

| INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT [Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-6, ITR-7 and verified] (Please see Rule 12 and Rule 12AC of the Income-tax Rules, 1962) | | | | Assessment Year 2023-24 | |
|--|--|---------------------------------|-----------------|-------------------------|--|
| PAN | AIOPG8175C | | | | |
| Name | KOUSHIK GHOSH | | | | |
| Address | 115, BOSEPUKUR ROAD, KASBA S.O (KOLKATA), KOLKATA , KOLKATA , 32-West Bengal, 91-INDIA, 700042 | | | | |
| Status | Individual | Form Number | ITR-3 | | |
| Filed u/s | 139(8A) | e-Filing Acknowledgement Number | 144381511160324 | | |
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 | | |
| | Total Income as per Updated return | 2 | 7,59,960 | | |
| | Total Income as per earlier return | 3 | 0 | | |
| | Book Profit under MAT, where applicable as per Updated Return | 4 | 0 | | |
| | Adjusted Total Income under AMT, where applicable as per Updated Return | 5 | 7,59,960 | | |
| | Amount payable (+) / Refundable (-) as per Updated return | 6 | (+) 86,840 | | |
| | Additional income-tax liability on updated income | 7 | 20,460 | | |
| | Net amount payable | 8 | 1,07,300 | | |
| | Tax paid u/s 140B | 9 | 1,07,300 | | |
| | Tax due (11 - 12) | 10 | 0 | | |
| Updated Income Tax Return submitted electronically on <u>16-Mar-2024 15:11:21</u> from IP address <u>106.203.248.222</u> and verified by <u>KOUSHIK GHOSH</u> having PAN <u>AIOPG8175C</u> on <u>16-Mar-2024</u> using generated through mode | | | | | |
| System Generated Barcode/QR Code | | | | | |
|  <u>AIOPG8175C03144381511160324e0fc561c380fb47dd541ce99e6acbf6161b97144</u> | | | | | |
| <u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u> | | | | | |

K.G ENTERPRISE
PROP : KOUSHIK GHOSH
115 BOSE PUKUR ROAD,
KOLKATA - 700039

BALANCE SHEET AS ON 31-03-2023

| LIABILITIES | Amount | Amount | ASSETS | Amount | Amount |
|---------------------------------|--------------|----------------|---------------------------|--------------|----------------|
| CAPITAL ACCOUNT | | | | | |
| Opening Balance | 49,01,940.95 | | FIXED ASSETS | | |
| Add: S/B Interest | 696.00 | | Motor Car | 1,04,227.33 | |
| Add: Profit On Flat Sales | 7,52,010.00 | | Less: Depreciation @ 15% | 15,634.10 | 88,593.23 |
| Add: F/D Interest | 341.00 | | Jewellery | 3,66,085.00 | |
| Add: Net Profit | 9,09,615.30 | 65,64,603.25 | Mobile Phone | 12,000.00 | |
| | | | Furniture | 1,25,388.00 | 5,03,473.00 |
| Less : LICI | 80,782.00 | | | | |
| Less : Mediclaim | 12,681.60 | | Land & Building | 43,75,980.00 | |
| Less : School Fees | 63,700.00 | | Add: Profit On Flat Sales | 7,52,010.00 | |
| Drawings- Household | 1,15,621.31 | 2,72,784.91 | Less: Sale of Flat | 29,40,000.00 | 21,87,990.00 |
| | | 62,91,818.34 | | | |
| Unsecured Loan: | | | | | |
| Soumitra Karmakar De | 2,00,000.00 | | Flat at 76/1,Anandapur | 6,00,000.00 | |
| Deepak Ganguli | 3,00,000.00 | | Add: Improvement | 21,48,000.00 | 27,48,000.00 |
| Biswanath Adhikary | 9,20,000.00 | | | | |
| Mihir Kumar Sen | 1,00,000.00 | | Investment | | |
| Maa Enterprise | 18,00,000.00 | 33,20,000.00 | Fixed Deposit | 1,77,428.00 | |
| | | | KP Enterprise | 10,702.32 | |
| | | | Subhra Construction | 9,070.43 | 1,97,200.75 |
| Current Liabilities | | | | | |
| Sundry Creditors | 2,76,394.00 | | Current Assets | | |
| Advance from Party | 27,32,700.00 | | Advance to plot Holder | 12,23,500.00 | |
| Accounting & Audit Fees Payable | 28,000.00 | | Closing W-I-P | 45,30,898.00 | |
| GST Payable | 1,53,970.31 | | TDS[A/y: 2022-23] | 39,502.00 | |
| Liability for Expenses | 1,73,212.00 | | Advance tax[A/y: 2022-23] | 50,000.00 | |
| Swapan Kanjilal | 4,50,000.00 | 38,14,276.31 | DD | 10,90,113.04 | 69,34,013.04 |
| | | | | | |
| Loans & Advances | | | | | |
| Loans to Manas Sen | | | Loans to Manas Sen | 4,00,000.00 | |
| Loan to Shima Sen | | | Loan to Shima Sen | 1,00,000.00 | |
| Loan to Indrani Laskar | | | Loan to Indrani Laskar | 1,00,000.00 | 6,00,000.00 |
| | | | | | |
| Cash & Bank Balance | | | | | |
| Cash in Hand | | | Cash in Hand | 48,295.24 | |
| Cash at Bank: | | | | | |
| BOI-00196 | | | BOI-00196 | 10,607.86 | |
| Central Bank-44545 | | | Central Bank-44545 | 15,686.00 | |
| HDFC Bank-80572 | | | HDFC Bank-80572 | 25,857.00 | |
| HDFC Bank | | | HDFC Bank | 50,000.00 | |
| PNB-001076 | | | PNB-001076 | 1,226.65 | |
| PNB-010290 | | | PNB-010290 | 9,116.57 | |
| PNB-013778 | | | PNB-013778 | 6,035.31 | 1,66,824.63 |
| | | | | | |
| | | 1,34,26,094.65 | | | 1,34,26,094.65 |

