


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2023-24	
[Where the data of the Return of Income in Form ITR-1(SAHAJ), 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	ACZPR6806L		
Name	SALIL KUMAR RAY		
Address	19, SUDHA SINGHA BANERJEE ROAD, Parnasree Pally S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700060		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	199387191220823
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	37,23,950
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	37,23,950
	Net tax payable	5	9,66,872
	Interest and Fee Payable	6	68,346
	Total tax, interest and Fee payable	7	10,35,218
	Taxes Paid	8	10,35,243
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 30
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>SALIL KUMAR RAY</u> in the capacity of <u>Self</u> having PAN <u>ACZPR6806L</u> from IP address <u>157.40.250.159</u> on <u>22-Aug-2023 20:06:28</u> DSC S.No & Issuer <u>4071192</u> & <u>21807037CN=eMudhra Sub CA for Class 3 Individual 2014.OU=Certifying Authority,O=eMudhra</u> <u>Consumer Services Limited,C=IN</u>		
System Generated Barcode/QR Code	 ACZPR6806L0319938719122082314cfb86d421200f4626786cc5f46690f3e7fafa2		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

SALIL KUMAR RAY

19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060

S/O SAILENDRA KUMAR RAY

DOB : 13.05.1963

Status: Individual

Assessment Year: 2023-24

PAN: ACZPR6806L

Accounting Year: 2022-23

COMPUTATION OF TOTAL TAX LIABILITY

	AMOUNT		AMOUNT	
	RS.	P.	RS.	P.
Income From Business & Profession				
Profit From Firm		17,30,384.34		
Add: Expenses Disallowed u/s 36				
Interest on TDS		1,037.00		17,31,421.34
Income From Pension				
Pension		8,93,592.00		
Less: Standard Deduction		50,000.00		8,43,592.00
INCOME FROM OTHER SOURCES				
Interest on FD		10,63,732.00		
Interest on NSC		3,600.00		
Interest on Refund				
Interest on SB		2,31,600.00		12,98,932.00
Gross Total Income 38,73,945.34				
Rounded off u/s 288A 38,73,950.00				
Less : Deduction Under Chapter VI A				
80C		1,15,000.00		1,15,000.00
80D		70,985.00		25,000.00
80TTA		2,31,600.00		10,000.00
Net Total Income 37,23,950.00				
Income Tax on above 9,29,685.00				
Add: Health & Education Cess @4% 37,187.40				
Total Tax Payable 9,66,872.40				
Add: Interest u/s 234A -				
Add: Interest u/s 234B 27,960.00				
Add: Interest u/s 234C 40,386.00				
Income Tax Payable 10,35,218.40				
Adv Tax Paid 3,00,000.00				
SAT Paid 6,27,600.00				
TDS 1,07,643.00				
Income Tax Payable (30.00)				

SALIL KUMAR RAY

19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060

Status: Individual
PAN: ACZPR6806L

Assessment Year: 2023-2
Accounting Year: 2022-2

BALANCE SHEET AS AT 31-03-2023

LIABILITIES	SUB TOTAL Rs.	AMOUNT Rs.	ASSETS	SUB TOTAL Rs.	AMOUNT Rs.
CAPITAL ACCOUNT			INVESTMENT		
Balance B/f	4,06,78,333.95		Accrued Interest on NSC		34,148.00
Add: Late Debasree Chatterjee	6,00,000.00		Land & Building 19 Gabtala Lane		38,21,738.00
Add: LIC Matured	17,31,000.00		NSC		48,600.00
Add: Gift From Adhip Ray	7,00,000.00		FD With Axis Bank		2,13,59,479.00
Add: Net Profit during the Year	39,22,908.34		FD With ICICI Bank		16,56,476.00
	4,76,32,242.29		FD With HDFC Bank		50,48,502.00
Less: Advance Tax	3,00,000.00		Four Walls		38,67,416.89
Less: LIC	1,14,794.00		Shop		3,00,000.00
Less: 80D	70,985.00		SBI MF		6,41,483.24
Less: Drawings	10,90,347.21	4,60,56,116.08			
			CURRENT ASSETS & LOAN & ADVANCES		
			TDS_A.Y_2023-24		1,07,643.00
			CASH & BANK BALANCES		
			AxIs Bank (IFSC-UTIB0004141)	38,53,545.89	
			SB A/c-919010039152507		
			ICICI Bank (IFSC-ICIC0001300)	14,42,002.00	
			SB A/c-130001001574		
			IO Bank (IFSC-IOBA0001224)	43,398.38	
			SB A/c-122401000005940		
			HDFC Bank	2,26,279.00	
			Indian Overseas Bank	8,424.96	
			State Bank of India(IFSC-SBIN0000144)	34,15,268.40	
			SB A/c-31840307537		
			Punjab National Bank (IFSC-PUNB0053820)	1,34,176.36	
			Cash -in- hand	47,534.96	91,70,629.95
		4,60,56,116.08			4,60,56,116.08

