COMPUTATION SHEET OF TAXABLE INCOME & INCOME TAX

Name	: P.R.DEVELOPERS	Asst Year	: 2024-2025
Status	: Partnership Firm		
Address	: 30, S N Banerjee Road, Newbarackpur S.O, Barrackpur - II, NORTH 24 PARGANAS-700131, WEST BENGAL	Financial Year	: 2023-2024
E-mail	: prd14413@gmail.com	PAN	: ABAFP9498E
MobileNo	: 9163254638	DOF	: 29-Jun-2021
ITR Form	: ITR - 5	Filing Due Date	: 15-Nov-2024
Filing Date	: 19-Mar-2025	Res. Status : Resident	
		Return Filed	: Updated return
		Org Ack No. :	

COMPUTATION OF TOTAL INCOME

	SOURCES OF INCOME		Amount (Rs)	Amount (Rs)	Amount (Rs)
1	**INCOME FROM BUSINESS/PROFESSION**				
	1.1 Nature Of Business:				
	(Sector:, Subsector:Building of complete constructions or parts-civil contractors , Code:06002, Trade name : PR DEVOLOPER)				
	1.2 Business :				
	Net Profit before Tax -(where regular books of accounts maintained) (P1)	:		256212	
	Income From Business/Profession - B1 = (P1+P2-P3)	:		256212	
	Income From Business/Profession (B1)	:			256212
	GROSS TOTAL INCOME	:			256212
	Total Deductions				Nil
	TOTAL INCOME	:			256212
	TOTAL INCOME(rounded off)	:			256210
	TAX ON TOTAL INCOME	:			
	Total Tax				76863
	Add: Cess	:			3075
	TAX AND CESS	:			79938
	AMT - 115JC - Refer Annexure No. - 1	:			0
	AMT - Cr. 115JD	:			0
	TAX PAYABLE				79938
	Tax Before Interest	:			79938
	ADD : Interest				
	: Interest U/s 234 A - Refer Annexure No.- 2	:		3995	
	: Interest U/s 234 B - Refer Annexure No.- 3	:		9588	
	: Interest U/s 234 C - Refer Annexure No.- 4	:		4030	
	: Fee U/s 234 F	:		1000	18613
	Self Assessment Tax Payable				98551
	Balance Tax Payable / (Refund Due)	:			98551
	Additional tax u/s 140B - Refer Annexure No. - 5	:			0

Bank Account Details

Account Number	: 9904000100056901
Type Of Account	: Current
IFSC Code	: PUNB0990400
Bank Name	: PUNJAB NATIONAL BANK
Bank Account Number Verified	: No

Place : NORTH 24 PARGANAS

Assessee /

Name : P.R.DEVELOPERS
Status : Partnership Firm Asst Year : 2024-2025

Annexure No. :- 1

Tax Computation Under Alternate Minimum Tax Provisions(AMT)-(Sec 115JC)

Assessment Year : 2024 - 2025

Particulars	Rs.	Rs.	Rs.
Total Income			256210
Adjustment as per section 115JC			
Deduction Claimed under any section included in Chapter VI-A under the heading "C.— Deductions in respect of certain incomes"		0	
Deduction Claimed u/s 10AA		0	
Total Adjustment			0
Adjusted Total Income under section 115JC			256210
Adjusted Total Income u/s 115JC from units located in IFSC, if any		0	
Adjusted Total Income u/s 115JC from other Units		256210	
Tax payable under section 115JC [18.5% of Adjusted Total Income]			0

Computation of tax credit under section 115JD

Assessment Year	Adjusted Total Income	Total Income	Tax U/s 115JC(incl. Cess)	Normal Tax (incl. Cess)	Tax Credit is Available	Amount of Credit Available	Cumulative Credit (setoff)	B/F tax credit Setoff during the current year	Max amt of AMT Credit setoff during current	AMT Credit Carried forward	Tax payable Current Year
2024-2025	256210	256210	0	79938	0	0	0	0	0	0	79938

Annexure No. :-2
Interest U/s 234A

Sl. No	Due Date for filing Return	Date of filing Return	Tax after Relief	Prepaid Tax - TDS	Prepaid Tax - TCS	Prepaid Tax - Advance Tax	Tax paid between 1st Apr to Due date of filing	Tax on which Interest is calculated	Rate of Interest	Number of Months Delayed	Interest Payable U/s 234A
1	15/11/2024	19/03/2025	79938				0	79900	1	5	3995
Total Interest U/s 234A											3995

Annexure No. :-3
Interest U/s 234B

First day of Assessment Year	Date of filing Return	Assessed Tax	90% of Assessed Tax	Advance Tax	Short Fall
01/04/2024	19/03/2025	79938	71944	0	79900

