

# **STATEMENT OF ACCOUNTS**

**AND**

# **AUDIT REPORT**

**SAMANTA HOUSING DEVELOPER**

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**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY  
DIST-BURDWAN, WEST BENGAL, PIN-713103**

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**For the year ended on 31<sup>st</sup> March 2023**

**S. PAL & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
OPP: TAPASWINI HOUSE  
P.O+VILL-GOPINATHPUR  
DURGAPUR, DIST-PASCHIM BARDHAMAN  
PIN-713211, (M): 9474494892

Acknowledgement Number:204911741250823

Date of filing : 25-Aug-2023

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>		Assessment Year <b>2023-24</b>	
[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	ADBF51519A		
Name	SAMANTA HOUSING DEVELOPER		
Address	SANKHARI PUKUR, SRIPALLY, PURBA BARDHAMAN, BARDHAMAN , GOLAHAT ROAD , 32-West Bengal, 91-INDIA, 713101		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	204911741250823
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	33,40,130
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	33,40,130
	Net tax payable	5	10,42,121
	Interest and Fee Payable	6	85,687
	Total tax, interest and Fee payable	7	11,27,808
	Taxes Paid	8	11,28,051
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 243
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
This return has been digitally signed by <u>TARAKNATH SAMANTA</u> in the capacity of <u>Partner</u> having PAN <u>AVOPS7015E</u> from IP address <u>103.217.242.251</u> on <u>25-Aug-2023 10:58:13</u> DSC SI.No & Issuer <u>5443557</u> & <u>51708991CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>			
System Generated Barcode/QR Code			
ADBF51519A052049117412508239ead3bbcf2d34148eea0f1d9efdd78a5701ddf0f			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			

# Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*

Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

195405930200823

Date of e-Filing

20-Aug-2023

Name	:	SAMANTA HOUSING DEVELOPER
PAN/TAN	:	ADBFS1519A
Address	:	GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, PURBA BARDHAMA, , Burdwan - II, BARDHAMAN, Sripalli S.O, West Bengal, 713103
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	051582

(This is a computer generated Acknowledgement Receipt and needs no signature)

## 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 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	SAMANTA HOUSING DEVELOPER
Address	GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, PURBA BARDHAMA, Sripalli S.O, Burdwan - II, BARDHAMAN, 32-West Bengal, 91-India, Pincode - 713103
PAN	ADBFS1519A
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 **GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, PURBA BARDHAMAN, WEST BENGAL, 713103** and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **NIL**
- 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 2023; 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



## Accountant Details

Name	SUKUMAR PAL
Membership Number	051582
FRN(Firm Registration Number)	0325189E
Address	OPP. TAPASWINI HOUSE, P.O AND VILL:GOPINATHPUR, DURGAPUR, UDIN: 23051582BGSXVL1543, Durgapur Sagarbhanga Colony S.O, Dihibeta, BARDHAMAN, 32-West Bengal, 91-India, Pincode - 713211
Date of signing Tax Audit Report	20-Aug-2023
Place	103.217.242.177
Date	20-Aug-2023

This form has been digitally signed by SUKUMAR PAL having PAN AEJPP0688E from IP Address 103.217.242.177 on 20/08/2023 07:41:03 PM Dsc SI.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority

**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

BALANCE SHEET AT AT 31ST MARCH, 2023

LIABILITIES	Amount(Rs)	ASSETS	Amount(Rs)
<b>CAPITAL ACCOUNT :</b> (As per Schedule-A)	13478000.24	<b>FIXED ASSETS:</b> (As per Schedule-B Enclosed)	463185.00
<b>UNSECURED LOANS:</b>			
a) Biswajit Som	353368.00		
b) Brojo Mohan Chandra As per L/Y	520000.00		
c) Sanat Das	187600.00		
d) Uttam Shaw	1465000.00		
<b>CURRENT LIABILITIES:</b>		<b>CURRENT ASSETS:</b>	
1) Revenue Recognition Postpond		a) Work in Progress (As per Schedule-C Enclosed)	84465616.81
a) Nilkanta	4982742.00		
b) Ambika	4378531.00	b) Receivable from Purchaser (As per Schedule-D Enclosed)	93595398.00
c) Sarada	16747359.00		
d) Prakriti (Annexure-A, B,C & D Enclosed)	144546000.00	c) Advance to Suppliers (As per Schedule-E Enclosed)	1306259.59
2) Advance From Party (For Registration Expenses)	51063.00	d) Other Receivable (As per Schedule-F Enclosed)	11021516.18
3) Sundry Creditors	356522.26		
4) Security Deposit-HDFC Bank	128760.00	e) Cash at Bank	
5) Payable to Land Owner Ambika Apartment	4714374.00	1. HDFC Bank	75462.26
6) TDS Payable	5920.00	2. SBI C/A-36431139298	1796999.13
7) GST Payable	89125.78		
8) Provision for I.Tax a) A.Y-2022-2023	1042121.00	f) Cash in Hand -As Certified	322049.31
	<b>193046486.28</b>		<b>193046486.28</b>

Signed in terms of our report of even date.  
For S. PAL & ASSOCIATES  
Chartered Accountants.

Place: Durgapur.  
Date : 20.08.2023



(CA. Sukumar Pal)  
Proprietor  
AEJPP0686E  
M No: 051582  
FRN: 325189E

**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

Profit & Loss and P & L Appropriation Account for the year ended on 31st March, 2023

Particulars	Amount(Rs)	Particulars	Amount(Rs)
To, Opening Work in Progress		By, Revenue Recognised under	
a) Nilkanta	5029668.63	PCM Method	
b) Ambika	5214677.23	a) Nilkanta	1205950.00
c) Sarada	1282235.75	b) Ambika	73588.00
d) Prakriti	26598214.30	c) Sarada	5801271.00
e) Adrija Project	4614164.00	d) Prakriti	0.00
f) Bijaya Project	1540000.00	(Annexure-A, B, C, D Enclosed)	7080809.00
To, Payment to land Owner-Bijaya	200000.00		
To, Direct Expenses Incurred		By, House Rent Received	576751.67
a) Nilkanta Apartment		By, Flat Cancellation Charges	30000.00
Material Purchased	400001.00		
Security Expenses	20663.00		
b) Ambika Apartment		By, Work-in-Progress	
Labour Payment	16000.00	a) Nilkanta	5125345.99
c) Sarada Apartment		b) Ambika	5223195.62
Material Purchased	1782286.00	c) Sarada	0.00
Labour Charges Paid	330135.00	d) Prakriti	67762911.20
Staff Salary	550.00	e) Adrija Project	4614164.00
Payment to Land Owner	200000.00	f) Bijaya Project	1740000.00
Security Expenses	99490.00	(Annexure-A, B, C, D Enclosed)	84465616.81
Other Direct Overhead	3600.00	(Adrija and Bijaya not yet Commenced)	
d) Prakriti Apartment			
Material Purchased	29474489.80		
Labour Payment	5567653.00		
Advertisement Expenses	223830.00		
Payment to Land Owner	3286000.00		
Architect/ Engineers Fees	774905.00		
Security Expenses	173772.00		
Machine Hire Charges	385515.00		
Electricity Charges	76461.00		
Legal Expenses	73352.00		
Water Connection Expenses	33020.00		
Other Direct Overhead	123218.00		
Total C/f	87523900.71	Total C/f	92153177.48

Continued



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

Profit & Loss and P & L Appropriation Account for the year ended on 31st March, 2023

Particulars	Amount(Rs)	Particulars	Amount(Rs)
Total B/f	87523900.71		92153177.48
To, Other Overhead Expenses			
a) Staff Salary	806500.00		
b) Accounting Charges	100000.00		
c) Misc Expenses	53762.92		
d) Audit Fees	11800.00		
e) Bank Charges	20497.28		
f) Donation and Subscription	32500.00		
g) Printing and Stationery	13191.00		
h) Tea, Tiffin & Entertainment	2380.00		
i) Travelling Expenses	9899.00		
j) Office Expenses	80.00		
k) Depreciation	65507.00		
	3513159.57		
To, Net Profit c/d	92153177.48		92153177.48
To, Interest on Capital (As per Schedule-A Enclosed)	0.00	By, Net Profit b/d	3513159.57
To, Book Profit c/d	3513159.57		
	3513159.57		3513159.57
To, Partners Salary (As per Schedule-A Enclosed)	0.00	By, Book Profit b/d	3513159.57
To, Taxable Profit c/d	3513159.57		
	3513159.57		3513159.57
To, Provision for Income Tax	1042121.00	By, Taxable Profit b/d	3513159.57
To, Income Tax Adjustments a) A.Y-2022-2023	85937.00	By, Income Tax Adjustments A.Y-2021-2022	44390.00
To, Divisible Profit c/d	2429491.57		
	3557549.57		3557549.57
To, Share of Profit tfd to Capital A/c (As per Schedule-A Enclosed)	2429491.57	By, Divisible Profit b/d	2429491.57
	2429491.57		2429491.57

Signed in terms of our report of even date.  
For S. PAL & ASSOCIATES  
Chartered Accountants.

