

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), 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  
2025-26

PAN ADRFS2015B  
Name SMART HOMES  
Address NA , Burdwan - I, BARDHAMAN , Sripalli S.O , 32-West Bengal, 91-INDIA, 713103  
Status Firm Form Number ITR-5  
Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 821464911250925

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	16,10,794
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	16,10,794
	Net tax payable	4	5,02,568
	Interest and Fee Payable	5	36,011
	Total tax, interest and Fee payable	6	5,38,579
Accreted Income and Tax Detail	Taxes Paid	7	5,38,576
	(+) Tax Payable /(-) Refundable (6-7)	8	(+) 0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by BIKASH CHANDRA DAS in the capacity of  
Partner having PAN AEUPD1886R from IP address 150.107.179.159 on 25-  
Sep-2025 12:40:53 DSC SI.No & Issuer 5905433 & 24541475CN=e-Mudhra Sub CA for Class 3 Individual  
2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

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ADRF52015B05821464911250925ab7e61bba4efdeb7c85dd9ba1ac2105d7345a328

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

## 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

2. Address of the Assessee

78 Baranilpur, Becharhat, Sripalli S.O, Becharhat (P)  
BARDHAMAN, 32-West Bengal, 91-India, Pincode

3. Permanent Account Number (PAN)

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?

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19ADRF2015B1Z7

5. Status

6. Previous year

01-Apr-2024 to 31-Mar-20

7. Assessment year

2025-

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	Clause 44AB(a)- Proviso where cash receipts and cash payments do not exceed the specified percentage of total transactions, but the turnover exceeds the specified limit.

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

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 (%)
1	Somnath Ray	20
2	Bikash Chandra Das	20
3	Debebrata Tah	20
4	Suvro Basu	20
5	Arnab Samanta	20

(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
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No record 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	Other construction activity n.e.c.	06010

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

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

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

S. No.	Books prescribed
	CASH BOOK, BANK BOOK, LEDGER BOOK, ETC.

2). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained on 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.)

S. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country/Region	State
	CASH BOOK, BANK BOOK, LEDGER BOOK, ETC.	78 Baranilpur	Becharhat, Sripally,	Burdwan,	713103	91-India	32-West Bengal

3). List of books of account and nature of relevant documents examined.

S. No.	Books examined
	CASH BOOK, BANK BOOK, LEDGER BOOK, ETC.

4). 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, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ? No

S. No.	Section	Amount
	No records added	

5 (a). Method of accounting employed in the previous year. Mercantile system

5 (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

5 (c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

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

6). 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

6 (c). If answer to (d) above is in the affirmative, give details of such adjustments:

S. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

6 (d). Disclosure as per ICDS:





Sl. No.	ICDS	Disclosure
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14.(a). Method of valuation of closing stock employed in the previous year	Lower of Cost or Market Price
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(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:

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	
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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
	No records added			

16. Amounts not credited to the profit and loss account, being, -	
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(a). The items falling within the scope of section 28;	
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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;	
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Sl. No.	Description	Amount
	No records added	

(d). any other item of income;	
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Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.	
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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:

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	City Or Town Or District	Zip Code /Pin Code	Country/Region State			

No records added

8. 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:-

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)/115B SBAC(3)/115B AD(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												

9. Amount admissible under section-

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		

10. (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)]

No.	Description	Amount
No records added		

11. Details of contributions received from employees for various funds as referred to in section 36(1)(ii)

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					

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

No.	Particulars	Amount
No records added		

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	

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

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/Region

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/Region	State

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







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) ?

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
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability
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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
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No records added

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

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

(ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year

(iii) Of amount referred to in (ii) above, amount

(a) paid up to time given under section 15 of the MSMED Act

(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year

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
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24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33AD.

Sl. No.	Section	Description
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No records added

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

Sl. No.	Name of person	(a) Amount of Income credited to Profit and Loss account	(b) Amount of Income not credited to Profit and Loss account	(c) Total Amount of Income	Section	Description of Transaction	Computation any
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No records added



5.i. In respect of any sum referred to in clause section 43B, the liability for which:-

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

paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

not paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

was incurred in the previous year and for clauses other than clause (h) of section 43B was

paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

No.	Section	Nature of liability	Amount
			₹ 0

not paid on or before the aforesaid date.

No.	Section	Nature of liability	Amount
			₹ 0

ate 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

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.

