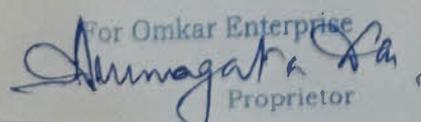


**ARUNAGATA DAS**  
**FE-423, SECTOR - III**  
**SALT LAKE , 2ND FLOOR**  
**KOLKATA - 700106**

**BALANCE SHEET AS AT 31ST MARCH, 2022**

Liabilities	Amount	Assets	Amount
	Rs. P.		Rs. P.
<b>Capital Account</b>		<b>Fixed Assets :-</b>	
Opening Balance	52000606.46	Aqua Guard	11590.00
Add: Excess of income over	2199609.85	Land & Building at Swine Street	5725822.74
	54200216.31	Air Conditioner	54000.00
		Office Premises Flat	1060606.00
<b>Less : Drawings</b>		Jewellery & Ornaments	30500.00
Income Tax (AY 22-23)	427379.41	Ownership Flat at Salt Lake	1500000.00
Mediclaime Premium	27101.00	(FE-423, Sector - III)	8382518.74
Drawings(L.I.C)	168027.72		
Other Drawings	763805.68	<b>INVESTMENTS :</b>	
	1386313.81	Investment in Fixed Deposit	4389218.00
	52813902.50	Investment in Unquoted Shares	6400000.00
		Midnapore Construction Co.(Partnership Firm)	4384048.00
		Investment in Shares	10045040.16
<b>Secured Loans</b>			
PNB Housing Loan	1800372.50	Omkar Enterprise	20742834.00
		Omkar Construction Co.(Partnership firm)	574152.95
<b>Current Liabilities &amp; Provisions</b>		Omkar Devcon Properties Pvt Ltd	1190290.00
Rishav Das	1708785.85	<b>Advance for Booking of Res.Apartments</b>	
Provision For Income Tax (A.Y. 2022-23)	64831.00	At Shantiniketan Housing	2,00,000.00
		At Anandam Housing	2,15,000.00
Advance from Customer	100000.00	Bima Nivesh	4,66,657.00
		VGP Agro Firm	20,399.50
Madhurima Das	1956646.53		902056.50
Edelweiss Broking Ltd (F& O)	220759.15	<b>LOANS &amp; ADVANCES :</b>	
		Insurance Advance ( Midnapur Cons.)	100000.00
<b>Omkar Trading Company</b>	726838.51	Edelweiss Securities Ltd	199.60
		Edelweiss Broking Ltd	220759.15
		Adwealth Stock Broking Pvt. Ltd.	123.90
		Radha Krishna Enterprise	1091100.00
		Director Remuneration Receivable	374172.00
		Dividend Receivable	11250.00
		<b>DEPOSITS :</b>	
		Deposit with Cal.Telephone	24,729.00
		Deposit with Mobile Net	3,000.00
		Deposit with Usha Martin	1,500.00
			29229.00
		<b>Cash at Bank</b>	
		HDFC Bank (A/C No. 01575)	179553.70
		PNB Bank (A/C No. 36271)	51262.64
		UCO Bank ( Saphire Construction)	
		(A/C No.19218)	9406.00
		State Bank of India(20074909918)	5796.92
		<b>Cash in hand</b>	309124.78
	<b>59392136.04</b>		<b>59392136.04</b>

For Omkar Enterprise  
  
 Proprietor

(ARUNAGATA DAS)

ARUNAGATA DAS  
FE-423, SECTOR - III  
SALT LAKE, 2ND FLOOR  
KOLKATA - 700106

D.O.B : 21/12/1969

PAN : ADPPD3508E

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

EXPENDITURE	Amount Rs. P.	INCOME	Amount Rs. P.
To Bank Charges	1799.50	<b>By Interest Received:</b>	
To Accounting Charges	5000.00	From HDFC Savings Bank A/C	6166.00
To Telephone Charges	9588.00	From PNB Savings Bank A/C	1785.00
To Interest on PNB Housing Loan	136356.00	From SBI Saving Bank	211.00
To Conveyance Expenses	19850.00	From Yes Saving Bank	117.00
		From Loan	140012.00
		From Term Deposit	173284.00
			321575.00
To Loss From Omkar Construction Company	682.90	By Director Remuneration	476280.00
To Loss From Omkar Trading Company	7806.25	By Dividend Received	210083.90
To Long Term Capital Gain Loss	948606.51	By Profit From Omkar Enterprise	589908.21
		By Short Term Capital Gain	1582118.90
<b>To Net Profit for the year</b> (Transferred to Capital A/C)	<b>2199609.85</b>	By Sum Received from LIC	149333.00
	<b>3329299.01</b>		<b>3329299.01</b>

(ARUNAGATA DAS)

For Omkar Enterprise  
*Arunagata Das*  
Proprietor

M/S OMKAR ENTERPRISE  
(PROP : ARUNAGATA DAS )