Place: Durgapur.  
Date : 20.08.2023



(CA. Sukunfar Pal)  
Proprietor  
AEJPP0686E  
M No: 051582  
FRN: 325189E

SAMANTA HOUSING DEVELOPER  
 GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103

SCHEDULE-A

STATEMENT OF CAPITAL ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2023

	Name	Op. Balance 01.04.2022	Introduced	ADD			Share of Profit/(Loss)	Total	Less Drawings	Cl. Balance 31.03.2023
				Intt on Capital	Salary	0.00				
1	Debasis Samanta	6256905.84	0.00	0.00	0.00	1214745.79	7471651.63	1185000.00	6286651.63	
2	Taralnath Samanta	3445218.81	0.00	0.00	0.00	607372.89	4052591.70	1460000.00	2592591.70	
3	Suchismita Samanta	4816384.02	0.00	0.00	0.00	607372.89	5423756.91	825000.00	4598756.91	
	Total	14518508.67	0.00	0.00	0.00	2429491.57	16948000.24	3470000.00	13478000.24	





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

Schedule-B

Schedule of Fixed Assets and Depreciation for the Year ended on 31st March, 2023

Block No	Particulars	Rate of Depreciation	Op. Balance as on 01.04.2022	Addition during the Year		Sold During the Year	Total	Depreciation for the Year	Cl. Balance as on 31.03.2023
				More than 180 days	Not more than 180 days				
A	Block- A(Dep-10%) Furniture & Fixture Internal Decoration	10.00% 10.00%	133340.00 97584.00	0.00 0.00	0.00 0.00	0.00 0.00	133340.00 97584.00	13334.00 9758.00	120006.00 87826.00
	Total of Block-A		230924.00	0.00	0.00	0.00	230924.00	23092.00	207832.00
B	Block- B (Dep-15%) Shuttering Materials CC TV Battery Cycle	15.00% 15.00% 15.00%	181098.00 0.00 0.00	54270.00 10400.00 22000.00	30000.00 0.00 0.00	0.00 0.00 0.00	265368.00 10400.00 22000.00	37555.00 1560.00 3300.00	227813.00 8840.00 18700.00
	Total of Block-B		181098.00	86670.00	30000.00	0.00	297768.00	42415.00	255353.00
	Grand Total (A+B)		412022.00	86670.00	30000.00		528692.00	65507.00	463185.00



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

SCHEDULE-C

DETAILS OF WORK IN PROGRESS AS ON 31ST MARCH, 2023

Particulars/Project Name		Amount(Rs)
1	Nilkanta Apartment (Annexure-A Enclosed)	5125345.99
2	Ambika Apartment (Annexure-B Enclosed)	5223195.62
3	Sarada Apartment (Annexure-C Enclosed)	0.00
4	Prakriti Apartment (Annexure-D Enclosed)	67762911.20
5	Adrija Project (See Profit and Loss Account)	4614164.00
6	Bijaya Project (See Profit and Loss Account)	1740000.00
Total- As Certified by a Partner		84465616.81

SCHEDULE-D

DETAILS OF AMOUNT RECEIVABLE FROM FLAT PURCHASER AS ON 31ST MARCH, 2023

Particulars/Project Name	Agreement Value	Amount Received	O/s As on 31st March, 2023 (In Rs)
1 Nilkanta Apartment (Annexure-A Enclosed)	2,52,29,074.00	2,52,29,074.00	-
2 Ambika Apartment (Annexure-B Enclosed)	2,83,03,365.00	2,73,32,468.00	9,70,897.00
3 Sarada Apartment (Annexure-C Enclosed)	5,03,22,593.00	5,03,22,593.00	-
4 Prakriti Apartment (Annexure-D Enclosed)	14,45,46,000.00	5,19,25,115.00	9,26,20,885.00
5 Receivable from Land Owner Party-Rumki (Ambika)			3,616.00
Total as on 31st March, 2023			9,35,95,398.00

SCHEDULE-E

DETAILS OF ADVANCE TO SUPPLIERS AS ON 31ST MARCH, 2023

Particulars/Project Name	Amount(Rs)
1 Dalmia Cement	6700.00
2 OCL India Ltd	1225.00
3 Universal paint and Hardware	4764.00
4 Balaji Marble and Tiles	48.00
5 Palash Cement Agency	40.00
6 Panchanan Cement Works	31458.56
7 Som Traders	1042406.00
8 SRMB Srijan Pvt Ltd	119638.03
9 Maa Kamakshya Marble	99970.00
10 Sharma Aluminium	10.00
Total- As on 31st March, 2023	1306259.59



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

SCHEDULE-F

**DETAILS OF OTHER RECEIVABLES, TAX PAID ETC AS ON 31ST MARCH, 2023**

Particulars/Project Name		Amount(Rs)
1	TDS deducted and deposited now recoverable from Deductees	
	a) Bikash Halder	13,500.00
	b) Asish Kr Pal	5,000.00
	c) Soumen Sadhu	45,445.00
	d) Sutapa Ghosh Panja	<u>10,000.00</u>
		73,945.00
2	Registry Fees Receivable from Party	
	a) Ambika Apartment	62,600.00
	b) Nilkanta Apartments	<u>1,63,691.00</u>
		2,26,291.00
3	Loans to Partners	
	a) Debasish Samanta	45,00,000.00
	b) T.N Samanta	<u>50,00,000.00</u>
		95,00,000.00
4	GST paid Flat Sale but not yet recovered from Flat Purchaser	
	a) Prakiti Apartment	4,41,365.00
	b) Ambika Apartments	63,972.00
	c) Nilkantha Apartments	38,114.00
	d) Sarada Apartments	2,673.00
	e) From HDFC Bank against Rent	<u>1,09,222.60</u>
		6,55,346.60
5	Advance given not yet adjusted	
	a) Atanu Bhakat	39,248.00
	b) Uttam Kumar Dey	<u>23,100.00</u>
		62,348.00
6	Advance Tax, TDS and TCS	
	a) TCS-A.Y-2023-2024	8,374.00
	b) TDS-A.Y-2023-2024	56,677.00
	c) Advance Tax- A.Y-2023-2024	<u>2,50,000.00</u>
		3,15,051.00
7	Rent Receivable from HDFC Bank	1,02,011.78
8	GST Cash Ledger	86,522.80
<b>Total- As on 31ST March, 2023</b>		<b>1,10,21,516.18</b>



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(NILKANTA APARTMENT)**  
**ANNEXURE-A TO STATEMENT OF ACCOUNTS**

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2022-2023

<b>A</b>	Total Area under Construction	12367.00 Sq ft
	Less: Total Constructed area to be given to Land Owner as Cost of land	
	Flat-A-1st Floor	672.00
	Flat-B-1st Floor	686.00
	Flat-C-2nd Floor	653.60
	Flat-A-3rd Floor	672.00
	Flat-C-4th Floor	653.60
	Flat-A-5th Floor	672.00
	Two Wheeler Parking-2 No	50.00
	Car Parking-2 No	210.00
		4269.20 Sq ft
	<b>Net Sealable Area of the Project</b>	<b>8097.80 Sq ft</b>
	<b>Hence % of Total Area to be given to Land Owner as Cost of Land</b>	<b>34.52 %</b>

**B** ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED  
Upto the Year ending on 31st March, 2023

Particulars	Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development	0.00	0.00
1. Amount to be Paid by Money		
2. Construction Area to be allocated 4,269.20 Sq ft	9725797.00	7804709.00
3. Land Development Cost	0.00	0.00
<b>Total Cost of Land</b>	<b>9725797.00</b>	<b>7804709.00</b>
b) Direct cost of Construction/Development		
1. Fees for Plan Sanction	648982.00	648982.00
2. Water Connection/ Arangement Expenses	7280.00	7280.00
3. Architech Fees/ Planning Expenses/Engineering Fees	198550.00	198550.00
4. Cost of Materials	18323584.00	14048264.00
5. Transformer/ D.G	325146.00	325146.00
6. Lif with Installation	544001.00	544001.00
7. Machine Hire Chrges/JCB, Mixture Machine etc	232705.00	232705.00
8. Labour Charges	5435080.00	4333600.00
9. Staff Salary excluding Partner Remuneration	661383.00	508698.00
10. Various Legal Expenses	105482.00	105482.00
11. Fire Fighting Equipments	210418.00	210418.00
12. Electricity and Fuel Charges	157755.00	157755.00
13. Security Hire Charges	378983.00	378983.00
14. Site Expenses	161109.00	125450.00
15. Other Overhead Expenses	783926.18	783924.35
<b>Total Cost of Construction for 12,367.00 Sq Ft</b>	<b>28174384.18</b>	<b>22609238.35</b>
Less: Misc Income	0.00	0.00
<b>Net Cost of Construction for 12,367.00 Sq Ft</b>	<b>28174384.18</b>	<b>22609238.35</b>
Less: Proportinate cost relating to Land Owners Share	9725797.00	7804709.00
<b>Total Construction cost relating to Salable Area</b>	<b>18448587.18</b>	<b>14804529.35</b>
<b>Total Project Cost including Land Cost</b>	<b>28174384.18</b>	<b>22609238.35</b>
<b>Total Cost</b>	<b>28174384.18</b>	<b>22609238.35</b>



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(NILKANTA APARTMENT)**  
**ANNEXURE-A TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
 Upto the Year ending on 31st March, 2023

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
C	1st floor	Subrata Dan	653.60	27,03,824.00	25-Oct-2018	27,03,824.00	27,03,824.00	100.00
A	2nd floor	Priyanka Sengupta	672.00	26,84,000.00	22-Nov-2018	26,84,000.00	26,84,000.00	100.00
B	2nd floor	Suddhasatwa Sen	686.00	27,46,000.00	14-Oct-2018	27,46,000.00	27,46,000.00	100.00
B	3rd floor	Tamali Bhattacharya	686.00	29,18,000.00	20-Aug-2018	29,18,000.00	29,18,000.00	100.00
C	3rd floor	Santanu Hazra	653.60	27,32,000.00	29-Aug-2018	27,32,000.00	27,32,000.00	100.00
A	4th floor	Debasish Mukherjee	672.00	26,88,000.00	23-Feb-2019	26,88,000.00	26,88,000.00	100.00
B	4th floor	Kartick Banerjee	643.00	27,44,000.00	23-Oct-2018	27,44,000.00	27,44,000.00	100.00
B	4th floor	Kartick Banerjee	643.00	27,44,000.00	23-Oct-2018	27,44,000.00	27,44,000.00	100.00
B	5th floor	Rajeswari Dey	686.00	26,58,250.00	19-Jul-2020	26,58,250.00	26,58,250.00	100.00
C	5th floor	Bimalendu Konar	653.60	25,25,000.00	25-Oct-2019	25,25,000.00	25,25,000.00	100.00
Gr Fl	Commercial		1,702.00	72,00,000.00				N.A
Parking-Two Wheelers								
1	A/2 FL	Priyanka Sengupta	25.00	40,000.00	22-Nov-2018	40,000.00	40,000.00	100.00
2	A/4 FL	Debasish Mukherjee	25.00	50,000.00	23-Feb-2019	50,000.00	50,000.00	100.00
3	C/5 FL	Bimalendu Konar	25.00	40,000.00	31-Mar-2022	40,000.00	40,000.00	100.00
Parking-Four Wheelers								
1	B/2 FL	Suddhasatwa Sen	105.00	2,50,000.00	14-Oct-2018	2,50,000.00	2,50,000.00	100.00
2	C/3 FL	Santanu Hazra	105.00	2,00,000.00	29-Aug-2018	2,00,000.00	2,00,000.00	100.00
3	B/4 FL	Kartick Banerjee	105.00	2,50,000.00	23-Oct-2018	2,50,000.00	2,50,000.00	100.00
Total			8,097.80	3,24,29,074.00		2,52,29,074.00	2,52,29,074.00	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleble Area )

