

Acknowledgement Number:495007541311023

Date of filing : 31-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2023-24

PAN	ADRP2243L		
Name	SANJOY HALDER		
Address	purbaputlary , Purba Putlary S.O, Gangapuri , KOLKATA , 32-West Bengal, 91-INDIA, 700093		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	495007541311023

Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	2	5,61,910
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	5,61,910
Net tax payable	5	34,810
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	34,810
Taxes Paid	8	36,666
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,860
Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

Accreted Income and Tax Detail

This return has been digitally signed by SANJOY HALDER in the capacity of Self
having PAN ADRP2243L from IP address 157.40.104.106 on 31-Oct-2023 21:42:42 DSC Si.No & Issuer
5232432 & 21974542CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra
Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



ADRP2243L0349500754131102303df4a4d5385594d71c576cb1e39077d0c9ec882

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Sanjay Halder

AUDITOR'S REPORT

We have examined the records and documents HALDER ENTERPRISE (Prop – Mr. Sanjoy Halder) PAN:-ADRP2243L of Natun Pally Purba Putiary, Kolkata 700093 West Bengal, for the year ended to 31st March, 2023, its Balance Sheet as at 31st March, 2023 and the related Profit & Loss Account for the year ended on that date.

These financial statements have been prepared by the said HALDER ENTERPRISE (Prop – Mr. Sanjoy Halder) and we are required to express our opinion on the said financial statements after conducting our audit.

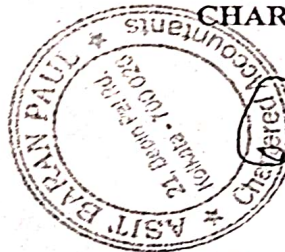
We have conducted our audit based on the records and documents produced before us and we have used Standard Auditing Procedures as accepted in India during our audit.

On the basis of our audit we confirm that as per the records and documents of HALDER ENTERPRISE (Prop – Mr. Sanjoy Halder) produced before us, the Balance Sheet as at 31st March, 2023 and the related Profit & Loss Account are tallying with the books accounts and records produced before us and that subject to the Notes to Accounts annexed to and forming part of the said accounts, the same are correctly drawn up.

PLACE: - KOLKATA

DATE: 20TH SEPTEMBER, 2023

FOR, ASIT BARAN PAUL
CHARTERED ACCOUNTANTS,



ASIT BARAN PAUL
(PROPRIETOR)
MEMBERSHIP NO.-009324
UDIN: 23009324BGWMZE6042

HALDAR ENTERPRISE
Prop: SANJAY HALDER
NATUN PALLY PURBA PUTIARY,
KOLKATA 700093

BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	NOTE NO	Year ended 31st March 2023	Year ended 31st March 2022
		AMOUNT IN RS.	AMOUNT IN RS.
I CONTRIBUTION & LIABILITIES			
<u>Proprietor's Funds/Capitals</u>			
(a) Capital Contribution	2	77,34,953.17	53,93,885.38
<u>Loans & Liability</u>			
(a) Secured Loans	3	35,18,922.00	12,06,554.16
(b) Unsecured Loans		23,22,000.00	22,67,000.00
<u>Current Liabilities</u>			
(a) Trade Payables	4	35,91,048.29	53,45,390.31
(b) Other Current Liabilities	5	31,251.22	8,000.00
Total		1,71,98,174.68	1,42,20,830.00
II ASSETS			
<u>Non-Current Assets</u>			
(a) Fixed Assets			
(i) Tangible Assets	6	19,45,625.38	19,67,382.53
(b) Investments	7	1,13,82,345.00	64,98,020.00
<u>Current Assets</u>			
(a) Inventories	8	17,26,166.64	29,37,870.47
(b) Trade Receivables	9	58,929.41	17,49,002.36
(c) Cash and Cash Equivalents	10	13,07,861.95	4,33,139.47
(d) Other Current Assets	11	7,77,246.30	6,35,414.62
Total		1,71,98,174.68	1,42,20,830.00

