M/s. Saritha Constructions
37, New Settlement, P.O. Kharagpur, Dist. Paschim Medinipur, PIN : 721 301

Balance Sheet as at 31st March, 2023.

Liabilities	Amount(Rs)	Assets	Amount(Rs)
Capital Account (Please refer Schedule - 1)	1,66,49,623.00	Fixed Assets:	
		- Computer & Acessories	25,054.00
		- Generator	4,28,000.00
Secured Loan	6,43,271.48	- Motor Cycles	1,41,000.00
		- Mobile Sets	75,883.54
Unsecured Loan	31,50,000.00		
		Security Deposit (WBSEDCL)	13,88,674.00
Current Liabilties:			
- Duties & Taxes	50,312.00	Loan & Advances	93,04,499.00
- Sundry Creditors	10,15,857.00		
- Advances Received:	5,55,90,996.00	Closing Work in Progress	6,48,95,422.45
		Receivables	5,00,000.00
		Cash & Bank Balance:	
		- Cash at Bank	63,328.05
		- Cash in Hand	2,78,198.44
	7,71,00,059.48		**7,71,00,059.48**

As per our report of even date

For BERIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Place: Kolkata
Date: 19-04-2025

BERIWAL & ASSOCIATES KOLKATA-13 Chartered Accountants

SUNIL BERIWAL
PROPRIETOR
MEMB.NO.: 055302

UDIN 25055302BMLBWI3895

M/s. Saritha Constructions
37, New Settlement, P.O. Kharagpur, Dist. Paschim Medinipur, PIN : 721 301

Schedule-1
Partners' Capital Account:

	M. Shiva Shankar Rao	M. Saritha Devi	As on 31-03-2023 Total Amount (Rs)
Partners' Fixed Capital	65,00,000.00	10,00,000.00	75,00,000.00
Add: Other Income	-	-	-
	65,00,000.00	10,00,000.00	75,00,000.00
Opening Partners' Current Capital	33,75,802.00	25,59,752.00	59,35,554.00
Add: Interest on Capital	2,60,000.00	40,000.00	3,00,000.00
Partners' Remuneration	3,00,000.00	1,50,000.00	4,50,000.00
Share of Profit	20,82,034.50	20,82,034.50	41,64,069.00
	60,17,836.50	48,31,786.50	1,08,49,623.00
Less: Drawings	9,00,000.00	8,00,000.00	17,00,000.00
	51,17,836.50	40,31,786.50	91,49,623.00
Grand Total	**1,16,17,836.50**	**50,31,786.50**	**1,66,49,623.00**

BERIWAL & ASSOCIATES
KOLKATA-13
Chartered Accountants

M/s. Saritha Constructions
37, New Settlement, P.O. Kharagpur, Dist. Paschim Medinipur, PIN : 721 301

Profit & Loss Account for the year ending 31st March, 2023.

Particulars	Amount(Rs)	Particulars	Amount(Rs)
To Opening Balance:		By Sales	7,11,86,472.00
- Work in Progress	12,00,639.50	" Closing Balance:	
- Materials	24,60,520.18	- Work in Progress	6,48,95,422.45
- Stock of Flats (Finished Goods)	5,47,33,000.00		
" Cost of Construction	6,86,67,000.00		
" Rates & Taxes	36,225.00		
" Admn. & Office Expenses	39,80,449.00		
" Bank Charges	74,991.77		
" Audit Fees	15,000.00		
" Remuneration to Partners	4,50,000.00		
" Interest on Capital	3,00,000.00		
" Net Profit	41,64,069.00		
	13,60,81,894.45		**13,60,81,894.45**

As per our report of even date

For BERIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Place: Kolkata
Date: 19-04-2025

BERIWAL & ASSOCIATES KOLKATA-13 Chartered Accountants

SUNIL BERIWAL
PROPRIETOR
MEMB.NO.: 055302

UDIN 25055302BMIBWI3895

FORM NO. 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, 31-Mar-2023, and the profit & loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023, attached herewith, of **M/s. SARITHA CONSTRUCTIONS,** 37, NEW SETTLEMENT MARKET, DIST- PASCHIM MEDINIPUR, Kharagpur New Settlement S.O, KHARAGPUR, WEST MIDNAPORE, West Bengal, 721301, India, PAN: ACSFS8772M.
2. We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at *KHARAGPUR* 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 31-Mar-2023; and

   (ii) in the case of the profit & 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 explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any: NIL

For BERIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

BERIWAL & ASSOCIATES KOLKATA-13 Chartered Accountants

(Signature and stamp/seal of the signatory)

