

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	ACZPR6806L		
Name	SALIL KUMAR RAY		
Address	19, SUDHA SINGHA BANERJEE ROAD, Parnasree Pally S.O, Kolkata , KOLKATA , West Bengal, INDIA, 700060		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	403338961270824

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	57,17,420
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	16,19,019
	Interest and Fee Payable	6	60,222
	Total tax, interest and Fee payable	7	16,79,241
Accreted Income and Tax Detail	Taxes Paid	8	16,79,242
	(+) Tax Payable /(-) Refundable (7-8)	9	0
	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 SALIL KUMAR RAY in the capacity of Self
having PAN ACZPR6806L from IP address 152.58.176.89 on 27-Aug-2024 20:58:56 DSC SI.No & Issuer
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ACZPR6806L03403338961270824734a1a2f64c7867ef18e09bd52c214c5c3c9ba40

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

PAN: ACZPR6806L

Assessment Year: 2024-25

Accounting Year: 2023-24

COMPUTATION OF TOTAL TAX LIABILITY

	AMOUNT		AMOUNT	
	RS.	P.	RS.	P.
<u>Income From Business & Profession</u>				
Profit From Firm			22,00,841.65	
Add: Expenses Disallowed u/s 36				
Interest on TDS			131.00	
			<u>22,00,972.65</u>	
<u>Income From Pension</u>				
Pension			3,49,367.00	
Less: Standard Deduction			50,000.00	
			<u>2,99,367.00</u>	
<u>INCOME FROM OTHER SOURCES</u>				
interest on FD			23,52,903.00	
interest on NSC			3,800.00	
Interest on SB			2,97,219.00	
Family Pension	5,78,162.00			
Less: Deduction u/s 15	15,000.00		5,63,162.00	
			<u>32,17,084.00</u>	
Total Income				
			<u>57,17,423.65</u>	
Rounded off u/s288A				
			57,17,424.00	
Income Tax on above				
			14,15,227.00	
Add: Surcharge @10%				
			1,41,522.70	
Total Tax Payable				
			<u>15,56,749.70</u>	
Add: Health & Education Cess @4%				
			62,269.99	
Add: Interest u/s 234A				
			-	
Add: Interest u/s 234B				
			39,225.00	
Add: Interest u/s 234C				
			20,997.00	
Income Tax Payable				
			<u>16,79,241.69</u>	
Adv Tax Paid				
			6,00,000.00	
SAT Paid				
			8,44,780.00	
TDS				
			2,34,462.00	
Income Tax Payable				
			<u><u>-</u></u>	

SALIL KUMAR RAY

19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060

Status: Individual

PAN: ACZPR6806L

Assessment Year: 2024-25

Accounting Year: 2023-24

BALANCE SHEET AS AT 31-03-2024

LIABILITIES	SUB TOTAL Rs.	AMOUNT Rs.	ASSETS	SUB TOTAL Rs.	AMOUNT Rs.
CAPITAL ACCOUNT			INVESTMENT		
Balance B/f	4,60,56,116.08		Accrued Interest on NSC		37,948.00
Add: Late Debasree Chatterjee	7,85,840.00		Land & Building 19 Gabtala Lane		38,21,738.00
Add: Net Profit during the Year	57,82,292.65		FD With Axis Bank		2,37,70,629.00
	5,26,24,248.73		FD With ICICI Bank		1,03,50,536.00
Less: Gift to Adhip Ray	25,000.00		FD With HDFC Bank		94,05,386.00
Less: Self Assesment Tax	6,27,600.00		FD With State Bank of India		2,08,290.00
Less: Advance Tax	6,00,000.00		Four Walls		(63,96,097.46)
Less: LIC	1,14,794.00		Shop		3,00,000.00
Less: Mediclaim	74,304.00		SBI MF		6,41,483.24
Less: Drawings	3,72,057.76		NSC		48,600.00
		5,08,10,492.97			
			CURRENT ASSETS & LOAN & ADVANCES		
			TDS_A.Y_2024-25		2,34,462.00
			CASH & BANK BALANCES		
			Axis Bank (IFSC-UTIB0004141)	56,22,612.89	
			SB A/c-919010039152507		
			ICICI Bank (IFSC-ICIC0001300)	1,08,818.00	
			SB A/c-130001001574		
			IO Bank (IFSC-IOBA0001224)	9,937.96	
			SB A/c-122401000005940		
			HDFC Bank	2,30,321.00	
			Indian Overseas Bank	44,581.38	
			State Bank of India(IFSC-SBIN0000144)	16,57,532.38	
			SB A/c-31840307537		
			Punjab National Bank (IFSC-PUNB0053820)	6,72,180.58	
			Cash -in- hand	41,534.00	83,87,518.19
		5,08,10,492.97			5,08,10,492.97