No

ENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
edit Availed	₹ 0	
edit Utilized	₹ 0	
osing /Outstanding Balance	₹ 0	



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

No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
				No records added

e 28 to omitted from AY 2025-26 and onwards

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) ?  
pplicable till A.Y.2024-25)

ase furnish the details of the same

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
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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 ?

b. Please furnish the following details:

Sl. No.	Nature of income
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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 ?

b. Please furnish the following details:

Sl. No.	Nature of income
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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]

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/Region	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid
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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 ?

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
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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 ?

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 ?

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
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No records added



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

i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	vii(a) Code of the nature of such amount (as mentioned in field (iv) above)	vii(b) Please Specify	viii) 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.
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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:-

i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (If available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) 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.
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No records added

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.

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

i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt
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No records added

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:-

i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt
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No records added

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

i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment
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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.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-
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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 co-operative 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.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case of repayment made by cheque or bank draft, whether the same was received by an account payee cheque or an account payee bank draft.
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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.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) 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:-
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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.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) 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:-
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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)	Amount	Order U/s	Date of order
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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 ?

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

Not Applicable



es, please furnish the details of the same.

₹ 0

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

No

es, please furnish the details of the same.

₹ 0

In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in section 73.

No

es, please furnish the details of the same.

₹ 0

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

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

(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

(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

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

No

ase furnish the details:

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

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

No

ase furnish:

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

Records added

(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

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

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

Raw materials;

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 any
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	---------------------

No records added

C. By-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 any
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	---------------------

No records added

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-  
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)

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 ?  
Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?

b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
---------	------------------------------	--



37. Whether any cost audit was carried out ?

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

Not Applicable

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

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

Not Applicable

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. ?

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

Not Applicable



10. 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	76674407			57619091		
b)	Gross profit / Turnover	76674407		0.00	57619091		0.00
c)	Net profit / Turnover	1610794	76674407	2.10	918867	57619091	1.59
d)	Stock-in-Trade / Turnover	28461109	76674407	37.12	25584670	57619091	44.40
e)	Material consumed / Finished goods produced			0.00			0.00

11. 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.

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					

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

No

Please furnish

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					

13. 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

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

Please enter expected date of furnishing the report



Break-up of total expenditure of entities registered or not registered under the GST.

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	

No records added

## Accountant Details

Accountant Details

Name	GAUTAM KUMAR KESH
Membership Number	3026
FRN(Firm Registration Number)	33066
Address	SWASTIK APARTMENT, , BANERJEE PARA , Garia S.O (South Parganas) , Srirampur , KOLKATA , 32-West Bengal , 91-India , Pinco - 7000
Place	KOLKA
Date	12-Sep-20

Additions Details (From Point No.18)							Total Value Purchases (1+2+3)
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		
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)
No records added							

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





## SMART HOMES

78 Baranilpur, Becharhat, P.O- Sripally -Burdwan -713103

F.Y. 2024-25

A.Y. 2025-26

PAN No. ADRFS2015B

### COMPUTATION OF TOTAL INCOME AS AT 31 ST MARCH ' 2025

Net Profit as per Profit & Loss a/c		1610793.75
Add: Disallowable Expenses	i) Earlier year Profession Tax	0.00
Add : Interest on capital paid to partners		1273960.00
Add : Remuneration paid to partners		<u>3500000.00</u>
Book Profit		6384753.75
Less: Interest on capital paid to partners allowable u/s 40(b)		<u>1273960.00</u>
		5110793.75
Less : Remuneration allowable to partners u/s 40(b)		<u>3500000.00</u>
Taxable Income		<u>1610793.75</u>
Rounded off		<u>1610794.00</u>
Tax @ 30% on above		483238.00
Add: Education Cess @ 4%		19330.00
		<u>502568.00</u>
<u>Add : Interest</u>		
	U/S 234B	14058.00
	U/S 234C	<u>21953.00</u>
		36011.00
		<u>538579.00</u>
Less : Advance Tax & TDS		<u>268276.00</u>
TOTAL TAX AND INTEREST PAYABLE / (REFUNDABLE)		<u>270300.00</u>

