ₹ 0 | ₹ 0 |
| 2 | CALM11952D | 194-IB | Payment of rent by certain individuals or Hindu undivided family | ₹ 4,58,832 | ₹ 4,58,832 | ₹ 4,58,832 | ₹ 45,879 | ₹ 0 | ₹ 0 | ₹ 0 |
| 3 | CALM11952D | 194J | Fees for professional or technical services | ₹ 42,34,564 | ₹ 42,34,564 | ₹ 42,34,564 | ₹ 4,23,460 | ₹ 0 | ₹ 0 | ₹ 0 |

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

Yes

Please furnish the details:

| Sl. No. | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported | Please furnish list of details/transactions which are not reported. |
|---------|---|--------------|-------------------------|----------------------------------|---|---|
| 1 | CALM11952D | 26Q | 31-Jul-2021 | 30-Jul-2021 | Yes | |
| 2 | CALM11952D | 26Q | 31-Oct-2021 | 30-Oct-2021 | Yes | |
| 3 | CALM11952D | 26Q | 31-Jan-2022 | 31-Jan-2022 | Yes | |
| 4 | CALM11952D | 26Q | 31-May-2022 | 30-May-2022 | Yes | |

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

No

Please furnish:



| Sl. No. | Tax deduction and collection Account Number (TAN) (1) | Amount of interest under section 201(1A)/206C(7) is payable (2) | Amount paid out of column (2) along with date of payment. (3) | |
|---------|--|--|--|-----------------|
| | | | Amount | Date of payment |
| | | ₹ 0 | ₹ 0 | |

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

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the previous year | Sales during the previous year | Closing stock | Shortage/excess, if any |
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
| 1 | | | 0 | 0 | 0 | 0 | 0 |

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

A. Raw materials:

| Sl. No. | Item Name | Unit Name | 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 |
|------------------|-----------|-----------|---------------|------------------------------------|--------------------------------------|--------------------------------|---------------|----------------------------|---------------------|-------------------------|
| No records added | | | | | | | | | | |

B. Finished products :

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

C. By-products :

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



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

No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

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

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

| Sl. No. | Particulars | Previous Year | | | Preceding previous Year | | |
|---------|--------------------------------|---------------|----------|--------|-------------------------|----------|--------|
| | | | | % | | | % |
| (a) | Total turnover of the assessee | 33443598 | | | 25016051 | | |
| (b) | Gross profit / Turnover | 21691593 | 33443598 | 64.86 | 14962380 | 25016051 | 59.81 |
| (c) | Net profit / Turnover | 1744067 | 33443598 | 5.21 | 1239460 | 25016051 | 4.95 |
| (d) | Stock-in-Trade / Turnover | 149435906 | 33443598 | 446.83 | 73964400 | 25016051 | 295.67 |



(e) Material consumed / Finished goods produced

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

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

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

No

b. Please furnish

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

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

| Sl. No. | Total amount of Expenditure | Expenditure in respect of entities registered under GST | Expenditure relating to entities not |
|---------|-----------------------------|---|--------------------------------------|
|---------|-----------------------------|---|--------------------------------------|



