INCOME TAX AUDIT FILE

ASSESSMENT YEAR- 2024-2025

ANNAPURNA DEVELOPERS

MOB: - 9874887077
PAN- ABNFA7994B

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

Dashboard | Generate UDIN | Bulk UDIN for Certificates | List UDIN | Saved Draft List | FAQs | Profile

You have logged in as: CA SUJIT KUMAR PAUL (063258)
Last login: 14/10/2024 | 22:20:25

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **24063258BKEABY9745**

GENERATE ANOTHER UDIN   EXIT/LOGOUT

DISCLAIMER

s UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

edgement Number:676517011041124 Date of filing : 04-Nov-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2024-25

PAN	ABNFA7994B		
Name	ANNAPURNA DEVELOPERS		
Address	KULBERIA, KULBERIA, Bhangar - II, SOUTH 24 PARGANAS , Kulberia B.O , 32-West Bengal, 91-INDIA, 743502		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	676517011041124

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,45,170
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	1,45,170
	Net tax payable	5	45,293
	Interest and Fee Payable	6	5,895
	Total tax, interest and Fee payable	7	51,188
	Taxes Paid	8	51,190
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by DEBASHIS MONDAL in the capacity of Managing Partner having PAN ANQPM8562L from IP address 103.214.137.218 on 04-Nov-2024 9:52:21 DSC Sl.No & Issuer 6999205 & 198708639129681CN=SignX sub-CA for Class 3 Individual 022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated

Barcode/QR Code

ABNFA7994B056765170110411248b5d398520dcc9969e2d0a90f7ca0cd2d29460c5

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ANNAPURNA DEVELOPERS

Vill + P.O. - Kulberia, P.S. - KLC, Dist. - 24 Pgs (S), PIN : 743502

Trading and Profit & Loss Account

for the year ended 31st March,2024

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Work - in - Progress	7,15,845	By Sales	1,82,83,200
,, Purchases	1,53,80,533	,, Closing Work-in-Progress	7,45,624
,, Labour Charges	15,66,525		
,, Carriage	1,20,967		
,, Gross Profit c/d	12,44,954		
	1,90,28,824		**1,90,28,824**
To Salaries	1,20,000	By Gross Profit b/d	12,44,954
,, Bonus	64,500		
,, Electric Charges	24,560		
,, Advertisement	20,450		
,, Profession Tax	2,500		
,, Accounting Charges	25,000		
,, Tea & Tiffin	34,562		
,, Professional & Consultation Fe	24,000		
,, Rent	27,000		
,, Trade Licence	500		
,, Repair & Maintenance	22,146		
,, Miscellaneous Expenses	26,524		
,, Depreciation on Fixed Assets	31,442		
,, Internet & Telephone Charges	24,560		
,, Printing & Stationeries	1,890		
,, Net Profit c/d	7,95,320		
	12,44,954		**12,44,954**
To Interst on Capital		By Net Profit b/d	7,95,320
Debashis Mondal	1,10,277		
Amit Kumar Mondal	1,10,277		
To Partners' Remuneration:			
Debashis Mondal	2,16,000		
Amit Kumar Mondal	2,16,000		
,, Provision for Income Tax	48,000		
,, Share of Profit:			
Debashis Mondal	47,383		
Amit Kumar Mondal	47,383		
	7,95,320		**7,95,320**

SUJIT KUMAR PAUL
Chartered Accountant
Partner - S. K. Mallick & Co.)
Sujit Kr. Paul
Membership No. : 063258
28/09/2024

