TAX AUDIT REPORT AS PER SECTION 44AB OF THE INCOME TAX ACT, 1961

ACCOUNTING YEAR: 2023-2024

ASSESSEE: BMS CONSTRUCTION PVT LTD
ADDRESS: 3, TILJALA ROAD, KASBA-TILJALA,
KOLKATA-700039

AUDITOR:
VERMA & ASSOCIATES
11, RAM PRASAD SAHA LANE
KOLKATA-700073
PH: 22707861

Acknowledgement Number:665456901291024 **Date of filing : 29-Oct-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			Assessment Year 2024-25
PAN	AACCB9946R		
Name	B M S CONSTRUCTION PRIVATE LIMITED		
Address	3 TIL JALA ROAD , Tiljala S.O, Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700039		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	665456901291024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,42,940
	Book Profit under MAT, where applicable	3	9,44,989
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,47,418
	Interest and Fee Payable	6	17,493
	Total tax, interest and Fee payable	7	1,64,911
	Taxes Paid	8	1,64,910
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by BISHNU PADA JANA in the capacity of Director having PAN ACVPJ9411F from IP address 202.142.68.148 on 29-Oct-2024 20:41:30 at Kolkata (Place) DSC Sl.No & Issuer 6164472 & 25701802CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code

AACCB9946R06665456901291024cac54bcce088ab8795ba42ebc99a727e6b340be7

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Number:572332790051024

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We **report that the statutory audit of**

Name	B.M.S CONSTRUCTION PVT LTD
Address	3 , TILJALA ROAD , Tiljala S.O , Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700039
PAN	AACCB9946R
Aadhaar Number of the assessee, if available	

was conducted by **us VERMA & ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**,

and **We** annex hereto a copy of **our** audit report dated **14-Sep-2024** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024**
b. the audited balance sheet as at **31-Mar-2024** ; and
c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

3. In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and 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
	No records added	

Accountant Details

Name	RAMESH KUMAR VERMA
Membership Number	059617
FRN(Firm Registration Number)	0323962E
Address	VERMA & ASSOCIATES , 11, RAM PRASAD SAHA LANE, , Chittaranjan Avenue S.O (Kolkata) , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700073

Date of signing Tax Audit Report	14-Sep-2024
Place	KOLKATA
Date	30-Sep-2024

This form has been digitally signed by **RAMESH KUMAR VERMA** having PAN **ABPPV4426K** from IP Address **202.142.68.148** on **05/10/2024 07:08:54 PM** Dsc Sl.No and issuer **25690334CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**

Ramesh Verma

VERMA & ASSOCIATES
KOLKATA
Accountants

Acknowledgement Number:572332790051024

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	B.M.S CONSTRUCTION PVT LTD
2. Address of the Assessee	3 , TILJALA ROAD , Tiljala S.O , Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700039
3. Permanent Account Number (PAN)	AACCB9946R
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	19AACCB9946R1ZO

5. Status	Company
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

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
1	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

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?

Sl. No.	Name	Profit Sharing Ratio (%)
	No records added	

(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	OTHER SERVICES	Other services n.e.c.	21008

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No

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

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

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK,JOURNALS,LEDGERS,ETC

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK,JOURNALS,LEDGERS,ETC	3,	TILJALA ROAD,	KOLKATA	700039	91-India	32-West Bengal

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

Sl. No.	Books examined
No records added	

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		

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 ?

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

(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
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

14.(a). Method of valuation of closing stock employed in the previous year — Lower of Cost or Market Rate

(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
	No records added	

(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;

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
		₹ 0

(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	Whether provisions of second proviso to sub-section (1) of

	Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State	assessed or assessable	section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
No records added								

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	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)
No records added													

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					

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.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

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Sl. No.	Particulars	Amount
	No records added	

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

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 for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

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	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
	No records added	

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

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
						No records added						

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

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No records added

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

No records added

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"

No records added

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

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

No records added

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"

No records added

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)

Sl. 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

No records added

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;

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

No records added

(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. If not, 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. If not, 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
No records added		

(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		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	₹0

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						

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			

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25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

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

26.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:

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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 ? Yes

PROFESSIONAL TAX -2500, TRADE LICENSE - 2200.