- a) Total Agreement Value against which 10% or More is realised  
 b) Total % of Completion of Project Cost is Including Land  
 (Provided % of Completion of Cost of Construction  
 (i.e excluding Cost of Land, & Interest) is 25% or More)

25229074.00  
80.25

6,395.80 Sq Ft  
78.98 %



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(NILKANTA APARTMENT)**  
**ANNEXURE-A TO STATEMENT OF ACCOUNTS**

**COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)**  
**Upto the Year ending on 31st March, 2023**

1. Overall % of Completion including Cost of Constuction and Cost of Land	80.25
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	80.25
Revenue is recognised on % of Completion Method as stated hereunder	
<b>Computation of Revenue Recognition:</b>	
80.25 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2023	20246332.00
Less: Proportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	8097.80
b) Total Area against which Revenue Recognised (In Sq Ft)	6395.80
c) % of Total Area secured by Agreement (b/ax100)	78.98
d) Cost Incurred Up to 31st March, 2023	<u>22609238.35</u>
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (21.02%)	4752021.99
Add: Additional Cost Allocated to Commercial Space	<u>373324.00</u>
(% Area of Commercial is 13.76%, Hence 12% of 13.71% of cost additionally Allocated)	
Hence Cost to be allocated to Area not Secured by Agreement (21.02%)	5125345.99
(This is treated as Work in Progress)	
Now Cost to be allocated to Area Secured by Agreement	17483892.36
Net Profit from Project for up to the Financial Year ended on 31st March, 2023	27,62,439.64
Less: Profit Already Recognised up to 31.03.2022	18,82,870.18
Balance amount of Net Profit Recognised in this F.Y-2022-2023	8,79,569.46
<b>Computation of Revenue Pending Recognition</b>	
Total Agreement Value up to 31.03.2023	25229074.00
Less: Revenue Recognised up to 31.03.2023	<u>20246332.00</u>
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2023	49,82,742.00
<b>Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2023</b>	
Total Agreement Value Recognised up to 31.03.2023	20246332.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2022	<u>19040382.00</u>
Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2023	12,05,950.00
<b>Closing Work in Progress</b>	
Cost Incurred up to 31st March, 2023	22609238.35
Less: Cost Allocated against Revenue Recognised up to 31.03.2023	17483892.36
Closing Work in progress as on 31st March, 2023	5125345.99



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(AMBIKA APARTMENT)**  
**ANNEXURE-B TO STATEMENT OF ACCOUNTS**

**Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2022-2023**

12260.00 Sq ft

Total Area under Construction			
Less: Total Constructed area to be given to Land Owner as Cost of land			
Flat-D-1st Floor		402.00	
Flat-A-2nd Floor		561.00	
Flat-B-2nd Floor		542.00	
Flat-C-3rd Floor		420.00	
Flat-D-3rd Floor		402.00	
Flat-A-5th Floor		561.00	
Ground -Commercial		720.00	
Two Wheeler Parking-2 No		50.00	
Car Parking-2 No		210.00	
			3868.00 Sq ft
			8392.00 Sq ft

Net Sealable Area of the Project

Hence % of Total Area to be given to Land Owner as Cost of Land

31.55 %

**ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED**  
 Upto the Year ending on 31st March, 2023

Particulars	Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development	0.00	0.00
1. Amount to be Paid by Money	10037827.00	8484943.00
2. Construction Area to be allocated 3,868 Sq ft	0.00	0.00
3. Land Development Cost	10037827.00	8484943.00
<b>Total Cost of Land</b>		
b) Direct cost of Construction/Development	685950.00	685950.00
1. Fees for Plan Sanction	245650.00	245650.00
2. Architech Fees/ Planning Expenses/Engineering Fees	22429046.00	18620396.00
3. Cost of Materials	320000.00	320000.00
4. Transformer/ D.G	300000.00	300000.00
5. Lif with Installation	325549.00	325549.00
6. Machine Hire Chrges/JCB, Mixture Machine etc	5078122.00	4140499.00
7. Labour Charges	700659.00	567574.00
8. Staff Salary excluding Partner Remuneration	140000.00	140000.00
9. Brokerage Paid	87764.00	87764.00
10. Various Legal Expenses	259967.00	259967.00
11. Fire Fighting Equipments	182176.00	182176.00
12. Electricity and Fuel Charges	390536.72	390536.72
13. Security Hire Charges	132123.00	89542.00
14. Site Expenses	538072.56	538036.06
15. Other Overhead Expenses		
Total Cost of Construction for 12,260.00 Sq Ft	31815615.28	26893639.78
Less: Misc Income	0.00	0.00
Net Cost of Construction for 12,260.00 Sq Ft	31815615.28	26893639.78
Less: Proportinate cost relating to Land Owners Share	10037827.00	8484943.00
Total Construction cost relating to Salable Area	21777788.28	18408696.78
Total Project Cost including Land Cost	31815615.28	26893639.78
Total Cost	31815615.28	26893639.78



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(AMBIKA APARTMENT)**  
**ANNEXURE-B TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2023**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
A	1st floor	Asish Kr Dan	561.00	26,15,503.00	16-Mar-2018	26,15,503.00	26,15,503.00	100.00
B	1st floor	Sanjib Dan	542.00	23,71,250.00	17-Jun-2018	23,71,250.00	20,46,400.00	86.30
C	1st floor	Utpal Sarkar	420.00	18,66,500.00	2-Nov-2018	18,66,500.00	18,66,500.00	100.00
C	2nd floor	Kuntal Ghosh	420.00	19,02,898.00	5-May-2018	19,02,898.00	19,02,898.00	100.00
D	2nd floor	Kuntal Ghosh	402.00	18,39,539.00	5-May-2018	18,39,539.00	18,39,539.00	100.00
A	3rd floor	Swapan Kr Ghosh	561.00	23,56,200.00	22-Jul-2018	23,56,200.00	20,06,625.00	82.73
B	3rd floor	Pradipta Bhattacharya	542.00	24,25,500.00	27-Feb-2018	24,25,500.00	20,06,625.00	82.73
A	4th floor	Soumen Dutta	561.00	23,65,000.00	25-Oct-2018	23,65,000.00	23,65,000.00	100.00
B	4th floor	Soumendu Panja	542.00	22,22,400.00	5-Oct-2018	22,22,400.00	22,22,400.00	100.00
C	4th floor	Madhumita Panja	420.00	17,24,000.00	5-Oct-2018	17,24,000.00	17,24,000.00	100.00
D	4th floor		402.00	17,50,000.00				N.A
B	5th floor	Prabir Ganguly	542.00	20,20,800.00	7-Jun-2021	20,20,800.00	20,20,800.00	100.00
C	5th floor	Prabir Ganguly	420.00	15,65,900.00	7-Jun-2021	15,65,900.00	15,65,900.00	100.00
D	5th floor	Prabir Ganguly	402.00	16,22,875.00	24-Sep-2021	16,22,875.00	15,95,703.00	98.33
Ground	Commercial		1,080.00	50,00,000.00				N.A
<b>Parking-Two Wheelers</b>								
1	C/1 FL	Utpal Sarkar	25.00	40,000.00	2-Nov-2018	40,000.00	40,000.00	100.00
2	A/4 FL	Soumen Dutta	25.00	40,000.00	25-Oct-2018	40,000.00	40,000.00	100.00
<b>Parking-Four Wheeler</b>								
1	A/1 FL	Asish Kr Dan	105.00	3,00,000.00	16-Mar-2018	3,00,000.00	3,00,000.00	100.00
2	C/2 FL	Kuntal Ghosh	105.00	2,75,000.00	5-May-2018	2,75,000.00	2,75,000.00	100.00
3	B/3 FI	Pradipta Bhattacharya	105.00	3,00,000.00	27-Feb-2018	3,00,000.00	1,00,000.00	33.33
4	B/4 FI	Soumendu Panja	105.00	2,00,000.00	5-Oct-2018	2,00,000.00	2,00,000.00	100.00
5	B/5 FI	Prabir Ganguly	105.00	2,50,000.00	7-Jun-2021	2,50,000.00	2,50,000.00	100.00
<b>Total</b>			<b>8,392.00</b>	<b>3,50,53,365.00</b>		<b>2,83,03,365.00</b>	<b>2,73,32,468.00</b>	

Area Booked (Sq Ft)

6,910.00 Sq Ft  
82.34 %

Area Booked (As a % of Total Saleble Area )

- a) Total Agreement Value against which 10% or More is realised
- b) Total % of Completion of Project Cost is Including Land  
 (Provided % of Completion of Cost of Construction  
 (i.e excluding Cost of Land, & Interest) is 25% or More)