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

ANNAPURNA DEVELOPERS

VILL + P.O. KULBERIA, P.S. - KLC, DIST - 24 Pgs (S) PIN:743502

Balance Sheet

As on 31st March,2024

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
Capital:			**Land & Building**		
Debashis Mondal			As per last account		15,48,758
As per last account	9,18,976				
			Furnitures & Fixtures		
,, Partners' Remuneration	2,16,000		As per last account	1,26,185	
,, Profit	47,383		Less: Depreciation @ 10%	12,619	1,13,567
	11,82,359				
Less: Drawings	60,000	11,22,359	**Commercial Vehicles**		
			As per last account	87,762	
			Less: Depreciation @ 15%	13,164	74,598
Amit Kumar Mondal					
As per last account	9,18,976		**Computer & Accessories**		
,, Partners' Remuneration	2,16,000		As per last accoount	14,147	
,, Profit	47,383		Less: Depreciation	5,659	8,488
	11,82,359				
Less: Drawings	60,000	11,22,359	**Current Assets**		
			Closing W.I.P.		7,45,624
			Cash in Hand		12,564
Advance from Customers		34,18,200	Cash at Bank:		46,00,597
Sundry Creditors		13,68,277			
Provision for Income Tax		48,000			
Outstanding Liabilities for : Audit Fee		25,000			
		71,04,195			**71,04,195**

SUJIT KUMAR PAUL
Chartered Accountant
(Partner - S. K. Mallick & Co.)
Sujit Kr. Paul
Membership No. : 063258
28/09/2024

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant

ment Number:526467670280924

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

We have examined the **balance sheet** as on 31st March **2024**, and the **Profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024** attached herewith, of

Name	ANNAPURNA DEVELOPERS
Address	VILL + P.O. - KULBERIA, P.S. - KLC, SOUTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode - 743502
PAN	ABNFA7994B
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 **VILL + P.O. KULBERIA, P.S. - KLC, DIST - 24 PGS(S), PIN - 743502** and **0** branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **WIP, SUNDRY CREDITORS, ADVANCE FROM CUSTOMERS AND CASH IN HAND ARE CERTIFIED BY THYE PARTNERS**

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 **2024** ; and

ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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
	No records added	

Accountant Details

Name	SUJIT KUMAR PAUL
Membership Number	063258
FRN(Firm Registration Number)	0324892E
Address	VIDYASAGAR PALLY , WARD NO - 22 , Nimta S.O , Barrackpur - II , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700049

Date of signing Tax Audit Report	28-Sep-2024
Place	KOLKATA
Date	28-Sep-2024

This form has been digitally signed by **SUJIT KUMAR PAUL** having PAN **ALMPP1408J** from IP Address **103.214.137.218** on **28/09/2024 04:02:09 PM** Dsc Sl.No and issuer **,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant

...ent Number:526467670280924

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

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

PART - A

1	Name of the Assessee	ANNAPURNA DEVELOPERS
2	Address of the Assessee	VILL + P.O. - KULBERIA, P.S. - KLC, Kulberia B.O, Kulberia SOUTH 24 PARGANAS, 19 West Bengal, 91 India, Pincode 743502
3	Permanent Account Number (PAN)	ABNFA7994B
	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 ?

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19ABNFA7994B1ZZ

5	Status	Firm
6	Previous year	01-Apr-2023 to 31-Mar-2024
7	Assessment year	2024-25

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

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

8(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?

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 (%)
1	DEBASHIS MONDAL	50
2	AMIT KUMAR MONDAL	50

(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 ? No

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

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

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

ent Number:526467670280924

Business	Sector	Sub Sector	Code
	No records added		

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

Sl. No.	Books prescribed
1	COMPUTERISED ACCOUNTS

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	COMPUTERISED ACCOUNTS	VILL - P.O. - KULBERIA	P.S. - KLC	24 PGS(S)	743502	91-India	32-West Bengal

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

Sl. No.	Books examined
1	COMPUTERISED ACCOUNTS

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
		No records added	

(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
		No records added		

(f). Disclosure as per ICDS:

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant

nt Number:526467670280924

ICDS	Disclosure
ICDS I - Accounting Policies	GOING CONCERN CONCEPT
ICDS II - Valuation of Inventories	AT COST PRICE
ICDS VII - Governments Grants	NO GOVERNMENT GRANTS RECEIVED

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

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish — No

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

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

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

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

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

Sl. No.	Description	Amount
	No records added	

(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
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

ent Number:526467670280924

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

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			

No records added

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.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	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)
	WDV	Furnitures & Fittings @ 10%	10	₹1,26,185	₹0	₹0	₹1,26,185	₹0	₹0	₹0	₹0	₹12,619	₹1,13,566
	WDV	Plant and Machinery @ 15%	15	₹87,762	₹0	₹0	₹87,762	₹0	₹0	₹0	₹0	₹13,164	₹74,598

19. Amount admissible under section-

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

No records added

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

Sl. No.	Description	Amount

No records added

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

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

No records added

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant

Number:526467670280924

...ish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal ...expenditure etc.