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of 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	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

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

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) (viia) ?	No

Please furnish the details of the same

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								

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

Sl. 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 shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?	No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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 / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

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 (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) 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(i)	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 (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	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)	
				Assessment Year	Amount	Assessment Year	Amount
			No records added				

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?	No

b. Please furnish the following details

Sl. 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 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 :-

Sl. No.	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 records added				

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

Sl. No.	Name of the person from whom specified	Address of the person from whom specified	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 of specified sum taken or accepted	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.

	sum is received	sum is received
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

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							

b.(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					

Note: 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

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

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 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								

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

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 / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

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 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, 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
If yes, 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.	No
If yes, 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). No

Sl. 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.
No records added		

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

Acknowledgement Number:572332790051024

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
No records added										

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

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.
No records added						

(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)(1)	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
No records added				

35.(a). In the case of a trading concern, give quantitative details of prinicipal 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
No records added							

(b). In the case of manufacturing concern,give quantitative details of the prinicipal 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 :

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

Acknowledgement Number:572332790051024

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								

36.(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		

37. Whether any cost audit was carried out ? — No

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? — No

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

39. 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.

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	11350000			0		
(b)	Gross profit / Turnover	7557990	11350000	66.59	0	0	0.00
(c)	Net profit / Turnover	944989	11350000	8.33	0	0	0.00
(d)	Stock-in-Trade / Turnover	5450000	11350000	48.02	0	0	0.00
(e)	Material consumed / Finished goods produced			0.00	0		0.00

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 ?	If not, please furnish list of the details/transactions which are not reported.
			No records added			

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:	

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?	
Name of parent entity	
Name of alternate reporting entity (if applicable)	
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.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 1,42,95,011	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,42,95,011

Accountant Details

Accountant Details

Name	RAMESH KUMAR VERMA
Membership Number	059617
FRN(Firm Registration Number)	0323962E
Address	VERMA & ASSOCIATS , 11, RAM PRASAD SAHA LANE, , Chittaranjan Avenue S.O (Kolkata) , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700073
Place	KOLKATA
Date	30-Sep-2024

Additions Details (From Point No.18)

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)	

Acknowledgement Number:572332790051024

No records added

Description of the Block of Assets/Class of Assets	Deductions Details (From Point No.18)			
	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
No records added				

This form has been digitally signed by **RAMESH KUMAR VERMA** having PAN **ABPPV4426K** from IP Address **202.142.68.148** on **05/10/2024 07:08:54 PM** Dsc Sl.No and issuer **25690334CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**

Ramesh Verma

B.M.S CONSTRUCTION PRIVATE LIMITED

3, TILJALA ROAD

KOLKATA

AACCB9946R

Financial Year 2023-24 Assessment Year 2024-25

Computation of Tax

Income as per P/L			944989.36
Add:Interest on Income Tax			0.00
			944989.36
B/F Loss			
2020-21	26.02.22	110063	
	23.10.22	152310	
	28.10.23	239679	502052.00
			442937.36
Tax			106848.00
Add:Cess 4%			4273.92
Total Tax			111121.92
Add:Interest:	234B	0.00	
	234C	0.00	0.00
Total Tax			111121.92
Total Tax R/off At Normal			111122.00
Tax on MAT			147418.00
Interest U/S 234B		10164	
Interest U/S 234C		7329	17493.00
Total Tax & Interest on Mat			164911.00
Less: TDS			2120.00
Total Tax Payable			162791.00

B.M.S CONSTRUCTION PVT. LTD.

Shivkant Gupta

DIRECTOR

B.M.S CONSTRUCTION PVT. LTD.

