Flat 2B, 1st Floor, 205, Anandapally, Jadavpur, Near Sulekha, Kolkata, West Bengal 700 032

> Phone: 033- 68342499 www.cagandg.in

 $E\text{-mail} - \underline{ghslandgsl@gmail.com} \, / \, \underline{contact@cagandg.in}$

Date: 19/05/2025

To,
The Secretary,
West Bengal Real Estate Regulatory Authority,
Calcutta Green Commercial Complex (1st Floor),
1050/2, Survey Park,
Kolkata,
West Bengal – 700075.

Dear Sir/Madam,

Sub: Audit not required for Mr. Dilip Dey (PAN ADSPD7483P) for the F/Y 2021-22, 2022-23, and 2023-24.

With reference to the WBRERA application by M/s DEY CONSTRUCTION (WBRERA/NPR-003534 - CHITRA APARTMENT), please be informed that the applicant Mr. Dilip Dey has started the construction/real estate development business during 2024-25 and hence audit for prior years (2021-22, 2022-23 & 2023-24) is not applicable.

Moreover during the year 2022-23 & 2023-24, Mr Dey had only income from other sources which is not under the head Income from Business and Profession and hence audit is not applicable.

For the F/Y 2021-22, although Mr. Dey had income from business (Commission Income) but the turnover was only Rs. 518000.00 with a profit of Rs. 384897.90 which is far below the threshold to conduct Tax Audit U/s 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits.

Further, for the A/Y 2025-26, the Tax Audit forms as well Income Tax return forms are not yet available in the Income Tax portal. So, ITR for A/y 2025-26 along with audit will be done once the required forms are available in the income tax portal.

For your reference, attached the ITR forms of 2021-22 to 2023-24 along with the income tax computation and financial statements.

Regards,

CA. Somnath Biswas Partner – Ghoshal & Ghosal Membership No. 064735 Date of filing: 31-Jul-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

AN	ADSPD7483P			And the second s	
ame	DILIP DEY	the state of the s			
ddres	0, SONARPUR SAHEBPARA, Sonarpu 5 700150	ur S.O, Sonarpur, SOUTH 24 PARGANAS, 32-\	West Ber	ngal, 91-INDIA,	
tatus	Individual	Form Number	and the second second second second	ITR-1	
iled u	/s 139(1)-On or before due date	e-Filing Acknowledgement Numbe	er	325184010310724	
-vancane.cpm	Current Year business loss, if any	and department from American States	1	0	
-	Total Income	A Marie Company of the Company of th	2	6,97,160	
Details	The second secon	and the same of th	3	0	
Тах De	Book Profit under MAT, where applicable	ship.	4	0	
nd Ta	Adjusted Total Income under AMT, where applica	aule	5	0	
Taxable Income and	Net tax payable	Toronto I	6	0	
luco	Interest and Fee Payable	HO	7	and the same of th	
xable	Total tax, interest and Fee payable		8		
Та	Taxes Paid	100			
	(+) Tax Payable /(-) Refundable (7-8)		9		
iail	Accreted Income as per section 115TD		10		
Tax Detail	Additional Tax payable u/s 115TD	The second secon	11		
and Ta	Interest payable u/s 115TE	Z.mpc.	12		
mea			13	and the later and the later than the later and the later a	
Income	Additional Tax and interest payable		14		
reted	Tax and interest paid	and the control of th	15		
Accrete	(+) Tax Payable /(-) Refundable (13-14)				
Inc	come Tax Return electronically transmitted on having	31-Jul-2024 20:28:16 from IP address	s4 ug-2024	9.37.47.187 and using paper ITR-	
ve	erified by DILIP DEY naving erification Form /Electronic Verification Code	TGY99A9V2I generated through/	Aadhaar	OTP mode	
ve	MA WA	BYSKBK为156分数66 图1111	and the second s		
	System Generated				
	Barcode/QR Code	13251840103107248ad912847b8a6106	4b852	:a3000c7de5b1ea39	

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU *If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."



NAME OF ASSESSEE. FATHER'S NAME. ADDRESS.

DATE OF BIRTH.
PAN.
AADHAAR NO
ASSESSMENT YEAR.

