


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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)				
PAN	BHCPD1991F			
Name	RAJA DEBNATH			
Address	94/1 , PICNIC GARDEN ROAD, Kasba-Tiljala , KOLKATA , 32-West Bengal, 91- INDIA, 700039			
Status	Individual	Form Number	ITR-4	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	793565510280723	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	4,96,010	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	0	
	(+) 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	
Income Tax Return submitted electronically on <u>28-Jul-2023 22:54:14</u> from IP address <u>103.170.182.77</u> and verified by <u>RAJA DEBNATH</u> having PAN <u>BHCPD1991F</u> on <u>28-Jul-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7U98NYDF3I</u> generated through <u>Aadhaar OTP</u> mode				
System Generated Barcode/QR Code	 BHCPD1991F0479356551028072354ebcdc0448eb058dd5cb95ff46fc07b1a985ca8			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

Computation of Income

PERSONAL INFORMATION

Name of Assessee Raja Debnath
 PAN BHCPD1991F
 Assessment Year 2023-24
 Status Individual
 Filing Status Original Return
 Aadhaar 978877724417
 Passport No
 Address 94/1, PICNICGARDENROAD, Kasba-Tiljala, KOLKATA West Bengal-700039

Father's Name NEMAI DEBNATH
 Date of Birth 17-Aug-1973
 Gender Male
 E-mail jhunudebnathroy@gmail.com
 Residential Status Resident
 Spouse Name
 Primary Mobile No 9674914908

Bank Details

Account Number 11069612583
 IFSC Code SBIN0005602

Bank Name STATEBANK OF INDIA
 Account Type Savings

INCOME FROM BUSINESS & PROFESSION

Profits and Gains of Business or Profession in Presumptive Income u/s (44AD)

4,96,006

Through Any Other Mode

4,96,006

Amt Claimed to have been earned through any other Mode

19,69,470

4,96,006

OTHER SOURCES INCOME

372

Incomes from Other Sources

Saving Bank Interest)

Total Other Source Income (Normal Rate)

372

372

Total Of Head Wise Incomes

Current Year Losses Adjustment

4,96,378

Balance After CYLA

0

Brought Forward Loss Set-off

4,96,378

Gross Total Income

0

4,96,378

DEDUCTIONS UNDER CHAPTER VI-A

372

Total Deductions u/s 80TTA (interest on deposit in saving account)

372

Eligible Deductions u/s 80TTA

372

Total Income

4,96,006

Total Income Rounded 288A

4,96,010

TAX CALCULATION

Tax Normal Rates

Tax @ 0 % on Income 2,50,000

Nil

12,301

Tax @ 5 % on Income 2,46,010

12,301

Tax Payable On Total Income

12,301

Less Rebate u/s 87A

12,301

Tax Payable After Rebate

0

Net Tax Liability

0

Amount Payable (Refundable)

0

ANNEXURES

^ Presumptive Business Income u/s 44AD

Business Name	Gross Receipts (Banking channel)	Gross Receipts (Other mode)	Actual Profit	Deemed Profit @6% on Gross Receipts (Banking Channel)	Deemed Profit @8% on Gross Receipts (Other mode)	Business Income (Higher of Assessable profit)
MAA TARA ENTERPRISE	0	19,69,470	4,96,006	0	1,57,557.6	4,96,006

28-Jul-2023

RAJA DEBNATH
94/1, PICNIC GARDEN ROAD, KOLKATA - 700 039
TRADING, PROFIT AND LOSS A/C
FOR THE YEAR ENDED 31.03.2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Stock (W.I.P)	13,45,689.00	By Sales	19,69,470.00
To Material Purchase	11,49,680.00	By Bank Interest(Saving)	372.00
To Labour Charges	1,98,500.00	By Closing Stock (W.I.P)	13,56,360.00
To Salary & Wages	48,000.00		
To Conveyance	3,120.00		
To General Expenses	10,875.00		
To Printing & Stationery	2,463.00		
To Tea & Tiffin	3,650.00		
To Electric Charges	24,560.00		
To Mobile Charges	8,450.00		
To Accounting Charges	8,000.00		
To Bank Charges	796.50		
To Depreciation	26,412.00		
To Net Profit trasfered to			
Capital A/c in Balance Sheet	4,96,006.50		
	<u>33,26,202.00</u>		<u>33,26,202.00</u>