**SMART HOMES**

**78 Baranilpur, Becharhat, P.O- Sripally -Burdwan -713103**

**Balance Sheet as at 31.03.2025**

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Owners' Funds</b>			
(a)	Owners' Capital Account	3	2,26,33,777.15	1,27,39,591.40
(b)	Reserves and surplus	4	-	-
			2,26,33,777.15	1,27,39,591.40
<b>2</b>	<b>Non-current liabilities</b>			
(a)	Long-term borrowings	5	-	-
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	4,27,95,772.00	4,17,73,838.02
(d)	Long-term provisions	8	-	-
			4,27,95,772.00	4,17,73,838.02
<b>3</b>	<b>Current liabilities</b>			
(a)	Short-term borrowings	5	-	10,00,000.00
(b)	Trade payables	9	8,34,439.10	21,93,958.00
(c)	Other current liabilities	10	1,06,426.00	1,58,412.00
(d)	Short-term provisions	8	5,02,568.00	2,86,686.00
			14,43,433.10	36,39,056.00
	<b>Total</b>		<b>6,68,72,982.25</b>	<b>5,81,52,485.42</b>
<b>II</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	4,52,912.00	4,52,912.00
(ii)	Intangible assets	11	-	-
(iii)	Capital work in progress	11	-	-
(iv)	Intangible asset under development	11	-	-
(b)	Non-current investments	12	-	-
(c)	Deferred tax assets (Net)	6	-	-
(d)	Long Term Loans and Advances	13	-	-
(e)	Other non-current assets	14	1,47,36,947.20	-
			1,51,89,859.20	4,52,912.00
<b>2</b>	<b>Current assets</b>			
(a)	Current investments	12	-	-
(b)	Inventories	15	2,84,61,109.00	2,55,84,670.00
(c)	Trade receivables	16	65,87,763.00	-
(d)	Cash and bank balances	17	38,65,975.05	48,58,414.42
(e)	Short Term Loans and Advances	13	1,27,68,276.00	2,72,56,489.00
(f)	Other current assets	18	-	-
			5,16,83,123.05	5,76,99,573.42
	<b>Total</b>		<b>6,68,72,982.25</b>	<b>5,81,52,485.42</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

In terms of separate report of even date

**KESHRI GK & ASSOCIATES**  
CHARTERED ACCOUNTANT



CA Gautam Kumar Keshri  
(PROPRIETOR)  
MEMBERSHIP NO - 302650  
PAN : ALSPK3448F  
FRN : - 330669E

**KOLKATA**

The 12th day of September, 2025.  
UDIN:25302650BMHKNM3599



**SMART HOMES**  
**78 Baranilpur, Becharhat, P.O- Sripally -Burdwan -713103**  
**Statement of Profit and Loss for the year ended 31.03.2025**

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	19	7,66,74,406.55	5,76,19,090.73
II	Other Income	20	2,65,555.10	2,08,357.30
III	<b>Total Income (I+II)</b>		<b>7,69,39,961.65</b>	<b>5,78,27,448.03</b>
IV	<b>Expenses:</b>			
(a)	Cost of goods sold	21	6,93,29,275.30	5,44,30,603.73
(b)	Employee benefits expense	22	5,51,477.00	4,10,100.00
(c)	Finance costs	23	12,73,960.00	10,32,490.00
(d)	Depreciation and amortization expense	24	-	-
(e)	Other expenses	25	41,74,455.60	10,35,388.65
	<b>Total expenses</b>		<b>7,53,29,167.90</b>	<b>5,69,08,582.38</b>
V	<b>Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)</b>		<b>16,10,793.75</b>	<b>9,18,865.65</b>
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	<b>Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)</b>		<b>16,10,793.75</b>	<b>9,18,865.65</b>
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	<b>Profit before, partners' remuneration and tax (VII-VIII)</b>		<b>16,10,793.75</b>	<b>9,18,865.65</b>
X	Partners' remuneration*		-	-
XI	<b>Profit before tax (IX- X)</b>		<b>16,10,793.75</b>	<b>9,18,865.65</b>
XII	<b>Tax expense:</b>			
(a)	Current tax		5,02,568.00	2,86,686.00
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)	6	-	-
			<b>11,08,225.75</b>	<b>6,32,179.65</b>
XIII	<b>Profit/(Loss) for the period from continuing operations (IXI-XII)</b>		<b>11,08,225.75</b>	<b>6,32,179.65</b>
XIV	Profit/(loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	<b>Profit/(loss) from discontinuing operations (after tax) (XIV-XV)</b>		<b>-</b>	<b>-</b>
XVII	<b>Profit/(Loss) for the year (XIII+XVI)</b>		<b>11,08,225.75</b>	<b>6,32,179.65</b>
	The accompanying notes are an integral part of the financial statements			