Place: **KOLKATA**

Date: **19-Apr-2025**

Name of the signatory: **SUNIL BERIWAL**

Proprietor, M. No. 055302

Firm reg. No. 327762E

Full Address: **2A, GANESH CHANDRA AVENUE, Kolkata, Dharmatala S.O, KOLKATA, Kolkata, West Bengal, 700013, India**

FORM NO. 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	**: M/s. SARITHA CONSTRUCTIONS**
2	Address	**37, ., NEW SETTLEMENT MARKET, DIST-PASCHIM MEDINIPUR, Kharagpur New Settlement S.O, KHARAGPUR, WEST MIDNAPORE, West Bengal, 721301, India**
3	Permanent Account Number or Aadhaar Number	**: PAN: ACSFS8772M**
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, GST Act, West Bengal - 19 ACSFS8772M 1ZT**
5	Status	**: PARTNERSHIP FIRM**
6	Previous year	: **01-Apr-2022** to **31-Mar-2023**
7	Assessment year	**: 2023-24**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	**: 44AB(a)**
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/ 115BAD?	**: Not Applicable**

PART - B

9	(a)	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	As per sch. 9a
		In case of AOP, whether shares of members are indeterminate or unknown?	
	(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
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).	As per sch.10
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	
11	(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Yes, As per sch.11a
	(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.)	As per sch.11b
	(c)	List of books of account and nature of relevant documents examined.	As per sch.11c
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
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	Not Applicable

Chartered Accountants KOLKATA

the effect thereof on the profit or loss.

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)

(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

	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
ICDS I - Accounting Policies			
ICDS II - Valuation of Inventories			
ICDS III - Construction Contracts			
ICDS IV - Revenue Recognition			
ICDS V - Tangible Fixed Assets			
ICDS VI - Changes in Foreign Exchange Rates			
ICDS VII - Governments Grants			
ICDS VIII - Securities			
ICDS IX - Borrowing Costs			
ICDS X - Provisions, Contingent Liabilities and Contingent Assets			

Not Applicable

(f) Disclosure as per ICDS:

ICDS I - Accounting Policies
ICDS II - Valuation of Inventories
ICDS III - Construction Contracts
ICDS IV - Revenue Recognition
ICDS V - Tangible Fixed Assets
ICDS VI - Changes in Foreign Exchange Rates
ICDS VII - Governments Grants
ICDS VIII – Securities
ICDS IX - Borrowing Costs
ICDS X - Provisions, Contingent Liabilities and Contingent Assets

NIL

14 (a) Method of valuation of closing stock employed in the previous year. — Lower of Cost/Market rate

(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 — No

Sl. No	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)

15 Give the following particulars of the capital asset converted into stock-in-trade: - — NIL

(a) Description of capital asset;
(b) Date of acquisition;
(c) Cost of acquisition;
(d) Amount at which the asset is converted into stock-in-trade.

16 Amounts not credited to the profit and loss account, being,-

(a) the items falling within the scope of section 28; — NIL
(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; — NIL
(c) escalation claims accepted during the previous year; — NIL
(d) any other item of income; — NIL
(e) capital receipt, if any. — NIL

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 — NIL

Details of property	Consideration received or accrued	Value adopted or assessed or assessable

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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 :- NIL

(a) Description of asset/block of assets.

(b) Rate of depreciation.

(c) Actual cost or written down value, as the case may be.

(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of—

(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules,1944, in respect of assets acquired on or after 1st March, 1994,

(ii) change in rate of exchange of currency, and

(iii) subsidy or grant or reimbursement, by whatever name called.

(e) Depreciation allowable.

(f) Written down value at the end of the year.

19 Amounts admissible under sections-

(a) 33AB, (b) 33ABA, (c) 35(1)(i), (d) 35(1)(ii), (e) 35(1)(iia), (f) 35(1)(iii), (g) 35(1)(iv), (h) 35(2AA), (i) 35(2AB), (j) 35ABA, (k) 35ABB, (l) 35AD, (m) 35CCA, (n) 35CCC, (o) 35CCD, (p) 35D, (q) 35DD, (r) 35DDA, (s) 35E, (t) any other relevant section: NIL

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.