BALANCE SHEET

AS ON 31.03.2023

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>Capital A/c</u>		<u>Fixed Assets</u>	
Opening Balance	21,28,804.82	Furniture	80,361.00
Add:Net Profit	4,96,006.50	Mobile Phone	47,616.00
	26,24,811.32	Motor Cycle	69,089.00
Add: SBI Life Maturity		<u>Investment with LICI</u>	
Less: Drawings	3,10,452.00	1. Policy No. 577461778	10,000.00
		2. Policy No. 577461777	35,544.00
Advance for Flat		3. Policy No. 431117701	25,939.00
		4. Tata Aig Policy No. C210489327	1,30,714.00
		Paid during the year	9,250.00
		5. Policy No. 495751902	2,27,470.00
		Paid during the year	22,747.00
		6. Policy No. 494362445	1,83,358.00
		Paid during the year	26,984.00
		<u>Sundry Debtor</u>	4,94,952.00
		<u>Closing Stock (W.I.P)</u>	13,56,360.00
		<u>Cash & Bank Balances</u>	
		Cash in Hand	138960.21
		Cash at SBI	29369.36
		Cash at SBI (C/A)	5895.75
	<u>28,94,609.32</u>		<u>1,74,225.32</u>
			<u>28,94,609.32</u>

Depreciation calculation

	WDV	Addition	Depreciation	WDV	Rate of Dep
Furniture	89,290.00	-	8,929.00	80,361.00	10
Mobile	52,907.00	-	5,291.00	47,616.00	10
Motor Cycle	81,281.00	-	12,192.00	69,089.00	15
Total	2,23,478.00	-	26,412.00	1,97,066.00	

Sd/- 061564



UDIN - 25061564 BMNTRK 6743
14/8/25

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2024-25

PAN	BHCPD1991F		
Name	RAJA DEBNATH		
Address	61, SRIDHAR ROY ROAD, Tiljala S.O, Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal, 91- INDIA, 700039		
Status	Individual	Form Number	ITR-4
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	327863250310724

Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	2	3,68,150
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	0
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	0
Taxes Paid	8	0
(+) 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

Income Tax Return electronically transmitted on 31-Jul-2024 20:56:50 from IP address 152.58.181.230
and verified by RAJA DEBNATH having PAN BHCPD1991F on 31-Jul-2024 using
paper ITR-Verification Form /Electronic Verification Code TUL984R9LI generated through Aadhaar OTP
mode

System Generated

Barcode/QR Code



BHCPD1991F0432786325031072403654eec1091371a9390996dd53b21384392d491

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

RAJA DEBNATH

AY 2024-25 (i.e. FY 2023-24)

Address : 94/1 Picnic Garden Road, Kolkata-700019

Computation of Income (ITR-4)

PAN	:	BHCPD1991F			
DOB	:	17.08.1973	Status	:	Individual
Father's Name	:	NEMAI DEBNATH			

Tax Summary (Amount in 'Rs.')

Income from Salary			-
Income from House Property			-
Income from Business & Profession			367,693.00
Income from Capital Gains			-
Income Other Sources			461.00
Gross Total Income			368,154.00
Less : Total Deductions			-
Total Income			368,154.00
Total Income (Rounded-Off)			368,150.00
Total Income Taxable as per slab rate New Regime	368,150.00	Tax Liability	-
Total Income Taxable at special rate	-	Tax Liability	-
Tax Liability (Total)			-
Less : Rebate u/s-87A (upto Rs. 12,500)			-
Tax Liability without Cess			-
Add : Cess @ 4%			-
Total Tax Liability			-
Add : Interest u/s-234A/B/C			-
Add : Late-Fee u/s-234F			-
Total Tax, Cess, Interest & Late-Fee			-
Less : Prepaid Taxes			-
(i) Advance Tax / Self Assessment Tax			-
(ii) TDS / TCS			-
Tax Payable / (Refundable)			-
Tax Payable / (Refundable) Rounded-Off			-

BUSINESS & PROFESSION

Particulars	Digital Transaction	Non-Digital Transaction	Total Amount
Gross Receipts	-	2,200,000.00	2,200,000.00
Presumptive Income u/s-44AD	-	367,693.00	367,693.00

OTHER SOURCES

Particulars	Total Amount
Interest from Savings Bank A/c	461.00
Interest from Deposits	
Other Misc. Income	
Total	461.00

Exempted Income

Particulars	Total Amount
LIC Maturity Income	34,057.00
Total	34,057.00

MAA TARA ENTERPRISE

(PROP: RAJA DEBNATH)

Address :94/1 Picnic Garden Road ,Kolkata-700039

Trading & Profit & Loss A/c for the year ended 31st March 2024

Particulars	Amount	Particulars	Amount
To Opening Stock	1345689.00	By Sales	2200000.00
To Purchases	542101.00		
To Gross Profit	862453.00	By Closing Stock	550243.00
	2750243.00		2750243.00
To Salary & Wages	270400.00	By Gross Profit	862453.00
To Other Expenses & Depreciations	224360.00		
To Net Profit	367693.00		
	862453.00		862453.00

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UDIN - 25061564 BMNTRL 8398

14/8/25

MAA TARA ENTERPRISE

(PROP: RAJA DEBNATH)

