SKJ ENTERPRISE
(PROP. SUNNY JAISWAL)
HELA BATTALA, HATIARA ROAD
KOLKATA – 700 157.

ASSESSMENT YEAR: 2021-22

STATEMENT OF ACCOUNTS

&

TAX AUDIT REPORT

FOR THE YEAR ENDED 31.03.2021

V.M.D. & ASSOCIATES
Chartered Accountants
Stephen House, Room no. 57-F,
4th floor, 4, B.B.D. Bag (E)
Kolkata – 700 001.
M.No- 9830193306, 8910264958
Phone No. 033-40729015
vinay_tiwari1976@yahoo.com

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)	Assessment Year 2021-22

PAN	AKHPJ9156H		
Name	SUNNY JAISWAL		
Address	RGM - 198 , HELA BATTALA HATIARA ROAD , Baguihati , NORTH 24 PARGANAS , Hatiara S.O , 32-West Bengal , 91-India , 700157	Form Number	ITR-3
Status	Individual	e-Filing Acknowledgement Number	312025310090322
Filed u/s	139(1) Return filed on or before due date		

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income	2	56,41,400
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	56,41,400
	Net tax payable	5	17,21,628
	Interest and Fee Payable	6	1,78,998
	Total tax, interest and Fee payable	7	19,00,626
	Taxes Paid	8	19,00,630
	(+)Tax Payable /(-)Refundable (6-7)	9	0
Distribution Tax details	Dividend Tax Payable	10	0
	Interest Payable	11	0
	Total Dividend tax and interest payable	12	0
	Taxes Paid	13	0
	(+)Tax Payable /(-)Refundable (11-12)	14	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	15	0
	Additional Tax payable u/s 115TD	16	0
	Interest payable u/s 115TE	17	0
	Additional Tax and interest payable	18	0
	Tax and interest paid	19	0
	(+)Tax Payable /(-)Refundable (17-18)		0

This return has been digitally signed by SUNNY JAISWAL in the capacity of Self having PAN AKHPJ9156H from IP address 10.1.213.135 on 09-03-2022 14:40:22

DSC Sl. No. & Issuer 5007031 & 16810550CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code

AKHPJ9156H03312025310090322DA2C717BB2D220948D77B77E5EA5812F30BC1B39

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Number:958728000210122

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

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

1. **We** 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	M/S S K J ENTERRISE(PRORIETOR SUNNY JAISWAL)
Address	RGM 19 8 HELA BATTALA, , HATIARA ROAD , Hatiara S.O , Baguihati , NORTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700157
PAN	AKHPJ9156H
Aadhaar Number of the assessee, if available	

2. **We** certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at **RGM 198 HELA BATTALA, HATIARA ROAD, KOLKATA - 700157** and **0** branches.

3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:
We report that the accounts of the credit and debit parties are subject to confirmation.

b. Subject to above,-

A. **We** have obtained all the information and explanations which, to the best of **our** knowledge and belief, were necessary for the purposes of the audit.

B. In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.

C. In **our** opinion and to the best of **our** information and according to the explanations given to **us** the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **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 **our** opinion and to the best of **our** information and according to the explanations given to **us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	GST Returns are subject to reconciliation and revision.

Accountant Details

Name	**VINAY KUMAR TIWARI**
Membership Number	**063887**

FRN (Firm Registration Number)	**0326120E**
Address	**STEPHEN HOUSE, ROOM NO. 57F, 4TH FLOOR , 4, B.B.D BAG (E) , Kolkatta G.P.O. , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700001**

Date of signing Tax Audit Report	**12-Jan-2022**
Place	**122.163.87.153**
Date	**21-Jan-2022**

This form has been digitally signed by **VINAY KUMAR TIWARI** having PAN **ACUPT0450H** from IP Address **122.163.87.153** on **21/01/2022 06:40:43 PM** Dsc Sl.No and issuer

20269818CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

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

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

PART - A

1. Name of the Assessee	**M/S S K J ENTERRISE(PRORIETOR SUNNY JAISWAL)**
2. Address of the Assessee	**RGM 19 8 HELA BATTALA, , HATIARA ROAD , Hatiara S.O , Baguihati , NORTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700157**
3. Permanent Account Number (PAN)	**AKHPJ9156H**
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	19AKHPJ9156H1ZQ

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
	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments 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			

(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
			No records added	

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	COMPUTERISED CASH BOOK, LEDGER BOOK, BANK BOOK, JOURNAL REGISTER, PURCHASE AND SALES REGISTER	RGM 198 HELA BATTLA	HATIARA ROAD	KOLKATA	700157	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	COMPUTERISED CASH BOOK, LEDGER BOOK, BANK BOOK, JOURNAL REGISTER, PURCHASE AND SALES REGIST

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

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

No (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
1	ICDS I-Accounting Policies	1. The Assessee is having accounting policies for computing Income under the head Income from Business & Profession and Income from Other Sources on a going concern basis consistentlyon accrual basis which represents the true and fair view of thestate of affairs and the income of the assessee. 2. There is no change in the accounting policies which have material effect in income of the assessee.
2	ICDS II-Valuation of Inventories	N.A.
3	ICDS III-Construction Contracts	Revenue is recognized when sale is completed subject to certainty of its ultimate collection.
4	ICDS IV-Revenue Recognition	Revenue is recognized when sale is completed subject to certainty of its ultimate collection.
5	ICDS V-Tangible Fixed Assets	Tangible assets is depreciated as per IT Act,1961.
6	ICDS VII-Governments Grants	N.A.
7	ICDS IX Borrowing Costs	Borrowing costs are recognized as expense in the period in which they are incurred.