**NOTES TO ACCOUNTS
AND SIGNIFICANT ACCOUNTING POLICIES.**

In terms of our report of even date

For ASIT BARAN PAUL
CHARTERED ACCOUNTANTS

PLACE : KOLKATA

DATE : 20TH SEPTEMBER, 2023

ASIT BARAN PAUL
(PROPRIETOR)

MEMBERSHIP NO : 009324

UDIN: 23009324BGWMZE6042

For HALDAR ENTERPRISE

Sanjay Halder
SANJOY HALDER
(PROPRIETOR)

HALDAR ENTERPRISE
Prop: SANJAY HALDER
NATUN PALLY PURBA PUTIARY,
KOLKATA - 700093

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31 st MARCH, 2023			
PARTICULARS	NOTE NO.	Year ended 31st March 2023 AMOUNT IN RS.	Year ended 31st March 2022 AMOUNT IN RS.
Revenue from Operations	12	2,36,97,616.36	1,68,35,037.31
Other Income	13	2,77,295.56	17.97
Total Revenue	(I + II)	2,39,74,911.92	1,68,35,019.34
Expenses:			
Purchase	14	2,15,50,187.51	1,70,77,960.10
Change In Inventories Stock in Trade	15	12,11,703.83	11,12,016.76
Employee Benefit Expense	16	2,02,920.00	1,34,500.00
Finance Charges	17	1,78,706.29	32,767.61
Depreciation and Amortization Expense	18	65,153.00	50,255.00
Other Expenses	19	2,03,310.33	56,643.21
Total Expenses	(IV)	2,34,11,980.96	1,62,40,109.11
Profit before tax and Prior Period items	(III - IV)	5,62,930.96	5,94,910.11
Tax Expense:			
(1) Current Tax		-	-
(2) Adjustment of Income Tax		-	-
Profit after tax but before Prior Period items	(V - VI)	5,62,930.96	5,94,910.11
Transferred to Proprietorship Firm Capital A/c		5,62,930.96	5,94,910.11
Sanjoy Halder			

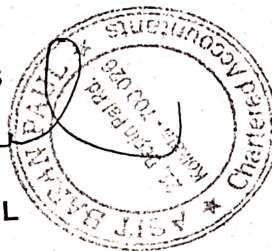
**NOTES TO ACCOUNTS
AND SIGNIFICANT ACCOUNTING POLICIES.**

In terms of our report of even date

For ASIT BARAN PAUL
CHARTERED ACCOUNTANTS

PLACE : KOLKATA
DATE : 20TH SEPTEMBER, 2023

ASIT BARAN PAUL
(PROPRIETOR)
MEMBERSHIP NO : 009324
UDIN: 23009324BGWMZE6042



For HALDAR ENTERPRISE
Sanjoy Halder
SANJOY HALDER
(PROPRIETOR)

HALDAR ENTERPRISE
Prop: SANJAY HALDER
NATUN PALLY PURBA PUTIARY,
KOLKATA - 700033

Notes Forming Integral Part of Balance Sheet as at 31st March, 2023

NOTE NO-2

PROPRIETORSHIP FIRM FUND/ CAPITAL

		Amount in Rs.	
Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
a.	<u>SANJAY HALDER</u>		
	Balance B/Fd	53,93,885.38	53,15,505.42
	Add: Addition During The Year	22,51,107.76	1,38,064.81
	Add : Net Profit from Profit & Loss Account	5,62,930.96	5,94,910.15
		82,07,924.10	60,48,480.38
	Less: Drawings	4,72,970.93	6,54,595.00
		77,34,953.17	53,93,885.38

NOTE NO-3

Loans & Liability

		Amount in Rs.	
Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
a.	<u>Secured Loans</u>		
	From Banks	35,18,922.00	12,06,554.16
		35,18,922.00	12,06,554.16
b	<u>Unsecured Loans</u>		
	Unsecured Loans (From Individuals)	23,22,000.00	22,67,000.00
		23,22,000.00	22,67,000.00