28303365.00  
84.53





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(AMBIKA APARTMENT)**  
**ANNEXURE-B TO STATEMENT OF ACCOUNTS**

**COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)**  
**Upto the Year ending on 31st March, 2023**

1. Overall % of Completion including Cost of Constuction and Cost of Land	84.53
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	84.53
Revenue is recognised on % of Completion Method as stated hereunder	
<b>Computation of Revenue Recognition:</b>	
84.53 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2023	23924834.00
Less: Proportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	8392.00
b) Total Area against which Revenue Recognised (In Sq Ft)	6910.00
c) % of Total Area secured by Agreement (b/ax100)	82.34
d) Cost Incurred Up to 31st March, 2023	<u>26893639.78</u>
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (17.66%)	4749329.62
Add: Additional Cost Allocated to Commercial Space	<u>473866.00</u>
(% Area of Commercial is 8.81%, Hence 20% of 8.81% of cost additionally Allocated)	
Hence Cost to be allocated to Area not Secured by Agreement (17.66%)	<u>5223195.62</u>
(This is treated as Work in Progress)	
Now Cost to be allocated to Area Secured by Agreement	21670444.16
Net Profit from Project for up to the Financial Year ended on 31st March, 2023	22,54,389.84
Less: Profit Already Recognised up to 31.03.2022	22,16,142.60
Balance amount of Net Profit Recognised in this F.Y-2022-2023	<u>38,247.24</u>
<b>Computation of Revenue Pending Recognition</b>	
Total Agreement Value up to 31.03.2023	28303365.00
Less: Revenue Recognised up to 31.03.2023	<u>23924834.00</u>
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2023	43,78,531.00
<b>Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2023</b>	
Total Agreement Value Recognised up to 31.03.2023	23924834.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2022	<u>23851246.00</u>
Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2023	73588.00
<b>Closing Work in Progress</b>	
Cost Incurred up to 31st March, 2023	26893639.78
Less: Cost Allocated against Revenue Recognised up to 31.03.2023	21670444.16
Closing Work in progress as on 31st March, 2023	<u>5223195.62</u>



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(SARADA APARTMENT)**  
**ANNEXURE-C TO STATEMENT OF ACCOUNTS**

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2022-2023

Total Area under Construction		11190.00 Sq ft
Less: Total Constructed area to be given to Land Owner as Cost of land		
Flat-C-1st Floor	479.25	
Flat-B-6th Floor	569.25	
Car Parking-1 No	105.00	1153.50 Sq ft
<b>Net Sealable Area of the Project</b>		<b>10036.50 Sq ft</b>
Hence % of Total Area to be given to Land Owner as Cost of Land		10.31 %

**ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED**  
 Upto the Year ending on 31st March, 2023

Particulars	Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development	8400000.00	7250000.00
1. Amount to be Paid by Money	3626255.00	2249871.00
2. Construction Area to be allocated 1,153.50 Sq ft	0.00	0.00
3. Land Development Cost	12026255.00	9499871.00
<b>Total Cost of Land</b>		
b) Direct cost of Construction/Development	800000.00	800000.00
1. Fees for Plan Sanction	72050.00	72050.00
2. Water Connection/ Arangement Expenses	272000.00	272000.00
3. Architech Fees/ Planning Expenses/Engineering Fees	22245966.00	12247612.11
4. Cost of Materials	500093.00	254454.00
5. Machine Hire Chrges/JCB, Mixture Machine etc	8205578.00	5156082.00
6. Labour Charges	1079537.00	1023037.00
7. Staff Salary excluding Partner Remuneration	40000.00	40000.00
8. Brokerage Paid	102662.00	102662.00
9. Various Legal Expenses	13650.00	13650.00
10. Fire Fighting Equipments	51545.00	51545.00
11. Electricity and Fuel Charges	294352.00	294352.00
12. Security Hire Charges	1494777.39	1494777.39
13. Other Overhead Expenses		
Total Cost of Construction for 11,190.00 Sq Ft	35172210.39	21822221.50
Less: Misc Income	0.00	0.00
Net Cost of Construction for 11,190.00 Sq Ft	35172210.39	21822221.50
Less: Proportinate cost relating to Land Owners Share	3626255.00	2249871.00
Total Construction cost relating to Salable Area	31545955.39	19572350.50
Total Project Cost including Land Cost	43572210.39	29072221.50
<b>Total Cost</b>	<b>43572210.39</b>	<b>29072221.50</b>



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(SARADA APARTMENT)**  
**ANNEXURE-C TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2023**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
A	1st floor	Rama Prasad Mukher	569.25	31,20,000.00	25-Jun-2019	31,20,000.00	31,20,000.00	100.00
B	1st floor	Manju Dey	569.25	31,36,000.00	21-Jan-2020	31,36,000.00	31,36,000.00	100.00
A	2nd floor	Kakali Majumder	566.25	31,95,500.00	19-Apr-2021	31,95,500.00	31,95,500.00	100.00
B	2nd floor	Sayanti Ghosh	569.25	31,36,000.00	10-Jun-2019	31,36,000.00	31,36,000.00	100.00
C	2nd floor	Kakali Majumder	479.25	25,28,220.00	25-Sep-2020	25,28,220.00	25,28,220.00	100.00
A	3rd floor	Basanti Rani Hazra	566.25	31,20,173.00	1-Aug-2019	31,20,173.00	31,20,173.00	100.00
B	3rd floor	Asish Chattopadhyay	569.25	31,33,050.00	16-Jul-2019	31,33,050.00	31,33,050.00	100.00
C	3rd floor	Manas Kr Banerjee	479.25	25,60,150.00	25-Sep-2020	25,60,150.00	25,60,150.00	100.00
A/2 & B	4th floor	Mridula Ghosh	1,090.00	45,10,000.00	24-Dec-2019	45,10,000.00	45,10,000.00	100.00
A/2 & C	4th floor	Soumitra Ghosh	809.25	43,58,100.00	24-Dec-2019	43,58,100.00	43,58,100.00	100.00
A	5th floor	Chiranjib Samanta	566.25	29,69,000.00	20-Jul-2019	29,69,000.00	29,69,000.00	100.00
B	5th floor	Mohanlal Chakraborty	569.25	31,36,000.00	17-Jun-2019	31,36,000.00	31,36,000.00	100.00
C	5th floor	Ujjwal Dan	479.25	26,16,000.00	5-Oct-2020	26,16,000.00	26,16,000.00	100.00
A	6th floor	Kalyan Sadhukhan	655.25	30,44,500.00	13-Aug-2021	30,44,500.00	30,44,500.00	100.00
C	6th floor	Reba Dey	479.25	27,19,900.00	25-Aug-2022	27,19,900.00	27,19,900.00	100.00
Parking-Two Wheelers								
1	C/5 FL	Ujjwal Dan	25.00	40,000.00	5-Oct-2020	40,000.00	40,000.00	100.00
2	C/3 FL	Manas Kr Banerjee	25.00	50,000.00	25-Sep-2020	50,000.00	50,000.00	100.00
3	C/6 FL	Kalyan Sadhukhan	25.00	50,000.00	13-Aug-2021	50,000.00	50,000.00	100.00
Parking-Four Wheeler								
1	A/1 FL	Rama Prasad Mukher	105.00	3,00,000.00	25-Jun-2019	3,00,000.00	3,00,000.00	100.00
2	B/2 FL	Sayanti Ghosh	105.00	3,00,000.00	10-Jun-2019	3,00,000.00	3,00,000.00	100.00
3	A/3 FL	Basanti Rani Hazra	105.00	3,00,000.00	1-Aug-2019	3,00,000.00	3,00,000.00	100.00
4	C/4 FL	Soumitra Ghosh	105.00	3,00,000.00	24-Dec-2019	3,00,000.00	3,00,000.00	100.00
5	A/5 FL	Chiranjib Samanta	105.00	3,50,000.00	20-Jul-2019	3,50,000.00	3,50,000.00	100.00
6	B/5 FL	Mohanlal Chakraborty	105.00	3,00,000.00	17-Jun-2019	3,00,000.00	3,00,000.00	100.00
7	A/2 FL	Kakali Majumder	105.00	3,50,000.00	25-Sep-2020	3,50,000.00	3,50,000.00	100.00
8	B/1 FL	Manju Dey	105.00	3,00,000.00	1-Apr-2021	3,00,000.00	3,00,000.00	100.00
9	C/6 FL	Reba Dey	105.00	4,00,000.00	25-Aug-2022	4,00,000.00	4,00,000.00	100.00
Total			10,036.50	5,03,22,593.00		5,03,22,593.00	5,03,22,593.00	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleable Area)

- a) Total Agreement Value against which 10% or More is realised  
b) Total % of Completion of Project Cost is Including Land  
(Provided % of Completion of Cost of Construction  
(i.e excluding Cost of Land, & Interest) is 25% or More)

50322593.00

66.72

10,036.50 Sq Ft  
100.00 %



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(SARADA APARTMENT)**  
**ANNEXURE-C TO STATEMENT OF ACCOUNTS**

**COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)**  
**Upto the Year ending on 31st March, 2023**

1. Overall % of Completion including Cost of Constuction and Cost of Land	66.72
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	62.04
Revenue is recognised on % of Completion Method as stated hereunder	
<b>Computation of Revenue Recognition:</b>	
66.72 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2023	33575234.00
Less: Proportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	10036.50
b) Total Area against which Revenue Recognised (In Sq Ft)	10036.50
c) % of Total Area secured by Agreement (b/ax100)	100.00
d) Cost Incurred Up to 31st March, 2023	<u>29072221.50</u>
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (This is treated as Work in Progress)	<u>0.00</u>
Now Cost to be allocated to Area Secured by Agreement	29072221.50
Net Profit from Project for up to the Financial Year ended on 31st March, 2023	45,03,012.50
Less: Profit Already Recognised up to 31.03.2022	24,84,421.30
Balance amount of Net Profit Recognised in this F.Y-2022-2023	<u>20,18,591.20</u>
<b>Computation of Revenue Pending Recognition</b>	
Total Agreement Value up to 31.03.2023	50322593.00
Less: Revenue Recognised up to 31.03.2023	<u>33575234.00</u>
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2023	1,67,47,359.00
<b>Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2023</b>	
Total Agreement Value Recognised up to 31.03.2023	33575234.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2022	<u>27773963.00</u>
Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2023	5801271.00
<b>Closing Work in Progress</b>	
Cost Incurred up to 31st March, 2023	29072221.50
Less: Cost Allocated against Revenue Recognised up to 31.03.2023	<u>29072221.50</u>
Closing Work in progress as on 31st March, 2023	0.00