SALIL KUMAR RAY

19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060

Status: Individual

PAN: ACZPR6806L

Assessment Year: 2024-25

Accounting Year: 2023-24

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2024

PARTICULARS	AMOUNT Rs.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
To Net Profit transferred to Capital A/c	57,82,292.65	By Profit From Four walls		22,00,841.65
		By Interest on FD A/c		23,52,903.00
		By Interest on SB A/c		2,97,219.00
		By Interest on NSC A/c		3,800.00
		By Pension		3,49,367.00
		By Family Pension		5,78,162.00
	<u>57,82,292.65</u>			<u>57,82,292.65</u>



INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280



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Income Tax Department, Government of India

PAN	: ACZPR6806L
Name	: SALIL KUMAR RAY
Assessment Year	: 2024-25
Financial Year	: 2023-24
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 8,44,780
Amount (in words)	: Rupees Eight Lakh Forty Four Thousand Seven Hundred Eighty Only
CIN	: 24082700051007RBIS
Mode of Payment	: RTGS/NEFT
Bank Name	: RBIS
Bank Reference Number	: 20240827181801302459
Date of Deposit	: 27-Aug-2024
BSR code	: 6939001
Challan No	: 03381
Tender Date	: 27/08/2024

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 8,44,780
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 8,44,780
Total (In Words)		Rupees Eight Lakh Forty Four Thousand Seven Hundred Eighty Only

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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

- We have examined the balance sheet as at 31st March 2024 and the Profit and loss account for the period beginning from 2023-04-01 to ending on 2024-03-31 attached herewith, of SALIL KUMAR RAY M/S. FOUR WALLS, 19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE, KOLKATA, WEST BENGAL, 700060 ACZPR6806L**
- 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.**
- (a) We report the following observations/comments/discrepancies/inconsistencies; if any:**
 - Subject to above,-**
 - 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.**
 - 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.**
 - 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:-**
 - in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2024; and**
 - in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.**
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.**
- 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:-**

SI No.	Qualification Type	Observations/Qualifications

Place **KOLKATA** Name
Date **24/08/2024** Membership Number
FRN (Firm Registration Number)
Address


VINIT AGARWAL
301273
017932C
329, TARAMONI GHAT ROAD,
KOLKATA, WEST BENGAL,
700041
UDIN : 24301273BKBWPW1201

**Firm Id:** rsvaassociates@gmail.com

Goa Office : Flat No. 3 & 4, 5th Floor
Models Millenium Vistas
Caranzalem, Panjim, Goa-403 002

Hazaribagh Office: Mahesh Soni Chowk
Near Mahavir Sthan Mandir
Hazaribagh-825 301, Jharkhand

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the **balance sheet** as on 31st March 2024 , and the **Profit and loss account** for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024 attached herewith, of

Name	SALIL KUMAR RAY
Address	C/O FOUR WALLS , 19 SUDHA SINGHA BANERJEE ROAD , KOLKATA , 32-West Bengal , 91-India , Pincode - 700060
PAN	ACZPR6806L
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 2024 ; and
- ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In Our opinion and to the best of Our information and according to the explanations given to Us , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

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	24-Aug-2024
Place	KOLKATA
Date	24-Aug-2024

This form has been digitally signed by VINIT AGARWAL having PAN AIZPK9689A from IP Address 49.37.73.42 on 24/08/2024 01:02:34 PM Dsc Sl.No 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 , 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	19ACZPR6806L1ZH

5. Status	Individual
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
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Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Proviso 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(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

PART - B

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

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	06002

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
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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, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
No records added		

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

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

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

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

(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

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

Sl. No.	Particulars	Increase in profit	Decrease in 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 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
		₹ 0

(e). Capital receipt, if any.



No records added

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0



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

₹ 0

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

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

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

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

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
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(9);

₹ 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)(iii).

₹ 0

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

₹ 0

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

₹ 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			

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 1,10,000
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 9,100

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



Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

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

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

b. Please furnish the following details:

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

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

b. Please furnish the following details:

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

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details:

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

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of	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 bank draft or	In case the loan or deposit was taken or accepted by cheque or bank draft,
No records added									



the lender or depositor	during the previous year	use of electronic clearing system through a bank account ?	whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added			

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							

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. 2065(E) dated 3rd July, 2017



c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
No records added								

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No
If yes, please furnish the details of the same.