In terms of separate report of even date

**KESHRI GK & ASSOCIATES**  
**CHARTERED ACCOUNTANT**



  
**CA Gautam Kumar Keshri**  
**(PROPRIETOR)**  
**MEMBERSHIP NO - 302650**  
**PAN : ALSPK3448F**  
**FRN : - 330669E**

**KOLKATA**  
**The 12th day of September, 2025.**  
**UDIN:25302650BMHKNM3599**

## Note - 1 Brief about the entity

## Note - 2 Significant Accounting Policies

1.00 Basis of Accounting

The Entity prepares its accounts on the basis of historical cost and Income and Expenditure are recognised on accrual basis. The concern generally follows Mercantile System of accounting & recognizes significant items of income and expenditure on accrual basis except few items like interest on NSC, insurance, rates and taxes, electricity, etc.

2.00 Employee Benefit Expenses

The Concern has applied the Revised Accounting Standard (AS) 15 - Employees Benefits . There is no present obligation of any post employment benefit including payment of gratuity during the year. Therefore no actuarial gains or loss arose at the end of the year.

Long Term and post employment benefit is recognised as expenses as and when it accrues.

Short Term and post employment benefit is recognised as expenses as and when it accrues.

3 Property, Plant and Equipment

Property, Plant & Equipment are stated at cost of acquisition less accumulated depreciation and impairment losses, if any. The cost includes expenses incidental to acquisition and installation.





#### Depreciation

For the purpose of computing depreciation as well as gain or loss on disposal of assets, the entity adopts the concept of Block of Assets as per the provisions of Income Tax Act, 1961. The rates of depreciation specified under the Income Tax regulations are considered for computing depreciation. Depreciation on property, plant & equipment used for less than 180 days in the year of purchase is calculated at 50% of the above rates.

5 In terms of A.S. - 2 issued by the ICAI relating to Inventories, Inventory of Goods are recorded at Cost or Market value whichever is lower.

#### Deferred Tax

6 In terms of A.S. - 22 issued by the ICAI relating to Deferred Tax. No Liabilities for Deferred Tax has been provided in the books due to that the amount of Deferred Tax is immaterial.

#### Borrowing Cost

7 In terms of A.S. - 16 issued by ICAI relating to Borrowing Costs, costs directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the Asset. All other borrowing cost are expensed in the period in which they occur. Borrowing costs consists of interest and other costs that an entity incurs in connection with the borrowing of funds.

8 Contingent Liabilities - - NIL

9 Expenditure in Foreign Currency - - NIL

10 Cash in Hand & Inventory has been taken as certified by the Proprietor.

11 Current tax assets have been adjusted to the amount of tax liability and are offset when the return of income is filed and the amount of liability is payable.



made only when such diminution is permanent in nature.

- 13 Figures for the previous year have been regrouped / rearranged wherever considered necessary to confirm to this year classification.
- 14 Balance Confirmation from various parties is awaited.

**Note - 3 Owners' Capital Account**

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contri- buted during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2025 (Closing Balance)
<b>Continuing Partners</b>									
1	Somnath Ray	20.00%	25,47,918.28	1502400.00	700000.00	254792.00	700000.00	221645.15	45,26,755.43
2	Bikash Chandra Das	20.00%	25,47,918.28	1502400.00	700000.00	254792.00	700000.00	221645.15	45,26,755.43
3	Debebrata Tah	20.00%	25,47,918.28	1502400.00	700000.00	254792.00	700000.00	221645.15	45,26,755.43
4	Suvro Basu	20.00%	25,47,918.28	1502400.00	700000.00	254792.00	700000.00	221645.15	45,26,755.43
5	Arnab Samanta	20.00%	25,47,918.28	1502400.00	700000.00	254792.00	700000.00	221645.15	45,26,755.43
	Sub Total		1,27,39,591.40	7512000.00	3500000.00	1273960.00	3500000.00	1108225.75	2,26,33,777.15
	Grand Total		1,27,39,591.40	7512000.00	3500000.00	1273960.00	3500000.00	1108225.75	2,26,33,777.15
Previous Year (PY)			1,27,39,591.40	75,12,000.00	35,00,000.00	12,73,960.00	35,00,000.00	11,08,225.75	2,26,33,777.15





**SMART HOMES**

**78 Baranilpur, Becharhat, P.O- Sripally -Burdwan -713103**

**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

(Amount in Rs.)