SALIL KUMAR RAY

19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060

Status: Individual

PAN: ACZPR6806L

Assessment Year: 2023-

Accounting Year: 2022-

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2023

PARTICULARS	AMOUNT Rs.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
To Net Profit transferred to Capital A/c	39,22,908.34	By Profit From Four walls		17,30,384.3
		By Interest on FD A/c		10,63,732.0
		By Interest on SB A/c		2,31,600.0
		By Interest on NSC A/c		3,600.0
		By Pension		8,93,592.0
		By Interest on Refund A/c		-
	<u>39,22,908.34</u>			<u>39,22,908.3</u>



INCOME TAX DEPARTMENT

Challan Receipt



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

ITNS No. : 280

PAN	:	ACZPR6806L
Name	:	SALIL KUMAR RAY
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 6,27,600
Amount (in words)	:	Rupees Six Lakh Twenty Seven Thousand Six Hundred Only
CIN	:	23082200075717UTIB
Mode of Payment	:	Net Banking
Bank Name	:	Axis Bank
Bank Reference Number	:	717166520
Date of Deposit	:	22-Aug-2023
BSR code	:	6360014
Challan No	:	04002
Tender Date	:	22/08/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 6,27,600
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 6,27,600
Total (In Words)		Rupees Six Lakh Twenty Seven Thousand Six Hundred Only



Thanks for being a committed taxpayer!

To express gratitude towards committed taxpayers, the Income Tax Department has started a unique appreciation initiative. It recognises taxpayers' commitment by awarding certificates of appreciation to them. Login to e-filing portal and visit Appreciations and Rewards to know more.

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





Kolkata Office: 329, Taramoni Ghat Road, 1st Floor, Kolkata-700 041, West Bengal
Tel.: 033-2420-2963, 033-2420-2970
Phone : 9883349243, 9883432048, 9031040047

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 at 31st March 2023 and the Profit and loss account for the period beginning from 2022-04-01 to ending on 2023-03-31 attached herewith, of SALIL KUMAR RAY M/S. FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE, KOLKATA, WEST BENGAL, 700060 ACZPR6806L
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 19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE, KOLKATA, WEST BENGAL, 700060, and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
(b) Subject to above,-
(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the 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 explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications

Place **KOLKATA** Name
Date **19/08/2023** Membership Number
FRN (Firm Registration Number)
Address

Vinit Agarwal
VINIT AGARWAL
301273
017932C
329, TARAMONI GHAT ROAD,
KOLKATA, WEST BENGAL,
700041
UDIN : 23301273BGWHKA1294



Firm Id: rsvaassociates@gmail.com

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

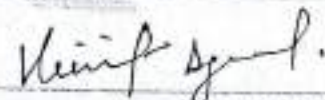
1. We have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	SALIL KUMAR RAY
Address	C/O FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD, Parkside Pally S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700060
PAN	ACZPR6806L
Address 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 C/O FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060 and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- b. Subject to above:-
- A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
- B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.
- C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 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	VINIT AGARWAL
Membership Number	301273
FRN(Firm Registration Number)	017932C
Address	329 TARAMONI GHAT ROAD, Paschim Purani S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700041
Date of signing Tax Audit Report	19-Aug-2023
Place	49.37.50.85
Date	19-Aug-2023