Bishaw Padhjena

DIRECTOR

B.M.S CONSTRUCTION PRIVATE LIMITED

3, TILJALA ROAD

KOLKATA

BALANCE SHEET AS AT 31ST MARCH, 2024

Particulars	Note No.	*Figures as at 31.03.2024*	*Figures as at 31.03.2023*
			(`)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	610,000.00	610,000.00
(b) Reserves and Surplus	2	1,203,806.54	369,939.18
(c) Money received against share warrants			
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	3,145,500.00	3,957,500.00
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long Term Provisions			
(4) Current Liabilities			
(a) Short-Term Borrowings	4	-	-
(b) Trade Payables	5	5,315,561.12	5,844,414.88
(c) Other Current Liabilities	6	2,630,000.00	5,060,000.00
(d) Short-Term Provisions	7	111,122.00	2,150.00
Total Equity & Liabilities		**13,015,989.66**	**15,844,004.06**
II.ASSETS			(`)
(1) Non-Current Assets			
(a) Fixed Assets	8		
(i) Tangible Assets			
(ii) Intangible Assets			
(iii) Capital Work-in-Progress			
(iV) Intangible Assets under development			
(b) Non-current investments	9	-	-
(c) Deferred tax assets (net)			
(d) Long term loans and advances	10	5,500,000.00	5,100,000.00
(e) Other non-current assets	11	-	-
(2) Current Assets			
(a) Current investments	12		-
(b) Inventories	13	5,769,100.00	8,954,712.88
(c) Trade receivables	14	-	-
(d) Cash and cash equivalents	15	1,746,889.66	1,457,291.18
(e) Short-term loans and advances	16	-	332,000.00
(f) Profit & Loss A/c (Dr. Balance)		-	-
		13,015,989.66	**15,844,004.06**
		-	-

FOR VERMA ASSOCIATES
CHARTERED ACCOUNTANTS

Ramesh Verma

(CA. RAMESH KUMAR VERMA)
FCA
Membership No. : 059617
UDIN: 24059617BKDGAT3640

FOR B.M.S. CONSTRUCTION PVT.LTD.

B.M.S CONSTRUCTION PVT. LTD.

B.M.S CONSTRUCTION PVT. LTD.

(DIRECTOR) Shiv Kumar Gupta

DIRECTOR

(DIRECTOR)

DIRECTOR

PLACE: KOLKATA
DATED: 14/09/2024

B.M.S CONSTRUCTION PRIVATE LIMITED

3, TILJALA ROAD

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

Sl. No	Particulars	Note No.	*Figures as at 31.03.2024*	*Figures as at 31.03.20223*
I	Revenue from operations	17	11,350,000.00	-
II	Other Income	18	-	-
III	***III. Total Revenue (I +II)***		11,350,000.00	-
IV	***Expenses:***			
	Cost of materials consumed	19	3,792,010.19	-
	Purchase of Stock-in-Trade			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	20	- 5,450,000.00	-
	Employee Benefit Expense	21	1,560,000.00	96,000.00
	Financial Costs	22	72.57	19.47
	Depreciation and Amortization Expense	23	-	-
	Other Administrative Expenses	24	10,502,927.88	143,660.00
	Total Expenses (IV)		10,405,010.64	239,679.47
V	Profit before exceptional and extraordinary items and tax	(III - IV)	944,989.36	-239,679.47
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		944,989.36	-239,679.47
VIII	Extraordinary Items		-	-
IX	Profit before tax	(VII - VIII)	944,989.36	-239,679.47
X	*Tax expense:*			
	(1) Current tax		111,122.00	-
	(2) Deferred tax		-	-
XI	Profit(Loss) from the period from continuing operations	(VII - VIII)	833,867.36	-239,679.47
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations	(XII - XIII)	833,867.36	-239,679.47
XV	Profit/(Loss) for the period	(XI + XIV)	833,867.36	-239,679.47
XVI	Earning per equity share:			
	(1) Basic		-	-
	(2) Diluted		-	-

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR VERMA ASSOCIATES
CHARTERED ACCOUNTANTS
Ramesh Verma

(CA. RAMESH KUMAR VERMA)
FCA
Membership No. : 059617
UDIN: 24059617BKDGAT3640

FOR B.M.S. CONSTRUCTION PVT.LTD.

