

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 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	ALSPS9394Q		
Name	ARUN KUMAR SAHA		
Address	25/24B B SENGUPTA ROAD , BEHALACALCUTTA, KOLKATA, KOLKATA, 32-West Bengal, 91-India, 700034		
Status	Individual	Form Number	ITR-3
Filed u/s	139(8A)-Updated return	e-Filing Acknowledgement Number	928612930041025

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income as per Updated return	2	13,26,850
	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	0
	Amount payable (+) / Refundable (-) as per Updated return	6	(+) 69,220
	Additional income-tax liability on updated income	7	16,055
	Net amount payable	8	85,275
	Tax paid u/s 140B	9	85,275
	Tax due (8 - 9)	10	0

Updated Income Tax Return submitted electronically on 04-Oct-2025 14:06:44 from IP address 115.187.32.33 and verified by ARUN KUMAR SAHA having PAN ALSPS9394Q on 04-Oct-2025 using ENV1XPKEEI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



ALSPS9394Q03928612930041025ee3dc06f57666f37a2b4130e7790ec9ceebdca1e

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ARUN KUMAR SAHA
25/24, B B SENGUPTA ROAD, BEHALA, CALCUTTA,
WEST BENGAL, 700034
PAN : ALS9394Q

Computation of Total Income for the Assessment Year 2024-2025

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Income from Business & Profession</u>		
GST Sale	18,93,458	
Less: Exp	14,04,782	4,88,676
<u>Income from Capital Gains</u>		
Sale Consideration (LTCG Before)	1,30,396	
Less: Cost of Acquisition (LTCG Before)	1,26,086	4,310
Sale Consideration (STCG Before)	1,43,949	
Less: Cost of Acquisition (STCG Before)	1,39,631	4,318
<u>Income from Other Sources</u>		
Dividend	2,947	
Interest from Saving Bank	16,373	
Interest from Deposit	7,04,771	
Other Income	1,05,458	8,29,549
Total Income		13,26,854
Total Income (Rounded Off)		13,26,850
Income from Special Rates	8,629	
Income from Normal Rates	13,18,225	
Tax on Special Rates	648	
Tax on Normal Rates	1,13,644	1,14,292
Add: Cess@4%		4,572
		1,18,863
Interest U/s 234A	7,125	
Interest U/s 234B	9,025	
Interest U/s 234C	475	
Interest U/s 234F	5,000	21,625
Total Tax Payable		1,40,488
Total Taxes Paid		
Less : Self Assessment Tax Paid	85,275	
Less : Tax Deducted at Source	71,265	1,56,540
Total Taxes Paid		(16,050)
Add: Additional Tax 25%		16,055
Net Tax Refundable		10

AUDITOR'S REPORT

I have examined the attached Balance Sheet as at 31st March 2024 of **M/s. CLASSIC CONSTRUCTION** along with annexed statement of profit & loss and schedule forming part and parcel of the financial statements, situated at 25/24, B B Sengupta Road, Behala, Kolkata – 700034, West Bengal, Proprietorship concern of Arun Kumar Saha possessing PAN: ALSPS9394Q, under the Income-tax Act, 1961, with the relevant books and records maintained and produced before me and state that I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of this examination and proper books and records as required have been maintained so far as appears from my examination of those books and that the balance sheet, etc., are in agreement with the books and records and in my opinion and to the best of my information and according to the explanations given to me, the said accounts give a true and correct view of the state of affairs and performance in respect of the aforesaid date.

Kolkata
Dated: 08/12/2025



Amit Roy
Proprietor
ICAI Member No: 058993
For Roy Amit & Co
Chartered Accountants
ICAI Firm's Regn No: 0323752E
UDIN: 25058993BMHUUU2376

M/s Classic Construction

Prop. Arun Kumar Saha

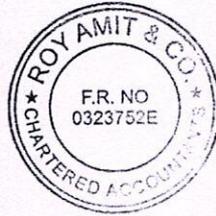
25/24, B.B Sengupra Road,

Behala, Kolkata - 700 034.

