

# Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

530945080280924

Date of e-Filing

28-Sep-2024

|                  |                                                                                                                                             |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Name             | : BHUPAL NASKAR                                                                                                                             |
| PAN/TAN          | : ADGPN2426C                                                                                                                                |
| Address          | : TEGHARIA, R K PALLY, Sonarpur, , Sonarpur, Kolkata, ., West Bengal, 700150                                                                |
| Form No.         | : Form 3CB-3CD                                                                                                                              |
| Form Description | : 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 |
| Assessment Year  | : 2024-25                                                                                                                                   |
| Financial Year   | : -                                                                                                                                         |
| Month            | : -                                                                                                                                         |
| Quarter          | : -                                                                                                                                         |
| Filing Type      | : Original                                                                                                                                  |
| Capacity         | : Chartered Accountant                                                                                                                      |
| Verified By      | : 064735                                                                                                                                    |

(This is a computer generated Acknowledgement Receipt and needs no signature)

## 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                                         | BHUPAL NASKAR                                                                    |
| Address                                      | TEGHARIA, R K PALLY, Sonarpur, 32-<br>West Bengal, 91-India, Pincode -<br>700150 |
| PAN                                          | ADGPN2426C                                                                       |
| 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 TEGHARIA, R K PALLY, Sonarpur, Kolkata, SOUTH 24 PARGANAS and 0 branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any: As reported in observations.

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:-

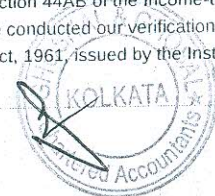
i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2024; and

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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Others             | The Assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.                                                                                                                                                                                                                                                                                                                  |
| 2       | Others             | The Assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 3       | Others             | Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4       | Others             | An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. |
| 5       | Others             | We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed here with in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961 issued by the Institute of Chartered Accountants of India.                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



|    |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6  | Others | Information required as per clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Service Tax Act. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement.                                                                                                                                                                                                              |
| 7  | Others | Closing Cash Balance and closing stock as certified by management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 8  | Others | Third party balance confirmations from creditors not produced                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 9  | Others | Quantitative details of closing stock not provided by the management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10 | Others | Books of accounts verified on test checking basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 11 | Others | In the course of our audit, we noted that the auditee does not maintain complete records necessary to verify disallowances under section 43B(h) of the Income-tax Act, 1961. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22. As such, our report is qualified to this extent. |

## Accountant Details

|                                  |                                                                                                                         |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Name                             | Somnath Biswas                                                                                                          |
| Membership Number                | 064735                                                                                                                  |
| FRN(Firm Registration Number)    | 0304013E                                                                                                                |
| Address                          | 5th Floor, Birla Brothers Building , Kolkata, 15 India<br>Exchange Place , 32-West Bengal , 91-India , Pincode - 700001 |
| Date of signing Tax Audit Report | 28-Sep-2024                                                                                                             |
| Place                            | Kolkata                                                                                                                 |
| Date                             | 28-Sep-2024                                                                                                             |

For GHOSHAL & GHOSAL  
Chartered Accountants  
FRN: 804013E  
Somnath Biswas  
CA. SOMNATH BISWAS  
Partner  
Membership No.- 064735  
UDIN: 24064735 BKFMKW 6586

This form has been digitally signed by SOMNATH BISWAS having PAN AIWPB4022F from IP Address 45.251.232.55 on 28/09/2024 08:08:55 PM Dsc SI.No and issuer 24717867CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