		31 March 2025		31 March 2024	
		31 March 2025		31 March 2024	
<b>4</b>	<b>Reserves and surplus</b>				
(a)	Capital Reserve	-		-	
(b)	Revaluation Reserve	-		-	
(c)	Other Reserve (Please specify)	-		-	
(d)	Undistributed Surplus (Balance from statement of profit and loss)	-		-	
	<b>Total</b>	-		-	
		<b>Long Term</b>		<b>Short Term</b>	
<b>5</b>	<b>Borrowings</b>	<b>31 March 2025</b>		<b>31 March 2024</b>	
	<u>Secured</u>				
(a)	Term loans				
	from banks				
	i)	-		-	
	ii)	-		-	
	from other parties	-		-	
(b)	Loans repayable on demand				
	from banks				
	i)	-		-	
	ii)	-		-	
	iii)	-		-	
	from other parties	NA		NA	
(c)	Deferred payment liabilities	-		-	
(d)	Loans and advances from related parties	-		-	
(e)	Long term/current maturities of finance lease	-		-	
(f)	Other loans advances (Capital from Retiring Pa	-		-	
	<b>Total (A)</b>	-		-	



Notes forming part of the Financial Statements for the year ended 31st March, 2025

	<b>Unsecured</b>				
(a)	Term loans				
	from banks	-	-	-	-
	from other parties	-	-	-	10,00,000.00
(b)	Loans repayable on demand				
	from banks	NA	NA	-	-
	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (Capital from Retiring Partners)	-	-	-	-
	<b>Total (B)</b>	-	-	-	10,00,000.00
	<b>Total (A) + (B)</b>	-	-	-	10,00,000.00
	<b>Foot Note:</b>				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans shall be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.				

6	Deferred tax liabilities/(asset)	31 March 2025	Charge/ (benefit) for the year	31 March 2024
	<b>Deferred tax asset</b>			
	Expenses provided but allowable in Income Ta	-	-	-
	Provision for doubtful debts	-	-	-
	Difference between book depreciation & tax d	-	-	-
	Others (please specify)	-	-	-
	<b>Gross deferred tax asset (A)</b>	-	-	-
	<b>Deferred tax liability</b>			
	Difference between book depreciation & tax d	-	-	-
	Others (please specify)	-	-	-
	<b>Gross deferred tax liability (B)</b>	-	-	-
	<b>Net deferred tax liability/(asset) (B-A)</b>	-	-	-





(Amount in Rs.)

7 Other long-term liabilities		31 March 2025	31 March 2024
Advance from customers		4,27,95,772.00	4,17,73,838.02
Others (please specify)		-	-
Total Other long-term liabilities		4,27,95,772.00	4,17,73,838.02
8 Provisions			
		Long term	
		31 March 2025	31 March 2024
		Short term	
		31 March 2025	31 March 2024
(a) Provision for employee benefits			
Provision for gratuity		-	-
Provision for leave Encashment		-	-
(b) Other provisions			
Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____)]		5,02,568.00	2,86,686.00
Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)		-	-
Other (specify nature)		-	-
Total Provisions		5,02,568	2,86,686
9 Trade payables		31 March 2025	31 March 2024
(a) Total outstanding dues of micro, small and medium enterprises		8,34,439.10	21,93,958.00
(b) Total outstanding dues of creditors other than micro, small and medium enterprises		-	-
Total Trade payables		8,34,439	21,93,958.00
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
Particulars		31 March 2025	31 March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal		-	-
Interest		-	-
Total		-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-
10 Other current liabilities		31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations		-	-
(b) Interest accrued but not due on borrowings		-	-
(c) Interest accrued and due on borrowings		-	-
(d) Income received in advance		-	-
(e) Unearned revenue		-	-
(f) Goods and Service tax payable		98,426.00	1,58,412.00
(g) TDS payable		-	-
(h) TCS Payable		-	-
(i) Audit Fees Payable		8,000.00	-
(j) Provident Fund Payable		-	-
(k) ESI Payable		-	-
(l) Employee P. Tax		-	-
(m) Electricity Charges Payable		-	-
(n) Advance against Sales		-	-
Total Other current liabilities		1,06,426.00	1,58,412.00



