# FINANCIAL YEAR ENDED 2024 – 25

## M/S M.M.ENTERPRISE

## PROP: SRI DEBOPRIYO DHAR

***2/1,SOUTH ROAD,SANTOSHPUR,KOLKATA-700075.***

# TAX AUDIT REPORT
# AND
# STATEMENT OF ACCOUNTS


**AUDITED BY:**
MURMURIA AND ASSOCIATES
(Chartered Accountant)
ADD: - NETAJI NAGAR NSC BOSE KOLKATA-700090.

# MURMURIA & ASSOCIATES

## CHARTERED ACCOUNTANTS

### NETAJI NAGAR NSC BOSE KOLKATA-700090.

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**Independent Auditor's Report:**

We have the attached audited annual Balance sheet as on 31st March 2025, **M/S M.M.ENTERPRISE, PROP: SRI DEBOPRIYO DHAR**, 2/1,SOUTH ROAD,SANTOSHPUR,KOLKATA-700075.

**Management's Responsibility for the Financial Statements:**

The management is responsible for the preparation of these financial statements in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of design, implementation and maintenance of Internal Control relevant to the financial statements that are free from material misstatement, whether due to fraud or error.

1. **Auditor's Responsibility**

   Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant for the preparation and fair presentation of the financial statements in order to design audit proceduresthat are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control

   An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.However we have relied on test checking during the course of our audit.

2. **Opinion**

   In our opinion and to the best of our information and documents produced before us and explanation given to us, and subject to our observation, the said accounts gives a true and fair viewin confirmative with the Accounting Principles generally accepted in India.

   1. In case of the Balance Sheet of the state of affairs of the fund as on **31st March, 2025**.
   2. In case the Profit & Loss Account for the year ended on that date.

As Per Audit Report of Even Date
FOR MURMURIA & ASSOCIATES
(Chartered Accountant)
Reg. No. 316188E

Sunil Murmuria

MURMURIA ASSOCIATES K FRN:316188E Chartered Accountants

CA. SUNIL MURMURIA
(Proprietor)
Membership No. 052943
UDIN: **25052943BMIUYA6462**

Place: Kolkata

Date: 18/10/2025

**M/S M.M.ENTERPRISE**

**PROP: SRI DEBOPRIYO DHAR**
**PAN-ALNPD9476B**
*2/1,SOUTH ROAD,SANTOSHPUR,KOLKATA-700075*

*Trading,Profit & Loss Account for the year ended 31st March,2025*

| | Particulars | Amount(Rs.) | | Particulars | Amount(Rs.) | Amount(Rs.) |
|---|---|---|---|---|---|---|
| To | Salary & Bonus | 156000.00 | By | **Sales Of Flat** | | |
| " | Accounting Charges | 24000.00 | | Sri Tushar Kanti Roy | 5300000.00 | |
| " | Legal Fees | 5000.00 | " | Sri Gopi Ballav Dutta | 6628000.00 | |
| " | Bank Charges | 1424.00 | | Sri Sudip Samanta | 900000.00 | 12828000.00 |
| " | Printing & Stationery | 1270.00 | | | | |
| " | Donation | 4000.00 | " | M/S Baishaki Flowers | | 8597902.00 |
| " | Electric Charges | 15860.00 | " | Interest From Savings | | 6987.00 |
| " | Car Insurance | 13820.00 | " | Misc. Receipts | | 7673.00 |
| " | Telephone Charges | 4070.00 | " | Reliance Infratel Ltd. | | 3,47,860.00 |
| " | Trade License | 1150.00 | " | Interest from FDR | | 44,068.00 |
| " | Professional Tax | 2,500.00 | | | | |
| " | Local Conveyance | 36230.00 | | | | |
| " | Tea & Tiffin Charges | 16120.00 | | | | |
| " | General Charges | 6350.00 | | | | |
| " | Misc & others Expenses | 32640.00 | | | | |
| " | Commision or Brokarage | 192500.00 | | | | |
| " | Tax Audit & Other Charges | 30000.00 | | | | |
| " | GST(CGST & SGST) (773811.00+ 773811.00) | 1547622.00 | | | | |
| " | Raw Materials Purchase for Flat With Labour Charges | 18486175.00 | | | | |
| " | Depreciation | 263299.00 | | | | |
| " | Net Profit | 992460.00 | | | | |
| | | 2,18,32,490.00 | | | | 2,18,32,490.00 |

UDIN: 25052943BMIUYA6462

As per Audit Report of Even Date
Murmuria & Associates
CA Sunil Murmuria
Membership No-052943
Firm Registration No-316188E