21B, BALLYGUNGE STATION ROAD  
KOLKATA-700019

AUDITED STATEMENT OF  
ACCOUNTS & TAX AUDIT REPORT  
U/S 44AB OF THE I.T.ACT 1961

FOR THE YEAR ENDED  
31<sup>st</sup>MARCH, 2022

AUDITORS

Phone: 22379430  
22362134

**BHURA & COMPANY**

(CHARTERED ACCOUNTANTS)  
8, GANESH CHANDRA AVENUE  
1<sup>ST</sup> FLOOR ROOM NO.- 6  
KOLKATA - 700 013

For Omkar Enterprise  
*Arunagata Das*  
Proprietor

# 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  
**465079510020922**

Date of e-Filing  
**02-Sep-2022**

Name	:	ARUNAGATA DAS
PAN/TAN	:	ADPPD3508E
Address	:	1ST FLOOR,21B,BALLYGUNGE STATION ROAD,BALLYGUNGE STATION,, undefined, KOLKATA, undefined, West Bengal, 700019
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	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	055001

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

For Omkar Enterprise  
*Arunagata Das*  
Proprietor

**BHURA & COMPANY**  
CHARTERED ACCOUNTANTS  
8, GANESH CHANDRA AVENUE,  
1<sup>ST</sup> FLOOR, SUITE NO. 6  
KOLKATA-700 013

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 (a) of sub-rule (1) of rule 6G**

1. We have examined the balance sheet as at 31st March 2022 and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022 attached herewith, of ARUNAGATA DAS, PROPRIETOR OF OMKAR ENTERPRISE, 21B, BALLYGUNGE STATION ROAD, KOLKATA-700019, ADPPD3508E,

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 21B, BALLYGUNGE STATION ROAD, KOLKATA-700019, and 0 branch.

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 knowledge and belief, were necessary for the 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.

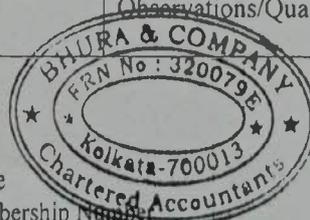
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place : KOLKATA  
Date : 18/08/2022

Name  
Membership Number  
FRN (Firm Registration Number)



*Manoj Kumar Bhura*  
MANOJ KUMAR BHURA  
055001  
320079E  
8 SAHA COURT  
GANESH CHANDRA AVENUE  
KOLKATA, 700013  
WEST BENGAL,  
22055001APGGPY2813

For Omkar Enterprise  
*Arunagata Das*  
Proprietor

UDIN:

Acknowledgement Number:465079510020922

Name

MANOJ KUMAR BHURA

Membership Number

055001

FRN (Firm Registration Number)

0320079E

Address

8 SAHA COURT GANESH CHANDRA AV  
ENUE  
....., 32- West Bengal , 91-India ,  
Pincode - 700013

Date of signing Tax Audit Report 16-Aug-2022

Place 122.163.68.167

Date 16-Aug-2022

This form has been digitally signed by **MANOJ KUMAR BHURA** having PAN **ACWPB9408P** from IP Address **122.163.68.167** on **02/09/2022 02:24:46 PM** Dsc Sl.No and issuer ,**C=IN,O=Capricorn Identity Services Pvt Ltd,OU=Certifying Authority**

For Omkar Enterprise  
*Amnagar & Son*  
Proprietor

Acknowledgement Number:465079510020922

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 2022 , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name

ARUNAGATA DAS

Address

1ST FLOOR,21B,BALLYGUNGE STATION ROAD,BALLYGUNGE STATION  
ON  
.....32- West Bengal , 91-India  
, Pincode - 700019

PAN

ADPPD3508E

Aadhaar Number of the assessee, if available

521559957755

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

**1ST FLOOR,21B,BALLYGUNGE STATION ROAD,BALLYGUNGE STATION** and **0** branches.

- 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 2022 ; and

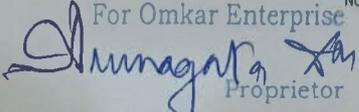
ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

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 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:

No.	Qualification Type	Observations/Qualifications
-----	--------------------	-----------------------------

Accountant Details

For Omkar Enterprise  
  
Proprietor

No records added

Acknowledgement Number: 465079510020922

(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
2	WHOLESALE AND RETAIL TRADE	Wholesale of metals and metal ores	09009

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

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl.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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	1)CASH BOOK, 2)BANK BOOK, 3)SALES REGISTER, 4)PURCHASE REGISTER, 5)JOURNAL, 6)LEDGER, 7) STOCK REGISTER	21B, BAL LYGUNGE STATION ROAD	KOLKATA	KOLKATA	700019	91-India	32- West Bengal

For Omkar Enterprise

*Anuragata Das*  
Proprietor

Acknowledgement Number: 465079510020922

FORM 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

ARUNAGATA DAS

2. Address of the Assessee

1ST FLOOR, 21B, BALLYGUNGE STATION  
ROAD, BALLYGUNGE STATION  
32- West Bengal, 91-India,  
Pincode - 700019

3. Permanent Account Number (PAN)

ADPPD3508E

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	19ADPPD3508E1ZP

5. Status

Individual

6. Previous year

01-Apr-2021 to 31-Mar-2022

7. Assessment year

2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.

Relevant clause of section 44AB under which the audit has been conducted

Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

9(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD?

No

Section under which option exercised

For Omkar Enterprise  
*Arunagata Das*  
Proprietor

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?

No.

