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

ASSESSMENT YEAR: 2022-23

STATEMENT OF ACCOUNTS

&

TAX AUDIT REPORT

FOR THE YEAR ENDED 31.03.2022

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

Acknowledgement Number:734472701191022 **Date of filing : 19-Oct-2022**

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 2022-23

PAN	AKHPJ9156H		
Name	SUNNY JAISWAL		
Address	RGM - 198 , HELA BATTALA HATIARA ROAD , Hatiara S.O , Baguihati , NORTH 24 PARGANAS , 32-West Bengal , 91-India , 700157		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	734472701191022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		84,61,360
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	84,61,360
	Net tax payable	4	26,89,439
	Interest and Fee Payable	5	1,34,703
	Total tax, interest and Fee payable	6	28,24,142
	Taxes Paid	7	28,24,142
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by SUNNY JAISWAL in the capacity of Self having PAN AKHPJ9156H from IP address 223.236.235.59 on 19-Oct-2022

DSC Sl. No. & Issuer 5007031 & 23056087CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code

AKHPJ9156H03734472701191022B7262E43A702753C5BCA7639F5D72BE67F69A436

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
608906480011022	01-Oct-2022

Name	:	M/S S K J ENTERRISE AND SKJ CONSTRUCTION(Proprietor : Sunny Jaiswal)
PAN/TAN	:	AKHPJ9156H
Address	:	RGM 19 8 HELA BATTALA, HATIARA ROAD, , Baguihati, NORTH 24 PARGANAS, Hatiara S.O, West Bengal, 700157
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	063887

(This is a computer generated Acknowledgement Receipt and needs no signature)

Acknowledgement Number:608906480011022

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 **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	M/S S K J ENTERRISE AND SKJ C ONSTRUCTION(Proprietor : Sunn y 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 **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 **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

Acknowledgement Number:608906480011022

1	Others	GST Returns are subject to reconciliation and revision.
2	Others	?Assessee?s Responsibility for the Financial Statements and the Statement of Particulars in Form 3CD 1. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India1. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
3	Others	2. The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income-tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc that are to be included in the Statement.
4	Others	3. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5	Others	4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor?s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity?s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
6	Others	5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. 6. We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
7	Others	As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

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	**27-Sep-2022**
Place	**223.182.87.88**
Date	**01-Oct-2022**

This form has been digitally signed by **VINAY KUMAR TIWARI** having PAN **ACUPT0450H** from IP Address **223.182.87.88** on

Acknowledgement Number:608906480011022

01/10/2022 01:24:19 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

Acknowledgement Number:608906480011022

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 AND SKJ CONSTRUCTION(Proprietor : 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
2	Goods and Services Tax 32- West Bengal	19AKHPJ9156H2ZP
3	Goods and Services Tax 24- Odisha	21AKHPJ9156H3Z3

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)- 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

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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	OTHER SERVICES	Other services n.e.c.	21008

(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	COMPUTERISED CASH BOOK, LEDGER BOOK, BANK BOOK, JOURNAL REGISTER, PURCHASE AND SALES REGISTER	RGM 198 HELABATTLA	HATIARA ROAD	BAGUIHATI	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
No records added	

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
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 the state 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.
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: **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;

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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)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fittings @ 10%	10	₹ 3,21,184	₹ 0	₹ 0	₹ 3,21,184	₹ 8,88,279	₹ 8,88,279	₹ 0	₹ 0	₹ 1,20,413	₹ 10,89,050
2	Plant and Machinery @ 15%	15	₹ 24,78,745	₹ 0	₹ 0	₹ 24,78,745	₹ 7,21,690	₹ 7,21,690	₹ 3,00,000	₹ 0	₹ 4,34,660	₹ 24,65,775
3	Plant and Machinery @ 30%	30	₹ 67,37,828	₹ 0	₹ 0	₹ 67,37,828	₹ 0	₹ 0	₹ 0	₹ 0	₹ 20,21,348	₹ 47,16,480
4	Plant and Machinery @ 40%	40	₹ 1,82,491	₹ 0	₹ 0	₹ 1,82,491	₹ 1,58,629	₹ 1,58,629	₹ 0	₹ 0	₹ 1,04,722	₹ 2,36,398

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):