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)] NIL

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va): NIL

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual Amount paid	The actual date of payment to the concerned authorities

21 (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -

Capital expenditure

Personal expenditure

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

Expenditure incurred at clubs being entrance fees and subscriptions

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

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) NIL

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

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

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

(b) Amounts inadmissible under section 40(a):-

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

BERIWAL & ASSOCIATES KOLKATA-13 Chartered Accountants

(A) Details of payment on which tax is not deducted: NIL

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) NIL

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

(V) amount of tax deducted

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

(A) Details of payment on which tax is not deducted: NIL

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

(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. NIL

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

(V) amount of tax deducted

(VI) amount out of (V) deposited, if any

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

(A) Details of payment on which levy is not deducted: NIL

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

(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. NIL

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payer

(V) amount of levy deducted

(VI) amount out of (V) deposited, if any

(iv) under sub-clause (ic) [Wherever applicable] NIL

(v) under sub-clause (iia) NIL

(vi) under sub-clause (iib) NIL

(vii) under sub-clause (iii) NIL

(A) date of payment

(B) amount of payment

(C) name and address of the payee

(viii) under sub-clause (iv) NIL

(ix) under sub-clause (v) NIL

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(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;	As per sch.21c
(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:	Yes

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available

	(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the 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);	Yes

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number or Aadhaar Number of the payee, if available

(e)	provision for payment of gratuity not allowable under section 40A(7);	NIL
(f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
(g)	particulars of any liability of a contingent nature;	NIL
(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;	NIL
(i)	amount inadmissible under the proviso to section 36(1)(iii)	NIL
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL
23	Particulars of payments made to persons specified under section40A (2)(b).	NIL
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-	NIL

(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;

(b) not paid during the previous year.

(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);

(b) not paid on or before the aforesaid date.

	(State whether sales 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 the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.	NIL
(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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), if yes, please furnish the details of the same.	Not Applicable
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), if yes, please furnish the details of the same.	Not Applicable

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29A (a)	Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)?		No
(b)	If yes, please furnish the following details:		
	(i)	Nature of income	
	(ii)	Amount thereof	
29B (a)	Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?		No
(b)	If yes, please furnish the following details:		
	(i)	Nature of income	
	(ii)	Amount (in Rs.) thereof	
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].		NIL
30A (a)	Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?		No
(b)	If yes, please furnish the following details		
	(i)	Under which clause of section 92CE(1) primary adjustment is made?	
	(ii)	Amount (in Rs.) of primary adjustment	
	(iii)	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)?	
	(iv)	If yes, whether the excess money has been repatriated within the prescribed time	
	(v)	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	
30B (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 section 94B(1)?		Not Applicable
(b)	If yes, please furnish the following details:		
	(i)	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	
	(ii)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	
	(iii)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	
	(iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B	
	(v)	Details of interest expenditure carried forward as per sub-section (4) of section 94B	
30C (a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?		No
(b)	If yes, please specify:-		
	(i)	Nature of the impermissible avoidance arrangement:	
	(ii)	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:	
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:		NIL
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor;	
	(ii)	amount of loan or deposit taken or accepted;	
	(iii)	whether the loan or deposit was squared up during the previous year;	
	(iv)	maximum amount outstanding in the account at any time during the previous year;	

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	(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	(vi)	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.	
(b)		Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:	NIL
	(i)	name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;	
	(ii)	amount of specified sum taken or accepted;	
	(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	(iv)	in case the specified sum 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.	

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)

(ba)		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:	NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
	(ii)	Nature of transaction;	
	(iii)	Amount of receipt (in Rs.);	
	(iv)	Date of receipt;	
(bb)		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, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:	NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;	
	(ii)	Amount of receipt (in Rs.);	
(bc)		Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to 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:	NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii)	Nature of transaction;	
	(iii)	Amount of payment (in Rs.);	
	(iv)	Date of payment;	
(bd)		Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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:	NIL
	(i)	Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;	
	(ii)	Amount of payment (in Rs.);	

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(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 (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee; (ii) amount of the repayment; (iii) maximum amount outstanding in the account at any time during the previous year; (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account; (v) 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.	NIL
	(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 (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) 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.	NIL
	(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:— (i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer; (ii) amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year. (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).	NIL
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	NIL

Sl No	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)^	All losses/ allowances not allowed under section 115BAA/115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks

^If the assessed depreciation is less and no appeal pending then take assessed.

(b)	Whether a change in shareholding 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, If yes, please furnish the details of the same.	No
(d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NIL
(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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	Not Applicable

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). NIL

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.

34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: 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 (5)
9 Amount of tax deducted or collected on (8)
10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: 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. If not, please furnish list of details/transactions which are not reported.

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: Not Applicable

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.

35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded: Not Applicable

(i) opening Stock;
(ii) purchases during the previous year;
(iii) sales during the previous year;
(iv) closing Stock;
(v) shortage/excess, if any.