BALANCE SHEET AS AT 31st MARCH 2024

Liabilities	Amount	Amount	Assets	Amount	Amount
CAPITAL ACCOUNT			FIXED ASSETS		
Balance b/f	-2,41,244.32		WDV as per Schedule		2,73,772.00
Add: Capital Adjustment	1,18,04,323.65		FLAT AT COST		
Add: Net Profit	4,88,676.00		Balance		21,00,000.00
	1,20,51,755.33		CURRENT ASSETS		
Less: Drawings			Land Cost a/c Doors	12,00,000.00	
Withdrawals for S Saha			Advance a/c Doors	63,45,825.00	
Withdrawals for Personal a/c	6,20,009.25		Account Receivable	13,87,000.00	
	6,20,009.25	1,14,31,746.08	Loan to Mrs Purni	1,00,000.00	
CURRENT LIABILITIES			Advance - Shampa Saha	3,00,000.00	
Advance from Allottees			Balance with PNB (PUNB0106120)		
Upto 31/03/2023	2,61,25,014.65		a/c 1061202100000085	3,291.08	
Add: Received	-		Cash in hand	55,614.00	93,91,730.08
Less: Apportioned/Adjusted	2,61,25,014.65				
Outstanding Liabilities	2,98,756.00				
Professional Fees	35,000.00	3,33,756.00			
		1,17,65,502.08			1,17,65,502.08

Signed in terms of my separate report of even date



ROY AMIT & CO.
Chartered Accountants
ICAI Firm's Regn. No.- 323752E

(Amit Roy, Proprietor,
ICAI Memb. No.- 33734
58, Doctor Lane, Tolly
Kolkata - 700 014 (W.B.)

UDIN: 25058993BMHUUU2376

Kolkata

08-12-2025

M/s Classic Construction

Prop. Arun Kumar Saha
25/24, B.B Sengupta Road,
Behala, Kolkata - 700 034.

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH 2024

Particulars	Amount	Particulars	Amount
To Work-in-Progress b/f	1,54,08,935.00	By Sales & Service	18,93,458.00
" Bank Charges	3,308.42	" Advance from Allottees	1,54,08,935.00
" Consultancy Charges	35,000.00		
" Depreciation	48,140.00		
" General Exp	1,31,997.58		
" Rates & Taxes	8,961.00		
" Salary to Staff	8,16,247.00		
" Subscription	5,000.00		
" Tour & Travels	3,56,128.00		
" Net Profit C/d	4,88,676.00		
	1,73,02,393.00		1,73,02,393.00

Signed in terms of my separate
report of even date

ROY AMIT & CO.
Chartered Accountants
ICAI Firm's Regn. No.- 323752E



(Amit Roy, Proprietor)
ICAI Memb. No. 05000003
58, Doctor Lane, Taluk
Kolkata - 700 014 (W.B.)

Kolkata
08-12-2025

UDIN: 25058993AMHUUU2376

M/s Classic Construction
 Prop. Arun Kumar Saha
 25/24, B.B Sengupra Road,
 Behala, Kolkata - 700 034.

SCHEDULE OF FIXED ASSETS & DEPRECIATION

	Rate	Opening WDV	Addition upto Sep	Addition from Oct	Total	Depreciation for the year	Closing WDV
Tools & Equipments	10%	1,047.00	-	-	1,047.00	105.00	942.00
Structuring Materials	10%	1,532.00	-	-	1,532.00	153.00	1,379.00
Furniture & Fixtures	10%	379.00	-	-	379.00	38.00	341.00
		<u>2,958.00</u>	<u>-</u>	<u>-</u>	<u>2,958.00</u>	<u>296.00</u>	<u>2,662.00</u>
Motor Car	15%	3,18,136.00	-	-	3,18,136.00	47,720.00	2,70,416.00
Mobile Handset	15%	812.00	-	-	812.00	122.00	690.00
		<u>3,18,948.00</u>	<u>-</u>	<u>-</u>	<u>3,18,948.00</u>	<u>47,842.00</u>	<u>2,71,106.00</u>
Mobile Phone	40%	6.00	-	-	6.00	2.00	4.00
		<u>6.00</u>	<u>-</u>	<u>-</u>	<u>6.00</u>	<u>2.00</u>	<u>4.00</u>
Total		<u>3,21,912.00</u>	<u>-</u>	<u>-</u>	<u>3,21,912.00</u>	<u>48,140.00</u>	<u>2,73,772.00</u>

Signed in terms of my separate
 report of even date

Kolkata
08-12-2015



ROY AMIT & CO.
 Chartered Accountants
 ICAI Firm's Regn. No.- 323752E

(Amit Roy, Proprietor)
 ICAI Regn. No. 059083
 58, Charter Lane, T. Halla
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