

INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT [Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-6, ITR-7 and verified] (Please see Rule 12 and Rule 12AC of the Income-tax Rules, 1962)				Assessment Year 2023-24
PAN	AEFFS4151P			
Name	S B CONSTRUCTION			
Address	DAKSHIN CHANDAMARI, CHANDAMARI, Chandamari B.O, Chand Mari (P) , NADIA , 32-West Bengal, 91-INDIA, 741245			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(8A)	e-Filing Acknowledgement Number	824106920150125	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income as per Updated return	2	1,720	
	Total Income as per earlier return	3	0	
	Book Profit under MAT, where applicable as per Updated Return	4	0	
	Adjusted Total Income under AMT, where applicable as per Updated Return	5	1,720	
	Amount payable (+) / Refundable (-) as per Updated return	6	(+) 1,630	
	Additional income-tax liability on updated income	7	158	
	Net amount payable	8	1,788	
	Tax paid u/s 140B	9	1,790	
	Tax due (11 - 12)	10	0	
Updated Income Tax Return submitted electronically on <u>15-Jan-2025 16:17:57</u> from IP address <u>49.37.45.172</u> and verified by <u>BALARAM HALDER</u> having PAN <u>AMTPH4073P</u> on <u>15-Jan-2025</u> using <u>EF2KAN1SGI</u> generated through <u>Aadhaar OTP</u> mode				
System Generated Barcode/QR Code	 AEFFS4151P058241069201501252127cf084168da5b8a6758989182cd8d20adbcc8			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				

INDEPENDENT AUDITOR'S REPORT

To the Partner of S.B Construction (AEFFS4151P)

We have audited the financial statements of **S.B CONSTRUCTION**, ADDRESS: - SHOP NO-15, KALYANI B-16, ITI MORE DIST. NADIA. which comprise the balance sheet at 31-03-2023 and the profit and loss account for the year ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Responsibilities of Partner for the Financial Statements

Partner is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as partner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, partner is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless partner either intends to liquidate the entity or to cease operations, or has no realistic alternative.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Emphasis of matter

Closing Cash and closing stock was certified by the assessee. In few cases, necessary supporting documents and vouchers have not been produced for our verification purposes as per our requirement.

We are unable to obtain sufficient and appropriate evidences to conclude that the financial statements are free from material misstatements.

Dated : 09/09/2025
Place : A-8/260, Kalyani
Nadia
UDIN- 25302314BMFXUB1660



for A Guha & Associates
Chartered Accountants
FRN: 327751E

Abir Guha
Partner
(M. No. 302314)

S. B CONSTRUCTION

Shop No- 15, Kalyani B-16, ITI More, Ward No- 10.

P.O + P.S.= Kalyani , DIST= Nadia ,PIN= 741235.

(PAN NO= AEFFS4151P)

Trading & Profit & Loss Account for the year ended 31.03.2023

Dr.

Particular's

To, Opening Stock
To, Purchase
To, Gross Profit c/d

Amount(Rs.) Amount(Rs.)
0.00
1,142,000.00
273,650.00

1,415,650.00

Particular's
By, General order supply
and contractual service provided
By, Closing Stock

Amount(Rs.) Amount(Rs.)
1,410,000.00

5,650.00

1,415,650.00

To, Consultancy fees paid
To, Cleaning Charges
To, Travelling & Conveyance
To, Tea, Tiffin, Water
To, Bank Charges
To, Salary and Wages to Staff
To, Miscellaneous Expenses
To, Mobile & Internet Charges
To, Office Expenses
To, Printing & Stationery
To, Business Promotion Exp

30,000.00
12,000.00
25,500.00
8,150.00
442.00
125,000.00
15,280.00
14,520.00
21,560.00
980.00
18,500.00

By, Gross Profit b/d

273,650.00

To, Net Profit
(Transfard to Profit & Loss Appro. A/C)

1,718.00

273,650.00

273,650.00



for A Guha & Associates
Chartered Accountants

Abir Guha
Partner
M. No. 302314
Place A-8/260, Kalyani, Nadia

UDIN- 25302314BMFXUB1660.