This form has been digitally signed by VINIT AGARWAL having PAN AIZPK9889A from IP Address 49.37.50.85 on 19/08/2023 05:55:57 PM Osc SLNo and issuer 23595382CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee		SALIL KUMAR RAY
2. Address of the Assessee		C/O FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD, Parkside Pally S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700060
3. Permanent Account Number (PAN)		ACZPR600L
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same?		Yes

Sl. No.	Type	Registration Identification Number
1	Goods and Services Tax 32-West Bengal	19ACZPR600L12H

5. Status	Individual
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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Provide where aggregate cash receipts and cash payments of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

Section under which option exercised

No

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of ACP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(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?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	09002

(b). If there is any change in the nature of business or profession, the particulars of such change?

No



Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a) Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed? Yes

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL, LEDGER, ETC

(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL, LEDGER, ETC	C/O FOUR WALLS	19 SUDHA SINDHU BANERJEE ROAD	KOLKATA	700060	91-India	32-West Bengal

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

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER, JOURNAL, LEDGER, ETC

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BGB, Chapter XI-G, First Schedule or any other relevant section.)? No

Sl. No.	Section	Amount
No records added		

13.(a) Method of accounting employed in the previous year: Mercantile system

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year? No

(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(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:

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
No records added		

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

At Cost

(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	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
No records added				

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

(a). The items falling within the scope of section 28:

Sl. No.	Description	Amount
No records added		

(b). The profitea credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned:

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year:

Sl. No.	Description	Amount
No records added		

(d). any other item of income:

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any:

Sl. No.	Description	Amount
No records added		



No records added

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

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 55 applicable?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code Pin Code	Country State			

No records added

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets	Rate of Depreciation (%)	Original WDV (Actual)	Adjustment made in the written down value under section 128 and 129 AD for assessment year 2021-22 upto	Adjusted WDV made in the written down value under the asset for excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	50% Value of Purchase (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (E)
---------	------------------------	------------------------------------	--------------------------	-----------------------	---	---	---------------------------------	----------------	---------------------------	----------------	-------------------	----------------------------	---

No records added

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
---------	---------	---	--

No records added

20. (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profit or dividend. [Section 37(1)(i)]

Sl. No.	Description	Amount
---------	-------------	--------

No records added

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



Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
1	INTEREST ON TDS	₹ 1,037

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

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

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



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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Railway Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Railway Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Railway Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Railway Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Railway Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Railway Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (ia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (ib)

₹ 0

vii. Salary payable outside India to a non resident without TDS etc. under sub-clause (ii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Railway Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											



vii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹ 0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(8);	₹ 0
(g). Particulars of any liability of a contingent nature;	

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

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

₹ 0

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

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(i).



Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33A(B),

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(x)- tax,duty,cess,fee etc	TDS Payable	₹ 2,200
2	Sec 43B(x)- tax,duty,cess,fee etc	GST Payable	₹ 3,06,250

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc is passed through the profit and loss account ?

No



27.a. Amount of Central Value Added Tax Credits/ Input Tax Credits(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credits(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii-a) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (vii-b) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------



No records added

30. Details of any amount borrowed on hand or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hand	Part of the price, if available	Address Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Date repaid	Date of repayment
No records added														

A.A. Whether Primary adjustment to transfer price, as referred to in sub-section (2) of section 92CE, has been made during the previous year?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE?	If yes, whether the excess money has been repatriated within the prescribed time?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.A. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.A. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year ->

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee)	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time	Whether the loan or deposit was taken or accepted by cheque or	In case the loan or deposit was taken or accepted by cheque or
No records added									



If yes, please furnish the details of the same.

₹ 0

w. 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.

No

If yes, please furnish the details of the same.