DILIP KUMAR DEY.
Late Shyama Prasad Dey.
Sahebpara, P.O - Sonarpur
Kolkata - 700 150
17.09.1955
ADSPD7483P
8192-3784-7125

17,941.00

7,959.00

169.00

27,163.00

6,70,000.00

6,97,163.00

6,97,163.00

6,97,160.00

24,716.00

24,716.00

1,094.00

2024-25

COMPUTATION OF INCOME.
Income from Other Sources.

Interest Received from PNB 0151010288781
Interest Received from UNION 548502010003644
Interest Received from SBI 30308507167
Interest Received from POSB 3895026353

Interest Received from POSB 3895026353

Commission Earning
Gross Total Income.

Less: Deduction under Chaper VI Taxable Income. Rounded Off.

Less: Deduction u/s 87A

Add: EC and S&HEC @ 3%

Tax on Income.

Add: Interest u/s 234A Add: Interest u/s 234B Add: Interest u/s 234C Add: Late Fee u/s 234F

Less : Tax Paid on Self Assessment. Tax Payable / Refund Due.

DEY CONSTRUCTION

<u>DILIP DEY</u> <u>Sahebpara, P.O.& P.S. - Sonarpur, Dist - 24 Parganas(S).</u>

BALANCE SHEET AS AT 31ST MARCH 2024

Amount			Amaunt	Amount
	Amount		Amount	Amount
				1,56,35,995.00
1 55 27 000 07		Schedule of Fixed Assets		1,30,33,333.00
		IN 17 COTA 4 TA 17 C		
The second like the second lit is second like the second like the second like the second like			1 29 244 00	
	4 50 24 050 55	a man a company of the company	200 10	2,61,956.00
1,96,848.42	1,60,24,959.65	Add : Addition	1,32,712.00	-,
	*	CDI Mannum Toy goin Fund		
				2,17,169.38
	4 04 000 00	As per last A/C		
	1,84,000.00	CURRENT ASSETS		
				3,000.00
20 00 000 00				
	22 80 000 00		18,284.91	
3,00,000.00	23,80,000.00		-	
			10.20,542.19	
20.22.000.00				12,16,231.97
				4,107.30
				17,60,000.00
	5 09 500 00	Advance against constituents		
80,12,300.00	. 3,03,300.00			
	1 90 98 459 65	,		1,90,98,459.65
	1,00,00,400.00			
	1,55,27,908.07 25,900.00 6,70,000.00 1,62,23,808.07 1,98,848.42 20,80,000.00 3,00,000.00 20,22,000.00 65,00,000.00 85,22,000.00 80,12,500.00	Amount Amount 1,55,27,908.07	Time Fixed Assets Fixed Assets Fixed Assets Fixed Assets Fixed Assets Fixed Assets Fixed Assets	Amount Assets Amount Assets Amount