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

(PRAKRITI)

**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**

Upto the Year ending on 31st March, 2023

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
<b>Block-A</b>								
A/2 BHK	2nd floor	Chandrabhan Chourasia	926.00	35,90,000.00	10-Nov-2022	35,90,000.00	1,00,000.00	2.79
B/3 BHK	2nd floor	Amalendu Sinha	1,096.00	39,90,800.00	5-Sep-2022	39,90,800.00	1,00,000.00	2.51
C/1 BHK	2nd floor	Rita Rani Hati	512.00	18,40,800.00	7-Apr-2022	18,40,800.00	1,00,000.00	5.43
D/1 BHK	2nd floor		553.00	19,90,800.00				N.A
A/2 BHK	3rd floor	Chandan Rakshit	926.00	33,41,000.00	30-May-2022	33,41,000.00	1,00,000.00	2.99
B/3 BHK	3rd floor	Tuhin Ghosh	1,096.00	38,50,000.00	16-Jul-2022	38,50,000.00	1,00,000.00	2.60
C/1 BHK	3rd floor	Subrata Tah	512.00	18,40,800.00	22-Jul-2022	18,40,800.00	10,00,000.00	54.32
D/1 BHK	3rd floor	Indrani Ghosh	553.00	20,90,000.00	19-Sep-2022	20,90,000.00	2,00,000.00	9.57
A/2 BHK	4th floor		926.00	33,33,600.00				N.A
B/3 BHK	4th floor	Ujjwal Kr Mondal	1,096.00	42,64,000.00	30-Jan-2023	42,64,000.00	50,000.00	1.17
C/1 BHK	4th floor		512.00	18,43,200.00				N.A
D/1 BHK	4th floor		553.00	19,90,800.00				N.A
Ground	Comcial		3,165.00	1,89,90,000.00				N.A
1st Floor	Comcial		3,348.75	2,00,92,500.00				N.A
<b>Parking-Basement-Four Wheeler</b>								
1	B-2nd Fl	Amalendu Sinha	105.00	4,00,000.00	5-Sep-2022	4,00,000.00		0.00
2	A-3rd Fl	Chandan Rakshit	105.00	3,50,000.00	30-May-2022	3,50,000.00		0.00
3	A-2nd Fl.	Chandrabhan Chourasia	105.00	3,50,000.00	10-Nov-2022	3,50,000.00		0.00
4	C-3rd Fl	Subrata Tah	105.00	3,00,000.00	22-Jul-2022	3,00,000.00	2,00,000.00	66.67
5	B-3rd Fl	Tuhin Ghosh	105.00	3,50,000.00	16-Jul-2022	3,50,000.00		0.00
6			105.00	3,50,000.00				N.A
7			105.00	3,50,000.00				N.A
8			105.00	3,50,000.00				N.A
9	Extra Space to be for Parking		1,247.75					N.A
<b>Parking-Basement-Two Wheeler</b>								
1			24.00	50,000.00				N.A
2			24.00	50,000.00				N.A
3			24.00	50,000.00				N.A
4			24.00	50,000.00				N.A
5			24.00	50,000.00				N.A
6			24.00	50,000.00				N.A
7			24.00	50,000.00				N.A
8			24.00	50,000.00				N.A
9			24.00	50,000.00				N.A
10			24.00	50,000.00				N.A
<b>Total Carried Forward</b>			<b>18,102.50</b>	<b>7,63,48,300.00</b>		<b>2,65,57,400.00</b>	<b>19,50,000.00</b>	



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(PRAKRITI)**  
**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2023**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received Rs %	
Total Brought Forward			18,102.50	7,63,48,300.00		2,65,57,400.00	19,50,000.00	
Block-B								
A/3 BHK	1st Floor	Maloy Mondal	843.00	33,00,000.00	7-Nov-2022	33,00,000.00	11,70,000.00	35.45
B/3 BHK	1st Floor	Bidyut Dey	843.00	32,50,000.00	27-Oct-2022	32,50,000.00	22,83,000.00	70.25
C/2 BHK	1st Floor	Somashree Jash	665.00	22,61,000.00	3-Sep-2022	22,61,000.00	18,08,800.00	80.00
D/2 BHK	1st Floor	Sipra Ghosh	655.00	25,89,000.00	2-Nov-2022	25,89,000.00	16,00,000.00	61.80
E/2 BHK	1st Floor	Niladri Sarkar	669.00	24,10,000.00	27-Sep-2022	24,10,000.00	19,18,000.00	79.59
F/2 BHK	1st Floor		659.00	23,72,400.00				N.A
G/3 BHK	1st Floor		843.00	30,34,800.00				N.A
H/3 BHK	1st Floor	Laxminarayan Sen	843.00	30,00,000.00	31-Jan-2022	30,00,000.00	20,50,000.00	68.33
A/3 BHK	2nd Floor		843.00	30,34,800.00				N.A
B/3 BHK	2nd Floor	Susanta Bhuia	843.00	31,00,000.00	19-Aug-2022	31,00,000.00	20,56,000.00	66.32
C/2 BHK	2nd Floor	Debnarayan Hazra	665.00	22,61,000.00	23-Sep-2022	22,61,000.00	18,08,800.00	80.00
D/2 BHK	2nd Floor	Jhuma Das	655.00	24,00,000.00	7-May-2022	24,00,000.00	18,55,000.00	77.29
E/2 BHK	2nd Floor		669.00	24,08,400.00				N.A
F/2 BHK	2nd Floor	Tapan Kumar Dutta	659.00	21,90,000.00	10-Feb-2022	21,90,000.00	12,58,000.00	57.44
G/3 BHK	2nd Floor		843.00	30,34,800.00				N.A
H/3 BHK	2nd Floor	Uttam Kr Dana	843.00	30,75,000.00	17-Jan-2022	30,75,000.00	24,00,000.00	78.05
A/3 BHK	3rd Floor	Manik Ch Mondal	843.00	32,63,000.00	11-Oct-2022	32,63,000.00	22,50,000.00	68.95
B/3 BHK	3rd Floor	Mrityonjay Hazra	843.00	31,00,000.00	10-Jan-2022	31,00,000.00	24,00,000.00	77.42
C/2 BHK	3rd Floor		665.00	23,94,000.00				N.A
D/2 BHK	3rd Floor	Lalita Roy	655.00	23,20,000.00	7-Jan-2022	23,20,000.00	18,51,000.00	79.78
E/2 BHK	3rd Floor		669.00	24,08,400.00				N.A
F/2 BHK	3rd Floor	Krishna Mondal	659.00	24,15,000.00	24-Jan-2022	24,15,000.00	12,00,000.00	49.69
G/3 BHK	3rd Floor	Arundhuti Sen	843.00	30,50,000.00	31-Jul-2022	30,50,000.00	24,50,000.00	80.33
H/3 BHK	3rd Floor	Sanjoy Konar	843.00	30,00,000.00	29-Jan-2022	30,00,000.00	23,99,875.00	80.00
A/3 BHK	4th Floor	Aninda Banerjee	843.00	29,00,000.00	31-Aug-2022	29,00,000.00	24,00,000.00	82.76
B/3 BHK	4th Floor	Tuni Chowdhury	843.00	30,00,000.00	20-Jan-2022	30,00,000.00	4,00,000.00	13.33
C/2 BHK	4th Floor		665.00	23,94,000.00				N.A
D/2 BHK	4th Floor	Koushik Samanta	655.00	23,50,000.00	16-Jul-2022	23,50,000.00	15,00,000.00	63.83
E/2 BHK	4th Floor		669.00	24,08,400.00				N.A
F/2 BHK	4th Floor	Bhairab Dan	659.00	25,38,300.00	13-Oct-2022	25,38,300.00	19,50,640.00	76.85
G/3 BHK	4th Floor	Tanmoy Bag	843.00	27,00,000.00	12-Sep-2022	27,00,000.00	19,20,000.00	71.11
H/3 BHK	4th Floor	Sudhin Kr Mondal	843.00	28,00,000.00	13-Jan-2022	28,00,000.00	21,55,000.00	76.96
A/3 BHK	5th Floor	Mihir Choudhuri	843.00	29,50,000.00	6-Sep-2022	29,50,000.00	1,00,000.00	3.39
B/3 BHK	5th Floor		843.00	30,34,800.00				N.A
C/2 BHK	5th Floor		665.00	23,94,000.00				N.A
D/2 BHK	5th Floor		655.00	23,58,000.00				N.A
E/2 BHK	5th Floor		669.00	24,08,400.00				N.A
F/2 BHK	5th Floor		659.00	23,72,400.00				N.A
G/3 BHK	5th Floor	Debdut Ghosh	843.00	31,00,000.00	12-Sep-2022	31,00,000.00	1,00,000.00	3.23
H/3 BHK	5th Floor	Sujoy Mondal	843.00	29,50,000.00	20-Jan-2022	29,50,000.00	13,15,000.00	44.58
A/3 BHK	6th Floor		843.00	30,34,800.00				N.A
Parking-Ground Floor-Four Wheeler								
1	B-B/H-2nd	Uttam Kr Dana	105.00	3,00,000.00	17-Jan-2022	3,00,000.00	2,00,000.00	66.67
2	B-B/F-3rd	Krishna Mondal	105.00	3,50,000.00	24-Jan-2022	3,50,000.00	3,00,000.00	85.71
3	B-B/D-3rd	Lalita Roy	105.00	3,50,000.00	7-Jan-2022	3,50,000.00	2,50,000.00	71.43
4	B-B/H-1st	Laxminarayan Sen	105.00	3,50,000.00	31-Jan-2022	3,50,000.00	2,50,000.00	71.43
Total Carried Forward			49,465.50	18,90,63,000.00		10,01,79,700.00	4,75,49,115.00	