₹ 0

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

Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.
1	80C	₹ 1,15,000
2	80D	₹ 25,000
3	80TTA	₹ 10,000

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

Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALS57407A	194C	Payments to contractors	₹61,60,000	₹61,60,000	₹61,60,000	₹61,600	₹0	₹0	₹0
2	CALS57407A	194J	Fees for professional or technical services	₹1,53,000	₹1,53,000	₹1,53,000	₹15,300	₹0	₹0	₹0

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

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALS57407A	26Q	31-Jul-2022	27-Jul-2022	Yes	
2	CALS57407A	26Q	31-Oct-2022	14-Oct-2022	Yes	
3	CALS57407A	26Q	31-Jan-2023	08-Jan-2023	Yes	
4	CALS57407A	26Q	31-Mty-2023	10-Apr-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 209C(7) ?

Yes



Acknowledgement Number:438031660200822

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	USHA RANI DAS	KOLKATA	ANXP09640D		₹ 20,00,000	Yes	₹ 20,05,833	Yes-Cheque	Account payee cheque

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	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.
No records added.							

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

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added.							



Acknowledgement Number:438031660200822

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a Banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2865(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:-



32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filed in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
			₹ 0	₹ 0	₹ 0	₹ 0	

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

Please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

Please furnish the details of the same. ₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No

Please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? No



38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.

Sl No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	10600000		43256000	
(b)	Gross profit / Turnover	1004730	9.48	3617709	8.36
(c)	Net profit / Turnover	849000	8.01	3456777	7.99
(d)	Stock-in-Trade / Turnover	0		0	
(e)	Material consumed / Finished goods produced				

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						



Acknowledgement Number:438031660200822

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

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
---------	--	--------------	-------------------------	----------------------------------	---	---

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		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	

No records added

Accountant Details

Accountant Details

Name	VINIT AGARWAL
Membership Number	301273
FIRN (Firm Registration Number)	017932C



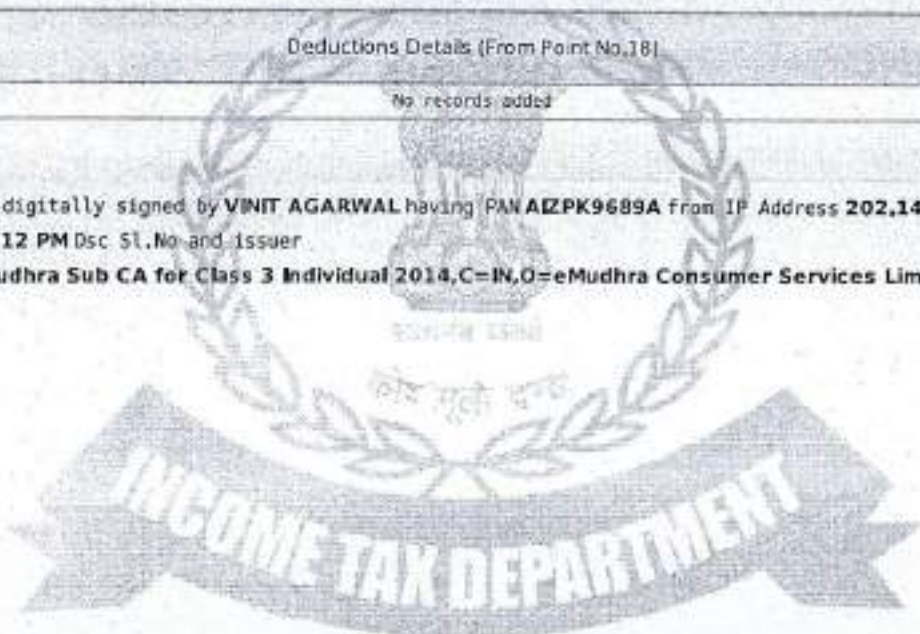
Acknowledgement Number:438031660200822

Address	329 TARAMONI GHAT ROAD, Paschim Putiari S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700041
Place	202.142.86.36
Date	20-Aug-2022