Name

Profit Sharing Ratio (%)

**Acknowledgement Number: 465079510020922**

1	ICDS I-Accounting Policies	The Concern follows mercantile system of accounting and recognises item of income and expenditure on accrual basis, unless stated otherwise.
2	ICDS II-Valuation of Inventories	Inventory is valued at lower of cost or net realisable value
3	ICDS IV-Revenue Recognition	The Revenue is recognised when the seller of goods has transferred to the buyer the property in the goods for a price or all significant risk and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership, AND Revenue is recognised when there is reasonable certainty of its ultimate collection
4	ICDS V-Tangible Fixed Assets	Fixed Assets have been stated at actual cost of acquisition less accumulated depreciation i.e. on Written down value as computed as per Provision of Income Tax Act, 1961. Depreciation has been provided for on Fixed assets on Diminishing balance method, at the rates prescribed in the Income Tax Rules 1962.
5	ICDS IX Borrowing Costs	Interest charged on Unsecured Loans are recognised as Revenue Expenditure as such these borrowed amount are used to run day to day business activities
6	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	NOT APPLICABLE

14.(a). Method of valuation of closing stock employed in the previous year

At Cost

(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:

No

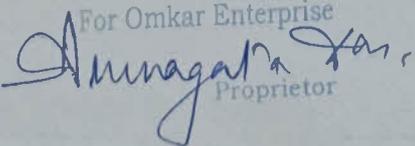
Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

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
	For Omkar Enterprise  Proprietor	₹ 0

(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;

Acknowledgement Number: 465079510020922

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

Same as 11(b) above

Sl. No.	Books examined
1	1) CASH BOOK, 2) BANK BOOK, 3) SALES REGISTER, 4) PURCHASE REGISTER, 5) JOURNAL, 6) LEDGER, 7) STOCK REGISTER

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	

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? No

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

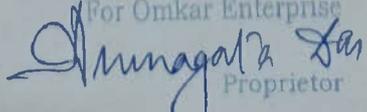
(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)? No

(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
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f) Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
---------	------	------------

For Omkar Enterprise  
  
 Proprietor

Acknowledgement Number: 465079510020922

Sl. No.	Description of the Block of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 4,45,568	₹ 0	₹ 0	₹ 4,45,568	₹ 0	₹ 0	₹ 4,41,202	₹ 0	₹ 655	₹ 3,711
2	Plant and Machinery @ 40%	40	₹ 28,547	₹ 0	₹ 0	₹ 28,547	₹ 4,237	₹ 4,237	₹ 0	₹ 0	₹ 12,266	₹ 20,518
3	Furnitures & Fittings @ 10%	10	₹ 2,823	₹ 0	₹ 0	₹ 2,823	₹ 0	₹ 0	₹ 0	₹ 0	₹ 282	₹ 2,541

19. Amount admissible under section-

Sl. No.	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.
---------	---------	---	--

No records added

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)]

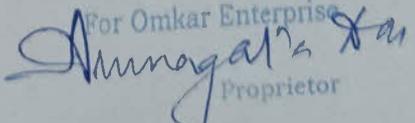
Sl. No.	Description	Amount
---------	-------------	--------

No records added

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
---------	----------------	-----------------------------	----------------------	------------------------	---

No records added

For Omkar Enterprise  
  
 Proprietor

21. (a). Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Acknowledgement Number: 465079510020922

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;

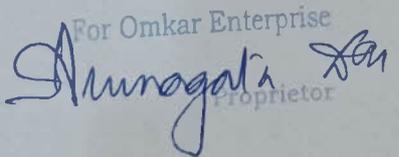
Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property			Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 - applicable ?
	Address Line 1	Address Line 2	Address	City Or Town Or District	Zip Code / Pin Code	Country	State			
								₹ 0	₹ 0	

For Omkar Enterprise  
  
 Proprietor

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:-

**Acknowledgement Number: 465079510020922**

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
1		₹ 0										

**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
1		₹ 0											₹ 0

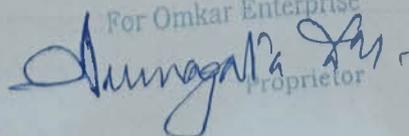
ii. as payment referred to in sub-clause (ia)

**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
1		₹ 0										

**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"
1		₹ 0											₹ 0	₹ 0

For Omkar Enterprise  
  
 Proprietor

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

Acknowledgement Number: 465079510020922

Written  
own Value  
the end of  
the  
year (A+B-  
C-D)

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

₹ 3,711

Sl. No.	Particulars	Amount
	No records added	

₹ 20,516

₹ 2,541 Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

ct, 1961  
relevant  
Z or any  
s behalf.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Amount

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

of  
e  
thorities

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

For Omkar Enterprise  
*Arunagata San.*  
Proprietor

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

Acknowledgement Number: 465079510020922

(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. 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, 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
1		₹ 0

(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

For Omkar Enterprise  
*Anurag K. Jais*  
Proprietor

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

**Acknowledgement Number:465079510020922**

**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
1		₹ 0										

**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"
1		₹ 0											₹ 0	₹ 0

**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)**

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
		₹ 0									

**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;**

No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
-----	-------------	---------	---------------------------	-------------------	---------------------	---------

No records added

For Omkar Enterprise  
  
 Proprietor

Acknowledgement Number: 465079510020922

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);

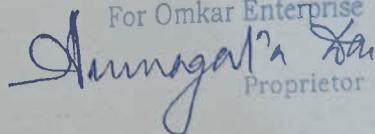
Sl. No.	Section	Nature of liability	Amount ₹ 0
---------	---------	---------------------	---------------

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

For Omkar Enterprise  
  
 Proprietor

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	NO TREATMENT IN PROFIT AND LOSS ACCOUNT
Credit Availed	₹ 28,03,651	NO TREATMENT IN PROFIT AND LOSS ACCOUNT
Credit Utilized	₹ 28,03,651	NO TREATMENT IN PROFIT AND LOSS ACCOUNT
Closing /Oustanding Balance	₹ 0	NO TREATMENT IN PROFIT AND LOSS ACCOUNT

Acknowledgement Number: 465079510020922

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

₹ 0

Yes

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

Yes

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.