Self Tax Paid and Interest Calculation

Sl.no	Month	Self Assessment Tax Paid	Cumulative tax paid	Self Assessment Tax Adjusted To	Cumulative Tax Adjusted Amount	Short Fall	Interest Rate	Months Delayed	Interest Payable	Cumulative Interest Payable
									0	0

1	31st Mar	0	0	0	0	79900	1	1	0	0
2	Apr, 2024	0	0	0	0	79900	1	1	799	799
3	May, 2024	0	0	0	0	79900	1	1	799	1598
4	Jun, 2024	0	0	0	0	79900	1	1	799	2397
5	Jul, 2024	0	0	0	0	79900	1	1	799	3196
6	Aug, 2024	0	0	0	0	79900	1	1	799	3995
7	Sep, 2024	0	0	0	0	79900	1	1	799	4794
8	Oct, 2024	0	0	0	0	79900	1	1	799	5593
9	Nov, 2024	0	0	0	0	79900	1	1	799	6392
10	Dec, 2024	0	0	0	0	79900	1	1	799	7191
11	Jan, 2025	0	0	0	0	79900	1	1	799	7990
12	Feb, 2025	0	0	0	0	79900	1	1	799	8789
13	Mar, 2025	0	0	0	0	79900	1	1	799	9588

Annexure No. :-4
Interest U/s 234C

Sl.no	Particulars	Tax Payable	Tax Paid before due date	Short fall	Month Delayed	Rate of Interest	Interest Payable U/s 234C
1	Upto 15th June 2023 - 15%	11991	0	11900	3	1	357
2	Upto 15th September 2023 - 45%	35972	0	35900	3	1	1077
3	Upto 15th December 2023 - 75%	59954	0	59900	3	1	1797
4	Upto 15th March 2024 - 100%	79900	0	79900	1	1	799
Total Payable Interest U/s 234C							4030

Annexure No. :-6
Additional Tax Paid Details

SL No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Tax paid but not claimed in earlier return	Tax paid u/s 140B
1	2010003	19/03/2025	00181	0	122939
Total					122939

Annexure No. :- 5

ADDDITIONAL TAX U/S 140B

Particulars		Amount (Rs)	Amount (Rs)
1 A. Head of income under which additional income is being returned as per Updated Return			
Income from Other Sources	:	100	
Total additional income	:		100
2 Total income as per Updated return	:		256210
3 Amount payable / refundable	:		98551
4 Fee u/s 234F	:		1000
5 Aggregate tax liability on additional income	:		98551
6 Additional tax [25%/50% of (9-7)]	:		24388
7 Tax payable	:		122939
8 Additional tax paid - Refer Annexure No. - 6	:		122939
9 Balance	:		Nil

Acknowledgement Number:554762860300924

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. 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	P.R.DEVELOPERS
Address	30 S N Banerjee Road , Newbarackpur S.O Barrackpur - II, NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700131
PAN	ABAFP9498E
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 **30 S N Banerjee Road,Newbarackpur S.O** and **0** branches.

3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:

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.

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

5. 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	

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Accountant Details

Name	D & ASSOCIATES DIBYENDU KUMAR DEB
Membership Number	071023
FRN(Firm Registration Number)	322657E
Address	38 , kabir road TOLLYGUNGE , 32-West Bengal , 91-India , Pincode - 700026
Date of signing Tax Audit Report	25-Sep-2024
Place	NORTH 24 PARGANAS
Date	25-Sep-2024

This form has been digitally signed by **DIBYENDU KUMAR DEB** having PAN **ADTPD6346C** from IP Address **157.40.161.135** on **30/09/2024 10:30:38 PM** Dsc Sl.No and issuer **,C=IN,O=XtraTrust DigiSign Private Limited,OU=Certifying Authority**

Acknowledgement Number:554762860300924

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 — P.R DEVELOPERS

2. Address of the Assessee — 30 S N Banerjee Road , Newbarrackpur S O Barrackpur - II, NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700131

3. Permanent Account Number (PAN) — ABAFP9498E

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 ? — Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19ABAFP9498E1ZO

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 ? — No

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? — No

Sl. No.	Name	Profit Sharing Ratio (%)
1	Sri Pritwish Sarkar	75
2	Shri Ritwick Sarkar	25

(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 of complete constructions or parts- civil contractors	06002

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

D. K. D & ASSOCIATES
KOLKATA
26
Chartered Accountants

Acknowledgement Number:554762860300924

Sl. No.	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 ? No

Sl. No.	Books prescribed
	No records added

(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	CASH BOOK, BANK BOOK, SALE BOOK AND PURCHASE BOOK ARE MAINTAINED BY COMPUTER SYSTEM	30, 4th Floor, SN BANERJEE ROAD, Ward No-3, New Barrackpur		KOLKATA	700131	91-India	32-West Bengal

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

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, SALE BOOK AND PURCHASE BOOK.