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

(PRAKRITI)  
ANNEXURE-D TO STATEMENT OF ACCOUNTS

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**

Upto the Year ending on 31st March, 2023

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
Total Brought Forward			49,465.50	18,90,63,000.00		10,01,79,700.00	4,75,49,115.00	
<b>Block-B- Continued</b>								
5	B-B/B-3rd	Mrityonjay Hazra	105.00	3,25,000.00	10-Jan-2022	3,25,000.00	2,00,000.00	61.54
6	B-B/H-4th	Sudhin Kr Mondal	105.00	3,00,000.00	13-Jan-2022	3,00,000.00	2,25,000.00	75.00
7	B-B/H-5th	Sujoy Mondal	105.00	3,50,000.00	20-Jan-2022	3,50,000.00	1,75,000.00	50.00
8	B/2 nd Fl	Susanta Bhuia	105.00	3,15,000.00	19-Aug-2022	3,15,000.00	2,00,000.00	63.49
9	B-B/F-2nd	Tapan Kumar Dutta	105.00	3,00,000.00	10-Feb-2022	3,00,000.00	1,50,000.00	50.00
10	B-B/B-4th	Tuni Chowdhury	105.00	3,00,000.00	20-Jan-2022	3,00,000.00		0.00
11	G/5th Fl	Debdut Ghosh	105.00	3,50,000.00	12-Sep-2022	3,50,000.00		0.00
12	D/2nd Fl	Jhuma Das	105.00	3,25,000.00	7-May-2022	3,25,000.00	3,25,000.00	100.00
13	A/4Th Fl	Aninda Banerjee	105.00	3,25,000.00	31-Aug-2022	3,25,000.00	2,85,000.00	87.69
14	A/3rd Fl	Manik Ch Mondal	105.00	4,00,000.00	11-Oct-2022	4,00,000.00	2,86,000.00	71.50
15	A/5th Fl	Mihir Choudhuri	105.00	4,00,000.00	6-Sep-2022	4,00,000.00		0.00
16	E/1st Fl	Niladri Sarkar	105.00	3,00,000.00	27-Sep-2022	3,00,000.00	2,50,000.00	83.33
17	G/4th Fl	Tanmoy Bag	105.00	3,50,000.00	12-Sep-2022	3,50,000.00	2,20,000.00	62.86
18			105.00	3,50,000.00				N.A
19			105.00	3,50,000.00				N.A
20			105.00	3,50,000.00				N.A
21			105.00	3,50,000.00				N.A
22			105.00	3,50,000.00				N.A
23			105.00	3,50,000.00				N.A
24			105.00	3,50,000.00				N.A
25			105.00	3,50,000.00				N.A
26			105.00	3,50,000.00				N.A
27			105.00	3,50,000.00				N.A
28			105.00	3,50,000.00				N.A
29			105.00	3,50,000.00				N.A
30			105.00	3,50,000.00				N.A
<b>Parking-Ground-Two Wheeler</b>								
1	G/3rd Fl	Arundhuti Sen	24.00	50,000.00	31-Jul-2022	50,000.00	50,000.00	100.00
2	B/1st Fl	Bidyut Dey	24.00	50,000.00	27-Oct-2022	50,000.00	50,000.00	100.00
3	A/1st Fl	Maloy Mondal	24.00	50,000.00	7-Nov-2022	50,000.00	30,000.00	60.00
4	C/1st Fl	Somashree Jash	24.00	50,000.00	3-Sep-2022	50,000.00	40,000.00	80.00
5			24.00	50,000.00				N.A
6			24.00	50,000.00				N.A
7			24.00	50,000.00				N.A
8			24.00	50,000.00				N.A
9			24.00	50,000.00				N.A
10			24.00	50,000.00				N.A
<b>Block-C</b>								
A/3 BHK	1st Floor		843.00	30,34,800.00				N.A
B/3 BHK	1st Floor		843.00	30,34,800.00				N.A
C/2 BHK	1st Floor		665.00	23,94,000.00				N.A
E/2 BHK	1st Floor		669.00	24,08,400.00				N.A
G/3 BHK	1st Floor		843.00	30,34,800.00				N.A
H/3 BHK	1st Floor	Malabika Ashok De	843.00	32,19,100.00	12-Dec-2022	32,19,100.00	1,00,000.00	3.11
A/3 BHK	2nd Floor		843.00	30,34,800.00				N.A
B/3 BHK	2nd Floor	Sourav Kundu	843.00	30,80,000.00	2-Sep-2022	30,80,000.00	4,30,000.00	13.96
Total Carried Forward			58,827.50	22,16,93,700.00		11,10,18,800.00	5,05,65,115.00	





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

(PRAKRITI)

**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**

Upto the Year ending on 31st March, 2023

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
<b>Total Brought Forward</b>			58,827.50	22,16,93,700.00		11,10,18,800.00	5,05,65,115.00	
<b>Block-C- Continued</b>								N.A
C/2 BHK	2nd Floor		665.00	23,94,000.00				N.A
D/2 BHK	2nd Floor		655.00	23,58,000.00				N.A
E/2 BHK	2nd Floor		669.00	24,08,400.00				N.A
F/2 BHK	2nd Floor		659.00	23,72,400.00				N.A
G/3 BHK	2nd Floor		843.00	30,34,800.00				N.A
H/3 BHK	2nd Floor	Tapas Sarkar	843.00	29,66,200.00	7-Dec-2022	29,66,200.00	1,00,000.00	3.37
A/3 BHK	3rd Floor		843.00	30,34,800.00				N.A
B/3 BHK	3rd Floor		843.00	30,34,800.00				N.A
C/2 BHK	3rd Floor		665.00	23,94,000.00				N.A
D/2 BHK	3rd Floor		655.00	23,58,000.00				N.A
E/2 BHK	3rd Floor		669.00	24,08,400.00				N.A
F/2 BHK	3rd Floor	Moumita Adhya	659.00	24,40,000.00	19-Sep-2022	24,40,000.00	1,00,000.00	4.10
G/3 BHK	3rd Floor	Rajeswar Sen	843.00	32,00,000.00	20-Mar-2023	32,00,000.00	1,00,000.00	3.13
H/3 BHK	3rd Floor		843.00	31,00,000.00				N.A
A/3 BHK	4th Floor		843.00	30,34,800.00				N.A
B/3 BHK	4th Floor		843.00	30,34,800.00				N.A
C/2 BHK	4th Floor	Saswati Nandi	665.00	21,40,000.00	26-Aug-2022	21,40,000.00	10,000.00	0.47
D/2 BHK	4th Floor	Nibedita Dey	655.00	24,00,000.00	11-Sep-2022	24,00,000.00	1,00,000.00	4.17
E/2 BHK	4th Floor		669.00	24,08,400.00				N.A
F/2 BHK	4th Floor		659.00	23,72,400.00				N.A
G/3 BHK	4th Floor		843.00	30,34,800.00				N.A
H/3 BHK	4th Floor	Sadhin Kumar Nandi	843.00	30,50,000.00	3-Mar-2022	30,50,000.00	50,000.00	1.64
A/3 BHK	5th Floor	Keya Basu Karfa	843.00	29,50,000.00	15-Sep-2022	29,50,000.00	1,00,000.00	3.39
B/3 BHK	5th Floor	Avijit Pal	843.00	31,00,000.00	19-Sep-2022	31,00,000.00	1,00,000.00	3.23
C/2 BHK	5th Floor		665.00	23,94,000.00				N.A
D/2 BHK	5th Floor	Sohini Nath	655.00	24,25,000.00	19-Sep-2022	24,25,000.00	1,00,000.00	4.12
E/2 BHK	5th Floor		669.00	24,08,400.00				N.A
F/2 BHK	5th Floor		659.00	23,72,400.00				N.A
G/3 BHK	5th Floor	Biraj Nandi	843.00	30,00,000.00	29-Aug-2022	30,00,000.00	1,00,000.00	3.33
H/3 BHK	5th Floor	Ruma Chakraborty	843.00	29,66,000.00	6-Aug-2022	29,66,000.00	4,00,000.00	13.49
A/3 BHK	6th Floor		843.00	33,03,400.00				N.A
B/3 BHK	6th Floor		843.00	30,34,800.00				N.A
D/2 BHK	6th Floor		655.00	23,58,000.00				N.A
F/2 BHK	6th Floor		659.00	23,72,400.00				N.A
G/3 BHK	6th Floor		843.00	30,34,800.00				N.A
H/3 BHK	6th Floor		843.00	30,34,800.00				N.A
<b>Parking-Ground Floor-Four Wheeler</b>								
1	G/5th Fl	Biraj Nandi	105.00	3,50,000.00	29-Aug-2022	3,50,000.00	-	0.00
2	H/1st Fl	Malabika Ashok De	105.00	4,00,000.00	12-Dec-2022	4,00,000.00		0.00
3	F/3rd Fl	Moumita Adhya	105.00	3,50,000.00	19-Sep-2022	3,50,000.00		0.00
4	G/3rd Fl	Rajeswar Sen	105.00	5,00,000.00	20-Mar-2023	5,00,000.00		0.00
5	H/5th Fl	Ruma Chakraborty	105.00	3,50,000.00	6-Aug-2022	3,50,000.00	1,00,000.00	28.57
6	D/5th Fl	Sohini Nath	105.00	3,50,000.00	19-Sep-2022	3,50,000.00		0.00
7	B/2nd Fl	Sourav Kundu	105.00	3,50,000.00	2-Sep-2022	3,50,000.00		0.00
8			105.00	3,50,000.00				N.A
9			105.00	3,50,000.00				N.A
10			105.00	3,50,000.00				N.A
11			105.00	3,50,000.00				N.A
<b>Total Carried Forward</b>			87,062.50	32,34,76,700.00	8,06,958.00	14,43,06,000.00	5,19,25,115.00	