₹ 0

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

No records added

Amount

₹ 0

25.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:-

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

Amount

paid during the previous year;

No.	Section	Nature of liability	Amount
-----	---------	---------------------	--------

₹ 0

₹ 0

For Omkar Enterprises  
*Shunagata Kan.*  
Proprietor

Acknowledgement Number: 465079510020922

B.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 ?

No

b. Please furnish the following details:

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	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

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 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

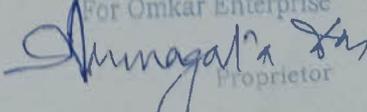
No records added

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 ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (1)	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 (1) above which exceeds 30% of EBITDA as per (ii) above.	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)

For Omkar Enterprise  
  
 Proprietor

Acknowledgement Number: 465079510020922

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Amount ₹ 0	Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
---------------	---------	------	-------------	--------	---

No records added

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)(viiia) ?

Not Applicable

Amount Please furnish the details of the same

₹ 0

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
---------	---	---------------------------------	---	---	--------------------	------------------------	------------------------------	---------------------------------

No records added

Amount

₹ 0

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) ?

No

Please furnish the details of the same

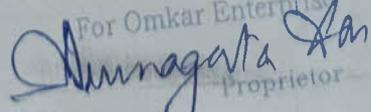
Yes	No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the share
-----	-----	---	---------------------------------	---	----------------------	----------------------------------	--------------------------------

No records added

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 ?

No

following details:

For Omkar Enterprise  
  
 Proprietor

**Acknowledgement Number: 465079510020922**

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 specified	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
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

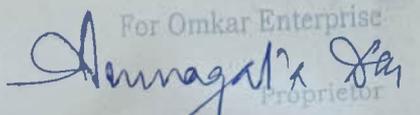
No records added

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

For Omkar Enterprise  
  
 Proprietor

Acknowledgement Number: 465079510020922

No	(iii) Assessment Year	Amount	Assessment Year	Amount
₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Ca. Whether the assessee has entered into an impermissible avoidance arrangement, as referred, to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

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 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 :-

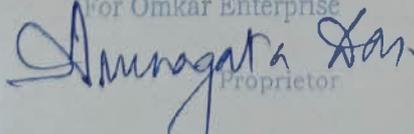
Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.
---------------------------------	------------------------------------	--	---	---	--	--	---	--

No

No records added

Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

No

For Omkar Enterprise  
  
 Proprietor

Acknowledgement Number: 465079510020922

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

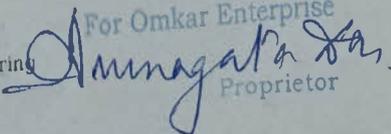
Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
						Amount Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0	

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 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

For Omkar Enterprise  
  
 Anurag K. Das, Proprietor

Acknowledgement Number: 465079510020922

the  
sum  
taken or  
received by  
cheque or  
draft,  
whether the  
was  
for  
received by  
account  
cheque  
account  
bank

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

(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

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

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:-

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

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:-

For Omkar Enterprise  
*Arunagala Han.*  
Proprietor

Acknowledgement Number: 465079510020922

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
---------	---	--------------	-------------------------	----------------------------------	---	---

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

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
1	TMT B AR	ton	0	585	585	0	0

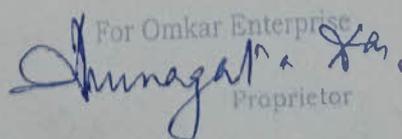
(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

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 :

For Omkar Enterprise  
  
 Proprietor

Acknowledgement Number: 465079510020922

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

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.

Not Applicable

Please furnish the details of the same.

₹ 0

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

Yes

S. No.	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.	
	80C		₹ 1,50,000
	80D		₹ 25,000
	80TTA		₹ 8,279

34(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

No

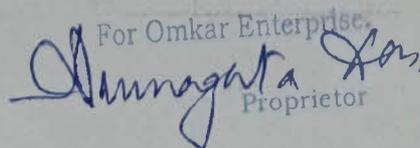
Tax deduction and collection Account Number (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
			₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

No

Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

No Please furnish the details:

For Omkar Enterprise,  
  
 Anuragata Das,  
 Proprietor

Acknowledgement Number: 465079510020922

SI 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

SI 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

payment.

(3) 35(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:-

SI No.	Amount received	Date of receipt
No records added		

36. Whether any cost audit was carried out ? Not Applicable

cess, if any

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

37. 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.

age/excess if any

38. 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 ? No

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

For Omkar Enterprise  
*Anurag K. Joshi*  
Proprietor

Acknowledgement Number: 465079510020922

of is orted.	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

No	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

payment.

(3) 35(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

ess, if any

36 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.