In terms of our report of even date

For ASIT BARAN PAUL
CHARTERED ACCOUNTANTS

PLACE : KOLKATA

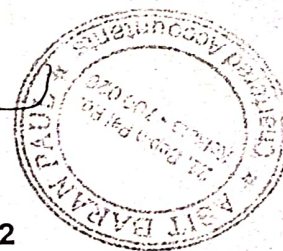
DATE : 20TH SEPTEMBER, 2023

ASIT BARAN PAUL
(PROPRIETOR)

MEMBERSHIP NO : 009324
UDIN: 23009324BGWMZE6042

For HARDER ENTERPRIS

SANJOY HALDER
(PROPRIETOR)



HALDAR ENTERPRISE
Prop: SANJAY HALDER
NATUN PALLY PURBA PUTIARY,
KOLKATA - 700033

Notes Forming Integral Part of Balance Sheet as at 31st March, 2023

NOTE NO- 4

TRADE PAYABLES

Sr. No	Particulars	Amount in Rs.	
		Year ended 31st March 2023	Year ended 31st March 2022
1	Sundry Creditors for goods - (Unsecured and Subject to formal conformation)	28,13,813.42	33,24,993.53
2	Advance From Party (Unsecured Considered Goods)	7,77,234.87	20,20,396.78
		35,91,048.29	53,45,390.31

NOTE NO- 5

OTHER CURRENT LIABILITIES

Sr. No	Particulars	Amount in Rs.	
		Year ended 31st March 2023	Year ended 31st March 2022
a	<u>Outstanding Liabilities</u>		
	Audit Fees Payble	8,000.00	8,000.00
	Duties & Taxes	23,251.22	
		31,251.22	8,000.00

In terms of our report of even date

For ASIT BARAN PAUL
CHARTERED ACCOUNTANTS

PLACE : KOLKATA

DATE : 20TH SEPTEMBER, 2023

ASIT BARAN PAUL
 (PROPRIETOR)
 MEMBERSHIP NO : 009324
 UDIN: 23009324BGWMZE6042

For HARDER ENTERPRISE

Sanjoy Halder
SANJOY HALDER
 (PROPRIETOR)

HALDAR ENTERPRISE
Prop: SANJAY HALDER
NATUN PALLY PURBA PUTIARY,
KOLKATA 700093

SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023
DETAILS OF FIXED ASSETS FOR THE YEAR ENDED 31ST MARCH, 2023.

(ALL FIGURES IN RS.)

NOTE - 6

Sl. No.	Particulars	Rate	WDV as on 31-03-2022	Addition during the year > 6M	Addition during the year < 6M	Total	Depreciation during the year	WDV as on 31-03-2023
	Tangible Assets							
1	Furniture & Fixture	10%	40,759.00	-	-	40,759.00	4,075.00	36,684.00
2	Mobile Purchase	15%	19,831.82	-	-	19,831.82	2,976.00	16,855.82
3	Bike	15%	80,325.00	-	-	80,325.00	12,048.00	68,277.00
4	Loading Car Choto Hati	30%	47,600.00	-	-	47,600.00	14,280.00	33,320.00
5	Laptop	40%	25,762.39	32,584.57	-	58,346.96	23,339.00	35,007.96
6	Computer Item	40%	12,407.32	6,550.84	4,260.44	23,218.60	8,435.00	14,783.60
7	House Building Property		17,40,697.00			17,40,697.00	-	17,40,697.00
		(A)	19,67,382.53	39,135.41	4,260.44	20,10,778.38	65,153.00	19,45,625.38

In terms of our report of even date

For ASIT BARAN PAUL

CHARTERED ACCOUNTANTS

ASIT BARAN PAUL
(PROPRIETOR)

MEMBERSHIP NO.009324

UDIN: 23009324BGWMZE6042

For HALDER ENTERPRISE

Sanjay Halder
SANJOY HALDER
 (PROPRIETOR)