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8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions are created for all known liabilities.

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

(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:

Sl. NO.	Particulars	Increase in profit	Decrease in pr
	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 asset is conve into stock-in t
		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	Am

(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	Am
	No records added	

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

Sl. No.	Description	Am
	No records added	

(d). any other item of income;

Sl. No.	Description	Am
	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: Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	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 ?
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)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 40%	40	₹ 47,444	₹ 0	₹ 0	₹ 47,444	₹ 2,16,736	₹ 2,16,736	₹ 0	₹ 0	₹ 81,689	₹ 1,82,491
2	Furnitures & Fittings @ 10%	10	₹ 2,34,894	₹ 0	₹ 0	₹ 2,34,894	₹ 1,17,315	₹ 1,17,315	₹ 0	₹ 0	₹ 31,025	₹ 3,21,184
3	Plant and Machinery @ 15%	15	₹ 1,30,14,126	₹ 0	₹ 0	₹ 1,30,14,126	₹ 11,67,184	₹ 11,67,184	₹ 33,73,000	₹ 0	₹ 15,91,737	₹ 92,16,573

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
1	Provident Fund	₹84,042	15-May-2020	₹84,042	08-May-2020
2	Provident Fund	₹47,316	15-Jun-2020	₹47,316	18-Jun-2020
3	Provident Fund	₹46,697	15-Jul-2020	₹46,697	08-Jun-2020
4	Provident Fund	₹44,379	15-Aug-2020	₹44,379	11-Aug-2020
5	Provident Fund	₹23,420	15-Sep-2020	₹23,420	07-Sep-2020
6	Provident Fund	₹23,267	15-Oct-2020	₹23,267	10-Oct-2020
7	Provident Fund	₹16,123	15-Nov-2020	₹16,123	07-Nov-2020
8	Provident Fund	₹48,532	15-Dec-2020	₹48,532	03-Dec-2020
9	Provident Fund	₹48,064	15-Jan-2021	₹48,064	08-Jan-2021
10	Provident Fund	₹47,282	15-Feb-2021	₹47,282	08-Feb-2021
11	Provident Fund	₹44,616	15-Mar-2021	₹44,616	09-Mar-2021
12	Provident Fund	₹45,557	15-Apr-2021	₹45,557	06-Apr-2021
13	Any fund setup under the provisions of ESI Act, 1948	₹13,745	15-May-2020	₹13,745	08-May-2020
14	Any fund setup under the provisions of ESI Act, 1948	₹7,736	15-Jun-2020	₹7,736	18-Jun-2020
15	Any fund setup under the provisions of ESI Act, 1948	₹7,637	15-Jul-2020	₹7,637	04-Jul-2020
16	Any fund setup under the provisions of ESI Act, 1948	₹7,258	15-Aug-2020	₹7,258	06-Aug-2020
17	Any fund setup under the provisions of ESI Act, 1948	₹3,835	15-Sep-2020	₹3,835	07-Sep-2020
18	Any fund setup under the provisions of ESI Act, 1948	₹3,810	15-Oct-2020	₹3,810	10-Oct-2020

19	Any fund setup under the pr ovisions of ESI Act, 1948	₹2,642 15-Nov-2020	₹2,642 07-Nov-2020
20	Any fund setup under the pr ovisions of ESI Act, 1948	₹7,936 15-Dec-2020	₹7,936 05-Dec-2020
21	Any fund setup under the pr ovisions of ESI Act, 1948	₹7,858 15-Jan-2021	₹7,858 08-Jan-2021
22	Any fund setup under the pr ovisions of ESI Act, 1948	₹7,730 15-Feb-2021	₹7,730 06-Feb-2021
23	Any fund setup under the pr ovisions of ESI Act, 1948	₹7,296 15-Mar-2021	₹7,296 09-Mar-2021
24	Any fund setup under the pr ovisions of ESI Act, 1948	₹7,448 15-Apr-2021	₹7,448 06-Apr-2021

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	

xpenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

l. No.	Particulars	Amount
	No records added	

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

.No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amo
	No records added	

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

Sl. No.	Particulars	Amo
	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	St
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	
1		₹ 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	St
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"
		₹ 0											₹ 0	₹ 0

iii. 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
		₹ 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"
		₹ 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 (iii)

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

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) ?

