

INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT				Assessment Year 2024-25
[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)				
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)-Updated return	e-Filing Acknowledgement Number	840063460240125	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income as per Updated return	2	1,440	
	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	1,440	
	Amount payable (+) / Refundable (-) as per Updated return	6	(+) 1,470	
	Additional income-tax liability on updated income	7	118	
	Net amount payable	8	1,588	
	Tax paid u/s 140B	9	1,590	
	Tax due (8 - 9)	10	0	
Updated Income Tax Return submitted electronically on 24-Jan-2025 23:26:40 from IP address 49.37.45.36 and verified by BALARAM HALDER having PAN AMTPH4073P on 24-Jan-2025 using EFTKA948EI generated through Aadhaar OTP mode				
System Generated Barcode/QR Code	 AEFFS4151P05840063460240125619fe2e7831357c393c3d480ed3f1c2d8aa998d1			
<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 31-03-2024 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- 25302314BMFXUC6079



for A Guha & Associates
Chartered Accountants
FRN: 327751E

Abir
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 31.03.2024

Dr.

Cr.

<u>Particular's</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	<u>Particular's</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
To, Opening Stock		5650.00	By, General order supply		379,000.00
To, Purchase		181,000.00	and contractual service provided		
To, Gross Profit c/d		207,910.00	By, Closing Stock		15,560.00
		<u>394,560.00</u>			<u>394,560.00</u>
To, Accounting Charges		12,000.00	By, Gross Profit b/d		207,910.00
To, Cleaning Charges		12,000.00			
To, Travelling & Conveyance		5,800.00			
To, Tea, Tiffin, Water		2,560.00			
To, Bank Charges		1,474.00			
To, Salary and Wages to Staff		140,000.00			
To, Miscellaneous Expenses		7,320.00			
To, Mobile & Internet Charges		4,680.00			
To, Office Expenses		4,620.00			
To, Printing & Stationery		450.00			
To, Business Promotion Exp		15,570.00			
To, Net Profit		1,436.00			
(Transfard to Profit & Loss Appro. A/C)		<u>207,910.00</u>			<u>207,910.00</u>



for A Guha & Associates
Chartered Accountants

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

UDIN- 25302314BMFXUC6079.

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 31.03.2024

Dr.					Cr.
<u>Particular's</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	<u>Particular's</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
To, Provision for Income Tax (For Current year)		448.00	To, Net Profit (Transferred from Profit & Loss Appro. A/C)		1,436.00
To, Partner's Share of Profit transferred to current capital A/C					
A. SUBRATA DAS. (Pan- BKKPD3229F)	246.99				
B. SUJIT DAS (Pan- BILPD6047G)	246.99				
C. BALARAM HALDER (Pan- AMTPH4073P)	246.99				
D. SAMIR BISWAS (Pan- AHYPB8178R)	246.99				
	<u>987.96</u>	<u>988.00</u>			
		<u>1,436.00</u>			<u>1,436.00</u>



for A Guha & Associates
Chartered Accountants

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

UDIN- 25302314BMFXUC6079.

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 31.03.2024

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
Partner's Capital Account :					
a) SUBRATA DAS			Closing Stock		15,560.00
(Pan no- BKKPD3229F)					
Opening Capital	95,295.00		Cash at Bank :		
Add, Futher Capital	150,000.00		INDIAN BANK, Kalyani Br.		111,670.00
Add, Remuneration	0.00		(CA A/c no = 50535023620)		
Add, Share of Profit	246.99				
	245,541.99		Cash in Hand		152.01
Less, Drawings	0.00	245,541.99	Advance payment made		2,425,260.00
b) SUJIT DAS					
(Pan no- BILPD6047G)					
Opening Capital	95,295.00				
Add, Futher Capital	150,000.00				
Add, Remuneration	0.00				
Add, Share of Profit	246.99				
	245,541.99				
Less, Drawings	0.00	245,541.99			
c) BALARAM HALDER					
(Pan no- AMTPH4073P)					
Opening Capital	95,295.00				
Add, Futher Capital	150,000.00				
Add, Remuneration	0.00				
Add, Share of Profit	246.99				
	245,541.99				
Less, Drawings	0.00	245,541.99			
d) SAMIR BISWAS					
(Pan no- AHYPB8178R)					
Opening Capital	95,295.00				
Add, Futher Capital	150,000.00				
Add, Remuneration	0.00				
Add, Share of Profit	246.99				
	245,541.99				
Less, Drawings	0.00	245,541.99			
Provision for Income Tax FY 22-23		536.02			
Provision for Income Tax FY 23-24		448.03			
Current Liabilities :					
Liabilites for expenses		119,490.00			
Advance recived from Partner		1,450,000.00			
		2,552,642.01			
					2,552,642.01

for A Guha & Associates
Chartered Accountants

Abir Guha
Partner
M. No. 302314
Place A-8/280, Kalyani, Nadia



UDIN- 25302314BMFXUC6079.



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	: 2024-25
Financial Year	: 2023-24
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 1,470
Amount (in words)	: Rupees One Thousand Four Hundred Seventy Only
CIN	: 25011500188367SBIN
Payment Gateway	: State Bank Of India
Mode of Payment	: UPI
Bank Name/Card Type	: SBIN
Bank Reference Number	: CPAERUSQA6
Date of Deposit	: 15-Jan-2025
BSR code	: 0002271
Challan No	: 42446
Tender Date	: 15/01/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 1,470
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 1,470
Total (In Words)		Rupees One Thousand Four Hundred Seventy Only

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