Address :94/1 Picnic Garden Road ,Kolkata-700039

Trading & Profit & Loss A/c for the year ended 31st March 2024

Particulars	Amount Particulars	Amount
To Opening Stock	1345689.00 By Sales	2200000.00
To Purchases	542101.00	
To Gross Profit	862453.00 By Closing Stock	550243.00
	2750243.00	2750243.00
To Salary & Wages	270400.00 By Gross Profit	862453.00
To Other Expenses & Depreciations	224360.00	
To Net Profit	367693.00	
	862453.00	862453.00

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UDIN - 25061564 BMNTRL 8398

14/8/25



MAA TARA ENTERPRISE

(PROP: RAJA DEBNATH)

Address :94/1 Picnic Garden Road ,Kolkata-700039

BALANCE SHEET

(as on 31-03-2024)

LIABILITIES	Details (Rs.)	Amount (Rs.)	ASSETS	Details (Rs.)	Amount (Rs.)
Capital A/c			Fixed Assets		
Proprietor's Fund	2096959.00	2096959.00	Motor Cycle	69089.00	
(Anx.-1)			Furniture & Fixtures (Anx:2)	108507.00	
Loans (Liabilities)			Mobile	44971.00	222567.00
Unsecured loan		2400000.00	Current Assets		
Current Liabilities			Investments (Anx.-3)	643921.00	
			Advance	2991400.00	
Sundry Creditors		34518.00	Stock	550243.00	
			Sundry Debtors	38891.00	
			Cash at Bank	59045.00	
			Cash in hand	25410.00	4308910.00
Total		4531477.00	Total		4531477.00

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UDIN - 25061564 BMNTRL 8398

14/8/25



SCHEDULES FORMING PART OF BALANCE SHEET

AY : 2024-25

FY : 2023-24

Capital Account of :

MAA TARA ENTERPRISE

(PROP: RAJA DEBNATH)

Annexure - 1

Particulars	Amount (Rs.)
Opening Balance	2128805.00
Add : Introduction	
Add : Profit (C.Y.)	368154.00
Total	2496959.00
Less : Drawings	400000.00
Closing Balance	2096959.00

Schedule of Depreciation as per Income Tax Act, 1961

Annexure - 2


Particulars	Rate	Opening WDV (Rs.)	Addition for more than 180 days (Rs.)	Addition for less than 180 days (Rs.)	Deletion (Rs.)	Total (Rs.)	Depreciation (Rs.)	Closing WDV (Rs.)
Furniture & Fixtures	10%	89290.00	0.00	29627.00	0.00	118917.00	10410.00	108507.00
Mobile	15%	52907.00	0.00	0.00	0.00	52907.00	7936.00	44971.00
Motor Cycle	15%	81281.00	0.00	0.00	0.00	81281.00	12192.00	69089.00
Total		223478.00	0.00	29627.00	0.00	253105.00	30538.00	222567.00

Schedule of Investments

Annexure - 3

1. Policy No.577461778		10000.00
2. Policy No.577461776		32582.00
3. Policy No.495751902	227470.00	
Paid during this year	22747.00	250217.00
4. Policy No.494362445	183358.00	
Paid during this year	27592.00	210950.00
5. Tata AIG Policy	130714.00	
Paid during this year	9458.00	140172.00
Total		643921.00



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2025-26
[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)				
PAN	BHCPD1991F			
Name	RAJA DEBNATH			
Address	94/1, PICNIC GARDEN ROAD, Kasba-Tiljala, SOUTH 24 PARGANAS , Tiljala S.O , 32-West Bengal, 91- INDIA, 700039			
Status	Individual	Form Number	ITR-4	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	500360800290725	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income	1A	4,03,370	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	0	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	0	
	Taxes Paid	7	0	
Accreted Income & Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	0	
	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable /(-) Refundable (12-13)	14	0	
Income Tax Return electronically transmitted on <u>29-Jul-2025 22:04:50</u> from IP address <u>152.58.178.42</u> and verified by <u>RAJA DEBNATH</u> having PAN <u>BHCPD1991F</u> on <u>29-Jul-2025</u> using paper ITR-Verification Form /Electronic Verification Code <u>EU9LUZS63I</u> generated through <u>Aadhaar OTP</u> mode				
System Generated Barcode/QR Code	 BHCPD1991F04500360800290725c090423a2d9fee53c44d15fc65f416ccf4597ad2			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

RAJA DEBNATH

Address 94/1 Picnic Garden Road ,Kolkata-700039

AY 2025-26 (i.e. FY 2024-25)

Computation of Income (ITR-4)

PAN	: BHCPD1991F	Aadhar	: 978877724417
DOB	: 17.08.1973	Status	: Individual
Father's Name	: NEMAI DEBNATH		

Tax Summary (Amount in 'Rs.')