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);

(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;

Sl. No.	Nature of Liability
1	

(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
	No records added

(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. ₹ 0

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

.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
	SULEKHA JAISWAL	AMAPJ8049G		MOTHER	RENT	₹ 4,80,000
	SRJ ENTERPRISE(PROP. SURAJ JAISWAL)	AKHPJ3716D		BROTHER	Contractor/Sub-Contractor	₹ 1,45,69,333

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

No.	Section	Description	Amount
		No records added	

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
		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:-

pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

not paid during the previous year;

No.	Section	Nature of liability	Amount

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	Amo
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 5,60,
2	Sec 43B(a)- tax,duty,cess,fee etc	ESI	₹ 7,
3	Sec 43B(a)- tax,duty,cess,fee etc	EPF	₹ 47,
4	Sec 43B(a)- tax,duty,cess,fee etc	PROFESSIONAL TAX	₹ 5,

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amo

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
Opening Balance	₹ 0	NOT PASSED THROUGH PROFIT AND LOSS ACCOUNT
Credit Availed	₹ 58,45,796	NOT PASSED THROUGH PROFIT AND LOSS ACCOUNT
Credit Utilized	₹ 58,45,796	NOT PASSED THROUGH PROFIT AND LOSS ACCOUNT
Closing /Oustanding Balance	₹ 0	NOT PASSED THROUGH PROFIT AND LOSS ACCOUNT

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 whic it relates (Year in yyyy-yy format)
		No records added		

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

Please furnish the details of the same

. .	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

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

Please furnish the details of the same

. 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. 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

. Please furnish the following details:

. No.	Nature of income	Amount

No records added

.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

. Please furnish the following details:

. No.	Nature of income	Amount

No records added

0. 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	Da Re
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 ?

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 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 expenditu carried forward as per sub-sec (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	A
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 arising, in aggregate, to all the parties t arrang

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 :-

l. o.	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.
	SANTOSH JAISWAL	Hatiara Road,Hella Brotala, kolkata - 700157	AKOPJ4586A		₹ 7,00,000	No	₹ 4,00,000	Yes-RTGS	
	SUBHAS THAKUR	SUKANTA PALLY JYANGRA,Hatiara Road, kolkata - 700157	AREPT5830E		₹ 8,50,000	No	₹ 12,50,000	Yes-RTGS	
	SULEKHA JAISWAL	HELABATTALA, HATIARA	AMAPJ8049G		₹ 10,50,000	No	₹ 5,50,000	Yes-RTGS	

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

. .	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	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

e: 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 tral, State or Provincial Act.

(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 re
			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 payee	Aadhaar Number of the payee, if available	Amount of pa
			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 269SS or in the case of pers 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.
	NILADRI SEKHAR MAJUMDER	Hatiara Road,Hella Brotala, kolkata - 700157	BLUPM5133N		₹ 8,00,000	₹ 8,00,000	Yes-RTGS	
	PINKI MAJUMDER	Hatiara Road,Hella Brotala, kolkata - 700157	DJKPM5666J		₹ 10,00,000	₹ 10,00,000	Yes-RTGS	
	RAMA RANI PAUL	Hatiara Road,Hella Brotala, kolkata - 700157	BPFPP8980M		₹ 4,60,000	₹ 4,60,000	Yes-RTGS	
	SANTOSH JAISWAL	Hatiara Road,Hella Brotala, kolkata - 700157	AKOPJ4586A		₹ 4,00,000	₹ 4,00,000	Yes-RTGS	
	SUBHASTH AKUR	SUKANTA PALLY JYANGRA,Hatiara Road, kolkata - 700157	AREPT5830E		₹ 12,50,000	₹ 12,50,000	Yes-RTGS	
	TARUN KANTI BARIK	Hatiara Road,Hella Brotala, kolkata - 700157	AGPPB6583Q		₹ 5,00,000	₹ 5,00,000	Yes-RTGS	
7	SULEKHA JAISWAL	ROAD, KOLKATA - 700157	AMAPJ8049G		₹ 5,00,000	₹ 5,50,000	Yes-RTGS	

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 repayme loan or deposit c specified ad received by a c or bank draft whi not an account cheque or ac payee bank during the pre
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 acce 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	Rema
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 ?

Please furnish the details of the same.

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

Please furnish the details of the same.

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.