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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	₹ 16,409	15-May-2022	₹ 16,049	12-May-2022
2	Provident Fund	₹ 14,938	15-Jun-2022	₹ 14,938	09-Jun-2021
3	Provident Fund	₹ 18,113	15-Jul-2021	₹ 18,113	13-Jul-2021
4	Provident Fund	₹ 19,972	15-Aug-2021	₹ 19,972	10-Aug-2021
5	Provident Fund	₹ 19,661	15-Sep-2021	₹ 19,661	11-Sep-2021
6	Provident Fund	₹ 14,804	15-Oct-2021	₹ 14,804	19-Oct-2021
7	Provident Fund	₹ 6,102	15-Nov-2021	₹ 6,102	22-Dec-2021
8	Provident Fund	₹ 12,693	15-Dec-2021	₹ 12,693	22-Dec-2021
9	Provident Fund	₹ 11,614	15-Jan-2022	₹ 11,614	12-Jan-2022
10	Provident Fund	₹ 12,398	15-Feb-2022	₹ 12,398	02-Feb-2022
11	Provident Fund	₹ 13,262	15-Mar-2022	₹ 13,262	02-Mar-2022
12	Provident Fund	₹ 11,538	15-Apr-2022	₹ 11,538	04-Apr-2022
13	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,034	15-May-2021	₹ 1,034	11-May-2021
14	Any fund setup under the provisions of ESI A ct, 1948	₹ 943	15-Jun-2021	₹ 943	05-Jun-2021
15	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,140	15-Jul-2021	₹ 1,140	06-Jul-2021
16	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,257	15-Aug-2021	₹ 1,257	10-Aug-2021
17	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,237	15-Sep-2021	₹ 1,237	06-Sep-2021
18	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,303	15-Oct-2021	₹ 1,303	07-Oct-2021
19	Any fund setup under the provisions of ESI A ct, 1948	₹ 669	15-Nov-2022	₹ 669	24-Dec-2021
20	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,083	15-Dec-2021	₹ 1,083	12-Jan-2022
21	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,122	15-Jan-2022	₹ 1,122	07-Jan-2022
22	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,172	15-Feb-2022	₹ 1,172	02-Feb-2022
23	Any fund setup under the provisions of ESI A ct, 1948	₹ 1,258	15-Mar-2022	₹ 1,258	02-Mar-2022

24	Any fund setup under the provisions of ESI Act, 1948	₹ 1,136 15-Apr-2022	₹ 1,136 04-Apr-2022

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

Acknowledgement Number:608906480011022

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	31-Mar-2022	₹ 1,72,503	INTEREST ON, LOAN	ADITYA BIRLA FINALCE LIMITED			EAST MUNBAI		MUNBAI	400063	91-India	19-Maharashtra
2	31-Mar-2022	₹ 35,240	INTEREST ON LAON	AXIS FINANCE LIMITED			WORLI MUNBAI		MUNBAI	400025	91-India	19-Maharashtra

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	₹ 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
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 (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
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**

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
1	SULEKHA JAISWAL	AMAPJ8049G		MOTHER	RENT	₹ 4,80,000
2	SRJ ENTERPRISE(PROP. SURAJ JAIS WAL)	AKHPJ3716D		BROTHER	Contractor/Sub-Contractor	₹ 1,55,06,599

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

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
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 7,22,076
2	Sec 43B(a)- tax,duty,cess,fee etc	ESI	₹ 6,004
3	Sec 43B(a)- tax,duty,cess,fee etc	EPF	₹ 24,531
4	Sec 43B(a)- tax,duty,cess,fee etc	PROFESSIONAL TAX PAYABLE	₹ 2,300
5	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 1,13,133

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 ? **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. **Yes**

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	NOT PASSED THROUGH PROFIT AND LOSS ACCOUNT
Credit Availed	₹ 91,33,765	NOT PASSED THROUGH PROFIT AND LOSS ACCOUNT
Credit Utilized	₹ 91,33,765	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 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)(viia) ?

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)(viib) ?

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 Repaymen
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 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	Assessment Year	Amount
1	₹ 0	₹ 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 :-

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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.
1	SANTOSH JAISWAL	Hatiara Road,HellaBrotala, kolkata - 700 157	AKOPJ4586A		₹ 4,50,000	Yes	₹ 2,50,000	Yes-Electronic clearing system	
2	SIWANI JAISWAL	HATIARA ROAD HELA BATTALA, NEAR SAGAR GRAMIN BANK, KOLKATA, WEST BENGAL, 700157	AYMPJ2473L		₹ 5,10,000	No	₹ 5,00,000	Yes-Electronic clearing system	
3	DURGAWATI JAISWAL	FLAT NO-9 BLOCK-A, BHAGWANTA APPARTMENT, HATIARAROAD, HELLABARTALLA, KOLKATA, WEST BENGAL, 700159	AVQPJ1740B		₹ 5,00,000	Yes	₹ 5,00,000	Yes-Bank draft	Account payee bank draft
4	KRISHNA KUMAR PANDEY	L B/11/30, ANARAWATL RAJARHAT, PO ASHWININAGAR, KATHPOOL, NORTH 24 PARGANAS, WEST BENGAL, 700059	AXLPP2943H		₹ 7,00,000	Yes	₹ 7,00,000	Yes-NEFT	
5	OM PRAKASH JAISWAL	FLAT NO-9 BLOCK-A, BHAGWANTA APPARTMENT, HATIARAROAD, HELLABARTALLA, KOLKATA, WEST BENGAL, 700159	AVQPJ1741A		₹ 5,00,000	Yes	₹ 5,00,000	Yes-NEFT	

