

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. I have examined the balance sheet as on 31st March 2025, and the Profit and loss account for the period beginning from 01-Apr-2024 to ending on 31-Mar-2025 attached herewith, of

Name	GANESH CONSTRUCTION
Address	2/144C, SREE COLONY, KOLKATA, 32-West Bengal, 91-India, Pincodle - 700092
PAN	AAMFG8599A
Aadhaar Number of the assessee, if available	

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 2/144C, SREE COLONY and 0 branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any: 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 GST 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 the above we are unable to verify and report the desired information in this clause.
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.
- B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.
- C. In My opinion and to the best of My information and according to the explanations given to Me the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2025; and
- ii. In the case of the Profit and loss account, of the Loss of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In My opinion and to the best of My information and according to the explanations given to Me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

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

Accountant Details

Name	BISWANATH MAITI
Membership Number	052574
FRN(Firm Registration Number)	316038E
Address	5 & 6 FANCY LANE, KOLKATA, Kolkatta G.P.O., Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincodle - 700001
Date of signing Tax Audit Report	17-Oct-2025
Place	KOLKATA
Date	17-Oct-2025

This form has been digitally signed by BISWANATH MAITI having PAN ADPPM2468N from IP Address 157.40.162.210 on 17/10/2025 03:07:32 PM Dsc Sl.No and issuer 26202035CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

UDIN : 25052574BMIYLN 4805

**M/S GANESH CONSTRUCTION (FIRM)**  
2/144/C, Sree Colony, Regent Estate, Kolkata-700092  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2025**

LIABILITIES	Amount (Rs)	Amount (Rs)	ASSETS	Amount (Rs)	Amount (Rs)
<b>Capital Account</b> As per Schedule-A		4,031,133.00	<b>Fixed Assets</b>		
			<b>Furniture &amp; Fixture</b>		
			As per last A/C	6,722.00	
			Less: Depreciation@10%	672.00	6,050.00
<b>Advance from Parties</b>			<b>Tools &amp; Equipment</b>		
Swapna Pal (PAN-AFQPP2953L)	3,000,000.00		As per last A/C	7,842.00	
Arpita Saha (PAN-BBGPS0387C)	3,990,000.00		Less: Depreciation@15%	1,176.00	6,666.00
Amal Pakhira (PAN-AICPP2237Q)	3,700,000.00		<b>Mobile Sets</b>		
Sayon Roy (PAN-FCLPR7434H)	2,000,000.00		As per last A/C	4,935.00	
Sumitra Ghosh (PAN-BTEPG65779A)	2,000,000.00		Less: Depreciation@15%	740.00	4,195.00
Goutam Ghosh (PAN-ADZPG6305L)	1,900,000.00		<b>Current Assets</b>		
Subhas Dutta (PAN-ADSPD8699K)	2,200,000.00	18,790,000.00	Deposit with Govt		
			GST & Late Fee		513,416.00
<b>Current Liabilities &amp; Provision</b>			<b>Closing Stock</b>		
Sundry Creditors		90,595.00	Work-In Prog		22,816,353.00
<b>Liab. for Expenses</b>			(Valued at cost and certified by the Partner)		
Accounting Charges	30,000.00		<b>Cash With Bank</b>		
Audit Fees	7,000.00		IOB, Baghajatin Br		805,051.00
Site Expenses	432,159.00		<b>Cash In Hand</b>		
Profession Tax	1,200.00		(As certified by the Partner)		28,956.00
Wages Outstanding	798,600.00	1,268,959.00			
<b>TOTAL:</b>		<b>24,180,687.00</b>	<b>TOTAL:</b>		<b>24,180,687.00</b>

Place: Kolkata  
Date: 17-10-2025



In terms of our report of even date  
For Maiti & Associates  
Chartered Accountants  
*(Signature)*  
(B. Maiti)  
Proprietor

**Ganesh Construction**  
*Himanshu Bhattacharya*  
*Sijoy Roy* Partner

M/S GANESH CONSTRUCTION (FIRM)  
2/144/C, Sree Colony, Regent Estate, Kolkata-700092  
Statement of Capital as at 31st March, 2025

Schedule-A

Particulars	Himangshu Bhattacharjee	Sujoy Roy	Sumit Kr Paul	Indrajit Paul	Total
As per last A/C	1,226,355	1224835	599035	905,135	3,955,360
Capital Introduced	769290	300000	0	0	1069290
Remuneration	37500	37500	37500	37500	150000
Intt on Capital	147163	146380	71884	108516	474643
Share of Profit	(210,540)	(210,540)	(210,540)	(210,540)	(842,160)
	1,969,768	1498775	497879	840,711	4,807,133
Less: Drawings	200,000	200,000	68,000	310,000	776,000
Net Capital	1,769,768	1298775	431879	530,711	4,031,133

Place: Kolkata  
Date: 17-10-2025

For Maiti & Associates  
Chartered Accountants



*(Signature)*  
(B. Maiti)  
Proprietor

✓  
Ganesh Construction  
*Himangshu Bhattacharjee*  
*Sujoy Roy* Partner

**M/S GANESH CONSTRUCTION (FIRM)**

2/144/C, Sree Colony, Regent Estate, Kolkata-700092

**TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

PARTICULARS	Amount (Rs)	Amount (Rs)	PARTICULARS	Amount (Rs)	Amount (Rs)
To Opening Stock(WIP)		10119443.00	By Closing Stock:		
Purchases	996,386.00		Work-in Prog		22,816,353.00
CGST	93,379.00				
SGST	93,379.00	1,183,144.00			
Direct Wages		2,128,965.00			
Direct Expenses					
Land Lord(Forfeit Money)		5,700,000.00			
Shifting Expenses		267,000.00			
Stamp Duty & Rgn Fees		64,181.00			
Site Expenses		3,298,620.00			
Legal Expenses		25,000.00			
Engineer's Fees		30,000.00			
		22,816,353.00			22,816,353.00
To Indirect Expenses:			By Book Loss c/d		217,517.00
Salary to Staff	60,000.00				
Printing & Stationery	2,128.00				
Travelling Expenses	32,298.00				
Conveyance	29,126.00				
Trade Licence	1,150.00				
Profession Tax	1,200.00				
Subscription	7,000.00				
Accounting Charges	30,000.00				
Audit Fees	7,000.00				
Misc Expenses	41,890.00				
Bank Charges	3,137.00				
Depreciation	2,588.00				
	217,517.00				217,517.00
To Book Loss b/d		217,517.00	By Share of Loss:		
Intt on Capital:			Himangshu Bhatta	210,540.00	
Himangshu Bhattacharjee	147,163.00		Sujoy Roy	210,540.00	
Sujoy Roy	146,980.00		Sumit Kr Paul	210,540.00	
Sumit Kr Paul	71,884.00		Indrajit Paul	210,540.00	842,160.00
Indrajit Paul	108,616.00	474,643.00			
Partner's Remun:					
Himangshu Bhattacharjee	37,500.00				
Sujoy Roy	37,500.00				
Sumit Kr Paul	37,500.00				
Indrajit Paul	37,500.00	150,000.00			
<b>TOTAL:</b>		<b>842,160.00</b>	<b>TOTAL:</b>		<b>842,160.00</b>

Place: Kolkata  
Date: 17-10-2025



In terms of our report of even date  
For Maiti & Associates  
Chartered Accountants  
*(Signature)*  
(B-Maiti)  
Proprietor

**Ganesh Construction**  
*Himangshu Bhattacharjee*  
*Sujoy Roy* Partner