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	₹ 1,12,658
2	80D	₹ 9,599
3	80TTA	₹ 2,532

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	CALS43213C	194C	Payments to contractors	₹ 3,40,12,279	₹ 3,39,13,754	₹ 3,39,13,754	₹ 2,73,370	₹ 0	₹ 0	₹ 0
2	CALS43213C	194-I	Rent	₹ 4,80,000	₹ 4,80,000	₹ 4,80,000	₹ 36,750	₹ 0	₹ 0	₹ 0
3	CALS43213C	194J	Fees for professional or technical services	₹ 35,000	₹ 35,000	₹ 35,000	₹ 2,625	₹ 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	CALS43213C	26Q	31-Mar-2021	07-Dec-2020	Yes	
2	CALS43213C	26Q	31-Mar-2021	07-Dec-2020	Yes	

3	CALS43213C	26Q	31-Jan-2021	06-Feb-2021	Yes
4	CALS43213C	26Q	15-Jul-2021	10-Aug-2021	Yes

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

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 da pa	
			Amount	Date of payment
		₹ 0	₹ 0	

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/exces
1			0	0	0	0	

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/ex if
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess

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 ? No

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 ? No

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. ? No

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	73705933			118171640		
(b)	Gross profit / Turnover	11486602	73705933	15.58	27820981	118171640	23.54
(c)	Net profit / Turnover	4898420	73705933	6.65	6891702	118171640	5.83
(d)	Stock-in-Trade / Turnover		73705933			118171640	

(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 ?

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 the details/transac which are not repor
			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 ?

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	Expendi relating entities registered un

	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	**VINAY KUMAR TIWARI**
Membership Number	**063887**
FRN (Firm Registration Number)	**0326120E**
Address	**STEPHEN HOUSE, ROOM NO. 57F, 4TH FLOOR, 4, B.B.D BAG (E), Kolkatta G.P.O., Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700001**
Place	**122.163.87.153**
Date	**21-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)	Adjustments on Account of Change in Rate of Exchange (3)	Adjustments on Account of subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Plant and Machinery @ 40%	1	29-Jun-2020	29-Jun-2020	₹ 45,889	₹ 0	₹ 0	₹ 0	₹ 45,889
	2	22-Aug-2020	22-Aug-2020	₹ 2,966	₹ 0	₹ 0	₹ 0	₹ 2,966
	3	24-Aug-2020	24-Aug-2020	₹ 44,068	₹ 0	₹ 0	₹ 0	₹ 44,068
	4	15-Feb-2021	15-Feb-2021	₹ 1,18,644	₹ 0	₹ 0	₹ 0	₹ 1,18,644
	5	27-Feb-2021	27-Feb-2021	₹ 1,271	₹ 0	₹ 0	₹ 0	₹ 1,271
	6	16-Jun-2020	16-Jun-2020	₹ 3,898	₹ 0	₹ 0	₹ 0	₹ 3,898

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			Tot Value Purchas (1+2+3-
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%								
	1	17-Dec-2020	17-Dec-2020	₹ 54,263	₹ 0	₹ 0	₹ 0	₹ 54,26
	2	15-Jan-2021	15-Jan-2021	₹ 29,661	₹ 0	₹ 0	₹ 0	₹ 29,66
	3	19-Aug-2020	19-Aug-2020	₹ 33,391	₹ 0	₹ 0	₹ 0	₹ 33,39

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			Tota Value o Purchase (B (1+2+3+4
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%								
	1	16-Jun-2020	16-Jun-2020	₹ 27,344	₹ 0	₹ 0	₹ 0	₹ 27,34
	2	12-Aug-2020	12-Aug-2020	₹ 53,125	₹ 0	₹ 0	₹ 0	₹ 53,12
	3	25-May-2020	25-May-2020	₹ 4,500	₹ 0	₹ 0	₹ 0	₹ 4,50
	4	08-Jun-2020	08-Jun-2020	₹ 14,116	₹ 0	₹ 0	₹ 0	₹ 14,11
	5	01-Jun-2020	01-Jun-2020	₹ 68,000	₹ 0	₹ 0	₹ 0	₹ 68,00
	6	05-Jun-2020	05-Jun-2020	₹ 68,000	₹ 0	₹ 0	₹ 0	₹ 68,00
	7	13-Jul-2020	13-Jul-2020	₹ 68,000	₹ 0	₹ 0	₹ 0	₹ 68,000
	8	14-Jul-2020	14-Jul-2020	₹ 68,000	₹ 0	₹ 0	₹ 0	₹ 68,000
	9	17-Jul-2020	17-Jul-2020	₹ 3,983	₹ 0	₹ 0	₹ 0	₹ 3,983
	10	08-Jul-2020	08-Jul-2020	₹ 1,61,017	₹ 0	₹ 0	₹ 0	₹ 1,61,017
	11	16-Jun-2020	16-Jun-2020	₹ 3,500	₹ 0	₹ 0	₹ 0	₹ 3,500
	12	03-Jun-2020	03-Jun-2020	₹ 65,339	₹ 0	₹ 0	₹ 0	₹ 65,339
	13	05-Jun-2020	05-Jun-2020	₹ 63,559	₹ 0	₹ 0	₹ 0	₹ 63,559
	14	02-May-2020	02-May-2020	₹ 17,500	₹ 0	₹ 0	₹ 0	₹ 17,500
	15	01-Jul-2020	01-Jul-2020	₹ 1,822	₹ 0	₹ 0	₹ 0	₹ 1,822
	16	06-Jul-2020	06-Jul-2020	₹ 1,229	₹ 0	₹ 0	₹ 0	₹ 1,229
	17	07-Jul-2020	07-Jul-2020	₹ 8,596	₹ 0	₹ 0	₹ 0	₹ 8,596
	18	28-Jul-2020	28-Jul-2020	₹ 11,016	₹ 0	₹ 0	₹ 0	₹ 11,016
	19	08-Aug-2020	08-Aug-2020	₹ 21,178	₹ 0	₹ 0	₹ 0	₹ 21,178
	20	30-Sep-2020	30-Sep-2020	₹ 2,246	₹ 0	₹ 0	₹ 0	₹ 2,246
	21	04-Aug-2020	04-Aug-2020	₹ 40,254	₹ 0	₹ 0	₹ 0	₹ 40,254