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(PRAKRITI)**  
**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2023**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
<b>Total Brought Forward</b>			87,062.50	32,34,76,700.00		14,43,06,000.00	5,19,25,115.00	
<b>Block-C- Continued</b>								
12			105.00	3,50,000.00				N.A
13			105.00	3,50,000.00				N.A
14			105.00	3,50,000.00				N.A
15			105.00	3,50,000.00				N.A
16			105.00	3,50,000.00				N.A
17			105.00	3,50,000.00				N.A
18			105.00	3,50,000.00				N.A
19			105.00	3,50,000.00				N.A
20			105.00	3,50,000.00				N.A
21			105.00	3,50,000.00				N.A
22			105.00	3,50,000.00				N.A
23			105.00	3,50,000.00				N.A
24			105.00	3,50,000.00				N.A
25			105.00	3,50,000.00				N.A
26			105.00	3,50,000.00				N.A
27			105.00	3,50,000.00				N.A
28			105.00	3,50,000.00				N.A
29			105.00	3,50,000.00				N.A
30			105.00	3,50,000.00				N.A
<b>Parking-Ground-Two Wheeler</b>								
1	B-C/H 4th	Sadhin Kumar Nandi	24.00	50,000.00	3-Mar-2022	50,000.00		0.00
2	B/5th Fl	Avijit Pal	24.00	40,000.00	19-Sep-2022	40,000.00		0.00
3	A/5th Fl	Keya Basu Karfa	24.00	50,000.00	15-Sep-2022	50,000.00		0.00
4	D/4th Fl	Nibedita Dey	24.00	50,000.00	11-Sep-2022	50,000.00		0.00
5	C/4th Fl	Saswati Nandi	24.00	50,000.00	26-Aug-2022	50,000.00		0.00
6			24.00	50,000.00				N.A
7			24.00	50,000.00				N.A
8			24.00	50,000.00				N.A
9			24.00	50,000.00				N.A
10			24.00	50,000.00				N.A
<b>Grand Total</b>			89,297.50	33,06,16,700.00	2,23,879.00	14,45,46,000.00	5,19,25,115.00	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleble Area )

a) Total Agreement Value against which 10% or More is realised

79599100.00

b) Total % of Completion of Project Cost is Including Land

0.00

(Provided % of Completion of Cost of Construction

(i.e excluding Cost of Land, & Interest) is 25% or More)

40,283.00 Sq Ft

45.11 %



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

(PRAKRITI)

**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)**  
 Upto the Year ending on 31st March, 2023

1. Overall % of Completion including Cost of Constuction and Cost of Land		22.43
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)		22.55
Revenue is not Recognised as % of Completion is less than 25%		
<u>Computation of Revenue Recognition:</u>		0.00
0.00 N.A		
Less: Proportinate Cost Incurred incurred		
a) Total Area to be Developed (In Sq Ft)	89297.50	
b) Total Area against which Revenue Recognised (In Sq Ft)	22372.00	
c) % of Total Area secured by Agreement (b/ax100)	25.05	
d) Cost Incurred Up to 31st March, 2023	<u>67762911.20</u>	
Hence Proportinate Cost to be allocated		
Hence Cost to be allocated to Area not Secured by Agreement (This is treated as Work in Progress)	<u>67762911.20</u>	
Now Cost to be allocated to Area Secured by Agreement		0.00
Net Profit from Project for up to the Financial Year ended on 31st March, 2023		
Less: Profit Already Recognised up to 31.03.2022		-
Balance amount of Net Profit Recognised in this F.Y-2022-2023		
-		
<u>Computation of Revenue Pending Recognition</u>		
Total Agreement Value up to 31.03.2023	144546000.00	
Less: Revenue Recognised up to 31.03.2023	<u>0.00</u>	
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2023		14,45,46,000.00
<u>Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2023</u>		
Total Agreement Value Recognised up to 31.03.2023	0.00	
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2022	<u>0.00</u>	
Gross Agreement Value (Revenue) Recognised in this F.Y-2022-2023		0.00
<u>Closing Work in Progress</u>		
Cost Incurred up to 31st March, 2023		67762911.20
Less: Cost Allocated against Revenue Recognised up to 31.03.2023		0.00
Closing Work in progress as on 31st March, 2023		<u>67762911.20</u>



**SAMANTA HOUSING DEVELOPER**  
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**ANNEXURE-E**

**Apportionment of Various Overhead Expenses in Various Projects for the F.Y-2022-2023**

Particulars		Nilkantha	Ambika	Sarada	Prakriti Abasan
Basis of Apportionment					
Gross Amount Received during the Year		72500.00	1448803.00	4388342.00	50574115.00
1	Employees Benefit Expenses				
	a) Staff Salary 806500.00				
<b>Total &amp; Apportionment</b> 806500.00		1035.00	20687.00	62659.00	722119.00
2	<b>Other Expenses</b>				
	a) Depreciation 65507.00				
	b) Other Administrative Expenses				
	1. Bank Charges 20497.28				
	2. Donation & Subscription 32500.00				
	3. Printing & Stationery 13191.00				
	4. Tea, Tiffin & Ent 2380.00				
	5. Office Expenses 80.00				
	6. Travelling Expenses 9899.00				
	7. Misc Expenses 53762.92				
	8. Accounting Charges 100000.00				
	9. Audit Fess 11800.00				
	309617.20				
	Less: Other Income				
	1. Flat Cancellation Ch 30000.00				
	Total 2,79,617.20				
<b>Apportionment of Net Other E: (2,79,617.20)</b>		358.90	7172.15	21724.05	250362.10



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**NOTES OF ACCOUNT FOR THE YEAR 2022-2023**

Disclosures of Accounting Policies relating to Computation of Income Tax.  
(Income Computation and disclosures scheme)

1. ICDS-I-Accounting Policies

A) Depreciation: -

- a) Depreciation was computed under Income Tax Act 1961, as per rates provided in the Schedule-D to the Income Tax Act, 1961 on W.D.V Method.
- b) There was no change in rate of depreciation for computation of depreciation under the Income Tax Act, 1961, unless otherwise so required under the act.

B) Expenditure during construction period: -

- a) Entire expenditure during construction period is capitalized till the asset is put to use including interest on borrowed capital if any.
- b) The Joint Cost relating to construction or acquisition of various Capital Asset will be apportioned among those assets at the time it will be put to use on some reasonable basis.

C) Foreign Currency transaction: -

There was no Foreign Currency Transaction during the Reporting Period.

D) Valuation of Inventories: -

Inventories are stated at the lower of cost and net realizable value. The cost of various categories of inventories is arrived at as follows:

- Stores, spares, raw materials and components – It includes Stone Chips, Cements, Hardware Goods, Paints, Sanitary Items, Woods etc and consumables such as hardware and other goods. The goods when purchased and received at the Project Site are charged to cost of construction and hence there was no separate sock of Closing Stock of Raw Materials. The W.I.P as calculated under PCM method account for the same automatically.
- Work-in-progress is valued at proportionate cost of materials plus proportionate cost of construction, other overhead expenses and also includes cost of land. The value of Work in Progress was determined under Percentage of Completion Method as elaborated in Annexure-A, B,C and D to Balance Sheet/Profit and Loss enclosed.
- There is no Finished Goods except some portion of commercial space partly completed which was given on rental basis.

E) Valuation of Investment: -

The Company has not invested any amount as Current Investment/Short Term Investment. Investments that are readily realizable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments.

F) Treatment of Retirement Benefits: -

No policy has yet been developed by the Company.

G) Recognition of Profit on Long Term contracts: -

Not applicable to the Assessee.



H) Valuation of Fixed Assets: -

Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises purchase price, and any attributable cost of bringing the asset to its working condition for its intended use.

I) Treatment of Contingent Liabilities: -

The Company has no Contingent Liabilities as on the Reporting Date i.e 31<sup>st</sup> March, 2023.

J) Treatment of Borrowing Cost for Acquisition of Assets:

- a) Borrowing Cost directly attributable to acquisition, construction or production of Assets (Tangible Assets- Land, Building, Machinery, Plant and Furniture; Intangible Assets- Know-how, patents, copyrights, trademarks, licences, franchises or any other rights and Inventories which requires more than 12 months to produce and bring them to saleable condition ) are capitalized from the period when the fund so borrowed up to the time when the asset is first put to use or when all the work for inventory are completed and it is ready for intended sale. Even if part of the asset is completed and that part of asset is ready for intended use capitalization of borrowing cost is relation to that part has been ceased.
- b) When borrowing cost is not directly attributable to acquisition, construction or production of Assets as described in (a) above, then the borrowing cost is apportioned among the various assets as per the guidelines issued by ICDS-IX U/s 145(2) of the Income Tax Act, 1961.
- c) The borrowing cost does not include exchange difference arising from foreign currency borrowings.
- d) Even if there is interruption in development of assets, the capitalization of borrowing cost continues as described in point no (a) and (b) above.
- e) Any income earned on temporary investments of borrowed funds is not deducted from cost of borrowing rather it has been treated as Income from Other Sources.

2. ICDS-II-Valuation of Inventory: -

ICDS-II is not applicable for this assessee. Here inventories are valued as detailed in Point No-D of ICDS-I-Accounting Policies.