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

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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 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 269SS 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.
1	SANTOSH JAISWAL	Hatiara Road,HellaBrotala , kolkata - 700 157	AKOPJ4586A		₹ 5,50,000	₹ 4,50,000	Yes-Electronic clearing system	

2	SIWANI JAISWAL	SULEKHA BHAWAN, HATIARA ROAD HELA BATTALA, NEAR SAGAR GRAMIN BANK, KOLKATA, WEST BENGAL, 700157	AYMPJ2473L		₹ 10,000	₹ 5,00,000	Yes-Electronic clearing system
3	OM PRAKASH JAISWAL	FLAT NO-9 BLOCK-A, BHAGWANTA APPARTMENT, HATIARAROAD, HELLA BARTALLA, KOLKATA, WEST BENGAL, 700159	AVQPJ1741A		₹ 5,00,000	₹ 5,00,000	Yes-NEFT
4	KRISHNA KUMAR PANDEY	L B/11/30, ANARAWATL RAJARHAT, PO ASHWININAGAR, KATH POOL, NORTH 24 PARGANAS, WEST BENGAL, 700059	AXLPP2943H		₹ 7,00,000	₹ 7,00,000	Yes-NEFT
5	DURGAWATI JAISWAL	FLAT NO-9 BLOCK-A, BHAGWANTA APPARTMENT, HATIARAROAD, HELLA BARTALLA, KOLKATA, WEST BENGAL, 700159	AVQPJ1740B		₹ 5,00,000	₹ 5,00,000	Yes-NEFT

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)		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 ? **No**

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. **No**

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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	₹ 1,02,250
2	80D	₹ 10,261
3	80TTA	₹ 2,227

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	₹ 5,46,83,591	₹ 5,46,83,591	₹ 5,46,83,591	₹ 5,63,975	₹ 0	₹ 0	₹ 0
2	CALS43213C	194-I	Rent	₹ 4,80,000	₹ 4,80,000	₹ 4,80,000	₹ 48,000	₹ 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-Jul-2021	10-Aug-2021	Yes
2	CALS43213C	26Q	31-Oct-2021	29-Oct-2021	Yes
3	CALS43213C	26Q	31-Jan-2022	14-Sep-2022	Yes
4	CALS43213C	26Q	31-May-2022	21-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 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/excess, if any
1			0	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/excess, if any
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, if any

No records added

C. By-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, 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 ? **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	103457387			73705933		
(b)	Gross profit / Turnover	25684246	103457387	24.83	11486602	73705933	15.58
(c)	Net profit / Turnover	7488502	103457387	7.24	4898420	73705933	6.65
(d)	Stock-in-Trade / Turnover	175036	103457387	0.17		73705933	
(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 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	
No records added						

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	223.182.87.88
Date	01-Oct-2022

Additions Details (From Point No.18)

Acknowledgement Number:608906480011022

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			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%								
	1	28-Jun-2021	28-Jun-2021	₹ 6,000	₹ 0	₹ 0	₹ 0	₹ 6,000
	2	28-Jun-2021	28-Jun-2021	₹ 5,000	₹ 0	₹ 0	₹ 0	₹ 5,000
	3	28-Jun-2021	28-Jun-2021	₹ 8,810	₹ 0	₹ 0	₹ 0	₹ 8,810
	4	29-Jun-2020	29-Jun-2021	₹ 7,275	₹ 0	₹ 0	₹ 0	₹ 7,275
	5	28-Jul-2021	28-Jul-2021	₹ 6,970	₹ 0	₹ 0	₹ 0	₹ 6,970
	6	28-Jul-2021	28-Jul-2021	₹ 9,500	₹ 0	₹ 0	₹ 0	₹ 9,500
	7	01-Aug-2021	01-Aug-2021	₹ 4,595	₹ 0	₹ 0	₹ 0	₹ 4,595
	8	01-Aug-2021	01-Aug-2021	₹ 7,850	₹ 0	₹ 0	₹ 0	₹ 7,850
	9	02-Aug-2021	02-Aug-2021	₹ 5,190	₹ 0	₹ 0	₹ 0	₹ 5,190
	10	02-Aug-2021	02-Aug-2021	₹ 8,100	₹ 0	₹ 0	₹ 0	₹ 8,100
	11	13-Aug-2021	13-Aug-2021	₹ 8,300	₹ 0	₹ 0	₹ 0	₹ 8,300
	12	14-Jul-2021	14-Jul-2021	₹ 8,00,020	₹ 0	₹ 0	₹ 0	₹ 8,00,020
	13	22-Mar-2022	22-Mar-2022	₹ 6,771	₹ 0	₹ 0	₹ 0	₹ 6,771
	14	22-Mar-2022	22-Mar-2022	₹ 3,898	₹ 0	₹ 0	₹ 0	₹ 3,898