Sunil Murmuria

MURMURIA ASSOCIATES
FRN:316188E
Chartered Accountants

M. M. ENTERPRISE
Debopriya Dhar
Proprietor

**M/S M.M.ENTERPRISE**
**PROP: SRI DEBOPRIYO DHAR**
**PAN-ALNPD9476B**
*2/1,SOUTH ROAD,SANTOSHPUR,KOLKATA-700075*
*Balance Sheet as at 31st March, 2025*

| LIABILITIES | AMOUNT | AMOUNT |
|---|---|---|
| ***CAPITAL ACCOUNT*** | | |
| *As per Last year* | 7581700.00 | |
| *Add: Net Profit* | 992460.00 | |
| | 8574160.00 | |
| *Less: Drawings, LICI,Mediclaim* | 482360.00 | 8091800.00 |
| ***Sundry Creditors*** | | 132124.00 |
| **Outstanding Liablities** | | |
| Accounting Charges | | 30000.00 |
| **Advance Received from Parties** | | |
| M/S Baishaki Flowers | 832476.00 | |
| Smt. Malati Sarkar | 2800000.00 | |
| mt. Paia Mondal Sarkar | 750000.00 | |
| mt. Tumpa Dey | 400000.00 | |
| ri Subhadip Mukherjee | 3600000.00 | |
| ri Kriti Singh Rathore & Other | 3250000.00 | |
| ri Debasish Sarkar | 2000000.00 | |
| ri Malay Das | 2000000.00 | |
| nt. Tanuja Karan | 2800000.00 | 18432476.00 |
| | | **26686400.00** |

| ASSETS | AMOUNT | AMOUNT |
|---|---|---|
| ***Fixed Assets*** | | |
| Furniture & Fixture A/C | 5971.00 | |
| *Less:Depreciation* | 597.00 | 5374.00 |
| Ornaments A/C | | 60093.00 |
| ***Advance to Land Lord A/C*** | | 3150000.00 |
| **Advance for(Flat) A/C** | | |
| *BCT Infrastructure LLP* | | 4418801.00 |
| *Mobile A/C* | | 18366.00 |
| Tax Deduction at Source A/C | | 35409.00 |
| **Raw Material Purchase for** | | |
| ***Job Work & Labour Charges*** | | 13260716.00 |
| **Decoration & Office Eqipment A/C** | | 315660.00 |
| **Fixed Deposit** | | |
| SBI & CBI | 1853813.00 | |
| Add:Accured Interest | 44068.00 | 1897881.00 |
| **Motor Car(WB-06H-0345)** | | |
| As per last Year | 1751349.00 | |
| Less:Depreciation | 262702.00 | 1488647.00 |
| **Mutual Fund A/C** | | 132818.00 |
| **GST Receivable** | | |
| CGST | 205529.00 | |
| SGST | 205529.00 | 411058.00 |
| Public Provident Fund A/C | | 194427.00 |
| **Cash & Bank Balance** | | |
| Cash At Bank( Annexure A) | 1248634.55 | |
| Cash-In-Hand | 48515.45 | 1297150.00 |
| | | **26686400.00** |

IN: 25052943BMIUYA6462

As per Audit Report of Even Date
Murmuria & Associates
CA Sunil Murmuria
Membership No-052943
Firm Registration No-316188E

MURMURIA ASSOCIATES
FRN:316188E
Chartered Accountants

M. M. ENTERPRISE
Proprietor

| | | |
|---|---|---|
| *Name* | : | *Mr. DEBOPRIYO DHAR* |
| *Father's Name* | : | *DEBABRATA DHAR* |
| *Address* | : | *2/1,SOUTH ROAD,SANTOSHPUR*<br>*KOLKATA-700075* |
| *Pan No* | : | *ALNPD9476B* |
| *Date of Birth* | : | *3-Jul-1990* |
| *Word No* | : | *25(4)/KOL* |
| *Accounting Year* | : | *2024-2025* |
| *Assessment Year* | : | *2025-2026* |

## *COMPUTATION OF INCOME TAX*

| | | | |
|---|---|---|---|
| *1)* | *Income From Business*<br>*Net Profit as per Profit & Loss* | | *992460.00* |
| | *Taxable amount is Rs.992460.00 as per I.T. Act* | | *51216.00* |
| | *Less: Advance Tax Paid on 14/12/2024* | *50000.00* | |
| | *Less: Advance Tax Paid on 11-03-2025* | *50000.00* | |
| | *Less: Tax Deduction at Source* | *107409.00* | *207409.00* |
| | *Less: Rebate U/S 87A* | | *0.00* |
| | Refundable Amount | | **156193.00** |

M. M. ENTERPRISE

Debapriya Dhar

Proprietor

MURMURIA ASSOCIATES
FRN:316188E
Chartered Accountants