DATE : 20TH SEPTEMBER, 2023
 PLACE:-KOLKATA

HALDAR ENTERPRISE
Prop: SANJAY HALDER
45, DESHPRAN SHASMAL ROAD
KOLKATA - 700033

Notes Forming Integral Part of Balance Sheet as at 31st March, 2023

NOTE-7
INVESTMENT

Sr. No	Particulars	Amount in Rs.	
		Year ended 31st March 2023	Year ended 31st March 2022
a.	<u>Investment</u>		
1	Investment in Land	1,04,38,753.00	57,37,255.00
2	Dream Earth	2,00,000.00	2,00,000.00
3	Jhuma Boral	-	1,30,000.00
4	Fixed Deposit	39,000.00	30,000.00
5	India First	2,45,695.00	1,84,345.00
6	Mutual Fund	2,30,000.00	1,85,000.00
7	PPF	43,769.00	31,420.00
8	Invest In S.H.S. Construction	1,85,128.00	
		1,13,82,345.00	64,98,020.00

NOTE-8
INVENTORIES

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
1	Closing Stock (Valued and Certified by the Proprietor)	17,26,166.64	29,37,870.47
		17,26,166.64	29,37,870.47

NOTES NO-9
TRADE RECEIVABLES

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
1	Trade Receivable (Unsecured and subject to formal Confirmation)	58,929.41	17,49,002.36
		58,929.41	17,49,002.36

In terms of our report of even date
 For ASIT BARAN PAUL
CHARTERED ACCOUNTANTS

PLACE : KOLKATA
 DATE : 20TH SEPTEMBER, 2023

ASIT BARAN PAUL
 (PROPRIETOR)
 MEMBERSHIP NO : 009324
 UDIN: 23009324BGWMZE6042

For HARDER ENTERPRISE
Sanjay Halder
SANJOY HALDER
 (PROPRIETOR)

HALDAR ENTERPRISE
Prop: SANJAY HALDER
45, DESHPRAN SHASMAL ROAD
KOLKATA - 700033

Notes Forming Integral Part of Balance Sheet as at 31st March, 2023

NOTE-10

CASH & BANK BALANCE

		Amount in Rs.	
Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
a.	Cash in Hand (As certified by the Proprietor)	3,20,584.00	1,00,141.80
	Total (a)	3,20,584.00	1,00,141.80
b.	Balance At Bank:	987277.95	332997.67
	Total (b)	9,87,277.95	3,32,997.67
	Total (a+b)	13,07,861.95	4,33,139.47

NOTE-11

OTHER CURRENT ASSETS

		Amount in Rs.	
Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
1	Duties & Taxes	-	1,10,826.62
2	Security Deposit	7,33,175.56	4,17,179.60
3	Loans & Advances	-	1,00,000.00
4	Advance Tax	8,000.00	6,116.40
5	TCS	22,613.48	1,292.00
6	TDS	13,457.26	
	Total	7,77,246.30	6,35,414.62

Note 11.1 Other Current Assets balance are subject to Formal confirmation.

In terms of our report of even date

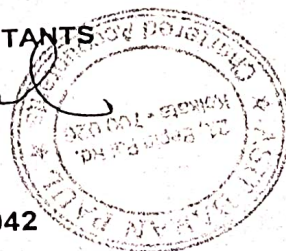
For ASIT BARAN PAUL
CHARTERED ACCOUNTANTS

PLACE : KOLKATA

DATE : 20TH SEPTEMBER, 2023

ASIT BARAN PAUL
 (PROPRIETOR)

MEMBERSHIP NO : 009324
 UDIN: 23009324BGWMZE6042



For HARDER ENTERPRISE

Sanjay Halder
SANJOY HALDER
 (PROPRIETOR)

HALDAR ENTERPRISE
Prop: SANJAY HALDER
NATUN PALLY PURBA PUTIARY,
KOLKATA - 700033

Notes Forming Integral Part of Statement of Profit & Loss for the period ended 31st March, 2023

Note : 12 Revenue from Operation

Amount In Rs.