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	

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(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:

Acknowledgement Number:554762860300924

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effe
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

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

At Co

(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:

Sl. No.	Particulars	Increase in profit	Decrease in prof
		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 trad (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	Amoun
	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	Amoun
	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	

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KOLKATA
26
Chartered Accountants

Acknowledgement Number:554762860300924

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

Sl. No.	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)

No records added

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

D & ASSOCIATES
KOLKATA
26
Chartered Accountants

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Acknowledgement Number:554762860300924

Sl. No.	Particulars	Amou
	No records added	

Personal expenditure

Sl. No.	Particulars	Amou
	No records added	

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

Sl. No.	Particulars	Amou
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amou
	No records added	

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

Sl. No.	Particulars	Amou
	No records added	

Expenditure 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)

Sl. No.	Particulars	Amou
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amou
	No records added	

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

Sl. No.	Particulars	Amou
	No records added	

Expenditure 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 such 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 such person

Sl. No.	Particulars	Amou
	No records added	

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

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

A. Details of payment on which tax is not deducted:

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	Pin Code	Country
					No records added						

D. K. D & ASSOCIATES
KOLKATA
26
Chartered Accountants

Acknowledgement Number:554762860300924

B. Details of payment on which tax 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 tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

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
No records added												

B. Details of payment on which tax 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 tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

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
No records added												

B. 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) ₹ 0

ix. Tax paid 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
1	Remuneration	40(b)	₹6,16,000	₹6,16,000	₹0	PARTNER REMUNERA...

(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 ?

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) ?

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);

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amou...

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	Amou...

No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii).

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

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

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	Payme... Ma...

No records added

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

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Acknowledgement Number:554762860300924

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.i. 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
1	Sec 43B(a)- tax,duty,cess,fee etc	GOODS AND SERVICE TAX	₹ 3,33,616

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GOODS AND SERVICE TAX	₹ 0

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	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

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KOLKATA 26
Chartered Accountants

b. 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) ? Not Applica

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 Mark… value of s… share…

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) ? Not Applicab

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 Marke… value of th… share…

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 ?

b. Please furnish the following details:

Sl. No.	Nature of income	Amou…

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 ?

b. Please furnish the following details:

Sl. No.	Nature of income	Amou…

No records added

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]

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	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

No records added

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A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? | No

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 ? | No

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

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

Sl. No.	Name of the person	Address of the person	Permanent Account Number (if available with the assessee)	Aadhaar Number of the person	Amount of specified	Whether the specified sum was taken or accepted by cheque or	In case the specified sum was taken or accepted by cheque or bank draft, whether the same

Acknowledgement Number:554762860300924

	from whom specified sum is received	from whom specified sum is received	of the person from whom specified sum is received	from whom specified sum is received, if available	sum taken or accepted	bank draft or use of electronic clearing system through a bank account ?	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

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 persón, 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

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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:-

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 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.	Not Applicable
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

D. K. D & ASSOCIATES KOLKATA Chartered Accountants

Acknowledgement Number:554762860300924

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

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)Amoun[illegible] tax deducted collected [illegible] deposited the credit of [illegible] Cen[illegible] Governm[illegible] out of (6) a[illegible] (8)

No records added

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

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

Not Applica[illegible]

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

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 da[illegible] of payment.	
			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

C. By-products

knowledgement Number:554762860300924

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

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 ? — No

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	21191000			0	
(b)	Gross profit / Turnover	1996841	21191000	9.42		0.00
(c)	Net profit / Turnover	872213	21191000	4.12		0.00
(d)	Stock-in-Trade / Turnover	6857956	21191000	32.36		0.00
(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

D. K. D & ASSOCIATES
KOLKATA
Chartered Accountants

Acknowledgement Number:554762860300924

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

b. Please 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 t details/transactions which a 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 entities not register under G
		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	
1	₹ 2,24,62,356	₹ 0	₹ 0	₹ 1,92,31,461	₹ 1,92,31,461	₹ 32,30,8

Accountant Details

Accountant Details

Name	D K DE ASSOCIATES DIBYENDU KUMAR DE
Membership Number	0710
FRN(Firm Registration Number)	32265
Address	38 , kabir road TOLLYGUNGE , West Bengal , 91-India , Pincode 7000
Place	NORTH 24 PARGAN
Date	25-Sep-20

D. K. DE & ASSOCIATES ★ KOLKATA 26 Chartered Accountants

Acknowledgement Number:554762860300924

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)	