Acknowledgement Number:608906480011022

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			Total Value of Purchases (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	22-Jun-2021	22-Jun-2021	₹ 23,890	₹ 0	₹ 0	₹ 0	₹ 23,890
	2	22-Jun-2021	22-Jun-2021	₹ 3,750	₹ 0	₹ 0	₹ 0	₹ 3,750
	3	22-Jun-2021	22-Jun-2021	₹ 2,150	₹ 0	₹ 0	₹ 0	₹ 2,150
	4	17-Aug-2021	17-Aug-2021	₹ 7,950	₹ 0	₹ 0	₹ 0	₹ 7,950
	5	16-Jun-2021	16-Jun-2021	₹ 27,934	₹ 0	₹ 0	₹ 0	₹ 27,934
	6	17-Jun-2021	17-Jun-2021	₹ 2,850	₹ 0	₹ 0	₹ 0	₹ 2,850
	7	17-Jun-2021	17-Jun-2021	₹ 10,834	₹ 0	₹ 0	₹ 0	₹ 10,834
	8	21-Jun-2021	21-Jun-2021	₹ 500	₹ 0	₹ 0	₹ 0	₹ 500
	9	23-Jun-2021	23-Jun-2021	₹ 1,900	₹ 0	₹ 0	₹ 0	₹ 1,900
	10	24-Jun-2021	24-Jun-2021	₹ 3,170	₹ 0	₹ 0	₹ 0	₹ 3,170
	11	25-Jun-2021	25-Jun-2021	₹ 2,044	₹ 0	₹ 0	₹ 0	₹ 2,044
	12	25-Jun-2021	24-Jun-2021	₹ 1,000	₹ 0	₹ 0	₹ 0	₹ 1,000
	13	28-Jun-2021	28-Jun-2021	₹ 6,000	₹ 0	₹ 0	₹ 0	₹ 6,000
	14	29-Jun-2021	29-Jun-2021	₹ 4,000	₹ 0	₹ 0	₹ 0	₹ 4,000
	15	16-Jul-2021	16-Jul-2021	₹ 4,800	₹ 0	₹ 0	₹ 0	₹ 4,800
	16	27-May-2021	27-May-2021	₹ 68,000	₹ 0	₹ 0	₹ 0	₹ 68,000
	17	02-Jul-2021	02-Jul-2021	₹ 3,19,800	₹ 0	₹ 0	₹ 0	₹ 3,19,800
	18	27-May-2021	27-May-2021	₹ 1,017	₹ 0	₹ 0	₹ 0	₹ 1,017
	19	08-Jun-2021	08-Jun-2021	₹ 6,150	₹ 0	₹ 0	₹ 0	₹ 6,150
	20	15-Jan-2022	15-Jan-2022	₹ 1,800	₹ 0	₹ 0	₹ 0	₹ 1,800
	21	02-Mar-2022	02-Mar-2022	₹ 3,600	₹ 0	₹ 0	₹ 0	₹ 3,600
	22	07-May-2021	07-May-2021	₹ 17,712	₹ 0	₹ 0	₹ 0	₹ 17,712
	23	10-Sep-2021	10-Sep-2021	₹ 1,27,118	₹ 0	₹ 0	₹ 0	₹ 1,27,118
	24	05-Jun-2021	05-Jun-2021	₹ 51,000	₹ 0	₹ 0	₹ 0	₹ 51,000
	25	27-May-2021	27-May-2021	₹ 22,721	₹ 0	₹ 0	₹ 0	₹ 22,721

Acknowledgement Number:608906480011022

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			Total Value of Purchases (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 @ 30%	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			Total Value of Purchases (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 @ 40%	1	29-Oct-2021	29-Oct-2021	₹ 52,125	₹ 0	₹ 0	₹ 0	₹ 52,125
	2	23-Nov-2021	23-Nov-2021	₹ 2,356	₹ 0	₹ 0	₹ 0	₹ 2,356
	3	13-Dec-2021	13-Dec-2021	₹ 1,04,148	₹ 0	₹ 0	₹ 0	₹ 1,04,148

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 deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	25-Feb-2022	₹ 3,00,000	☐

Acknowledgement Number:608906480011022

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 @ 30%	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
Plant and Machinery @ 40%	No records added			

This form has been digitally signed by **VINAY KUMAR TIWARI** having PAN **ACUPT0450H** from IP Address **223.182.87.88** on **01/10/2022 01:24:19 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 2022 and the Profit and Loss account for the period beginning from 01/04/2021 to ending on 31/03/2022 attached herewith of **M/S. SKJ ENTERPRISE & SKJ CONSTRUCTION of RGM 198, HELA BATTALA, HATIARA ROAD, KOLKATA – 700 157.(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.