22	29-Jun-2020	29-Jun-2020	₹ 1,398	₹ 0	₹ 0	₹ 0	₹ 1,398
23	25-Mar-2021	25-Mar-2021	₹ 21,484	₹ 0	₹ 0	₹ 0	₹ 21,484
24	17-Oct-2020	17-Oct-2020	₹ 21,178	₹ 0	₹ 0	₹ 0	₹ 21,178
25	30-Oct-2020	30-Oct-2020	₹ 1,11,779	₹ 0	₹ 0	₹ 0	₹ 1,11,779
26	06-Jan-2021	06-Jan-2021	₹ 21,178	₹ 0	₹ 0	₹ 0	₹ 21,178
27	25-Jan-2021	25-Jan-2021	₹ 21,178	₹ 0	₹ 0	₹ 0	₹ 21,178
28	17-Feb-2021	17-Feb-2021	₹ 7,877	₹ 0	₹ 0	₹ 0	₹ 7,877
29	24-Feb-2021	24-Feb-2021	₹ 1,20,169	₹ 0	₹ 0	₹ 0	₹ 1,20,169
30	10-Oct-2020	10-Oct-2020	₹ 34,746	₹ 0	₹ 0	₹ 0	₹ 34,746
31	06-Dec-2020	06-Dec-2020	₹ 17,318	₹ 0	₹ 0	₹ 0	₹ 17,318
32	18-Dec-2020	18-Dec-2020	₹ 16,555	₹ 0	₹ 0	₹ 0	₹ 16,555

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
	No records added			

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	Wheth delet are o of purch put t use f less 1 180 da
Plant and Machinery @ 15%				
	1	01-Feb-2021	₹ 4,83,000	☐
	2	05-Feb-2021	₹ 2,70,000	☐
	3	06-Feb-2021	₹ 6,30,000	☐
	4	08-Feb-2021	₹ 3,90,000	☐
	5	19-Oct-2020	₹ 13,00,000	☐
	6	04-Feb-2021	₹ 1,50,000	☐
	7	05-Feb-2021	₹ 1,50,000	☐

This form has been digitally signed by **VINAY KUMAR TIWARI** having PAN **ACUPT0450H** from IP Address **122.163.87.153** on **21/01/2022 06:40:43 PM** Dsc Sl.No and issuer **20269818CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**

VMD & ASSOCIATES

Chartered Accountants

Stephen House, R.No. 57F,
4th Floor,4 BBD Bag (East)
Kolkata – 700 001.
Contacts: 033-40729015
Mobile: 9830193306
e-mail:vinay_tiwari1976@yahoo.com

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)We have examined the Balance sheet as at 31st march 2021 and the Profit and Loss account for the period beginning from 01/04/2020 to ending on 31/03/2021 attached herewith **M/S. S K J Enterprise (Prop. Sunny Jaiswal) of Helabattala, Hatiara Road, kolkata - 700157** (PAN. AKHPJ9156H).

2) We certify that the Balance sheet and the Profit and Loss account are in agreement with the books of account maintained at the above-mentioned address.

3) a) We report the following observations/comments/discrepancies/inconsistencies; if any:

1) We report that the accounts of the credit & debit parties are subject to confirmation.
2) GST Returns are subject to reconciliation and revision

b) Subject to above:-

A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.

B) In our opinion proper books of accounts have been kept by the assessee so far as appears from our examination of the books

C) In our opinion and to the best our information and according to the explanation given to us the said accounts, read with notes thereon, if any, give a true and fair view:-

In the case of Balance sheet, of the state of affairs of the assessee as at 31st March 2021,

and

In the case of the Profit and Loss Account of the Profit of the assessee for the year ended on that date.

4) The Statement of Particulars required to be furnished under section 44AB is annexed herewith in form No. 3CD.

5) In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct. Subject to following observations/qualifications, if any:

For, VM.D. & ASSOCIATES
Chartered Accountants

VMD & ASSOCIATES Kolkata Chartered Accountants

(Vinay Kumar Tiwari)
Partner
M.No. 063887.