(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products: Not Applicable

A Raw materials :

(i) opening stock;
(ii) Purchases during the previous year;
(iii) consumption during the previous year;
(iv) sales during the previous year;
(v) closing stock;
(vi) yield of finished products;
(vii) percentage of yield;
(viii) shortage/excess, if any.

B Finished products/By-products : Not Applicable

(i) opening stock;

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(ii) purchases during the previous year;
(iii) quantity manufactured during the previous year;
(iv) sales during the previous year;
(v) closing stock;
(vi) shortage/excess, if any.

36A (a) Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)? — No

(b) If yes, please furnish the following details:

(i) Amount received (in Rs.)

(ii) Date of receipt

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. — Not Applicable

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. — Not Applicable

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. — Not Applicable

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: — As per sch.40

1. Total turnover of the assessee
2. Gross profit/turnover
3. Net profit/turnover
4. Stock-in-trade/turnover
5. Material Consumed/finished goods produced

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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 along with details of relevant proceedings. — NIL

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

(b) If yes, please furnish:

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/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.

43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2) — No

(b) if yes, please furnish the following details:

(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity

(ii) Name of parent entity

(iii) Name of alternate reporting entity (if applicable)

(iv) Date of furnishing of report

(c) if not due, Expected date of filing

44 Break-up of total expenditure of entities registered or not registered under the GST: — No

Particulars	Total amount of	Expenditure in respect of entities registered under GST	Expenditure relating to

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Expenditure incurred during the year	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	entities not registered under GST

For BERIWAL & ASSOCIATES,
CHARTERED ACCOUNTANTS

BERIWAL & ASSOCIATES KOLKATA-13 Chartered Accountants

(Signature and stamp/seal of the signatory)

Place: KOLKATA

Date: 19-Apr-2025

Name of the signatory: **SUNIL BERIWAL**

Proprietor, M. No. 055302

Firm reg. No. 327762E

Full Address : **2A, GANESH CHANDRA AVENUE, Kolkata, Dharmatala S.O, KOLKATA, Kolkata, West Bengal, 700013, India**

9a: Details of profit sharing ratio

	Name	Profit share %
1	M Shiva Shankar Rao	50
2	Mutyala Saritha	50
	Total	**100**

10: Details of business / profession

	Sector	Sub-Sector	Code	Particulars of change
1	Construction	Building completion	06004	No Change
2	Real Estate & Renting	Real estate activities on a fee or contract basis	07004	No Change

11a: Books prescribed u/s 44 AA

1	Cash book
2	Journal
3	Ledger

11b: Books maintained

		Address
1	Bank book	37, ., NEW SETTLEMENT MARKET, DIST- PASCHIM MEDINIPUR, KHARAGPUR-721 301, West Bengal, India
2	Cash book	. -do-
3	Journal	. -do-
4	Ledger	. -do-
5	Purchase register	. -do-
6	Sales register	. -do-
7	Stock register	. -do-

11c: Books / documents examined

1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Stock register

21c: Inadmissible expenses u/s 40(b)/40(ba)

Particulars	Section	Amount Debited to P/L A/C	Admissible Amount	Inadmissible Amount	Remarks
Interest	40(b)	3,00,000	3,00,000	NIL	300000 (Interest debited in P & L A/c) less 300000 (Interest allowable u/s 40b)
Remuneration	40(b)	4,50,000	4,50,000	NIL	450000 (Remuneration debited in P & L A/c) less 450000 (Remuneration allowable u/s 40b)

BERIWAL & ASSOCIATES KOLKATA-13 Chartered Accountants

40: **Accounting Ratios**

		Current year amount	Ratio to turnover(%)	Last year amount	Last year %
1	Total turnover of the assessee	7,11,86,472		8,17,52,501	
2	Gross profit/turnover	90,20,735	12.67	91,70,419	11.22
3	Net profit/turnover	41,64,069	5.85	44,41,744	5.43
4	Stock-in-trade/turnover	NIL	NIL	5,47,33,000	66.95
5	Material consumed to Finished goods		NIL		NIL
	Material consumed	NIL		NIL	
	Finished goods produced	NIL		NIL	

For BERIWAL & ASSOCIATES,
CHARTERED ACCOUNTANTS

BERIWAL & ASSOCIATES KOLKATA-13 Chartered Accountants

Place: **KOLKATA**
Date: **19-Apr-2025**

SUNIL BERIWAL
Proprietor, M. No. 055302
Firm reg. No. 327662E