37 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.

age/excess  
if any

38 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? No

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

For Omkar Enterprise  
*Anurag K. Jain*  
Proprietor

Acknowledgement Number: 465079510020922

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:

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: (This Clause is kept in abeyance till 31st March, 2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	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		

No records added

Accountant Details

Accountant Details

Name

MANOJ KUMAR BHURA

Membership Number

055001

(Firm Registration Number)

0320079E

No

Address

8 SAHA COURT GANESH CHANDRA AV  
ENUE  
32 West Bengal, 91-India,  
Pincode - 700013

Phone

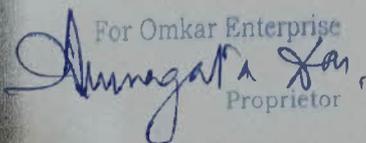
122.163.68.167

List of the  
actions  
reported.

Date

16-Aug-2022

Additions Details (From Point No.18)

For Omkar Enterprise  
  
Proprietor

Acknowledgement Number: 465079510020922

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	31585613		4225000			
(b)	Gross profit / Turnover	438930	31585613	1.39	206298	4225000	4.88
(c)	Net profit / Turnover	589908	31585613	1.87	757265	4225000	17.92
(d)	Stock-in-Trade / Turnover		31585613			4225000	
(e)	Material consumed / Finished goods produced						

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

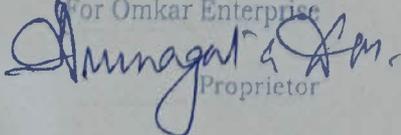
42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

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 ?	Please furnish list of the details/transactions which are not reported.
---------	--	--------------	-------------------------	----------------------------------	---	---

No records added

For Omkar Enterprise  
  
 Proprietor



Acknowledgement Number:465079510020922

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)	

Plant and Machinery @ 15%

No records added

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)	

Plant and Machinery @ 40%

1	19-Feb-2022	19-Feb-2022	₹ 4,237	₹ 0	₹ 0	₹ 0	₹ 4,237
---	-------------	-------------	---------	-----	-----	-----	---------

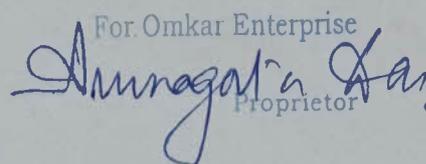
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

Furnitures & Fittings @ 10%

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
Plant and Machinery @ 15%	1	14-Feb-2022	₹ 4,41,202	<input type="checkbox"/>

For Omkar Enterprise  
  
 Proprietor

**M/S OMKAR ENTERPRISE**  
**( PROPRIETOR : ARUNAGATA DAS )**

**BALANCE SHEET AS AT 31ST MARCH 2022**

<u>SOURCES OF FUND :</u>	<u>SCHEDULE</u>	<u>AMOUNT</u> Rs.	<u>AMOUNT</u> Rs.
<b>1. CAPITAL</b>	" A "		
Proprietor's Capital			20742834.00
Total :			20742834.00
<b>APPLICATION OF FUND :</b>			
<b>1. FIXED ASSETS</b>	" B "		
a) Written down value as on 01.04.2021		476857.50	
<u>Add</u> : Additions during the year		4317.28	
		481174.78	
<u>Less</u> : Sale During the Year		441202.00	
<u>Less</u> : Depreciation for the year		13203.00	
Net Block			26769.78
<b>2. A ) CURRENT ASSETS, LOANS &amp; ADVANCES :</b>	" C "		
i ) Stock in trade		28226017.04	
ii ) Sundry Debtors		82751.00	
iii ) Deposits		1106373.00	
iv ) Loans & Advances		540664.00	
v ) Cash & Bank Balances		6847927.05	
		36803732.09	
<b>Less- B ) CURRENT LIABILITIES &amp; PROVISION</b>	" D "	16087667.87	
<b><u>NET CURRENT ASSETS ( D- E ) :-</u></b>			20716064.22
Total :			20742834.00

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

In terms of our report of even date attached,

FOR BHURA & COMPANY

CHARTERED ACCOUNTANTS

Firm Registration No : 320079E

FOR OMKAR ENTERPRISE

For Omkar Enterprise

Proprietor

(M.K.BHURA)

Partner



(ARUNAGATA DAS)

Proprietor

Place 8,G.C.AVENUE

Kolkata-700013

Dated : The 18th Day of August, 2022

For Omkar Enterprise

Proprietor

*(Signature)*  
Proprietor

M/S OMKAR ENTERPRISE

SCHEDULE " A " TO " F " ANNEXED TO & FORMING PART OF ACCOUNTS FOR THE YEAR  
ENDED 31 ST MARCH 2022

<u>SCHEDULE - A : PROPRIETOR'S CAPITAL :</u> ( Proprietor - Shri Arunagata Das )	<u>AMOUNT</u> Rs.	<u>AMOUNT</u> Rs.
Balance brought forward from previous year	18084117.22	
Add - Addition during the year	3655892.00	
Add - Net Profit for the year	589908.21	22329917.43
Less - Withdrawal During The Year	14,75,008.00	
Less - Tax Deducted At Source	1,12,075.43	1587083.43
		20742834.00