Date: 12/01/2022
Place: Kolkata
Frn No. 326120E
UDIN – **22063887AAAAT8586**

M/S SKJ Enterprise
(Proprietor : Sunny Jaiswal)
ASSESSMENT YEAR 2021-22
COMPUTATION OF TOTAL INCOME

INCOME FROM BUSINESS PROFESSION		
Net Profit Propritership From		
M/S. SKJ Enterprise		48,98,419.96
INCOME FROM OTHER SOURCES		
Bank Interest		2,532.00
Interest on FD		36,576.00
Interest on IT Refund		11,993.00
Income from sale of Flat		8,16,667.00
Gross Total Income		57,66,187.96
Less: Deduction U/S 80 C		
LIC Paid	1,12,658.00	
Less: Deduction U/S 80 D		
Mediclaim Paid	9,599.00	
Less: Deduction U/S 80 TTA		
Bank Interest	2,532.00	1,24,789.00
Total Income		56,41,398.96
Total Income (R/off)		56,41,400.00
Income Tax on Above		15,04,920.00
Add : Surcharge @ 10%		1,50,492.00
		16,55,412.00
Add:- Education Cess		66,216.00
		17,21,628.00
Add:- Interest U/S 234A		38,120.00
Add:- Interest U/S 234B		91,488.00
Add:- Interest U/S 234C		49,390.00
Total Tax & Interest		19,00,626.00
Less: T.D.S	6,59,130.00	
Less: Advance Tax	3,00,000.00	
Less: T.C.S.	-	9,59,130.00
		9,41,496.00
Income Tax (R/off)		-
Less : Self assessment Tax		9,41,500.00
Balance Payable/Refundable		-

SUNNY JAISWAL
Helabattala, Hatiara road
Kolkata - 700 157

PAN NO. AKHPJ9156H

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To, Bank Charge	666.70	By, Profit From SKJ Enterprise	48,98,419.96
		" Bank Interest	2,532.00
		" Sale of Flat	8,16,667.00
To, Excess of Income Over Expenditure	57,16,952.26		
	57,17,618.96		57,17,618.96

BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES	AMOUNT	ASSSETS		AMOUNT
Capital Account		Fixed Assets		
Balance as per		Gold		13,73,082.00
Last Account	2,10,19,989.82	Land		26,12,966.00
Add: Excess of Income		Silver Coin		5,350.00
Over Expenditure	57,16,952.26	Land at Hatiara		93,59,534.00
	2,67,36,942.08	Investment		
Less : L.I.P Paid	1,12,658.00	Chirg Resturent cum Bar	1,35,000.00	
Less : Income Tax Paid	5,29,006.00	Chirg Resturent cum Bar (Current A/C)	4,74,254.68	6,09,254.68
Less : Mediclaim Paid	9,599.00			
Less: Drawings	1,82,572.62	SKJ Enterprise		1,18,57,910.40
	2,59,03,106.46	Accured Interest on FD		31,707.00
		Cash at Bank		
		HDFC Bank	34,659.75	
Loans (Liability)		Axis Bank	16,838.24	
Santosh Jaiswal	50,000.00	Bank of Baroda	2,604.39	54,102.38
		Cash In Hand		49,200.00
	2,59,53,106.46			2,59,53,106.46

M/S SKJ Enterprise
(Proprietor : Sunny Jaiswal)
Helabattala, Hatiara Road
Kolkata - 700 157
Balance Sheet as at 31st March, 2021

Liabilities		Amount(Rs.)	Assets		Amount(Rs.)
APITAL ACCOUNT			**Fixed Assets**		
per Last Account	1,61,10,503.44		As Per Annexure - C		97,20,250.81
d: Net Profit	48,98,419.96				
d: Introduce	9,08,000.00		**Deposits and Receivable(Assets)**		
	2,19,16,923.40		(As Per Annexure - D)		1,76,33,104.17
ss: Drawings	95,30,007.00				
			Sundry Debtors		
ss: Income Tax Paid	5,29,006.00	1,18,57,910.40	Reliance Infratel Ltd.	6,27,251.98	
			Reliance Cominication Ltd.	39,33,458.57	
an (Liability)			Reliance Corporate IT Park Ltd	1,21,21,157.00	
CI Bank	69,36,530.21		Telesonic Networks Ltd	9,74,229.38	
FC Loan (6234)	1,11,056.34		Vodafone Idea Telecom INF. LTD	8,626.60	1,76,64,723.53
FC Loan (1991)	3,11,791.69				
FC Loan (5966)	2,88,490.00		**Current Assets**		
itya Birla Fianace Ltd.	12,32,439.00		Tax Deducted at Source		19,18,513.50
is Finance Pvt. Ltd.	12,63,840.00		Advance Tax		7,00,000.00
C First Bank Ltd.	20,89,319.89				
andard Charted Bank	12,55,190.26		Bank Balances		
lekha jiaswal	5,50,000.00		Bandhan Bank	15,413.69	
ntosh Jaiswal	2,50,000.00		HDFC Bank (Current)	8,320.44	23,734.13
bhas Thakur	5,00,000.00	1,47,88,657.39			
			Cash in Hand		52,561.35
indry Creditors			(As certified by Proprietor)		
s Per Annexure-A)		1,92,33,737.48			
JRRENT LIABILITIES					
s Per Annexure-B)		17,86,881.50			
DFC Bank Overdraft		45,700.72			
		4,77,12,887.49			4,77,12,887.49

