AGNISHWAR & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2022

Name ABASHAN

Address DESHBANDHUPARA, SILIGURI

21, Girish Ghosh Sarani, Hakimpara, Siliguri - 734001, West Bengal

Office at Siliguri : City Plaza, Opp. Payel Cinema Hall, Sevoke Road, Siliguri-734001

Office at Kolkata : Mahananda Apartment, Block F, 5B Green Row, Gangulibagan, Kolkata-700084

Contact No.: +91-90649 44994 | +91-89066 23736

Email : caagnishwar@gmail.com | **Website** : www.caagnishwar.com

Agnishwar & Associates
Chartered Accountants
FRN: 330677E
Office: City Plaza, Opp. Payel Cinema Hall,
Sevoke Road, Siliguri - 734001
Website: www.caagnishwar.com

CA. Agnishwar Basu
Membership No.: 313348
21 Girish Ghosh Sarani,
Hakimpara, Siliguri
caagnishwar@gmail.com

FORM NO. 3CB

[See rule 6G(1)(b)]

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

1. We have examined the Balance Sheet as on 31/03/2022 and the Profit and Loss Account for the period beginning from 01/04/2021 to ending on 31/03/2022 attached herewith, of **ABASHAN**, 20 , SATYEN BOSE ROAD DESHBANDHU PARA, Siliguri Town S.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode – 734004. **PAN: AAMFA2692L**
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 20 SATYEN BOSE ROAD DESHBANDHU PARA, SILIGURI, WB 734004, and 0 branches.
3. (a) We report the following observations / comments / discrepancies / inconsistencies; if any: NIL

   (b) Subject to above, -

   (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose 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 explanations given to us, the particulars given in the said Form No.3CD are true and correct subject to following observations/qualifications, if any:

Qualification Type	Observations/Qualifications
Others	It is submitted by the partners that all receipts and payments specified u/s 40A(30), 269SS, 269ST and 269T were through banking channel only. It was further informed that information required under clause 44 of 3CD has not been maintained in absence of any disclosure requirement under GST statute. Stock details were not provided. Opening Balances have been extracted from unaudited financial statements. Cash and WIP taken and certified by the partners.

For **AGNISHWAR & ASSOCIATES**
Chartered Accountants
FRN: 0330677E
Agnishwar Basu
CA. Agnishwar Basu
Membership No: 313348
PAN: AYKPB2914L
Aadhar No: 4586 0267 1905

Place: Siliguri
Date: 3rd September 2022

FORM NO. 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 — ABASHAN

2 Address — 20 ,SATYEN BOSE ROAD DESHBANDHU PARA Siliguri Town S.O , SILIGURI ,DARJILING , 32- West Bengal , 91-India , Pincode - 734004

3 Permanent Account Number (PAN) — AAMFA2692L

4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same

GSTIN - 19AAMFA2692L1ZW

5 Status — FIRM

6 Previous year from 01-04-2021 to 31-03-2022

7 Assessment year 2022-23

8 Indicate the relevant clause of section 44AB under which the audit has been conducted — Clause 44AB(e)

8(a) Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB — NO

PART – B

9 (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.

Name	Profit Sharing Ratio (%)
1. PARTHA SAHA	10
2. MOUSUMI SAHA	30
3. PRONOTI SAHA	20
4. PURNIMA SAHA	20
5. BABUL BISWAS	20

(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change

NO

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

Sector: CONSTRUCTION, Sub-Sector: Building of complete constructions or parts civil contractors , Code: 06002

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

NO CHANGE

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

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.)

JOURNAL, LEDGER, CASH BOOK etc at 20 SATYEN BOSE ROAD, DESHBONDHU PARA, SILIGURI, 734004

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

JOURNAL, LEDGER, CASH BOOK, BANK STATEMENT 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XIIG, First Schedule or any other relevant section.)

NO

13 (a) Method of accounting employed in the previous year — MERCANTILE SYSTEM

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

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

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
N/A	N/A	N/A	N/A

(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 notifiedunder section 145(2) NO

(e) If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS		Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
NIL	NIL	NIL	NIL	NIL
Total				

(f) Disclosure as per ICDS: **SEE ANNEXURE**

14 (a) Method of valuation of closing stock employed in the previous year. **N/A**

(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:

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
N/A	N/A	N/A	N/A

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

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

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

(a) the items falling within the scope of section 28;
(b) the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned

(c) escalation claims accepted during the previous year;
(d) any other item of income;
(e) capital receipt, if any.