DEY CONSTRUCTION

1) ON MICH

Date of filing: 31-Jul-2023*

[Wh	ere the data o	f the Return of Income in Form filed (Please see Rule 12	ITR-1(SAHAJ), ITI	R-2, ITR-3, ITR-4(SUGAM	ENT 1), ITR-5, ITR-6, ITR-7	Assessment Year 2023-24
PAN		ADSPD7483P	design.		эт нэг байг тэг бай боорогчин эт эт гүй үчий түрчий түүн хайгаас гүйн байгаас гүйг	•
Name	9	DILIP DEY		and the second residence and the second reside		-
Addre	ess .	0, SONARPUR SAHEBPARA, 9 700150	Sonarpur S.O, So	narpur, SOUTH 24 PAR(GANAS, 32-West Beng	al, 91-INDIA,
Statu	S	Individual		Form Number		ITR-1
Filed	u/s	139(1)-On or before due dat	e	e-Filing Acknowledgem	ent Number	152195280310723
	Current Ye	ar business loss, if any	The state of the s	Printer on Applications and your Mintel Call - Mintel Call in the plant of the Mintel Call And Application (Mintel Call And Application Applicat	1	0
sils	Total Incon	ne		Mary 1 and 1 and 2 days (mary 1 and	2	4,34,230
Tax Details	Book Profit	under MAT, where applicable			3	0
nd Ta	Adjusted To	otal income under AMT, where a	pplicable	Fr	4	0
Taxable Income and	Net tax pay	vable		k.v.	5	0
e Inco	Interest and	d Fee Payable	777	No. 5	6	0
axabl	Total tax, ir	nterest and Fee payable	41.0	i k	7	0
ř	Taxes Paid		- (151/4 AE	28 1/1/	8	0
	(+) Tax Pay	able /(-) Refundable (7-8)	E W		98	. 0
etail	Accreted Inc	come as per section 115TD	The same of the sa		10	0
Tax Detail	Additional T	ax payable u/s 115TD	San	to you have been a second	11	0
e and	Interest pay	able u/s 115TE	and the second of the		12	
_	Additional Ta	ax and interest payable				0
Accreted Incon	Tax and inte	rest paid		The second secon	13	0
Accre	(+) Tax Paya	able /(-) Refundable (13-14)	Street artist codes at	The second secon	14	0
Incon		and the second to the second s	31 Jul 2022	77.10.05	15	0
		submitted electronically on	IU PAN AIN	SUN 7/100h	The state of the s	
Verifi	cation Form /E	lectronic Verification Code	7GR8PHNALI	generated through	31-Jul-2023 us	sing paper ITR-
5	ystem Genera	ted			Mauriaar OTP	mode
В	arcode/QR Cod		011521952803		26590b7732a58094	ncd217do -1 co-

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."



NAME OF ASSESSEE. FATHER'S NAME. ADDRESS.

DATE OF BIRTH. PAN. **AADHAAR NO** ASSESSMENT YEAR. DILIP KUMAR DEY. Late Shyama Prasad Dey. Sahebpara, P.O - Sonarpur Kolkata - 700 150 17.09.1955 ADSPD7483P 8192-3784-7125 2023-24

COMPUTATION OF INCOME.

Income from Other Sources Interest from Savings Accounts Commission Earned Gross Total Income.

29,156.00 4,25,000.00 4,54,156.00

6,712.00

Less: Deduction u/s 80D Less: Deduction u/s 80TTB Taxable Income. Rounded Off.

19,924.00 4,34,232.00 4,34,230.00

19,924.00

Tax on Income.

6,712.00 Less: Deduction u/s 87A Add: EC and S&HEC @ 3%

Add: Interest u/s 234A Add: Interest u/s 234B

Add: Interest u/s 234C Add: Late Fee u/s 234F

Less: Tax Paid on Self Assessment. Tax Payable / Refund Due.

DEY CONSTRUCTO

Date of filing: 31-Jul-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[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]

2022-23

(Please see Rule 12 of the Income-tax Rules, 1962)

PA	N	ADSPD748	33P						;
Na	me	DILIP DEY	7						
Ad	dress	0, SONAR	PUR SAHEBPAR	A , Sonarpur S.O	, Sonarpur , SOUTH	I 24 PARGANAS , 32-W	est Bengal	, 91-INDIA	700150
Sta	tus	Individiual		A delication of the second	A POLICE OF A PROPERTY AND	Form Number		ITR-4	
File	ed u/s	139(1)-On	or before due date			e-Filing Acknowledgemen	nt Number	3598547703	10722
	Cui	rrent Year bus	iness loss, if any		-		1		0
5	Tot	al Income			.5m 1	24			3,59,820
Taxable Income and Tax details	Boo	ok Profit unde	r MAT, where appli	cable	San		2		0
d Tax	Adj	justed Total Ir	come under AMT,	where applicable	and the second second		3		0
mear	Net	tax payable		100		Va	4		0
e Inco	Inte	erest and Fee I	ayable				5		0
Faxab	Tot	al tax, interes	and Fee payable				6		0
	Tax	es Paid				1.00	7		0
	(+)	Tax Payable /	(-) Refundable (6-7)			<u> </u>	8		0
ils	Acc	reted Income	as per section 115TI)		7	9	-	0
x Deta	Add	litional Tax pa	nyable u/s 115TD		No. of the second		10		0
Accreted Income & Tax Details	Inte	rest payable u	/s 115TE	7434			11		0
Incom	Add	litional Tax ar	d interest payable	6-1			12		0
reted	Tax	and interest p	aid				13		0
Acc	(+)7	Γax Payable /	(-) Refundable (12-1	3)		200	14		0
Inc	ome Ta	ax Return sul	omitted electronical	ly on3	1-Jul-2022 16:02:24	from IP address	45	122 210 24	
by_		DILII	DEY	having PAN_		P on	31-Jul-20	123.219.34 22	and verified _using Electronic
Ver	ificatio	on Code	XULTAGV68I			Aadhaa			mode.
		em Generated ode/QR code		ADSPD7483	P0435985477031077	22f637e6232316f68da55f	bab3a92a	93b3cff909ff	