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

No records added

This form has been digitally signed by **DIBYENDU KUMAR DEB** having PAN **ADTPD6346C** from IP Address **157.40.161.135** on **30/09/2024 10:30:38 PM** Dsc Sl.No and issuer **,C=IN,O=XtraTrust DigiSign Private Limited,OU=Certifying Authority**

D. K. D & ASSOCIATES
KOLKATA
26
Chartered Accountants

PR DEVELOPERS
30, SN BANERJEE ROAD,
Kolkata - 700131 West Bengal

Balance Sheet as at 31st March, 2024

LIABILITIES	Amount Rs P	Amount Rs P	ASSETS	Amount Rs P	Amount Rs P
CAPITAL ACCOUNT:			**FIXED ASSETS**		
Sri Pritwish Sarkar					
As per Last Year	23,702.00		**CURRENT ASSETS, LOANS & ADVANCES:**		
Add:- Partners' Salary	6,16,000.00		Closing Stock (Certified by Partners)		68,57,956.00
Share of Profit	1,32,205.93				
	7,71,907.93		Cash at Bank		1,26,146.58
Less:- Drawings	2,70,225.00	5,01,682.93	Cash in hand		22,731.00
			Self Assessment Tax Paid		75,000.00
Shri Ritwick Sarkar					
As per Last Year	2,01,992.00				
Add:- Partners' Salary	-				
Share of Profit	44,068.64				
	2,46,060.65				
Less:- Drawings	-	2,46,060.65			
LOANS & LIABILITIES					
Advance From Party		58,37,510.00			
CURRENT LIABILITIES & PROVISIONS:					
Provission for Income Tax		1,27,094.00			
GST Payable		3,33,616.00			
Liabilities for Expenses		35,870.00			
		7081833.58			**7081833.58**

In terms of my report of even date
FOR D K D & Associates
Chartered Accountants

D. K. D & Associates
Chartered Accountants
KOLKATA 26

(Dibyendu Kumar Deb)
Partner
M. No. 071023
Firm Regd. No. 322657E

Dated :- The 25th day of September 2024

UDIN-24071023BKDGYJ2156

PR DEVELOPERS
30, SN BANERJEE ROAD,
Kolkata - 700131 West Bengal

Trading and Profit & Loss Account for the year ended 31st March 2024

	Particulars	Amount (Rs.)		Particulars	Amount (Rs.)
To	Opening Stock	47,14,387.00	By	Sales Account	2,11,91,000.00
"	Purchase Account	1,92,31,460.76	"	Closing Stock	68,57,956.00
"	Contractual Job Charges	21,06,267.00			
"	Gross Profit Transferred to P/L account	19,96,841.24			
		2,80,48,956.00			2,80,48,956.00
To	Accounting Charges	30,000.00	By	Gross Profit transferred from Trading Account	19,96,841.24
"	Audit Fees	5,000.00			
"	Bank Charges	9,941.66			
"	Salary and Wages	6,16,800.00			
"	Telephone Charges	3,260.00			
"	Commission	64,032.00			
"	Professional Fees	84,800.00			
	Rental Charges	46,100.00			
"	Travelling & Conveyance	6,400.00			
"	Electricity Charges	2,434.00			
"	Sanction fees	66,761.00			
"	Site Expenses	1,89,100.00			
	Book Profit transferred to Profit & Loss Appro. Account	8,72,212.58			
		19,96,841.24			**19,96,841.24**

In terms of my report of even date
FOR D K D & Associates
Chartered Accountants

D. K. D & ASSOCIATES KOLKATA 26 Chartered Accountants

(Dibyendu Kumar Deb)
Partner
M. No. 071023
Firm Regd. No. 322657E

Dated :- The 25th day of September 2024

UDIN - 24071023BKDGYJ2156

PR DEVELOPERS
30, SN BANERJEE ROAD,
Kolkata - 700131 West Bengal

Profit & Loss Appropriation Account for the year ended 31st March 2024

Particulars		Amount Rs. P		Particulars	Amount Rs. P
Partners' Salary			By	Book Profit transferred from Profit & Loss Account	8,72,212.58
Sri Pritwish Sarkar	6,16,000.00				
Shri Ritwick Sarkar	-	6,16,000.00			
Provission for Taxation		79,938.00			
Share of Profit					
Sri Pritwish Sarkar	1,32,205.93				
Shri Ritwick Sarkar	44,068.64	1,76,274.58			
		8,72,212.58			**8,72,212.58**

In terms of my report of even date
FOR D K D & Associates
Chartered Accountants

D. K. D & ASSOCIATES KOLKATA 26 Chartered Accountants

(Dibyendu Kumar Deb)
Partner
M. No. 071023
Firm Regd. No. 322657E

Dated :- The 25th day of September 2024

UDIN-24071023BKDGYJ2156