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? ₹ 0
If yes, please furnish the details of the same.

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. ₹ 0

No



2 CALS57407A

₹ 63

₹ 63

08-Nov-2023

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

No records added

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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



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

Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	31440000			18950000		
(b)	Gross profit / Turnover	2373140	31440000	7.55	1898690	18950000	10.02
(c)	Net profit / Turnover	2200842	31440000	7.00	1730384	18950000	9.13
(d)	Stock-in-Trade / Turnover	0	31440000	0.00	0	18950000	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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

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

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 ?	If not, 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:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

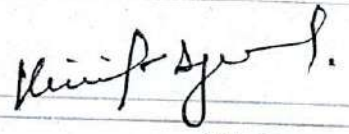
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure relating to entities not registered under GST
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Relating to goods or services exempt from GST	Relating to entities falling 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
FRN(Firm Registration Number)	017932C
Address	329 , TARAMONI GHAT ROAD , Paschim Putlari S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700041
Place	KOLKATA
Date	24-Aug-2024

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
No records added								

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
No records added				

This form has been digitally signed by VINIT AGARWAL having PAN AIZPK9689A from IP Address 49.37.73.42 on 24/08/2024 01:02:34 PM Dsc S.No and issuer 23595382CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



M/S. FOUR WALLS

Prop:- SALIL KUMAR RAY

19 SUDHA SINGHA BANERJEE ROAD, GABTALA LANE KOLKATA-700060

Status : Individual
PAN: ACZPR6806L

Assessment Year 2024-2025
Accounting Year 2023-2024

Balance Sheet as at 31st March, 2024

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
	RS.	P.		RS.	P.
PROPRIETORS CAPITAL A/C			FIXED ASSETS		
Balance B/f	38,67,416.89		Camera		3,28,750.00
Add: Introduction of Capital	1,10,63,244.00				
Add: Net Profit during the year	22,00,841.65		CURRENT ASSETS, LOANS		
	1,71,31,502.54		& ADVANCES		
Less: Drawings	2,29,27,600.00		CWIP 192 B N ROAD	1,36,71,940.00	
Less: Advance Tax	6,00,000.00	(63,96,097.46)	CWIP 31 B N ROAD	1,50,000.00	1,38,21,940.00
UNSECURED LOAN			CASH & BANK BALANCES		
Usha Rani Das		15,50,000.00	Cash in hand	17,272.00	
			(As Certified by the Proprietor)		
CURRENT LIABILITIES			Cash at Bank		
Advance from Customer		2,10,62,500.00			
TDS Payable		9,100.00	Axis Bank - (IFSC - UTIB0004141)	22,02,540.54	22,19,812.54
Professional Fees Payable		30,000.00	(CA- 918020113715893)		
Audit Fees Payable		5,000.00			
GST Payable		1,10,000.00			
		1,63,70,502.54			1,63,70,502.54

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: 24301273BKBWPW1201



Place: Kolkata
Date : 24.08.2024

M/S. FOUR WALLS

Prop:- SALIL KUMAR RAY

19 SUDHA SINGHA BANERJEE ROAD,GABTALA LANE KOLKATA-700060

Status : Individual

PAN: ACZPR6806L

Assessment Year 2024-2025

Accounting Year 2023-2024

Profit & Loss Account for the period ended 31st March, 2024

PARTICULARS	AMOUNT		PARTICULARS	AMOUNT	
	RS.	P.		RS.	P.
To Cost of Sales			By Sales 28 B N Rd		
To Gross Profit c/d					3,14,40,000.00
		2,90,66,859.70			
		23,73,140.30			
		3,14,40,000.00			3,14,40,000.00
To Professional Fees		30,000.00	By Gross Profit b/d		
To Audit Fees		5,000.00			23,73,140.30
To Bank Charges		1,967.65			
To Electric Charges		5,650.00			
To General Expenses		3,650.00			
To Interest on TDS		131.00			
To P Tax		2,500.00			
To Trade Licence Fees		1,150.00			
To Staff Salary		1,20,000.00			
To Travelling & Conveyance		2,250.00			
To Net Profit transferred to Proprietor's Capital Account		22,00,841.65			
		23,73,140.30			23,73,140.30

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: 24301273BKBWPW1201

Place: Kolkata

Date : 24.08.2024