For Omkar Enterprise  
*Arunagata Das*  
Proprietor



For Omkar Enterprise  
*Arunagata Das*  
Proprietor

**M/S OMKAR ENTERPRISE**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**SCHEDULE " B " FIXED ASSETS :**

BLOCK OF ASSETS PARTICULARS	W. D. V. Dep. Rate	W. D. V. As at 01.04.2021	Sale/Disposals & internal Transfers	ADDITIONS		Depreciation for the Year	NET BLOCK As at 31.03.2022
				Additions > 180 days	Additions < 180 days		
Motar Cars-MERCEDES	15%	441202.00	441202.00	0.00	0.00	0.00	0.00
Water Dispenser	15%	1384.00	0.00	0.00	0.00	208.00	1176.00
Air Conditioner	15%	2983.00	0.00	0.00	0.00	447.00	2536.00
Computer Accessories	40%	28465.50	0.00	0.00	4317.28	12266.00	20516.78
Fan	10%	2823.00	0.00	0.00	0.00	282.00	2541.00
<b>GRAND TOTAL :</b>		<b>476857.50</b>	<b>441202.00</b>	<b>0.00</b>	<b>4317.28</b>	<b>13203.00</b>	<b>26769.78</b>

For Omkar Enterprise  
*Anugata Das.*  
Proprietor



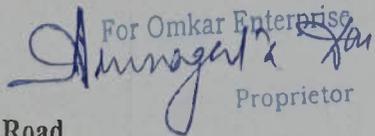
For Omkar Enterprise  
*Anugata Das.*  
Proprietor

**M/S OMKAR ENTERPRISE**  
**SCHEDULE " A " TO " F " ANNEXED TO & FORMING PART OF ACCOUNTS .**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

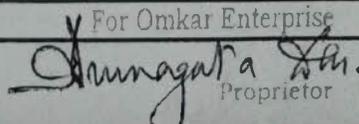
<b>SCHEDULE - C : CURRENT ASSETS, LOANS &amp; ADVANCES</b>	<b>AMOUNT</b> Rs.	<b>AMOUNT</b> Rs.
<b>I) Inventories</b> ( As taken, valued & certified by the Proprietor )		28226017.04
Work in progress	28226017.04	
<b>II) Sundry Debtors ( Unsecured considered good )</b>		82751.00
<b>III) Deposits</b>		1106373.00
<b>IV) Loans &amp; Advances</b>		540664.00
<b>V) Cash &amp; Bank Balances</b>		
Cash in hand ( As certified by the Proprietor )	29614.40	
Balance with Scheduled Banks in Fixed Deposit Accounts -		
- Punjab National Bank	5269851.00	
Balance with Scheduled Banks in Current Accounts -		
- Punjab National Bank-1625002100004449	1548461.65	
		6847927.05
<b>Grand Total (I+II+III+IV+V)</b>		<b>36803732.09</b>

<b>SCHEDULE - D : CURRENT LIABILITIES</b>	<b>AMOUNT</b> Rs.	<b>AMOUNT</b> Rs.
<b>I. Sundry Creditors for Goods</b>		9850457.00
<b>II. Sundry Creditor for Expenses</b>		3111375.87
<b>III. Advance from Customers</b>		2925835.00
<b>IV. Deposits</b>		200000.00
<b>Total</b>		<b>16087667.87</b>

<b>SCHEDULE - E : PROJECT EXPENSES</b>	<b>AMOUNT</b> Rs.	<b>AMOUNT</b> Rs.
<b>Building Project at Sahapara, Fartabad</b>		
Purchases of Cement	638000.00	
Construction Works-Contractor	1882965.00	
Electric Charges	18603.00	
Municipal Tax	1519.00	
Security Charges	96000.00	
Site Expenses	4514.00	2641601.00
<b>Building Project at 4D/30, Dharmatala Road, Kasba</b>		
Bank Charges	3124.64	
Plan Sanction Charges	661176.00	
Professional Charges	10000.00	
Site Expenses	20000.00	694300.64
<b>Building Project at P-186, CIT Road</b>		
Architect Fees	40000.00	
Joint Development Agreement	4000000.00	
Site Expenses	14000.00	
Stamp Duty & Registration Charges	154992.00	4208992.00
<b>Total</b>		<b>7544893.64</b>

For Omkar Enterprise  
  
 Proprietor



For Omkar Enterprise  
  
 Proprietor

Notes annexed to & forming part of the Balance sheet as at 31.03.2022

**SCHEDULE - "F"**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**I. ACCOUNTING POLICIES:-**

**A. BASIS OF ACCOUNTING:-**

- The concern prepares its accounts generally on accrual basis except otherwise stated in accordance with the normally accepted accounting principles on historical cost convention on going concern concept.
- Incomes & Expenses are accounted for when they are deemed to accrue and due except for incomes / expenses which are uncertain /uncertainable in nature.
- It has been assumed that the concern will continue to operate as a going concern for the foreseeable future.

**B. Fixed Assets:-**

Fixed assets are stated at the original cost less accumulated depreciation. The cost of assets comprise its purchase price and also include expenses which are directly incurred for bringing the asset to working condition for its desired result. Expenditure in the nature of addition, improvement, renewal which improves the working of the asset are capitalised and expenditure for regular maintainance preventing or otherwise are charged to revenue account.

**C. Depreciation:-**

Depreciation on Fixed Assets have been provided for on Written down value method at the rated prescribed under the Income Tax Rules 1962.

**D. Valuation of Inventories :**

- The closing stock of unsold Flats have been valued at cost.
- The Construction work in progress in respect of incomplete projects have been valued at actual cost incurred for the project which are directly relatable to the project.

**E. Treatment of Indirect & Administrative Expenses :**

Indirect Expenses incurred by the concern which are not related to any project & which are general or administrative in nature are being charged to the revenue in the year in which they are incurred. In case the concern is having only one running project all expenses except administrative office expenses which are charged to revenue. This practice is being followed consistently.