B.M.S CONSTRUCTION PVT. LTD.
(DIRECTOR)

B.M.S CONSTRUCTION PVT. LTD.
(DIRECTOR)

DIRECTOR

DIRECTOR

PLACE: KOLKATA
DATED: 14/09/2024

B.M.S CONSTRUCTION PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 1 Share Capital

Sr. No	Particulars	*Figures as at 31.03.2024*	*Figures as at 31.03.2023*
1	**AUTHORIZED CAPITAL**		
	100000 Equity Shares of Rs. 10/- each.	1,000,000.00	1,000,000.00
		-	-
		-	-
2	**ISSUED , SUBSCRIBED & PAID UP CAPITAL**		
	To the Subscribers of the Memorandum		
	61,000 Equity Shares of Rs. 10/- each, Fully Paid up	610,000.00	610,000.00
	Total in (₹)	610,000.00	610,000.00

Note : 2 Reserve & Surplus

Sr. No	Particulars	*Figures as at 31.03.2024*	*Figures as at 31.03.2023*
1	Capital Reserve	369,939.18	609,618.65
2	Capital Redemption Reserve		
3	Securities Premium reserve	-	-
4	Debenture Redemption Reserve	-	
5	Revaluation Reserve	-	-
6	Shares Option Outstanding Account	-	-
7	Earlier Year Loss	-	-
8	Surplus (Profit & Loss Account)	833,867.36	-239,679.47
	Total in (₹)	1,203,806.54	369,939.18

Note : 3 Long Term Borrowings

Sr. No	Particulars	*Figures as at 31.03.2024*	*Figures as at 31.03.2023*
1	Bonds / Debentures		
2	**Term Loan**		
	- From Bank		
	- From Other Parties	-	
3	Deferred Payment Liabilities		
4	Advances		
5	Loans & Advances From Related Parties	3,145,500.00	3,145,500.00
6	Long Term Maturities of Finance lease obligation		
7	Loans From Directors		
8	Other Loans & Advances		812,000.00
	Total in (₹)	3,145,500.00	3,957,500.00

Note : 4 Short Term Borrowings

Sr. No	Particulars	*Figures as at 31.03.2024*	*Figures as at 31.03.2023*
1	**Loan Repayable on Demand**		
	- From Bank		
	- From Other Parties	-	
2	Loans & Advances From Related Parties		
3	Deposits	-	
4	Others		
	Total in (₹)	-	-

Ramesh Verma

B.M.S CONSTRUCTION PVT. LTD.

DIRECTOR

B.M.S CONSTRUCTION PVT. LTD.

DIRECTOR

Note : 5 Trades Payable

Sr. No	Particulars	*Figures as at 31.03.2024*	*Figures as at 31.03.2023*
	-Sundry Creditors for Material/Supplies:		
1			
2			
3			
4			
	-Sundry Creditors for Services:		
11	Sundry Creditors	3,165,561.12	3,694,414.88
12	Advance Received	2,150,000.00	
13			
14			
	Total in (₹)	5,315,561.12	3,694,414.88

Note : 6 Other Current Liabilities

Sr. No	Particulars	*Figures as at 31.03.2024*	*Figures as at 31.03.2023*
1	Outstanding Audit Fees	15,000.00	20000.00
2	Outstanding Filling Fees		
3	Shiv Kumar Gupta	2,647,000.00	
4	Outstanding Accounting Charges		20000.00
5	Shivam Interior		50000.00
6	Outstanding to Landlord	5,050,000.00	5050000.00
7	B.P.Jana	212,000.00	
	Total in (₹)	2,630,000.00	5,140,000.00

Note : 7 Short Term Provisions

Sr. No	Particulars	*Figures as at 31.03.2024*	*Figures as at 31.03.2023*
1	**Provision For Employees Benefit**		
	EPF Payable		
2	**Others**		
	Employee Insurance Payable		
	Employee Provident Fund Payable		
	Internet Expenses Payable		
	Mobile Expenses Payable		
	TDS Payable		
	Telephone Expenses Payable	-	2,150.00
	Wages Payable		
	Provision for Taxation A/Y 2025-26	-	-
		111,122.00	-
	Total in (₹)	111,122.00	2,150.00

Ramesh Verma

E.M.S CONSTRUCTION PVT. LTD.