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 2022,
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:

a. Assessee's Responsibility for the Financial Statements and the Statement of Particulars in Form 3CD

1. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India1. This

VMD & ASSOCIATES
Chartered Accountants

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Kolkata – 700 001.
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e-mail:vinay_tiwari1976@yahoo.com

responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

2. The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income-tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc that are to be included in the Statement.

Tax Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6. We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India."

b) It is not feasible to verify whether all payments in excess of Rs. 10000/- have been made otherwise than by crossed cheques of crossed bank drafts as the paid cheques are in possession of the banks. However on such test check of the cash book as are feasible considering the size of the company and of the operation and as certified by the management. The particulars of revenue payments in cash exceeding Rs. 10000/- relating to the year ended 31st March, 2022 not exempted under Rule 6DD are NIL.

VMD & ASSOCIATES * Chartered Accountants * Kolkata

VMD & ASSOCIATES
Chartered Accountants

Stephen House, R.No. 57F,
4th Floor,4 BBD Bag (East)
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e-mail:vinay_tiwari1976@yahoo.com

c) As per the management there are no creditors under Micro Small and Medium Enterprises as per MSMED act, 2006.

d) We have relied on management information and explanation in regards to Demand Raised or refund issued during the previous year under any law other than Income Tax Act and Wealth Tax Act.

e) As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.

For, VM.D. & ASSOCIATES
Chartered Accountants

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

Date: 27/09/2022
Place: Kolkata
Frn No. 326120E
UDIN- 22063887BCVIKM1784

M/S SKJ Enterprise
(Proprietor : Sunny Jaiswal)
ASSESSMENT YEAR 2022-23
COMPUTATION OF TOTAL INCOME

INCOME FROM BUSINESS PROFESSION

Net Profit Propritership From		
M/S. SKJ Enterprise	73,62,503.23	
	1,37,186.00	
	62,323.00	
	75,62,012.23	
Net Profit Propritership From	1,25,999.16	76,88,011.39
M/S. SKJ Construction		

INCOME FROM OTHER SOURCES

Bank Interest	2,227.00	
Interest on FD	30,577.00	
Interest on IT Refund	-	
Income from sale of Flat	8,55,285.00	8,88,089.00
Gross Total Income		85,76,100.39
Less: Deduction U/S 80 C		
LIC Paid	1,02,250.00	
Less: Deduction U/S 80 D		
Mediclaim Paid	10,261.00	
Less: Deduction U/S 80 TTA		
Bank Interest	2,227.00	1,14,738.00
Total Income		84,61,362.39
Total Income (R/off)		84,61,359.16
Income Tax on Above		23,50,908.00
Add : Surcharge @ 10%		2,35,091.00
		25,85,999.00
Add:- Education Cess		1,03,440.00
		26,89,439.00
Add:- Interest U/S 234A		-
Add:- Interest U/S 234B		68,754.00
Add:- Interest U/S 234C		65,949.00
Total Tax & Interest		28,24,142.00
Less: T.D.S	10,07,183.00	
Less: Advance Tax	7,00,000.00	
Less: T.C.S.	-	17,07,183.00
		11,16,959.00
Income Tax (R/off)		11,16,960.00
Less : Self assessment Tax		11,16,960.00
Balance Payable/Refundable		-

SKJ ENTERPRISE
Sunny Jaiswal
Proprietor

M/S SKJ Enterprise
(Proprietor : Sunny Jaiswal)
Helabattala, Hatiara Road
Kolkata - 700 157
Balance Sheet as at 31st March, 2022