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
a)	<u>Sales of Goods</u>		
1	Sales @ 28%	25,51,277.84	30,12,809.35
2	Sales @ 18%	2,11,46,338.52	1,37,62,970.46
3	Sales @ 5%	-	59,257.50
	Total	2,36,97,616.36	1,68,35,037.31

Note : 13 Other Income

Sr. No	Particulars	Year ended 31st March 2023	Year Ended 31/03/2022
1	Other's Income	-	1,732.02
2	Discount Received	-	-1,749.99
3	Incentive	12,164.93	
4	Balance Write Off	2,30,270.63	
5	Interest Income	34,860.00	
	Total	2,77,295.56	-17.97

Note : 14 Purchase of Stock in Trade

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
1	Purchase @ 28%	32,32,766.34	23,24,549.29
2	Purchase @ 18%	1,83,17,421.17	1,47,53,410.81
	Total	2,15,50,187.51	1,70,77,960.10

Note : 15 Change in Inventories of Stock in Trade

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
1	<u>Inventories at the End of the Year</u> Stock in Trade	17,26,166.64	29,37,870.47
2	<u>Inventories at the Beginning of the Year</u> Stock in Trade	29,37,870.47	18,25,853.71
	Total	12,11,703.83	-11,12,016.76

Note : 16 Employee Benefit Expenses

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
1	Salary Paid	2,02,920.00	1,34,500.00
	Total	2,02,920.00	1,34,500.00

Note : 17 Finance Charges

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
1	Bank Charges	9,368.08	5,703.60
2	Interest For CC	1,05,705.00	23,524.00
3	Loan Processing Charges	63,633.21	3,540.00
	Total	1,78,706.29	32,767.60

Note : 18 Depreciation & Amortised Cost

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
1	Depreciation	65,153.00	50,255.00
	Total	65,153.00	50,255.00

In terms of our report of even date

For ASIT BARAN PAUL
CHARTERED ACCOUNTANTS

PLACE : KOLKATA
DATE : 20TH SEPTEMBER, 2023

ASIT BARAN PAUL
(PROPRIETOR)
MEMBERSHIP NO : 009324
UDIN: 23009324BGWMZE6042

For HALDAR ENTERPRISE
Sanjay Halder
SANJOY HALDER
(PROPRIETOR)

HALDAR ENTERPRISE
Prop: SANJAY HALDER
NATUN PALLY PURBA PUTIARY,
KOLKATA - 700033

Notes Forming Integral Part of Statement of Profit & Loss for the period ended 31st March, 2023
Note : 19 Other Expenses

Sr. No	Particulars	Year ended 31st March 2023	Year ended 31st March 2022
(a)	Administrative Expenses		
1	Audit Fees	✓ 8,000.00 ✓	8,000.00
2	Advertisement Expenses	✓ 42,000.00 ✓	21,000.00
3	Bank Gurantee Fee		4,000.00
4	Donation & Subscription	✓ 2,000.00 ✓	2,360.00
5	Inspection Charges	0.00	3,622.00
6	Insurance Charges	-	878.64
7	Miscellaneous Expenses	0.00	9,684.00
8	Other Exppenses	✓ 15,447.08 ✓	7,000.00
9	Professional Charges	-	
10	Professional Tax Paid	✓ 2,500.00 ✓	
11	Printing & Stationery	✓ 17,532.00 ✓	98.50
12	Rounded Off	✓ 36.30 ✓	
13	Rent	✓ 20,000.00 ✓	
14	Stock Insurance	47,839.95 ✓	
15	Loading & Unloading Charges	✓ 38,670.00 ✓	
16	Tea & Tiffin Expenses	8,735.00 ✓	
17	Trade License Fees	✓ 550.00 ✓	
	Total	2,03,310.33	56,643.21