Shiv Kumar Gupta

DIRECTOR

E.M.S CONSTRUCTION PVT. LTD.

Bikash Pradhan

DIRECTOR

B.M.S CONSTRUCTION PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2024

Note : 9 Non-Current Investment

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Investment in Property		
2	Investment in Equity Instrument		
3	Investment in Preference shares		
4	Investment in Government or Trust Securities		
5	Investment in Debentures & Bonds		
6	Investment in Mutual Fund		
	- In Reliance Energy Fund		
7	Investment in Partnership Firm		
8	Other		
	- Gold		
	- Fixed Deposit with Banks-Earmarked		
	Total in (₹)	-	-

Note : 10 Long Term Loans and Advances

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
I)	Capital Advances		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :		
	c) Doubtful		
II)	Security Deposit		
	a) Secured, Considered Good :		
	Earnest Money Deposit		
	Other Deposit		
	b) Unsecured, Considered Good :		
	c) Doubtful		
III)	Loans & Advances to related parties	5,500,000.00	5,100,000.00
IV)	Other Loans & Advances		-
	Total in (₹)	5,500,000.00	5,100,000.00

Note : 11 Other Non-Current Assets

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Long Term Trade Receivables		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :		
	c) Doubtful		
2	Preliminary Expenses		
	Total in (₹)	-	-

Note :12 Current Investment

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Investment in Equity	-	
2	Investment in Preference Shares		
3	Investment in Govt Securities		
4	Investment in debentures & Bonds		
5	Investment in Mutual Fund		
6	Investment in Partnership Firm		
7	In Short term Fixed Deposits		
	Total in (₹)	-	-

B.M.S CONSTRUCTION PVT. LTD.

Shiv Kumar Gupta

Note : 13 Inventories

Ramesh Varun

B.M.S CONSTRUCTION PVT. LTD.

Bishwajit Pradhan

DIRECTOR

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Raw Material		
2	Work-in-Progress	319,100.00	8,954,712.88
3	Finished Goods	5,450,000.00	
4	Stock-in-Trade		
5	Stores & Spares		
6	Loose Tools		
7	Other With Job Worker		
8	Goods-in-transit		
	Total in (₹)	5,769,100.00	8,954,712.88

Note : 14 Trade Receivables

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Outstanding for more than six months		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :		
	c) Doubtful		
2	Others		
	a) Secured, Considered Good :		
	b) Unsecured, Considered Good :		
	c) Doubtful		
3	Sundry Debtors	-	-
	Total in (₹)	-	-

Note : 15 Cash & Cash Equivalent

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Cash-in-Hand		
	Cash Balance	334,588.05	235,897.00
	Petty Cash Balance	-	-
	Sub Total (A)	334,588.05	235,897.00
2	Bank Balance		
	Bank Account	1,412,301.61	1,221,394.18
	Sub Total (B)	1,412,301.61	1,221,394.18
3	Cheques on Hand (C)		
	Total [A+B+C] in (₹)	1,746,889.66	1,457,291.18

Note :16 Short Terms Loans and Advances

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Loans & Advances from related parties		
	a) Secured, Considered Good :		
	Advance to Associate Concerns	-	
	b) Unsecured, Considered Good :		
	c) Doubtful		
2	Others		
	Advance to Suppliers		-
	Advance Income Tax/Refund Due	-	
	Balance With Revenue Authorities (Indirect Taxes)	-	
	Advance Others	-	332,000.00
	Total in (₹)	-	332,000.00

Ramesh Varma

E.M.S CONSTRUCTION PVT. LTD.
Shivkumar Gupta
DIRECTOR

E.M.S CONSTRUCTION PVT. LTD.
Bishnu Padi Jena
DIRECTOR

B.M.S CONSTRUCTION PRIVATE LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2024

Note : 17 Revenue from Operations

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Contract Price Received	11,350,000.00	2,150,000.00
2	Export Sales		
3	Sales UP		
4	Sales Against form -E1		
5	Job Work Receipts		
	Total in (`)	11,350,000.00	2,150,000.00