Additions Details (From Point No.18)	
No records added	

Deductions Details (From Point No.18)	
No records added	

This form has been digitally signed by VINIT AGARWAL having PAN AIZPK9689A from IP Address 202,142,86,36 on 20/08/2022 06:43:12 PM Dsc Sl.No and issuer 21270913CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



M/S. FOUR WALLS**Prop:- SALIL KUMAR RAY****19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060**Status : Individual
PAN: ACZPRE806LAssessment Year 2022-2023
Accounting Year 2021-2022

Balance Sheet as at 31st March, 2022

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
	RS.	P.		RS.	P.
PROPRIETORS CAPITAL A/C			CURRENT ASSETS, LOANS & ADVANCES		
Balance B/f	1,254,885.65		CWIP 192 B N ROAD	50,000.00	
Add: Introduction of Capital	2,121,675.00		CWIP 28 B N ROAD	2,796,236.00	
Add: Net Profit during the year	849,000.90		CWIP 4 P TALA	5,683,763.95	8,529,999.95
	4,225,561.55		Loan to Apurba Maity		300,000.00
Less: Advance Tax	300,000.00	3,925,561.55			
CURRENT LIABILITIES			CASH & BANK BALANCES		
Advance from Customer		3,320,000.00	Cash in hand	23,415.00	
Sundry Creditors		1,285,282.00	(As Certified by the Proprietor)		
Professional Fees Payable		25,000.00	Cash at Bank		
Audit Fees Payable		5,000.00	Union Bank Of India	14,887.15	
GST Payable		85,000.00	(CA- 510101003795313)		
Unsecured Loan			(IFSC - UBIN0535320)		
Usha Rani Das		1,300,000.00	Axis Bank - (IFSC - UTI00004141)	1,077,541.45	1,115,843.60
			(CA- 918020113715893)		
		9,945,843.55			9,945,843.55

In terms of our report of even date attached hereto

FOR R S V A ASSOCIATES

Chartered Accountants

FRN-017932C

Vinit Agarwal

Partner

Membership No 301273

UDIN : 22901273APKVKQ9708



Place: Kolkata

Date : 20.08.2022



Kolkata Office: 329, Taramoni Ghat Road, 1st Floor, Kolkata-700 041, West Bengal
Tel.: 033-2420-2963, 033-2420-2970
Phone : 9883349243, 9883432048, 9031040047

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 at 31st March 2022 and the Profit and loss account for the period beginning from 2021-04-01 to ending on 2022-03-31 attached herewith, of **SALIL KUMAR RAY M/S. FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE, KOLKATA, WEST BENGAL, 700060 ACZPR6806L**.

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 19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE, KOLKATA, WEST BENGAL, 700060, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the 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, 2022; and

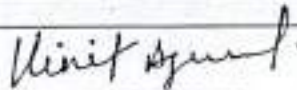
(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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 explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications

Place **KOLKATA** Name
Date **20/08/2022** Membership Number
FRN (Firm Registration Number)
Address


VINIT AGARWAL
301273
017932C
329, TARAMONI GHAT ROAD,
KOLKATA, WEST BENGAL,
700041
UDIN : 22301273APKVXQ9708



Firm Id: rsvaassociates@gmail.com

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 2022, and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	SALIL KUMAR RAY
Address	C/O FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE, Parnasree Pally S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India. Pincode - 700060
PAN	ACZPR6906L
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
C/O FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060 and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
b. Subject to above.
- A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- B. In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
- C. In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2022; 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