FINANCIAL YEAR 2022-23.
ASSESSMENT YEAR 2023-24.

S. B CONSTRUCTION

Shop No- 15, Kalyani B-16, ITI More, Ward No- 10.
P.O + P.S.= Kalyani , DIST= Nadia ,PIN= 741235.
(PAN NO= AEFFS4151P)

Profit & Loss Appropriation Account for the year ended 31.03.2023

Dr.				Cr.
Particular's	Amount(Rs.)	Amount(Rs.)	Particular's	Amount(Rs.)
To, Provision for Income Tax (For Current year)		536.00	To, Net Profit (Transferred from Profit & Loss Appro. A/C)	1,718.00
To, Partner's Share of Profit transferred to current capital A/C				
A. SUBRATA DAS.	295.50			
(Pan- BKKPD3229F)				
B. SUJIT DAS	295.50			
(Pan- BILPD6047G)				
C. BALARAM HALDER	295.50			
(Pan- AMTPH4073P)				
D. SAMIR BISWAS	295.50			
(Pan- AHYPB8178R)				
	1,182.00	1,182.00		
		1,718.00		1,718.00



for A Guha & Associates
Chartered Accountants
Abir Guha
Partner
M. No. 302314
Place A-8/260, Kalyani, Nadia

UDIN- 25302314BMFXUB1660.

S. B CONSTRUCTION

Shop No- 15, Kalyani B-16, ITI More, Ward No- 10.

P.O + P.S.= Kalyani , DIST= Nadia ,PIN= 741235.

(PAN NO= AEFFS4151P)

BALANCE SHEET As At 31.03.2023

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
Partner's Capital Account :					
a) SUBRATA DAS (Pan no- BKKPD3229F)			Closing Stock		5,650.00
Opening Capital	95,000.00		Cash at Bank :		
Add, Futher Capital	0.00		INDIAN BANK, Kalyani Br.		10,855.00
Add, Remuneration	0.00		(CA A/c no = 50535023620)		
Add, Share of Profit	295.50				
	95,295.50		Cash in Hand		703.00
Less, Drawings	0.00	95,295.50	Advance payment made		400,000.00
b) SUJIT DAS (Pan no- BILPD6047G)					
Opening Capital	95,000.00				
Add, Futher Capital	0.00				
Add, Remuneration	0.00				
Add, Share of Profit	295.50				
	95,295.50				
Less, Drawings	0.00	95,295.50			
c) BALARAM HALDER (Pan no- AMTPH4073P)					
Opening Capital	95,000.00				
Add, Futher Capital	0.00				
Add, Remuneration	0.00				
Add, Share of Profit	295.50				
	95,295.50				
Less, Drawings	0.00	95,295.50			
d) SAMIR BISWAS (Pan no- AHYPB8178R)					
Opening Capital	95,000.00				
Add, Futher Capital	0.00				
Add, Remuneration	0.00				
Add, Share of Profit	295.50				
	95,295.50				
Less, Drawings	0.00	95,295.50			
Provision for Income Tax		536.00			
Current Liabilities :					
Liabilites for expenses		35,490.00			
		417,208.00			
					417,208.00



for A. Guha & Associates
Chartered Accountants
Abir Guha
Partner
M. No. 302314
Place A-8/260, Kalyani, Nadia

UDIN- 25302314BMFXUB1660.



INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280



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

PAN	: AEFFS4151P
Name	: S B CONSTRUCTION
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 1,720
Amount (in words)	: Rupees One Thousand Seven Hundred Twenty Only
CIN	: 25011500109508PUNB
Mode of Payment	: Net Banking
Bank Name	: Punjab National Bank
Bank Reference Number	: 5188802577
Date of Deposit	: 15-Jan-2025
BSR code	: 0300051
Challan No	: 02048
Tender Date	: 15/01/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 1,720
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 1,720
Total (In Words)		Rupees One Thousand Seven Hundred Twenty Only

Thanks for being a committed taxpayer!

Please print this challan receipt only if absolutely required. Save Paper, Save Environment.

Congrats! Here's what you have just achieved by choosing to pay online:



Time
Quick and Seamless



Paper
Save Environment



e-Receipt
Easy Access