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

DEY CONSTRUCTION

Proprietor

NAME OF ASSESSEE.	DILIP KUMAR DEY.			
FATHER'S NAME.	Late Shyama Prasad Dey.			
ADDRESS.	Sahebpara, P.O - S	onarpur		
	Kolkata - 700 150			
DATE OF BIRTH.	17.09.1955			
PAN.	ADSPD7483P			
AADHAAR NO	8192-3784-7125			
ASSESSMENT YEAR.	2022-23			
COMPUTATION OF INCOME.				
Income from Business & Profession.				
Net Profit as per Profit & Loss Account		3,84,897.90		
Less : Interest Received treated separately		5,379.00		
Less : Interest reserved treated expanses,		3,79,518.90		
Income from Capital Gain.				
LTGG to be written off in subsequest years Rs. 33787.47				
Income from Other Sources.				
Interest Received from Bank.		5,379.00		
Gross Total Income.		3,84,897.90		
Less: Deduction u/s 80C	25,078.00			
Less: Deduction u/s 80D	=			
Less: Deduction u/s 80TTB		25,078.00		
Taxable Income.		3,59,819.90		
Rounded Off.	_	3,59,820.00		
Rounded On.	1	531		
		2,991.00		
Tax on Income.	_	2,991.00		
Less : Deduction u/s 87A		-		
168,450 @ 29/	_	-		
Add: EC and S&HEC @ 3%		=		
	-			
Add: Interest u/s 234A				
Add: Interest u/s 234B	-			
Add: Interest u/s 234C	_			
Add: Late Fee u/s 234F		-		
Tay Baid on Self Assessment				
Less: Tax Paid on Self Assessment.	=	_		
Tax Payable / Refund Due.				

DEY CONSTRUCTION

DILIP DEY

Sahebpara, P.O.& P.S. - Sonarpur, Dist - 24 Parganas(S).

Trading and Profit & Loss Account for the year ended 31st March 2022

Trading	g and Profit & Loss Accour	nt for the year ended 31st Water 2022	Amount
Particulars	Amount	Particulars	5,379.00
To Commission		By Bank Interest " Commission	5,18,000.00
" Bank Charges	23,481.10	Commission	
" Net Profit	3,84,897.90 5,23,379.00		5,23,379.00

BALANCE SHEET AS AT 31ST MARCH 2022 Amount						
Liabilities	Amount	Amount	Assets	Amount		
CAPITAL ACCOUNT			FIXED ASSETS Schedule of Fixed Assets		1,08,35,173.00	
Mr. Dilip Dey As per last A/c Add: Net Profit Less: Drawing	1,21,47,456.78 3,84,897.90 1,25,32,354.68 1,45,078.00	1,23,87,276.68	INVESTMENTS In LIC As per last A/c		1,29,244.00	
SECURED LOAN			SBI Magnum Tax gain Fund Less: Refund this year	4,13,973.37 1,96,803.99	2,17,169.38	
From LICI (Against Policy) Balance as per last A/c		1,84,000.00	CURRENT ASSETS Security Deposit to BSNL		3,000.00	
UNSECURED LOAN From Avijit Dey Less: Repayment Advance against Land	1,39,153.00 1,39,153.00	- 1,03,55,000.00	Union Bank Sonarpur Br Cash in hand Advance against construction	14,276.03 42,941.60 1,03,64,141.50 9,141.87	1,04,30,501.00 11,189.30 11,50,000.00 1,50,000.00	
		2,29,26,276.68	Accrued Commission		2,29,26,276.68	

