

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 ABAFR6912P
Name R.S. CONSTRUCTION
Address 101/3, GARFA MAIN ROAD , Santoshpur S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700075
Status Firm Form Number ITR-5
Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 832698771101225

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	1A	13,69,553
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	13,69,553
	Net tax payable	4	4,27,301
	Interest and Fee Payable	5	60,028
	Total tax, interest and Fee payable	6	4,87,329
	Taxes Paid	7	5,00,870
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 13,541
Accreted Income and Tax Detail			
	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 REETI SAFUI in the capacity of Partner
having PAN JKLPS3714P from IP address 49.37.44.193 on 10-Dec-2025 17:14:59 DSC SI.No
& Issuer 5797990 & 367090974623CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign
Private Limited,C=IN

System Generated
Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S R S CONSTRUCTION
210 GRAFA MAIN ROAD ,KOLKATA 700078

STATUS: PARTNERSHIP FIRM

PAN: ABAFR6912P

RESIDENTIAL STATUS: RESIDENT IN INDIA

DATE OF FORMATION: 15.11.2019

ASSESSMENT YEAR: 2025-2026

PREVIOUS YEAR: 2024-2025

PARTNERS DETAILS

KRITI ASFUI
PAN No - ERYPS3339M

REETI SAFUI
PAN No - JKLPS3714P

F . N :- LATE RANA SAFUI
SHARE 50%

F/N. - LATE RANA SAFUI
SHARE 50%

COMPUTATION OF INCOME

<u>Income from Business</u>	13,69,552.45
(Net Profit as per Profit & Loss Account)	
<u>Add: Expenses debited to P/L Account</u>	
Partners Remuneration	13,69,552.45
Book Profit	
<u>Less: Deduction U/S.40(b) for Partner's Remuneration</u>	
@90% of Rs.....	0.00
@60% of Rs.....	0.00
Maximum Allowable A	12,32,597.21
Actual Payment B	0.00
Allowed U/S.40(b) Lower of (A or B)	0.00
Book Profit	13,69,552.45
Rounded off	13,69,552.45
Tax on Rs 13,69,552.45 ,@30%	4,10,865.74
Add:Health & Education Cess@4%.....	16,434.63
Total Tax Payble	4,27,300.36
Rounded off	4,27,300.00
Add: Interest for default in furnishing the return (section 234A)	12,819.00
Interest for default in payment of advance tax (section 234B)	34,184.00
Interest for deferment of advance tax (section 234C)	21,571.00
Fee for default in furnishing return of income (section 234F)	5,000.00
less: Tax Paid	0.00
<u>Less: Tax Deducted at Sources</u>	0.00
Advance Tax	5,00,874.00
PAYABLE	5,00,870.00
PAYABLE ROUND OFF	

FOR R S CONSTRUCTION

R. S. CONSTRUCTION
Reeti Safui
Kriti Safui
(Partners)

M/S R S CONSTRUCTION
210 GRAFA MAIN ROAD ,KOLKATA 700078

BALANCE SHEET AS AT 31ST MARCH, 2025			
PARTICULARS	NOTES NO	AS AT 31st March, 2025 AMOUNT IN Rs.	AS AT 31st March, 2024 AMOUNT IN Rs.
I CONTRIBUTION & LIABILITIES			
Partners' Funds/Capitals			
(a) Capital Contribution	02	2,02,76,944.85	1,18,48,896.40
Loan Account			
Unsecured Loan	03	2,51,05,000.00	2,07,55,000.00
Current Liabilities			
(a) Trade Payable	04	21,62,463.00	-16,20,687.00
(b) Other Current Liabilities	05	36,43,922.00	47,85,084.00
(c) Provision For Income Tax	06	4,27,300.00	16,50,196.00
TOTAL		5,16,15,629.85	3,74,18,489.40
II ASSETS			
Non-Current Assets			
(a) Property ,Plant & Equipment		-	-
(i) Tangible Assets			
Current Assets			
(a) Inventories	07	2,05,25,000.00	1,68,25,310.00
(b) Cash And Cash Equivalent	09	1,48,59,193.85	41,75,952.40
(c) Loans & Advances	10	1,61,34,550.00	1,45,35,000.00
(d) Other Current Assets	11	96,886.00	18,82,227.00
TOTAL		5,16,15,629.85	3,74,18,489.40

NOTES TO ACCOUNTS

AND SIGNIFICANT ACCOUNTING POLICIES.