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

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

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 :— **SEE ANNEXURE**

19 Amounts admissible under sections : 32AC/32AD/33AB/33ABA/35(1)/35(2AA)/35(2AB)/35ABB/35AC/35AD /35CCA/35CCB/35CCD/35D/35DD/35DDA/35E

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.
N/A	N/A	N/A

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

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

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

Y2

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
N/A	N/A	N/A	N/A	N/A

(e) provision for payment of gratuity not allowable under section 40A(7); NIL
(f) any sum paid by the assessee as an employer not allowable under section 40A(9); NIL
(g) particulars of any liability of a contingent nature; NIL
(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; NIL
(i) amount inadmissible under the proviso to section 36(1)(iii). NIL

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

23 Particulars of payments made to persons specified under section 40A(2)(b). **SEE ANNEXURE**

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

25 Any amount of profit chargeable to tax under section 41 and computation thereof. **NIL**

26 In respect of any sum referred to in 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; NIL
(b) not paid during the previous year; NIL
(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); **GST- 174912**
(b) not paid on or before the aforesaid date. NIL
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)

27 (a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. **NIL**
(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.
NIL

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.
N/A

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.
N/A

29A (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? (Yes/No) **NO**
(b) If yes, please furnish the following details:
(i) Nature of income :
(ii) Amount thereof

29B (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) **NO**
(b) If yes, please furnish the following details:
(i) Nature of income :
(ii) Amount (in Rs.) thereof :

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

30A (a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? (Yes/No) **NO**
(b) If yes, please furnish the following details:—
(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?
(ii) Amount (in Rs.) of primary adjustment:
(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)
(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)
(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:

(a) Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No.) NO

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

(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:

(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):

(iii) Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above :

(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:

Assessment Year	Amount (Rs)

(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:

Assessment Year	Amount (Rs)

(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (Yes/No.) NO

(b) If yes, please specify:—

(i) Nature of impermissible avoidance arrangement:

(ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:

(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year : - N/A

(i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor; PSD CONSTRUCTION, SILIGURI, PAN : AAGFP8016P

(ii) amount of loan or deposit taken or accepted; 210000

(iii) whether the loan or deposit was squared up during the previous year;

(iv) maximum amount outstanding in the account at any time during the previous year;

(v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;

(vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: - N/A

(i) name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;

(ii) amount of specified sum taken or accepted;

(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;

(iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)

(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of electronic clearing system through a bank account :— N/A

(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;

(ii) Nature of transaction;

(iii) Amount of receipt (in Rs.);

(iv) Date of receipt;

(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions 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: N/A

(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;

(ii) Amount of receipt (in Rs.);

(bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions 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:— N/A

(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) Nature of transaction;

(iii) Amount of payment (in Rs.);

(iv) Date of payment;

(bd) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions 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:— N/A

(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) Amount of payment (in Rs.);

(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:- N/A

(i) name, address and Permanent Account Number (if available with the assessee) of the payee;
(ii) amount of the repayment;
(iii) maximum amount outstanding in the account at any time during the previous year;
(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;
(v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

(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:- N/A

(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;
(ii) 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.

(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: N/A

(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;
(ii) repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year. (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).

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

Serial Number	Assessment Year	Nature of loss/ allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks
N/A	N/A	N/A	N/A	N/A	

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.
N/A
(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.
NO
(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.
NO
(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.
N/A

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

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.
NIL	NIL

34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: NO

(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, pleasefurnish the details: please furnish the details: NO

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

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

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :
N/A

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products : **N/A**

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

B. Finished products/by-products :
(i) opening stock;
(ii) purchases during the previous year;
(iii) quantity manufactured during the previous year;
(iv) sales during the previous year;
(v) closing stock;

(vi) shortage/excess, if any.

35 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- N/A
(a) total amount of distributed profits;
(b) amount of reduction as referred to in section 115-O (1A)(i);
(c amount of reduction as referred to in section 115-O (1A)(ii);
(d) total tax paid thereon;
(e) dates of payment with amounts.

36A (a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2? (Yes/No.) NO
(b) If yes, please furnish the following details:—
(i) Amount received (in Rs.):
(ii) Date of receipt:

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. N/A

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. N/A

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor NO

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

Serial No.	Particulars	Previous year	Preceding previous year
1	Total turnover of the assessee	80,66,285	8,62,820
2	Gross profit/turnover	32.98%	0.00%
3	Net profit/turnover	0.59%	6.20%
4	Stock-in-trade/turnover	18.85%	0.00%
5	Material consumed/finished goods produced	N/A	N/A

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

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

42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No) NO
(b) If yes, please furnish :

Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if	Whether the Form contains information about all details/ furnished transactions which are required to be reported. If not, please furnish list of the