11 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Computer	
<b>Gross Block</b>								
At 1 April 2024	-	-	32,000.00	1,98,890.00	88,250.00	-	1,33,772.00	4,52,912.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	-	32,000.00	1,98,890.00	88,250.00	-	1,33,772.00	4,52,912.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	32,000.00	1,98,890.00	88,250.00	-	1,33,772.00	4,52,912.00
At 31 March 2024	-	-	32,000.00	1,98,890.00	88,250.00	-	1,33,772.00	4,52,912.00
<b>Depreciation/Adjustments</b>								
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-
<b>Net Block</b>								
At 31 March 2024	-	-	32,000.00	1,98,890.00	88,250.00	-	1,33,772.00	4,52,912.00
At 31 March 2025	-	-	32,000.00	1,98,890.00	88,250.00	-	1,33,772.00	4,52,912.00





(Amount in Rs.)

12 Investments - Non Current and Current (valued at historical cost unless stated otherwise)		As at 31 March 2025		As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares
<u>Trade Investments -Quoted</u>					
(a)	Investments in Other Entities			-	-
	Less: Provision for diminution in value of Investments			-	-
(b)	Investments in partnership firm (Refer footnote 1)				
<u>Other Investments</u>					
(c)	Investments in preference shares			-	-
(d)	Investments in equity instruments			-	-
(e)	Investments in government or trust securities			-	-
(f)	Investments in debentures or bonds			-	-
(g)	Investments in mutual funds			-	-
(h)	Investments property			-	-
(i)	Other non-current Investments (specify nature)			-	-
	Total Investments			-	-
<u>Trade Investments - Unquoted</u>					
(a)	Investments in Other Entities			-	-
	Less: Provision for diminution in value of Investments			-	-
(b)	Investments in partnership firm (Refer footnote 1)			-	-
<u>Other Investments</u>					
(c)	Investments in preference shares			-	-
(d)	Investments in equity instruments			-	-
(e)	Investments in government or trust securities			-	-
(f)	Investments in debentures or bonds			-	-
(g)	Investments in mutual funds			-	-
(h)	Other non-current investments (specify nature)			-	-
(i)	Investments property			-	-
	Total Investments			-	-
Aggregate market value as at the end of the year:					
Aggregate amount of quoted investments and market value thereof.				-	-
Aggregate amount of Un-quoted Investments.				-	-
Aggregate Provision for diminution in value of investments.					
Footnote 1: Details of investment in partnership firm					
Name of partner with % share in profits of such firm					
ABC				-	-
XYZ				-	-
Mr. A				-	-
Total capital of the firm (Amount in Rs.)				-	-







		Long Term		Short Term	
		As at 31 March 2025	As at 31 March 2024	As at 31 March 2025	As at 31 March 2024
<b>B</b>	<b>Loans and advances (Unsecured)</b>				
(a)	Capital advances	-	-	-	-
	Considered good	-	-	-	-
	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances (Advance to Suppliers)	-	-	-	-
	Prepaid expenses	-	-	-	-
	Advance tax and tax deducted at source [Net of provision for Income tax of Rs. ____ (previous year Rs. ____)]	-	-	-	-
	CENVAT credit receivable	-	-	-	-
	VAT credit receivable	-	-	-	-
	Service tax credit receivable	-	-	-	-
	GST input credit receivable	-	-	-	-
	Security Deposits	-	-	-	-
	Balance with government authorities	-	-	-	-
	<b>Total (a)+(b) (B)</b>	-	-	-	-
	<b>Total (A + B)</b>	-	-	1,27,68,276.00	2,72,56,489.00
<b>14</b>	<b>Other non-current assets</b>			As at 31 March 2025	As at 31 March 2024
(a)	Security Deposits			-	-
(b)	Term Deposit			1,47,36,947.20	-
(c)	Others (Specify nature)			-	-
	<b>Total other non-current other assets</b>			1,47,36,947.20	-
<b>15</b>	<b>Inventories</b>			As at 31 March 2025	As at 31 March 2024
(a)	Raw materials			-	-
(b)	Work-in-progress			2,84,61,109.00	2,55,84,670.00
(c)	Finished goods			-	-
(d)	Stock-in-trade			-	-
(e)	Stores and spares			-	-
(f)	Loose Tools			-	-
(g)	Others (Specify nature)			-	-
	[Goods in transit to be disclosed under relevant sub-head of inventories]			-	-
	<b>Total</b>			2,84,61,109.00	2,55,84,670.00
<b>16</b>	<b>Trade receivables</b>			As at 31 March 2025	As at 31 March 2024
	Outstanding for a period less than 6 months from the date they are due for receipt				
(a)	Secured Considered good			65,87,763.00	-
(b)	Unsecured Considered good			-	-
(c)	Doubtful			-	-
	Less: Provision for doubtful receivables			-	-
				65,87,763.00	-