Liabilities		Amount(Rs.)	Assets		Amount(Rs.)
CAPITAL ACCOUNT			**Fixed Assets**		
As per Last Account	1,18,57,910.40		As Per Annexure - C		85,07,705.25
Add: Net Profit	73,62,503.23				
Add: Introduce	14,00,000.00		**Deposits and Receivable(Assets)**		
	2,06,20,413.63		(As Per Annexure - D)		1,95,71,218.43
Less: Drawings	11,80,000.00				
		1,94,40,413.63	**Sundry Debtors**		
			Reliance Infratel Ltd.	6,27,251.98	
			Reliance Communication Ltd.	31,17,239.81	
			Reliance Corporate IT Park Ltd	84,19,924.59	
Loan (Liability)			Telesonic Networks Ltd	66,34,569.22	
Aditya Birla Finance Ltd.	1,213.44				1,87,98,985.60
Standard Charted Bank	7,86,380.40				
Siwani Jaiswal	5,00,000.00	12,87,593.84	**Current Assets**		
			Tax Deducted at Source		28,72,941.16
			Advance Tax		23,52,760.00
			Bank Balances		
			Bandhan Bank		259.60
Sundry Creditors					
(As Per Annexure-A)		1,26,97,100.73	Cash in Hand		53,912.28
			(As certified by Proprietor)		
CURRENT LIABILITIES					
(As Per Annexure-B)		19,90,218.79			
HDFC Bank Overdraft		69,30,674.51			
HDFC Bank (Current)		98,11,780.82			
		5,21,57,782.32			5,21,57,782.32

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

V.M.D & Associates * Kolkata * Chartered Accountants

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

SKJ ENTERPRISE
Sunny Jaiswal
Proprietor

PROPRIETOR

Place: Kolkata
Date: 27/09/2022

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, 2022

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
To Purchases	2,03,63,034.86	By Job Charges Received	10,11,32,386.99
To Discount Allowed	4,34,457.50		
To Freight Charges	3,11,076.25		
To Sub Contractor Charges	5,48,95,729.71		
To Gross Profit c/f	2,51,28,088.67		
	10,11,32,386.99		10,11,32,386.99
To Salary	91,08,582.00	By Gross Profit b/f	2,51,28,088.67
To Administrative Charges	8,868.79		
To Audit Fees	50,000.00		
To Accounting Charges	60,000.00		
To Bank Charges	8,654.21		
To Consultancy Fees	37,781.32		
To Disbursement Fees	22,995.00		
To Electricity Charges	10,474.00		
To ESIC Employer	57,166.00		
To EPFO	1,80,144.00		
To Fooding Expenses	1,09,858.00		
To Foreclosure Charges	1,76,416.45		
To General Expenses	1,07,360.00		
To Godown Expenses	71,500.00		
To Godown Security	97,350.00		
To GST Interest	2,11,062.00		
To GST Late Fees	2,500.00		
To GST Penalty	1,02,144.00		
To Insurance Charges	2,19,242.00		
To Interest on Loan	4,27,327.71		
To Interest on OD	2,43,676.00		
To Loading Charges	350.00		
To Labour Licence Fees	1,800.00		
To Loan Processing Charges	28,733.00		
To Loan late payment charges	856.00		
To Loan other charges	5,900.00		
To Depreciation	26,81,144.00		
To Medical Expenses	31,723.00		
To Office Expenses	1,78,775.30		
To Oil & Fuel Expenses	4,75,881.10		
To Office Rent	4,80,000.00		
To Overdue Charges	590.00		
To Parking Expenses	1,160.00		
To Printing & Stationery	55,939.10		
To Professional Tax	2,500.00		
To Repair & Maintainence	3,76,112.97		
To Staff Welfare Expenses	55,035.00		
To Staff Fooding & Lodging Exp.	12,49,775.00		
To Telephone Expenses	19,931.49		
To Tea & Tiffin Exp.	1,39,782.00		
To Toll Expenses	530.00		
To Transportation Expenses	1,71,700.00		
To Travelling Expenses	3,40,841.00		
To Van Loading & Unloading Charges	1,53,425.00		
To Net Profit (Transferred to Capital A/C)	73,62,503.23		
	2,51,28,088.67		2,51,28,088.67

For V.M.D & Associates
Chartered Accountants

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

VMD & ASSOCIATES Chartered Accountants Kolkata

SKJ ENTERPRISE
Proprietor

PROPRIETOR

Place: Kolkata
Date: 27/09/2022

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

ANNEXURE- A
Previous Year ended 31st March, 2022

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.