F. Direct expenses Related to any project which is yet to take shape are generally being shown as advance & the same is transferred to particular project once concrete steps are taken for project implementation.

G. Revenue Recognition: Revenue & expenditure are accounted on accrual basis in accordance with Accounting Standard -9 "Revenue Recognition.

For Omkar Enterprise  
*[Signature]*  
Proprietor



H. **Investment:** All investments are treated as long term Investment and are valued at cost & no provision is made in respect of diminution in the value thereof. The profit or loss if arising on the sale is being accounted for at the time of sale of respective investment

I. **Taxation:** Tax on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961 and based on the expected outcome of assessments/appeals wherever they are pending.

J. **Contingencies & Provisions:** Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- a. the Assessee has a present obligation as a result of past event,
- b. a probable outflow of resources is expected to settle the obligation and
- c. the amount of the obligation can be reliable estimated.

Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.

Contingent liability is disclosed in case of

- a) a present obligation arising from past events, when it is not possible that an outflow of resources will be required to settle the obligation;
- b) a present obligation arising from past events, when no reliable estimate is possible;
- c) a possible obligation arising from past events where the probability of outflow of resources is not remote.

Contingent Assets are neither recognized, nor disclosed

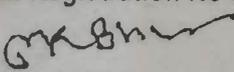
Provisions, contingent liabilities and contingent assets are reviewed at each Balance Sheet date.

In terms of our Audit report of even date attached,

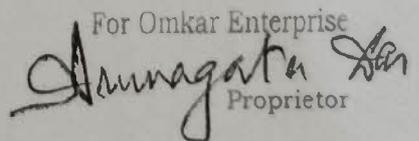
For Bhura & Company

Chartered Accountants

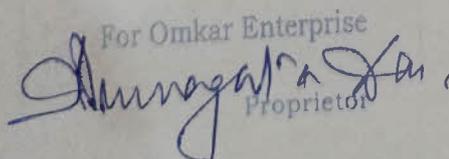
Firm Registration No 320079E

  
(M.K. BHURA)  
PARTNER



For Omkar Enterprise  
  
Proprietor

Place: 8, G.C. Avenue Kolkata-700013  
Dated: 18<sup>th</sup> day of August, 2022

For Omkar Enterprise  
  
Proprietor

**M/S OMKAR ENTERPRISE**  
**( PROPRIETOR : ARUNAGATA DAS )**

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

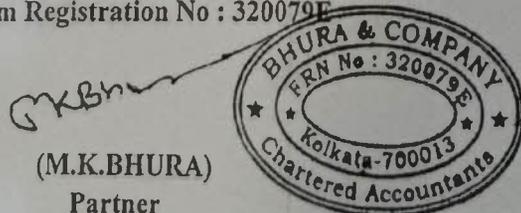
SCHEDULE	AMOUNT	AMOUNT
<b>A. INCOME</b>		
Sales of TMT Bar		31585613.00
Interest On Fixed Deposit		490786.01
Closing stock of Work in Progress		28226017.04
<b>Total ( A )</b>		<b>60302416.05</b>
<b>B. EXPENDITURE</b>		
Opening work in Progress		20681123.40
Purchase of TMT Bar		31146683.00
Project Expenses	"E"	7544893.64
Audit Fees		30000.00
Depreciation		13203.00
Bank Charges		3910.80
Electric Charges		790.00
Office Expenses		27980.00
Printing & Stationery		36474.00
Car Expenses		84040.00
Telephone Charges		3323.00
Professional Tax		2500.00
Trade Licence		1150.00
Corporation Tax		6626.00
Advertisement		43388.00
Interest On GST		686.00
Repairs & Maintenance		13502.00
General Expenses		9900.00
Travelling & conveyance		47766.00
Motor Car Insurance		14569.00
<b>Total ( B )</b>		<b>59712507.84</b>
<b>C. Net Profit for the year ( A - B )</b>		<b>589908.21</b>

For Omkar Enterprise  
*Arunagata Das*  
Proprietor

**SIGNIFICANT ACCOUNTING POLICIES & " F "**  
**NOTES ON ACCOUNTS**

In terms of our report of even date attached,  
**FOR BHURA & COMPANY**  
**CHARTERED ACCOUNTANTS**  
Firm Registration No : 320079E

**FOR OMKAR ENTERPRISE**



(M.K. BHURA)  
Partner

For Omkar Enterprise  
*Arunagata Das*  
Proprietor  
(ARUNAGATA DAS)  
Proprietor

Place 8,G.C.AVENUE  
Kolkata-700013

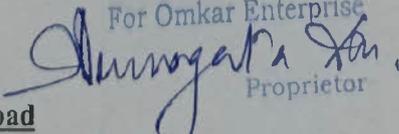
Dated : The 18th Day of August, 2022

**M/S OMKAR ENTERPRISE**  
**SCHEDULE " A " TO " F " ANNEXED TO & FORMING PART OF ACCOUNTS.**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