		(Amount in Rs.)	
		31 March 2025	31 March 2024
19 Revenue from operations		7,66,74,406.55	5,76,19,090.73
(a) Sales		-	-
(b) Sale of services		-	-
(c) Grants or donations received		-	-
(d) Other operating revenue		-	-
Revenue from operations (Gross)		7,66,74,406.55	5,76,19,090.73
Less: Excise duty		-	-
Revenue from operations (Net)		7,66,74,406.55	5,76,19,090.73
20 Other income		2,28,274.00	62,392.41
(a) Interest income		-	5,000.00
(b) Commission Received		-	1,32,626.89
(c) Misc. Income		-	-
(d) Other non-operating income (Please specify)		-	-
i) Profit On Sale Of Car		-	-
ii) Discount Received		37,281.10	8,338.00
iii) Subsidy Received		-	-
Total other income		2,65,555.10	2,08,357.30
21 Cost of goods sold (Delete whatever is not applicable)		2,55,84,670.00	4,07,21,494.18
(A) Cost of raw material consumed		7,22,05,714.30	3,92,93,779.55
Raw material consumed		2,84,61,109.00	2,55,84,670.00
(i) Inventory at the beginning of the year		6,93,29,275.30	5,44,30,603.73
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
Cost of raw material consumed	(I)	-	-
Packing material consumed (if considered as part of raw material)		-	-
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
Cost of packing material consumed	(II)	-	-
Other materials (purchased intermediates and components)		-	-
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
Cost of other material consumed	(III)	-	-
Total raw material consumed (A)	(I+II+III)	6,93,29,275.30	5,44,30,603.73



B Purchases of stock-in-trade	31 March 2025	31 March 2024
(i) Purchases	-	-
Total (B)	-	-
C Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2025	31 March 2024
Inventories at the beginning of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
Inventories at the end of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	-	-
Total (A+B+C)	6,93,29,275.30	5,44,30,603.73
22 Employee benefits expense	31 March 2025	31 March 2024
(Including contract labour)		
(a) Salaries, wages, and other allowances	5,51,477.00	4,10,100.00
(b) Contribution to provident and other funds	-	-
(c) Bonus	-	-
(d) Staff welfare expenses	-	-
Total Employee benefits expense	5,51,477.00	4,10,100.00





<b>23 Finance cost</b>
(a) Interest expense (other than interest on partners' capital/member' capital)
(i) On bank loan
(ii) On assets on finance lease
(b) Interest on partners' capital/member' capital
(c) Other borrowing costs
(d) Loss on foreign exchange transactions and translations considered as finance cost (net)
<b>Total Finance cost</b>
<b>24 Depreciation and amortization expense</b>
(a) on tangible assets (Refer note 11)
(b) on intangible assets (Refer note 11)
<b>Total Depreciation and amortization expense</b>
<b>25 Other Expenses</b>
(a) Electrical Expenses
(b) Bank Commission/Charges
(d) Trade Licence
(f) Audit Fees
(j) Misc. Expenses
(l) Advertisement
(m) Travelling Expenses
(n) Printing & Stationary
(o) Profession Tax
(p) Remuneration to Partners
(s) Professional Fees
(u) Office Expenses
<b>Total</b>

31 March 2025	31 March 2024
-	-
-	-
12,73,960.00	10,32,490.00
-	-
-	-
<b>12,73,960.00</b>	<b>10,32,490.00</b>
31 March 2025	31 March 2024
-	-
-	-
-	-
31 March 2025	31 March 2024
18,000.00	12,000.00
4,466.36	2,418.65
-	2,500.00
8,000.00	-
1,40,500.00	62,390.00
2,52,199.00	1,40,550.00
2,07,450.20	38,220.00
2,650.00	-
2,500.00	2,500.00
35,00,000.00	7,50,000.00
19,500.00	12,000.00
19,190.04	12,810.00
<b>41,74,455.60</b>	<b>10,35,388.65</b>