SKJ ENTERPRISE
Sunny Jaiswal
Proprietor

VMD & ASSOCIATES * Chartered Accountants * Kolkata

M/S SKJ Enterprise

Annexure - B

Details of Fixed Assets

Fixed Assets Particulars	W.D.V. As on 01.04.2021 Rs.	Addition Upto 30th Sept.'21 Rs.	Addition After 30th Sept.'21 Rs.	Deduction During the Year Rs.	Total Rs.	Depreciation for the year Rs.	W.D.V. As on 31.03.2022 Rs.	Rate of Depreciation %
Air Condition	1,41,936.12	-	-	-	1,41,936.12	21,290.00	1,20,646.12	15%
Apollo HDD Machine	34,22,844.00	-	-	-	34,22,844.00	5,13,427.00	29,09,417.00	15%
Haulage 1618 BS IV	9,45,957.00	-	-	-	9,45,957.00	1,41,894.00	8,04,063.00	15%
Bio-Metric Machine	3,876.00	7,950.00	-	-	11,826.00	1,774.00	10,052.00	15%
CCTV Camera	14,430.00	60,232.00	-	-	74,662.00	11,199.00	63,463.00	15%
Computer	1,553.00	-	-		1,553.00	621.00	932.00	40%
Creata Car	9,27,813.00	-	-		9,27,813.00	1,39,172.00	7,88,641.00	15%
Electric Fitting	13,567.00	-	-	-	13,567.00	1,357.00	12,210.00	10%
Falcon F2 Tracker	7,37,610.00	-	-	7,37,610.00	-	-	-	15%
Furniture & Fixture	2,77,565.99	8,77,610.00	10,669.84	-	11,65,845.83	1,16,051.00	10,49,794.83	10%
Jiangsu goodeng Make (Direction Drilling Machine)	32,58,743.00	-	-	-	32,58,743.00	4,88,811.00	27,69,932.00	15%
Laptop	1,67,888.99	-	1,58,629.12	-	3,26,518.11	98,881.00	2,27,637.11	40%
Machinery	4,51,168.00	-	-	4,51,168.00	-	-	-	15%
HP Printer	10,711.00	-	-	-	10,711.00	4,284.00	6,427.00	40%
Maruti Swift	6,68,771.44	-	-	-	6,68,771.44	1,00,316.00	5,68,455.44	15%
Mobile	4,95,582.69	17,711.86	-	-	5,13,294.55	76,994.00	4,36,300.55	15%
Single Fiber Fusion Splicer	3,17,636.00	-	-	3,17,636.00	-	-	-	15%
Tata Ace	2,06,163.00	-	-	2,06,163.00	-	-	-	15%
Tata Ace Super	2,14,295.00	-	-	2,14,295.00	-	-	-	15%
Truck (Vehicle - 1109)	9,42,942.00	-	-	9,42,942.00	-	-	-	15%
Truck (Vehicle - 709)	6,46,186.00	-	-	6,46,186.00	-	-	-	15%
Battery	15,823.62	-	-	-	15,823.62	2,374.00	13,449.62	15%
Ext HDD 1TB	2,339.32	-	-	-	2,339.32	936.00	1,403.32	40%
FAN	30,052.40	-	-	-	30,052.40	3,005.00	27,047.40	10%
Gobbler Note Counting	2,975.00	-	-	-	2,975.00	446.00	2,529.00	15%
Refrigerator	-	40,254.24	-	-	40,254.24	6,038.00	34,216.24	15%
Television	61,622.41	22,720.84	-	-	84,343.25	12,651.00	71,692.25	15%
Web Camera	-	1,398.00	-	-	1,398.00	210.00	1,188.00	15%
Total	1,39,80,051.98	10,27,876.94	1,69,298.96	35,16,000.00	1,16,61,227.88	17,41,731.00	99,19,496.88	

VMD & ASSOCIATES
Chartered Accountants
Kolkata

SKJ ENTERPRISE

Proprietor

M/S SKJ Enterprise
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
16/06/202	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

SKJ ENTERPRISE
Proprietor

VMD & ASSOCIATES
Chartered Accountants
Kolkata

M/S SKJ Enterprise
(Proprietor : Sunny Jaiswal)
Helabattala, Hatiara Road
Kolkata - 700 157
Assessment Year - 2022-23

Annexure-A

SUNDRY CREDITORS

Abdur Rahim Enterprise	16.00
ANUPAM INFRA	18,004.54
ARUP SARKAR	14,850.00
Jeetendra Jaiswal	3,11,141.00
JS Technology	10,43,378.00
Khadija Khatun	10,84,407.77
Malay Jana	8,10,722.40
MD ABDUR RAKIB	2,93,305.00
MD Yeasin Ali	9,29,891.80
MOUMITA BARAI	5,92,527.16
Mrinal Kundu	67,450.00
M/s RD Enterprise	2,63,201.55
M/s R M Communication	1,35,937.44
NEYAMAT KHAN	2,86,254.68
PRATIMA DAS	7,83,731.32
Ratan Mondal	8,538.00
Sabira Bibi	5,46,758.00
Sagnik Guha	3,45,007.00
Samanta Mondal	4,04,929.00
S B Enterprise	35,978.58
Sekh Asraful Haque	99,990.00
Shiva Construction	1,67,808.20
Shubham Jaiswal	2,88,942.00
Sneha Network Solution	11,59,492.41
SRJ Enterprise	6,53,634.88
Swapna Rajbanshi	29,055.00
Deb Enterprise	6,00,003.00
Lakshmi Pipe & Sanitary Stores	16,69,954.00
Loknath Traders	32,192.00
	1,26,97,100.73