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? (Yes/No) NO
(b) If yes, please furnish the following details :
(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity
(ii) Name of parent entity
(iii) Name of alternate reporting entity (if applicable)
(iv) Date of furnishing of report

44 Break-up of total expenditure of entities registered or not registered under the GST: N/A

SL. No.	Total amount of Expenditure incurred	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 entitites	
1	2	3	4	5	6	7

For **AGNISHWAR & ASSOCIATES**
Chartered Accountants
FRN:0330677E

Agnishwar Basu

CA. Agnishwar Basu
(Proprietor)
Membership No: 313348
21 Girish Ghosh Sarani, Hakimpara
Siliguri, West Bengal

Place: Siliguri
Date: 03-09-2022

(vi) shortage/excess, if any.

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- N/A
(a) total amount of distributed profits;
(b) amount of reduction as referred to in section 115-O (1A)(i);
(c amount of reduction as referred to in section 115-O (1A)(ii);
(d) total tax paid thereon;
(e) dates of payment with amounts.

36A (a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2? (Yes/No.) NO
(b) If yes, please furnish the following details:—
(i) Amount received (in Rs.):
(ii) Date of receipt:

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. N/A

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. N/A

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor NO

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

Serial No.	Particulars	Previous year	Preceding previous year
1	Total turnover of the assessee	80,66,285	8,62,820
2	Gross profit/turnover	32.98%	0.00%
3	Net profit/turnover	0.59%	6.20%
4	Stock-in-trade/turnover	18.85%	0.00%
5	Material consumed/finished goods produced	N/A	N/A

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

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

42 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No) NO
(b) If yes, please furnish :

Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if	Whether the Form contains information about all details/ furnished transactions which are required to be reported. If not, please furnish list of the

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? (Yes/No) NO
(b) If yes, please furnish the following details :
(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity
(ii) Name of parent entity
(iii) Name of alternate reporting entity (if applicable)
(iv) Date of furnishing of report

44 Break-up of total expenditure of entities registered or not registered under the GST: N/A

SL. No.	Total amount of Expenditure incurred	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 entitites	
1	2	3	4	5	6	7

For **AGNISHWAR & ASSOCIATES**
Chartered Accountants
FRN:0330677E

Agnishwar Basu

CA. Agnishwar Basu
(Proprietor)
Membership No: 313348
21 Girish Ghosh Sarani, Hakimpara
Siliguri, West Bengal

Place Siliguri
Date 03-09-2022

Annexures to Form 3CD

Annexure A: Clause 13(f)

i)	ICDS-I Accounting Policies	1. Accounting was on Mercantile Basis and under Going Concern Assumption. 2. Historical Cost concept was adopted 3. Accounting Policy was consistently applied throughout the period.
ii)	ICDS-II Valuation ofInventories	Assessee did not carry any inventory.
		Assessee is into goods carriage service. This ICDS is not applicable.
iii)	ICDS-III Construction Contracts	
iv)	ICDS-IV Revenue Recognition	Revenue was recognised when service is rendered and there is no uncertainity of collection of the consideration.
v)	ICDS-V Tangible Fixed Assets	1. Tangible Asset is carried at cost net of accumulated depreciation. 2. No revaluation is done during the year. 3. Depreciation is charged at rate specified under this Act as per WDV method.
vi)	ICDS-VII Governments Grants	No Government Grant was received/outstanding during the period
vii)	ICDS-IX Borrowing Costs	Assessee had no outstanding/fresh external borrowings during the period.
viii)	ICDS-X Provisions, Contingent Liabilities and Contingent Assets	Provision were made with substantial degree of estimation. No contingent asset/liability was recognised.

Annexure B: Clause 18

Description of Asset	Rate	A. Opening WDV/Actual	B. Additions	C. Deduction	D. Depreciation	E. WDV at year-end

Annexure C: Clause 23

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

	Name of Related Person	PAN	Relation	Nature of Transction	Payment (Amt.)
1	MOUSUMI BISWAS		PARTNER	REMUNERATION	42936
2	PARTHA SAHA		PARTNER	REMUNERATION	14312
3	PRONOTI SAHA		PARTNER	REMUNERATION	28624
4	PURNIMA SAHA		PARTNER	REMUNERATION	28624
5	BABUL BISWAS		PARTNER	REMUNERATION	28624
6	PRONOTI SAHA		PARTNER	INTEREST OF CAPITAL	137000
7	PURNIMA SAHA		PARTNER	INTEREST OF CAPITAL	137000
8	BABUL BISWAS		PARTNER	INTEREST OF CAPITAL	107210