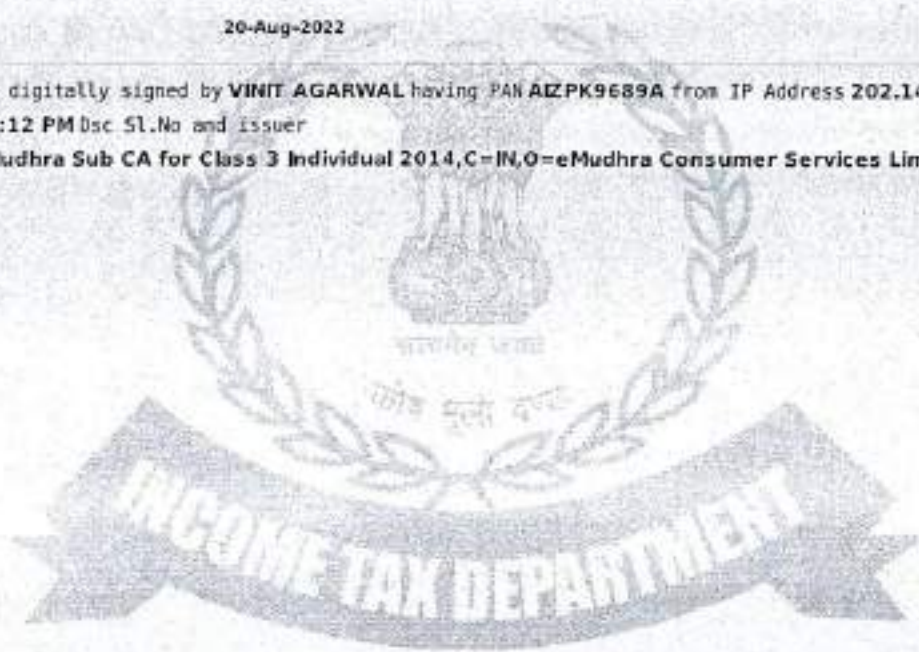
Accountant Details



Acknowledgement Number:438031660200822

Name	VINIT AGARWAL
Membership Number	301273
FRN (Firm Registration Number)	017932C
Address	329 TARAMONI GHAT ROAD , Paschim Putlari S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700041
Date of signing Tax Audit Report	20-Aug-2022
Place	202.142.86.36
Date	20-Aug-2022

This form has been digitally signed by VINIT AGARWAL having PAN AIZPK9689A from IP Address 202.142.86.36 on 20/08/2022 06:43:12 PM Dsc Sl.No and issuer 21270913CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



Acknowledgement Number:438031660200822

FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	SALIL KUMAR RAY	
2. Address of the Assessee	C/O FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD , GABTALA LANE, Parnasree Pally S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700060	
3. Permanent Account Number (PAN)	ACZPR6806L	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same?	Yes	
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19ACZPR6806L1Z1
5. Status	Individual	
6. Previous year	01-Apr-2021 to 31-Mar-2022	
7. Assessment year	2022-23	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No	
Section under which option exercised		

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?



Sl. No.	Name	Profit Sharing Ratio (%)

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06602

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl. No.	Books prescribed

(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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGIS TER, JOURN AL, LEDGER, ETC	C/O FOUR WALLS	19 SUDH A SINDH U BANERJ EE ROAD	KOLKATA	700060	91-India	32- West Bengal



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

(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	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

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

(a). The items falling within the scope of section 28:

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	



(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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

Sl. No. of property	Details of property		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	



18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No. of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 313BAC/313BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1		₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

19. Amount admissible under section-



Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(iii)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions



Acknowledgement Number:438031660200822

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 10(a).

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0



Acknowledgement Number: 438031660200822

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (ia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vi. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State
1		₹ 0									

vii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0
(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(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. Please furnish the details ?	Yes
---	-----

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
			No records added			

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?	Yes
--	-----



Acknowledgement Number: 438031660200822

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

1e). Provision for payment of gratuity not allowable under section 40A(7):	₹ 0
1f). Any sum paid by the assessee as an employer not allowable under section 40A(9):	₹ 0
1g). Particulars of any liability of a contingent nature:	

Sl. No.	Nature of Liability	Amount
1		₹ 0

1h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income:	
--	--

Sl. No.	Particulars	Amount
No records added		

1i). Amount inadmissible under the proviso to section 36(1)(iii):	₹ 0
---	-----

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006:	₹ 0
--	-----

23. Particulars of any payments made to persons specified under section 40A(2)(b):	
--	--

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