To harmonize the accounting policy followed by real estate developers, a single uniform practice has been suggested which is Percentage of Completion Method (PCM). The revised Guidance Note on Accounting for Real Estate Transactions-(Revised-2012) has been issued by ICAI, which is applicable to all projects commenced on or after April, 1 2012. This guidance note suggested for adoption of PCM method and hence revenue from real estate project will be recognized as per A.S-7 and not as per A.S-9. Revenue will be recognized for the first time when the following conditions will be satisfied: -

- a) At least 25% of total estimated cost (Excluding the Cost of Land) has been incurred.
- b) Agreement for Sale of Flat has been executed at least for 25% of saleable area of Project.
- c) Revenue can be recognized in respect of these agreements against which at least 10% of the agreement value has already been received.

If the conditions are satisfied the project revenue is recognized as follows: -

- a) Calculate % of completion including Cost of Land (Rs. A) Say B%
- b) Total agreement value (Against which 10% or more has been received) Say Rs .C.
- c) % of saleable area secured by agreement  
= (Saleable area secured by Agreement)/(Total Saleable Area) X 100 = Say D%

Then Revenue recognized	= Rs. C X B% =	Rs. X
Less: Proportionate Cost	= Rs.A X D% =	Rs. Y
Net Profit	=	Rs. X-Y



WIP will be = Rs. A less Rs.Y = Rs.Z

This has also been supported by Central Government Direct Taxes (Please see i-taxnet-  
Income Tax Department- Technique of investigation for Assessment-Volume-5-REAL  
ESTATE BUSINESS)

Now for this Financial Year-2022-2023

- a) In respect of Nilkanta Apartment (Annexure-A to Balance Sheet and Profit & Loss)  
Total cost incurred as a % of Estimated Construction Cost is 80.25% which is more than 25% also saleable area secured by agreement is 78.98% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method. It should be noted that due to reduction of cost of construction profitability of the project has been enhanced substantially.
- b) In respect of Ambika Apartment (Annexure-B to Balance Sheet and Profit & Loss)  
Total cost incurred as a % of Estimated Construction Cost is 84.53% which is more than 25% also saleable area secured by agreement is 82.34% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method. It should be noted that due to reduction of cost of construction profitability of the project has been enhanced substantially.
- c) In respect of Sarada Apartment (Annexure-C to Balance Sheet and Profit & Loss)  
Total cost incurred as a % of Estimated Construction Cost is 62.04% which is more than 25% also saleable area secured by agreement is 100.00% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method. It should be noted that due to reduction of cost of construction profitability of the project has been enhanced substantially.
- d) In respect of Prakriti (Annexure-D to Balance Sheet and Profit & Loss)  
Total cost incurred as a % of Estimated Construction Cost is 22.55% which is less than 25% though saleable area secured by agreement is 25.05% which is slightly more than 25%. **As both the above mentioned conditioned are not satisfied hence revenue has been postponed as elaborated in Annexure-D to Accounting Policies.**

3. ICDS-III-Construction Contract: -

ICDS-III is not applicable as the Assessee is engaged in business of real estate developers during the F.Y-2022-2023.

4. ICDS-IV-Revenue Recognition: -

ICDS-IV is also not applicable for this assessee. Here revenue is recognized as per guidelines issued by ICAI. Inventories are valued as detailed in Point No-D of ICDS-I-Accounting Policies. Detailed computation of Work in progress, Revenue Recognition, Revenue Recognition postponed has been elaborated in Annexure-A, B, C and D to Balance Sheet and Statement of Profit and Loss.

5. ICDS-V-Tangible Fixed Assets: -

a) Accounting Policies :

- For Depreciation: See ICDS-I-Accounting Policies-Point No (A) above
- For Actual Cost: This includes Purchase Price, Duties & Taxes excluding recoverable amount, any other expenditure directly related to acquisition of such asset and also includes expenditure on test run and experimental production. Any profit derived from such acquisition activity is deducted from actual cost.
- When tangible Fixed Asset is acquired for exchange of other assets, then fair value of such asset so acquired will be taken to be the actual cost.



- Cost of Repair and Improvement is capitalized when future benefit from the asset is enhanced from previously assessed standard of performance.
- When consolidated price was paid for several assets, the cost is apportioned on fair basis.

b) Details of Fixed Assets has been shown in Balance Sheet- Schedule-A to Balance Sheet.

6. ICDS-VI-The effect of Foreign Exchange Changes: -

- a) There was no foreign currency transaction during the report in period under consideration.
- b) Assessee has not entered in to any Forward exchange contracts during the previous year.

7. ICDS-VII-Government Grants: -

a) Accounting Policies:

- i. Government Grants are recognized if there is reasonable assurance that conditions of grants will be complied with and grant shall be received. But if Grants is actually received then the recognition is not postponed.
- ii. Government Grants relating to depreciable assets are deducted from Actual Cost or WDV of the Block of Assets.
- iii. Government Grants relating to non-depreciable assets are amortized over the period obeying matching concept.
- iv. Government Grants as not related to a particular assets then such Grants is apportioned between the assets on proportionate basis.
- v. Government Grants treated as income in the year in which it is receivable if such grant is meant for compensation for expenses of loss or for immediate financial support.
- vi. Government Grants in the form of non-monetary assets given at a concessional rate are accounted for on actual cost of acquisition.
- vii. When Government Grant is refundable, then that should be reduced from unamortized amount of Grants if any otherwise charged to Profit and Loss Account. If such refundable Grant is related to depreciable assets, then the cost of such asset is enhanced and depreciation is charged prospectively on enhanced cost of asset.

b) Following Particulars in respect of Government Grants are detailed hereunder:-

i.	Grant Received Against Depreciable Assets :	Nil
ii.	Grant Recognised as Income :	NIL
iii.	Grant not deducted from Actual Cost and Reason for such Non Deduction :	NIL
iv.	Grant not recognized as Income and Reason for such non recognition :	NIL

8. ICDS-VIII-Securities: -

a) Accounting Policies:

- i. This is related to Securities held as Stock-in-Trade
- ii. At the time of acquisition it is recognized at actual cost which includes charges such as brokerage, fees, tax, duties etc. Pre-acquisition period interest is deducted from cost of acquisition. When specific identification of cost is not feasible the FIFO Method or Weighted Average Cost formula is used.
- iii. When securities are acquired in exchange of another security or other assets, then the fair value of such acquired shall be the actual cost.
- iv. The closing stock of securities is valued at actual cost of acquisition or Net Realizable value whichever is lower. Securities are classified in to following





categories Shares, Debt Securities, Convertible Securities, and other Securities. The net realizable value is determined category wise and on the basis of individual securities. Unlisted securities or unquoted securities are valued at actual cost of acquisition.

b) Assessee has not invested any amount in Securities held as Stock in Trade.

9. ICDS-IX-Borrowing Costs: -

a) Accounting Policies: See ICDS-I-Accounting Policies-Point No (J) above

b) Amount of Borrowing Cost Capitalized during the Financial Year under consideration:

As the assessee has not borrowed any fund for acquisition of fixed assets, hence question of capitalization of borrowing cost does not arise at all.

10. ICDS-X-Provision, Contingent Assets & Contingent Liabilities: -

a) Accounting Policies:

i. Provisions: When it was reasonably certain (not probable) that outflow of economic resources is required or required to settle the present obligation which can be reliably estimated resulting from past event then the provision for such obligation is recognized. But provision for future obligation was recognized. If any reimbursement is available in respect of such expenses same will be recognized only when it is reasonably certain that reimbursement will be received. The reimbursement so recognized should not exceed the amount of provision.

ii. Contingent Liabilities: It is possible obligation that arises from past events and the existence of which will be confirmed only by occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the assessee. Contingent Liabilities are not recognized because reliable estimate of future obligation cannot be made as well as assessee is not reasonably certain about the outflow of economic resources which will be required to settle the future obligation.

iii. Contingent Assets: It is a possible asset that arises from past events the existence of which will be confirmed only by occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the assessee. Contingent Assets are not recognized rather it is continually assessed and when it becomes reasonably certain (not virtually certain) that inflow of economic benefit will arise the asset and related income are recognized.

iv. Onerous contract and executory contracts are not covered by this ICDS-X as these are unrealized losses.

b) Details of Provisions Recognized during the Financial Year:

No provision has been recognized during the F.Y-2022-2023.



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

PAN:ADBFS1519A  
D/F-25/04/2016.

A.Y-2023-2024  
F.Y-2022-2023

**COMPUTATION OF TAXABLE INCOME AND INCOME TAX PAYABLE THEREON**

Particulars	Amount(Rs)
A) Net Profit as per Profit and Loss Account	3513159.57
Add: Expenses Disallowed	0.00
Less: Income Taxable under the head Income from House Property	576751.67
Adjusted Net Profit	2936407.90
Less: Interest on Partners Capital	
a) Debasis Samanta	0.00
b) Taraknath Samanta	0.00
c) Suchismita Samanta	0.00
	0.00
Book Profit	2936407.90
Less: Remuneration to Partners	
a) Debasis Samanta	0.00
b) Taraknath Samanta	0.00
c) Suchismita Samanta	0.00
	0.00
Net Taxable Profit from Business	2936407.90
B) Income from House Property	
a) Gross Rent Received	576751.67
Less: Deduction	173026.00
	403725.67
Gross Taxable Income	3340133.57
Less: Deduction under Chapter VIA	0.00
Net Taxable Income	3340133.57
Net Taxable Income Rounded Off	3340130.00
Tax on Net Taxable Income	1002039.00
Add: Educational Cess @ 4%	40082.00
Total Tax Payable	1042121.00
Less: Tax Deducted at Source	65051.00
Balance Tax Payable	977070.00
Less: Advance Tax Paid	250000.00
Balance Payable	727070.00
Add: Interest and Late Fees	
a) U/s 234A	0.00
b) U/s 234B	36354.00
c) U/s 234C	49342.00
d) U/s 234F	0.00
	85696.00
Total Tax and Interest Payable	812766.00
Less: Self Assessment Tax Paid	813000.00
Balance Refundable	234.00