For, V.M.D.& Associates
Chartered Accountants

VMD & ASSOCIATES Kolkata Chartered Accountants

(V.K.Tiwari)
Partner
M.No. 063887

SKJ ENTERPRISE
Proprietor

PROPRIETOR

ace: Kolkata
ate: 12/01/2022

M/S SKJ Enterprise
(Proprietor : Sunny Jaiswal)
Helabattala, Hatiara Road
Kolkata - 700 157
Trading and Profit & Loss A/C for the year ended 31st March, 2021

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
Purchases	1,50,34,612.28	By Job Charges Received	7,37,05,932.56
Delivery Charges	254.00		
Freight Charges	58,200.00		
Transport Charges	1,26,525.00		
Sub Contractor Charges	3,38,85,754.00		
Gross Profit c/f	2,46,00,587.28		
	7,37,05,932.56		7,37,05,932.56
Salary	1,31,13,985.00	By Gross Profit b/f	2,46,00,587.28
Administrative Charges	12,523.00	By Discount Received	15,785.00
Audit Fees	40,000.00		
Bank Charges	4,902.24		
Diary & Calender Expense	89,918.00		
Disbursement Fees	11,587.50		
Electricity Charges	49,254.00		
ESIC Employer	68,905.00		
EPFO	3,643.00		
Filing Fees	9,000.00		
Fooding Expenses	1,14,936.10		
Godown Rent	6,000.00		
GST Late Fees	50.00		
Insurance Charges	1,43,254.84		
Interest on Loan	9,45,068.24		
Interest on OD	4,27,913.00		
Inshield Insurance	52,109.00		
Labour Licence Fees	38.00		
Loan Processing Charges	16,400.00		
Depreciation	17,04,450.00		
Legal fees	8,160.00		
Medical Expenses	1,17,250.00		
Office Expenses	1,43,742.49		
Oil & Fuel Expenses	3,49,578.54		
Office Rent	4,80,000.00		
Parking Expenses	1,12,140.00		
Processing Fees	2,22,242.78		
Subscription Paid	251.00		
Printing & Stationery	2,11,007.97		
Professional Fees	11,694.07		
Professional Tax	2,500.00		
Provident Fund	2,64,907.00		
P Tax Interest	720.00		
Puja Expenses	68,065.00		
Repair & Maintainence	2,43,336.00		
Staff Welfare Expenses	1,61,905.96		
Telephone Expenses	28,821.93		
Toll Expenses	62,310.00		
Travelling Expenses	2,70,478.30		
Valuation fees	3,000.00		
WB Building & Other Construction Welfare Board	1,41,904.36		
Net Profit (Transferred to Capital A/C)	48,98,419.96		
	2,46,16,372.28		2,46,16,372.28

For V.M.D & Associates
Chartered Accountants

VMD & Associates
Kolkata
Chartered Accountants

(V.K.Tiwari)
Partner
M.No.063887

lace: Kolkata
ate: 12/01/2022

SKJ ENTERPRISE
Proprietor

PROPRIETOR

M/S SKJ Enterprise
(Proprietor : Sunny Jaiswal)
Helabattala, Hatiara Road
Kolkata - 700 157

ANNEXURE- A
Previous Year ended 31st March, 2021

Significant Accounting Policies

FIXED ASSETS

Fixed Assets are stated at cost of acquisition less depreciation written off. Depreciation is provided for as per the rates provided in Income Tax Rule, 1962.

RECOGNITION OF REVENUE

Mercantile system of accounting is followed by the firm.

SUNDRY DEBTORS, LOANS & ADVANCES

Sundry debtors, Loans & Advances are stated after write off, if any.

CONTINGENT LIABILITY

Contingent Liability is not debited in the accounts.

The Firm/Assesse has not received any intimation from suppliers regarding status under MSME Act, 2006 and hence Disclosure regarding, if any amount unpaid as at the year end together with intt. Paid/payable as required under the said Act has not been furnished.

GST Returns are subject to reconciliation and revision.