Note : 18 Other Income

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Interest on Fixed Deposits		
2	Dividend Income		
3	Other Receipts		-
	Total in (`)	-	-

Note : 19 Cost of Material Consumed

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
a)	**PURCHASES OF RAW MATERIALS AND STORES**		
1	Pig Iron & Iron Scrap		
2	Fabrication Raw Material	3,792,010.19	
3	Stores & Consumables		
	Sub-total (a)	3,792,010.19	-
b)	**DIRECT/PRODUCTIONS EXPENSES**		
	Processing Labour Charges		
	Power & Fuel		
	Packing, Freight & Forwarding		
	Repair & Maintenance		
	Contract expenses	-	-
	Sub-total (b)	-	-
	Total in (`)	3,792,010.19	-

Note : 20 Change in Inventories

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Opening Stock	-	
2	Closing Stock	5,450,000.00	
	Total in (`)	5,450,000	-

Ramesh Varma

B.M.S CONSTRUCTION PVT. LTD.

B.M.S CONSTRUCTION PVT. LTD.

DIRECTOR

DIRECTOR

Note : 21 Employement Benefit Expenses

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Salaries, Bonus, PF & ESIC	360,000.00	96,000.00
2	Directors Remuneration	1,200,000.00	
	Total in (`)	**1,560,000.00**	**96,000.00**

Scedule :22 Financial Cost

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Interest on Cash Credit Facality		
2	Interest on Other loans		
3	Bank Charges	72.57	19.47
4	Bank Gurantee Charges		
	Total in (`)	**72.57**	**19.47**

Note : 23 Depreciation & Amortised Cost

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Depreciation		
2	Preliminary Expenses W/O		
	Total in (`)	-	-

Note : 24 Other Administrative Expenses

Sr. No	Particulars	Figures as at 31.03.2024	Figures as at 31.03.2023
1	Advertisement	-	**43,000**
2	Audit Fees	15,000.00	10,000.00
3	Electricity Expenses	32,460.00	11,560.00
4	Trade License	2,200.00	2,200.00
5	Professional Tax	2,500.00	2,500.00
6	Contract Exp.		
7	Accounting Charges	30,000.00	8,000.00
8	Land Development Exp		
9	Landlord Exp	332,000.00	2,000.00
10	Lift Exp		
11	Commission Exp.	94,000.00	43,000.00
12	Travelling & Conveyance	32,468.00	7,850.00
13	Repair & Maintanance		
14	General exp.	24,682.00	5,800.00
15	Labour Charges	9,925,612.88	
16	Bank Charges		
17	ROC Filing Fees	1,000.00	1,000.00
18	Municipal Tax		
19	Printing & Stationery	5,780.00	1,750.00
20	Supervision Exp		
21	Subscription	5,225.00	5,000.00
22	Motor Pump Exp		
	Total in (`)	**10,502,927.88**	**143,660.00**

Ramesh Verma

E.M.S CONSTRUCTION PVT. LTD.

Shivkumar Gupta

DIRECTOR

E.M.S CONSTRUCTION PVT. LTD.

Birbhan Padhjana

DIRECTOR

INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280

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

PAN	: AACCB9946R
Name	: B M S CONSTRUCTION PRIVATE LIMITED
Assessment Year	: 2024-25
Financial Year	: 2023-24
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 1,62,790
Amount (in words)	: Rupees One Lakh Sixty Two Thousand Seven Hundred And Ninety Only
CIN	: 24102900128300ICIC
Mode of Payment	: Net Banking
Bank Name	: ICICI Bank
Bank Reference Number	: 2031242078
Date of Deposit	: 29-Oct-2024
BSR code	: 6390009
Challan No	: 10417
Tender Date	: 29/10/2024

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 1,39,627
B	Surcharge	₹ 0
C	Cess	₹ 5,670
D	Interest	₹ 17,493
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 1,62,790
	Total (In Words)	Rupees One Lakh Sixty Two Thousand Seven Hundred And Ninety Only

Thanks for being a committed taxpayer!

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