Income from Salary			-
Income from House Property			-
Income from Business & Profession			4,02,297.00
Income from Capital Gains			-
Income Other Sources			1,070.00
Gross Total Income			4,03,367.00
Less : Total Deductions			-
Total Income			4,03,367.00
Total Income (Rounded-Off)			4,03,370.00
Total Income Taxable as per slab rate New Regime	4,03,370.00	Tax Liability	5,169.00
Total Income Taxable at special rate	-	Tax Liability	-
Tax Liability (Total)			5,169.00
Less : Rebate u/s-87A (upto Rs. 12,500)			5,169.00
Tax Liability without Cess			-
Add : Cess @ 4%			-
Total Tax Liability			-
Add : Interest u/s-234A/B/C			-
Add : Late-Fee u/s-234F			-
Total Tax, Cess, Interest & Late-Fee			-
Less : Prepaid Taxes			-
(i) Advance Tax / Self Assessment Tax			-
(ii) TDS / TCS			-
Tax Payable / (Refundable)			-
Tax Payable / (Refundable) Rounded-Off			-

BUSINESS & PROFESSION

Nature of Business	Income Type	Business Code	Trade Name
Retail Sale	Income u/s-44AD	09028	MAA TARA ENTERPRISE
Particulars	Digital Transaction	Non-Digital Transaction	Total Amount
Gross Receipts	-	14,40,000.00	14,40,000.00
Presumptive Income u/s-44AD	-	4,02,297.00	4,02,297.00

OTHER SOURCES

Particulars	Total Amount
Interest from Savings Bank A/c	1,070.00
Interest from Deposits	-
Other Misc. Income	-
Total	1,070.00

RAJA DEBNATH

Address :94/1 Picnic Garden Road ,Kolkata-700039

Trading & Profit & Loss A/c for the year ended 31st March 2025

Particulars	Amount	Particulars	Amount
To Opening Stock	550243.00	By Sales	1440000.00
To Purchases	354000.00		
To Gross Profit	792657.00	By Closing Stock	256900.00
	1696900.00		1696900.00
To Salary & Wages	172000.00	By Gross Profit	792657.00
To Other Expenses & Depreciations	218360.00		
To Net Profit	402297.00		
	792657.00		792657.00

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DIN - 25061564 BMNTRM3101



14/8/25

RAJA DEBNATH

Address : 94/1 Picnic Garden Road , Kolkata-700039

BALANCE SHEET

(as on 31-03-2025)

LIABILITIES	Details (Rs.)	Amount (Rs.)	ASSETS	Details (Rs.)	Amount (Rs.)
Capital A/c			Fixed Assets		
Proprietor's Fund	2110326.00	2110326.00	Motor Cycle	58726.00	
(Anx.-1)			Furniture & Fixtures	162456.00	
Loans (Liabilities)			Mobile	38225.00	259407.00
Unsecured loan		1815000.00	Current Assets		
Current Liabilities			Investment (Anx.-3)	703718.00	
			Advance	2505939.00	
Sundry Creditors		15100.00	Stock	256900.00	
			Sundry Debtors	150000.00	
			Cash at Bank	39019.00	
			Cash in hand	25443.00	3681019.00
Total		3940426.00	Total		3940426.00

S. D. Deb Nath
061564



UDPN - 25061564 BMNTRM 3101

14/8/25

SCHEDULES FORMING PART OF BALANCE SHEET

AY : 2024-25

FY : 2024-25

Capital Account of : **RAJA DEBNATH**

9

Annexure - 1

Particulars	Amount (Rs.)
Opening Balance	2096959.00
Add: Introduction	150000.00
Add: Profit (C.Y.)	403367.00
Total	2650326.00
Less: Drawings	540000.00
Closing Balance	2110326.00

Schedule of Depreciation as per Income Tax Act, 1961**Annexure - 2**

Particulars	Rate	Opening WDV (Rs.)	Addition for more than 180 days (Rs.)	Addition for less than 180 days (Rs.)	Deletion (Rs.)	Total (Rs.)	Depreciation (Rs.)	Closing WDV (Rs.)
Furniture & Fixtures	10%	108507.00	72000.00	0.00	0.00	180507.00	18051.00	162456.00
Mobile	15%	44971.00	0.00	0.00	0.00	44971.00	6746.00	38225.00
Motor Cycle	15%	69089.00	0.00	0.00	0.00	69089.00	10363.00	58726.00
Total		222567.00	72000.00	0.00	0.00	294567.00	35160.00	259407.00

Annexure - 3

Investment	Amount	Amount
1. Policy No 577461778		10000.00
2. Policy No 577461776		32582.00
3. Policy No 495751902	250217.00	
Paid during th year	22747.00	272964.00
4. Policy No 494362445	210950.00	
Paid during th year	27592.00	238542.00
Tata AIG Policy	140172.00	
Paid during th year	9458.00	149630.00
Total		703718.00