VMD & ASSOCIATES
Kolkata
Chartered Accountants

SKJ ENTERPRISE
Sunny Jaiswal
Proprietor

M/S SKJ Enterprise
(Proprietor : Sunny Jaiswal)
Helabattala, Hatiara Road
Kolkata - 700 157
Assessment Year - 2021-22

Annexure-A

SUNDRY CREDITORS

Bikash Pathak	11,56,473.00
Biplab Kundu	3,12,890.00
Jeetendra Jaiswal	12,07,061.00
JS Technology	7,38,321.00
Krishna Kumar Pandey	16,46,993.00
Malay Jana	7,71,684.00
M/s R M Communication	1,75,856.00
Sabira Bibi	5,79,017.00
Samanta Mondal	9,18,590.00
Santosh Mondal	15,49,236.00
Sekh Asraful Haque	2,81,963.00
Shubham Jaiswal	16,28,582.00
Sneha Network Solution	1,80,226.50
SRJ Enterprise	35,17,433.00
Starcon Projects Pvt Ltd	81,209.98
Lakshmi Pipe & Sanitary Store	36,74,631.00
Om Sanitation	4,00,027.00
Shaurya Enterprise	4,12,600.00
Sinha Electric Stores	944.00
	1,92,33,737.48

Annexure-B

CURRENT LIABILITIES

GST Payable	5,60,618.00
EPPO Payable	47,417.00
ESIC Payable	7,448.00
P.TAX Payable	5,180.00
Rent Payable	37,000.00
Salary Payable	10,07,551.00
TDS	79,455.00
Disbursement Fees Payable	2,212.50
Audit Fees Payable	40,000.00
	17,86,881.50

Annexure-D

Deposits and Receivable(Assets)

SKJ Construction	2,50,300.00
Labour licence	2,700.00
HOTO(Reliance Projects & Property Management Services Ltd)	73,77,000.30
Retention	89,61,495.25
Telesonic Hoto	5,41,608.62
Telesonic Networks (Security Deposit)	5,00,000.00
	1,76,33,104.17

ASSOCIATES ★ Chartered Accountants ★ Kolkata

SKJ ENTERPRISE
Sunny Jaiswal
Proprietor

Annexure - C

Details of Fixed Assets

Fixed Assets Particulars	W.D.V. As on 01.04.2020 Rs.	Addition Upto 30th Sept.'20 Rs.	Addition After 30th Sept.'20 Rs.	Deduction During the Year Rs.	Total Rs.	Depreciation for the year Rs.	W.D.V. As on 31.03.2021 Rs.	Rate of Depreciation %
Air Condition	63,135.00	80,468.75	21,484.37	-	1,65,088.12	23,152.00	1,41,936.12	15%
Plant & Machinery	91,33,958.00	5,65,898.30	-	17,73,000.00	79,26,856.30	11,89,028.00	67,37,828.30	15%
Bio-Metric Machine	4,560.00	-	-	-	4,560.00	684.00	3,876.00	15%
CCTV Camera	16,977.00	-	-	-	16,977.00	2,547.00	14,430.00	15%
Computer	2,588.00	-	-		2,588.00	1,035.00	1,553.00	40%
Vehicles	36,06,170.44	-	-	16,00,000.00	20,06,170.44	3,00,926.00	17,05,244.44	15%
Electric Fitting	15,074.00	-	-	-	15,074.00	1,507.00	13,567.00	10%
Furniture & Fixture	2,19,820.26	-	83,923.73	-	3,03,743.99	26,178.00	2,77,565.99	10%
Laptop	27,005.00	92,923.73	1,19,915.26	-	2,39,843.99	71,955.00	1,67,888.99	40%
HP Printer	17,851.00	-	-	-	17,851.00	7,140.00	10,711.00	40%
Mobile	1,89,326.00	63,586.30	3,03,359.39	-	5,56,271.69	60,689.00	4,95,582.69	15%
Battery	-	18,615.62	-	-	18,615.62	2,792.00	15,823.62	15%
Ext HDD 1TB	-	3,898.31	-	-	3,898.31	1,559.00	2,339.31	40%
FAN	-	33,391.40	-	-	33,391.40	3,339.00	30,052.40	10%
Gobbler Note Counting	-	3,500.00	-	-	3,500.00	525.00	2,975.00	15%
Refrigerator	-	40,254.24	-	-	40,254.24	6,038.00	34,216.24	15%
Television	-	-	68,618.41	-	68,618.41	5,146.00	63,472.41	15%
Web Camera	-	1,398.30	-	-	1,398.30	210.00	1,188.30	15%
Total	1,32,96,464.70	9,03,934.95	5,97,301.16	33,73,000.00	1,14,24,700.81	17,04,450.00	97,20,250.81	

VMD & ASSOCIATES Kolkata Chartered Accountants

SKJ ENTERPRISE

Proprietor

DETAILS OF ADDITION IN FIXED ASSETS

Air Condition

Date	Amount
16/06/2020	27,343.75
08-12-2020	53,125.00
25/03/2021	21,484.37
	1,01,953.12

Battery

Date	Amount
25/05/2020	4,500.00
06-08-2020	14,115.62
	18,615.62

Ext HDD 1TB

Date	Amount
16-06-2020	3,898.31

FAN

Date	Amount
19/08/2020	33391.4

Furniture & Fixture

Date	Amount
17/12/2020	54,262.71
15/01/2021	29,661.02
	83,923.73

Gobbler Note Counting

Date	Amount
16/06/2020	3,500.00

VMD & ASSOCIATES * Chartered Accountants * Kolkata

SKJ ENTERPRISE

Proprietor