...penditure

No.	Particulars	Amount
	No records added	

...sonal expenditure

l. No.	Particulars	Amount
	No records added	

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

. No.	Particulars	Amount
	No records added	

...nditure incurred at clubs being entrance fees and subscriptions

No.	Particulars	Amount
	No records added	

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

No.	Particulars	Amount
	No records added	

...diture for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

No.	Particulars	Amount
	No records added	

...diture by way of any other penalty or fine not covered above

No.	Particulars	Amount
	No records added	

...diture incurred to compound an offence under any law for the time being in force, in India or outside India.

No.	Particulars	Amount
	No records added	

...nditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of ...benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of ...person

l. No.	Particulars	Amount
	No records added	

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

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

- Details of payment on which tax is not deducted:

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

nt Number:526467670280924

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
No records added										

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

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
No records added												

as payment referred to in sub-clause (ia)

Details of payment on which tax is not deducted:

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
No records added											

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

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"
No records added													

as payment referred to in sub-clause (ib)

Details of payment on which levy is not deducted:

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
No records added											

. 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"
No records added														

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
No records added											

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

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

employer for perquisites under sub-clause (v) ₹0

...s debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under ...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. If not, 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. If not, 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
	No records added	

(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. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹0

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

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

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

...aid 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. If not, 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. If not, 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
	No records added	

(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. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹0

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

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

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

...ement Number:526467670280924

24. ...ts 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. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which

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

a. paid during the previous year

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date

Sl. No.	Section	Nature of liability	Amount
			₹

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. — No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant

ent Number:526467670280924

...d	₹ 0
...Outstanding Balance	₹ 0

...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) ? No

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	

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant

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	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 Repay

No records added

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 (In Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been 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

No records added

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

b. Please furnish the following details

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

No records added

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

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

No records added

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

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

...ment Number:526467670280924

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

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

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

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

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

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

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

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

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (If available with the assessee) of the 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.
No records added								

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

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:-

Acknowledgement Number:526467670280924

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 / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, 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
If yes, 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
If yes, 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).	No

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.

No records added

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant

...ement Number:526467670280924

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

Yes

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

No records added

(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

No records added

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

Not Applicable

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

No records added

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

No records added

(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

SUJIT KUMAR PAUL KOLKATA Chartered Accountant

C. By-products

ment Number:526467670280924

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 ?

Please furnish the following details:-

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

37. Whether any cost audit was carried out ? Not Applicable

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	18283200			15167564		
(b)	Gross profit / Turnover	1244954	18283200	6.81	1745666	15167564	11.51
(c)	Net profit / Turnover	795320	18283200	4.35	656968	15167564	4.33
(d)	Stock-in-Trade / Turnover	745624	18283200	4.08	715845	15167564	4.72
(e)	Material consumed / Finished goods produced			0.00			0.00

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			

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant

...ent Number:526467670280924

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

...se 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 ?	If not, 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 ?

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

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	SUJIT KUMAR PAUL
Membership Number	063258
FRN(Firm Registration Number)	0324892E
Address	VIDYASAGAR PALLY , WARD NO - 22 , Nimta S.O , Barrackpur - II , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700049
Place	KOLKATA
Date	28-Sep-2024

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			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)	

Acknowledgement Number:526467670280924

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%	No records added							
Plant and Machinery @ 15%	No records added							

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	No records added			

This form has been digitally signed by **SUJIT KUMAR PAUL** having PAN **ALMPP1408J** from IP Address **103.214.137.218** on **28/09/2024 04:02:09 PM** Dsc Sl.No and issuer C=IN,O=**Verasys Technologies Pvt Ltd.,OU=Certifying Authority**

SUJIT KUMAR PAUL
KOLKATA
Chartered Accountant