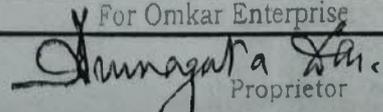
<u>SCHEDULE - C : CURRENT ASSETS, LOANS &amp; ADVANCES</u>	<u>AMOUNT</u> Rs.	<u>AMOUNT</u> Rs.
<u>I) Inventories</u> ( As taken, valued & certified by the Proprietor ) Work in progress	28226017.04	28226017.04
<u>II) Sundry Debtors ( Unsecured considered good )</u>		82751.00
<u>III) Deposits</u>		1106373.00
<u>IV) Loans &amp; Advances</u>		540664.00
<u>V) Cash &amp; Bank Balances</u> Cash in hand ( As certified by the Proprietor )	29614.40	
<u>Balance with Scheduled Banks in Fixed Deposit Accounts -</u> - Punjab National Bank	5269851.00	
<u>Balance with Scheduled Banks in Current Accounts -</u> - Punjab National Bank-1625002100004449	1548461.65	
		6847927.05
<b>Grand Total (I+II+III+IV+V)</b>		<b>36803732.09</b>

<u>SCHEDULE - D : CURRENT LIABILITIES</u>	<u>AMOUNT</u> Rs.	<u>AMOUNT</u> Rs.
<u>I. Sundry Creditors for Goods</u>		9850457.00
<u>II. Sundry Creditor for Expenses</u>		3111375.87
<u>III. Advance from Customers</u>		2925835.00
<u>IV. Deposits</u>		200000.00
<b>Total</b>		<b>16087667.87</b>

<u>SCHEDULE - E : PROJECT EXPENSES</u>	<u>AMOUNT</u> Rs.	<u>AMOUNT</u> Rs.
<u>Building Project at Sahapara, Fartabad</u> Purchases of Cement	638000.00	
Construction Works-Contractor	1882965.00	
Electric Charges	18603.00	
Municipal Tax	1519.00	
Security Charges	96000.00	
Site Expnses	4514.00	2641601.00
<u>Building Project at 4D/30, Dharmatala Road, Kasba</u> Bank Charges	3124.64	
Plan Sanction Charges	661176.00	
Professional Charges	10000.00	
Site Expenses	20000.00	694300.64
<u>Building Project at P-186, CIT Road</u> Architect Fees	40000.00	
Joint Development Agreement	4000000.00	
Site Expenses	14000.00	
Stamp Duty & Registration Charges	154992.00	4208992.00
<b>Total</b>		<b>7544893.64</b>

For Omkar Enterprise  
  
Proprietor



For Omkar Enterprise  
  
Proprietor

Notes annexed to & forming part of the Balance sheet as at 31.03.2022

**SCHEDULE - "F"**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**1. ACCOUNTING POLICIES:-**

**A. BASIS OF ACCOUNTING:-**

- The concern prepares its accounts generally on accrual basis except otherwise stated in accordance with the normally accepted accounting principles on historical cost convention on going concern concept.
- Incomes & Expenses are accounted for when they are deemed to accrue and due except for incomes / expenses which are uncertain / uncertainable in nature.
- It has been assumed that the concern will continue to operate as a going concern for the foreseeable future.

**B. Fixed Assets:-**

Fixed assets are stated at the original cost less accumulated depreciation. The cost of assets comprise its purchase price and also include expenses which are directly incurred for bringing the asset to working condition for its desired result. Expenditure in the nature of addition, improvement, renewal which improves the working of the asset are capitalised and expenditure for regular maintainance preventing or otherwise are charged to revenue account.

**C. Depreciation:-**

Depreciation on Fixed Assets have been provided for on Written down value method at the rated prescribed under the Income Tax Rules 1962.

**D. Valuation of Inventories :**

- The closing stock of unsold Flats have been valued at cost.
- The Construction work in progress in respect of incomplete projects have been valued at actual cost incurred for the project which are directly relatable to the project.

**E. Treatment of Indirect & Administrative Expenses :**

Indirect Expenses incurred by the concern which are not related to any project & which are general or administrative in nature are being charged to the revenue in the year in which they are incurred. In case the concern is having only one running project all expenses except administrative office expenses which are charged to revenue. This practice is being followed consistently.

F. Direct expenses Related to any project which is yet to take shape are generally being shown as advance & the same is transferred to particular project once concrete steps are taken for project implementation.

G. Revenue Recognition: Revenue & expenditure are accounted on accrual basis in accordance with Accounting Standard -9 "Revenue Recognition.

For Omkar Enterprise  
*Anugata Sam*  
Proprietor



H. **Investment:** All investments are treated as long term Investment and are valued at cost & no provision is made in respect of diminution in the value thereof. The profit or loss if arising on the sale is being accounted for at the time of sale of respective investment

I. **Taxation:** Tax on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961 and based on the expected outcome of assessments/appeals wherever they are pending.

J. **Contingencies & Provisions:** Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- a. the Assessee has a present obligation as a result of past event,
- b. a probable outflow of resources is expected to settle the obligation and
- c. the amount of the obligation can be reliably estimated.

Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.

Contingent liability is disclosed in case of

- a) a present obligation arising from past events, when it is not possible that an outflow of resources will be required to settle the obligation;
- b) a present obligation arising from past events, when no reliable estimate is possible;
- c) a possible obligation arising from past events where the probability of outflow of resources is not remote.

Contingent Assets are neither recognized, nor disclosed

Provisions, contingent liabilities and contingent assets are reviewed at each Balance Sheet date.

In terms of our Audit report of even date attached,

For Bhura & Company

Chartered Accountants  
Firm Registration No 320079E

(M.K.BHURA)  
PARTNER



Place: 8, G.C. Avenue Kolkata-700013  
Dated: 18<sup>th</sup> day of August, 2022

For Omkar Enterprise

*Shunagata Das*  
Proprietor

For Omkar Enterprise

*Shunagata Das*  
Proprietor