UDIN- 23052020BGWJV59683

In terms of my separate Tax Audit report of even date

M. CHATTOPADHYAY & CO.

Chartered Accountant

FRN NO- 332730E

Madhu Sudan Chattopadhyay (FCA)

M.No-052020





PROPRIETOR

Significant Accounting Policies as per Annexure-'A'

Date: 27.12.2023

Place: Hooghly

M. CHATTOPADHYAY & CO.
Chartered Accountant

K.G ENTERPRISE
PROP : KOUSHIK GHOSH
115 BOSE PUKUR ROAD,
KOLKATA - 700039

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

| Particulars | Amount | Particulars | Amount |
|---------------------------|-----------------------|-------------|-----------------------|
| To Opening W.I.P. | 1,31,03,285.00 | By | Sales |
| " Purchase | 37,40,420.00 | | 1,53,97,029.69 |
| " Almuniun Slidings | 56,354.00 | " | Closing W.I.P. |
| " Rod Purchase | 17,994.00 | | 45,30,898.00 |
| " Electric Installation | 26,954.00 | | |
| " Iron Grill | 1,50,000.00 | | |
| " Elevator | 50,000.00 | | |
| " Labour charges | 8,22,000.00 | | |
| " Paints & Consumables | 54,698.00 | | |
| " Sanitary Fittings | 1,98,910.00 | | |
| | | | |
| | 1,82,20,615.00 | | |
| " Gross Profit C/D | 17,07,312.69 | | |
| | <u>1,99,27,927.69</u> | | <u>1,99,27,927.69</u> |
| To Salary & Bonus | 4,14,000.00 | By | Gross Profit B/D |
| " Telephone Charges | 7,594.00 | | 17,07,312.69 |
| " Bank Charges | 13,119.29 | | |
| " Travelling & Conveyance | 20,000.00 | | |
| " Printing & Stationery | 5,974.00 | | |
| " Electricity Charges | 25,250.00 | | |
| " Trade Licence | 2,500.00 | | |
| " Accounting & Audit Fees | 28,000.00 | | |
| " Fuel Charges | 70,000.00 | | |
| " Locker Rent | 2,500.00 | | |
| " Depreciation | 15,634.10 | | |
| " Legal Charges | 1,34,915.00 | | |
| " Tea & Tiffin | 16,301.00 | | |
| " General Charges | 11,367.00 | | |
| " Repair & Maintenance | 17,845.00 | | |
| " Business Promotion | 12,698.00 | | |
| | | | |
| Net Profit transferred to | 9,09,615.30 | | |
| Capital A/c | | | |
| | <u>17,07,312.69</u> | | <u>17,07,312.69</u> |
| | | | 0.00 |

UDIN- 23052020 BGWJV59683.

In terms of my separate Tax Audit report of even date

M. CHATTOPADHYAY & CO.

Chartered Accountant

FRN NO- 332730E

Madhu Sudan Chattopadhyay

Madhu Sudan Chattopadhyay (FCA)

M.No-052020



PROPRIETOR
Significant Accounting Policies as per Annexure-'A'

Date: 27.12.2023

Place: Hooghly