In terms of our report of even date

For ASIT BARAN PAUL
CHARTERED ACCOUNTANTS

ASIT Baran Paul
ASIT BARAN PAUL
(PROPRIETOR)

MEMBERSHIP NO : 009324

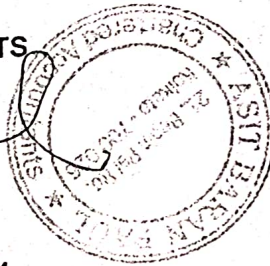
UDIN: 23009324BGWMZE6042

For **HARDER ENTERPRISE**

Sanjoy Halder
SANJOY HALDER
(PROPRIETOR)

PLACE : KOLKATA

DATE : 20TH SEPTEMBER, 2023



HALDER ENTERPRISE
(PROP :- SANJAY HALDER)
NATUN PALLY, PURBA PUTIARY
KOLKATA - 700093

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH, 2023.

SCHEDULE-A
NOTES TO ACCOUNTS

- 1) HALDER ENTERPRISE is a Proprietorship Firm of Mr. SANJAY HALDER and is mainly engaged in the business of Trading of Building Materials Item.
- 2) These accounts have been prepared on "Mercantile Basis" on the assumption of a "Going Concern".
- 3) These accounts have been prepared on "Historical Cost" basis.
- 4) Secured loans taken by the firm from Banks are interest bearing and interest on the same, calculated at contracted rates of interest on time proportion method, has been debited to the Profit & Loss Account since the entire amount of such Loans have been utilized in the business.
- 5) Unsecured loans taken by the firm from relatives and associates of the Proprietor are Interest Free, Unsecured and repayable on demand. The same are largely being brought forward from earlier years and are subject to formal confirmation.
- 6) Balance of Trade Payables and Current Liabilities and Advance From Party on the Liabilities Side of the Balance Sheet are subject to formal confirmation.
- 7) Fixed Assets have been depreciated at the rates prescribed in the Income Tax Act, 1961, No depreciation has been charged on Flat, Land and Land & Building as per practice being consistently followed by the firm.
- 8) Closing Stock has been taken, valued and certified by the Proprietor. We have relied on a Certificate relating to quantity and valuation of such Stock and of the Firm as on 31st March, 2023 which has been issued by the Proprietor.
- 9) Balance of Loans & Advances, Sundry Debtors and Deposits on the Assets Side of the Balance Sheet are subject to formal confirmation
- 10) Balance of Cash in Hand as on 31st March, 2023 has been considered in the accounts on the basis of a Certificate issued by the Proprietor. We have relied on such Certificate.
- 11) The firm does not have any accounts involving timing difference and hence there is no need to provide for Deferred Tax Asset / Liability in terms of Accounting Standard(AS) 22 entitled "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India.



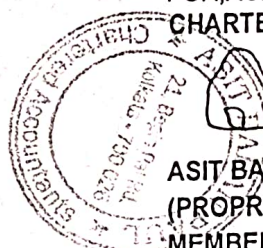

- 12) Prima facie and on the basis of records and documents provided there are no, " Related party" transactions, other than as given below, as per stipulations of Accounting Standard 18 (AS18) issued by the Institute of Chartered Accountants of India.

Unsecured, Interest Free Loans taken by the Firm:

<u>SL.</u>	<u>Name of Related Party</u>	<u>Relation</u>	<u>Amount</u>	<u>Amount</u>
			<u>As on 31.03.2023</u>	<u>As on 31.03.2022</u>
1.	Mrs. Susmita Halder	Spouse of Proprietor	Rs. 16,42,000/-	Rs. 887,000/-

PLACE: - KOLKATA
DATE: -20TH SEPTEMBER, 2023

FOR, ASIT BARAN PAUL
CHARTERED ACCOUNTANTS



ASIT Baran Paul

ASIT BARAN PAUL
(PROPRIETOR)
MEMBERSHIP.NO. -009324
UDIN: 23009324BGWMZE6042

Sanjay Halder