Annexure-B

CURRENT LIABILITIES

GST Payable	7,22,075.63
EPPO Payable	24,531.00
ESIC Payable	6,004.00
P.TAX Payable	2,300.00
Fooding & Loading Expenses payable	2,72,300.00
Rent Payable	1,08,000.00
Consultancy Charges Payable	20,000.00
Salary Payable	6,09,663.00
TDS	1,13,132.66
Disbursement Fees Payable	2,212.50
Accounying Charges Payable	60,000.00
Audit Fees Payable	50,000.00
	19,90,218.79

VMD & ASSOCIATES * Chartered Accountants * Kolkata

SKJ ENTERPRISE
Sunny Jaiswal
Proprietor

Annexure-D

Deposits and Receivable(Assets)

Aqua Construction & Company	76,700.00
Tirupati Agro Machinery	1,29,802.00
Hoto (Reliance Projects & Property management Services Ltd.)	1,05,25,343.25
Telesonic Hoto	92,213.23
Labour Licence	2,700.00
Retention	79,44,159.95
SKJ Construction	2,50,300.00
Telesonic Network Ltd. (SD)	5,00,000.00
Santosh Jaiswal	50,000.00
	1,95,71,218.43

VMD & ASSOCIATES * Chartered Accountants * Kolkata

SKJ ENTERPRISE

Proprietor

SKJ CONSTRUCTION
PROP. SUNNY JAISWAL
Helabattala, Hatiara Road, Kolkata - 700 157

BALANCE SHEET AS ON 31ST MARCH, 2022

LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Capital Account				
Opening Balance	-			
Add: Net profit	1,25,999.16		Current Assets, Loan, & Advances	
Add: Introduction (Net)	3,50,000.00			
	4,75,999.16		Advance to customer	19,77,455.00
Less: LIC Paid				
Less: Withdrawal (Net)	-	4,75,999.16		
Loans & Liabilities				
Unsecured Loan		9,00,300.00		
			Closing Stock (As Taken & valued by the proprietor)	1,75,036.00
Current Liabilities				
Advance against flat booking		3,56,111.00	Cash in Hand (As Certified by Proprietor)	15,341.00
			Cash at Bank	
Sundry Creditors			Axis Bank	1,09,069.16
For Goods		5,21,241.00		
GST Payable		23,250.00		
		22,76,901.16		22,76,901.16

As per Our report of even date
Attached
For V.M.D. & Associates.
Chartered Accountants

V.K. TIWARI
(Partner)

V.M.D. & ASSOCIATES Kolkata Chartered Accountants

SKJ CONSTRUCTION
Proprietor

Place: KOLKATA
Date: 27/09/2022

SKJ CONSTRUCTION
PROP. SUNNY JAISWAL
Helabattala, Hatiara Road, Kolkata - 700 157

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	AMOUNT(Rs.)	PARTICULARS	AMOUNT(Rs.)
To, Opening Stock	-	By, Sale of Flat	23,25,000.00
" Meterials Purchase	19,43,878.00	" Closing Stock	1,75,036.00
" Gross Profit c/d	5,56,158.00		
	25,00,036.00		25,00,036.00
To, Accounting Charges		By, Gross Profit b/d	5,56,158.00
" Brokerage	60,000.00		
" Carriage Charges	31,600.00		
" Bank Charges	198.84		
" Tea & Tiffin	19,550.00		
" Fuel Expenses	4,330.00		
" Labour Charges	2,97,000.00		
" Professional Tax	300.00		
" Site Expenses	17,180.00		
" Net Profit Transferred to Capital Account	1,25,999.16		
	5,56,158.00		5,56,158.00

As per Our report of even date
Attached
For V.M.D. & Associates.
Chartered Accountants

V.K. TIWARI
(Partner)

V.M.D. & ASSOCIATES Kolkata Chartered Accountants

SKJ CONSTRUCTION
Proprietor

Place: KOLKATA
Date: 27/09/2022

SKJ CONSTRUCTION
PROP. SUNNY JAISWAL
Helabattala, Hatiara Road, Kolkata - 700 157

Significant Accounting Policies As on 31.03.2020

1) Recognition of Revenue

Mercantile System of accounting is followed by the firm.

2) Inventories

Opening & Closing stock in trade is valued at cost as certified by the proprietor of firm.

3) Provision for Taxation

Provision for income tax has not been made in accounts.

4) Contingent Liabilities

Contingent Liability if any is not debited in accounts.

5) 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.

SKJ CONSTRUCTION
Sunny Jaiswal
Proprietor

VMD & ASSOCIATES
Chartered Accountants
Kolkata