# INCOME TAX DEPARTMENT

## Challan Receipt



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

ITNS No. 280

PAN	: ADRFS2015B
Name	: SMART HOMES
Assessment Year	: 2025-26
Financial Year	: 2024-25
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 2,70,300
Amount (in words)	: Rupees Two Lakh Seventy Thousand Three Hundred Only
CIN	: 25092400147783HDFC
Mode of Payment	: Net Banking
Bank Name	: HDFC Bank
Bank Reference Number	: N2526739998274
Date of Deposit	: 24-Sep-2025
BSR code	: 0510002
Challan No	: 23798
Tender Date	: 24/09/2025

### Tax Breakup Details (Amount In ₹)

A	Tax	₹ 2,70,300
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 2,70,300
Total (In Words)		Rupees Two Lakh Seventy Thousand Three Hundred Only

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**Congrats! Here's what you have just achieved by choosing to pay online:**







## Annual Tax Statement

Permanent Account Number (PAN)	ADRF52015H	Current Status of PAN	Active	Financial Year	2024-25	Assessment Year	2025-26
Name of Assessee	SMART HOMES						
Address of Assessee	78 BARANILPUR BECHARHAT, SRIPALLY, BURDWAN SADAR, BURDWAN, WEST BENGAL, 713103						

Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Ref or [www.tin-nsdl.com](http://www.tin-nsdl.com) / [www.utiitsl.com](http://www.utiitsl.com) for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

(All amount values are in INR)

## PART-1 - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
1	WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED				CALW05053G	5347.00	1069.00	1069.00
Sr. No.	Section 1	Transaction Date	Status of Booking *	Date of Booking	Remarks **	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194A	31-Mar-2025	I	27-May-2025	-	5347.00	1069.00	1069.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
2	ICICI BANK LIMITED				MUMI04813E	54881.00	5489.00	5489.00
Sr. No.	Section 1	Transaction Date	Status of Booking *	Date of Booking	Remarks **	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194A	31-Mar-2025	I	23-Apr-2025	-	25908.00	0.00	0.00
2	194A	31-Mar-2025	I	23-Apr-2025	-	28973.00	5489.00	5489.00
Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited
3	INDUSIND BANK LTD				MUMI06277F	117176.92	11718.00	11718.00
Sr. No.	Section 1	Transaction Date	Status of Booking *	Date of Booking	Remarks **	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194A	31-Mar-2025	I	06-Jun-2025	-	30051.37	3005.00	3005.00
2	194A	31-Mar-2025	I	06-Jun-2025	-	32856.16	3286.00	3286.00
3	194A	31-Mar-2025	I	06-Jun-2025	-	4868.77	487.00	487.00
4	194A	31-Mar-2025	I	06-Jun-2025	-	3571.86	357.00	357.00
5	194A	20-Mar-2025	I	06-Jun-2025	-	45828.76	4583.00	4583.00

## ART-II-Details of Tax Deducted at Source for 15G / 15H

Sr. No.		Name of Deductor		TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted *	Total TDS Deposited
Sr. No.	Section 1	Transaction Date	Date of Booking	Remarks **	Amount Paid/Credited	Tax Deducted **	TDS Deposited

Part III - Details of Transactions under Proviso to section 194B/First Proviso to sub-section (1) of section 194R/ Proviso to sub-section(1) of section 194S/Sub-section (2) of section 194BA

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited		
Sr. No.	Section 1	Transaction Date	Status of Booking <sup>a</sup>	Remarks <sup>a, a</sup>	Amount Paid/Credited

Part IV - Details of Tax Deducted at Source u/s 194A/ 194B / 194M/ 194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***	
Sr. No.	TDS Certificate Number	Section 1	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
Gross Total Across Deductor(C)							
No Transactions Present							

RT-V- Details of Transactions under Proviso to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Buyer	PAN of Buyer	Transaction Date	Total Transaction Amount
Sr. No.	Challan Details mentioned in the Statement				Status of Booking*
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount	
	Gross Total Across Buyer(s)				