IN TERMS OF OUR REPORT IN FORM 3CB AND 3CD OF EVEN DATE

For J K AMAR & Co

CHARTERED ACCOUNTANTS

FRN :332938E



JEETENDRA KUMAR AMAR
(PROPRIETOR)

MEMBERSHIP NO : 065389

UDIN: 25065389BMNPPE4791

PLACE : KOLKATA

DATE : 05.11.2025

FOR R S CONSTRUCTION

R. S. CONSTRUCTION
Reek. Safer
Keer. Safer
Partner

(PARTNERS)

M/S R S CONSTRUCTION
210 GRAFA MAIN ROAD ,KOLKATA 700078

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON 31st MARCH, 2025				
Sr. No	PARTICULARS	NOTE	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
I	Revenue From Operations	12	2,36,67,640.00	8,37,83,500.00
II	TOTAL REVENUE	(I)	2,36,67,640.00	8,37,83,500.00
III	Expenses:			
	Cost Of Construction	13	2,15,37,175.00	7,70,15,443.60
	Employee Benefit Expense	14	1,97,340.00	6,98,210.00
	Other Expenses	15	5,63,572.55	7,80,754.00
	TOTAL EXPENSES	(IV)	2,22,98,087.55	7,84,94,407.60
V	Profit Before Tax And Prior Period Items	(I - IV)	13,69,552.45	52,89,092.40
VI	Tax Expense:			
	(1) Current Tax		4,27,300.00	16,50,196.00
	(2) Income Tax paid		-	
VII	Profit After Tax But Before Prior Period Items	(V-VI)	9,42,252.45	36,38,896.40
VIII	Transferred to Partners Capital A/c			
	Kriti Safui		4,71,126.23	18,19,448.20
	Reeti Safui		4,71,126.23	18,19,448.20

NOTES TO ACCOUTS


AND SIGNIFICANT ACCOUNTING POLICIES.

IN TERMS OF OUR REPORT IN FORM 3CB AND 3CD OF EVEN DATE

For J K AMAR & Co

CHARTERED ACCOUNTANTS

FRN :332938E



JEETENDRA KUMAR AMAR

(PROPRIETOR)

MEMBERSHIP NO : 065389

UDIN: 25065389BMNPPE4791

PLACE : KOLKATA

DATE : 05.11.2025

FOR R S CONSTRUCTION

R. S. CONSTRUCTION
Reeti Safui
Kriti Safui
 Partner

(PARTNERS)

M/S R S CONSTRUCTION
210 GRAFA MAIN ROAD ,KOLKATA 700078

(ALL AMOUNTS IN RS.)

STATEMENTS OF CASH FLOW PARTICULARS	AS AT 31.03.2025		AS AT 31.03.2024	
	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
Profit Before Income Tax	13,69,552.45		52,89,092.40	
Less:- Taxes Paid & Adjusted	4,27,300.00		16,50,196.00	
Adjustments For:	9,42,252.45		36,38,896.40	
Non Cash Expenses			-	
<i>Depreciation & Amortisation</i>				
Changes In Working Capital			16,50,196.00	
Increase /(Decrease) In Short Term Provisions	-12,22,896.00		-46,04,435.25	
Increase /(Decrease) In Creditors	37,83,150.00		-4,26,89,040.00	
Increase/ (Decrease) In Other Current Liabilities	-11,41,162.00		-	
(Increase)/Decrease In Trade Receivable			4,05,20,513.85	
(Increase)/Decrease In Inventories	-36,99,690.00		-14,70,000.00	
(Increase)/Decrease In Loans and Advances			-18,00,000.00	
(Increase)/Decrease In Other Current Assets	17,85,341.00		-	-47,53,869.00
(Increase)/Decrease In Short Term Loan & advances	-15,99,550.00	-11,52,554.55		
Net Cash From Operating Activities				
Cash Flows From Investing Activities			-	-
(Increase)/Decrease In Tangible Assets				
Net Cash Used In Investing Activities				
Purchase Of Fixed Assets			-	
Increase/(Decrease) In Long Term Loans & Advances				
Cash Flows From Financing Activities			-55,20,000.00	
Increase/(Decrease) In Long Term Borrowings	43,50,000.00	1,18,35,796.00	39,00,000.00	-16,20,000.00
Add:Capital Introduced	74,85,796.00			-63,73,869.00
		41,75,952.40		1,05,49,821.40
Add: Opeing Balance of Cash & Cash Equivalent		1,48,59,193.85		41,75,952.40
Closing Balance of Cash & Cash Equivalent				

**NOTES TO ACCOUNTS
AND SIGNIFICANT ACCOUNTING POLICIES.**

For J K AMAR & Co
 CHARTERED ACCOUNTANTS
 FRN :332938E



JEETENDRA KUMAR AMAR
 (PROPRIETOR)
 MEMBERSHIP NO : 065389
 UDIN: 25065389BMNPPE4791
 PLACE : KOLKATA
 DATE : 05.11.2025

FOR R S CONSTRUCTION

R. S. CONSTRUCTION
Reehi Saha
Kaaiti Saha
 Partner

(PARTNERS)

R.S. CONSTRUCTION
210 GRAFA MAIN ROAD ,
KOLKATA 700078

NOTES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2025

NOTE -01

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

- 1) The Partnership Firm RS CONSTRUCTION is primarily engaged in the business of Civil Construction and Building Materials Supplier.
- 2) The Financial Statements of the Firm have been drawn up on historical cost basis on the assumption that the Partnership is a going concern.
- 3) The Financial Statements have been drawn on Mercantile basis.
- 4) The Partnership Firm has accepted Unsecured, Interest free loans during the year which are subject to formal confirmation.
- 5) Balance of Trade Payables on the Liabilities Side of the Balance Sheet on the Reporting Date are subject to formal confirmation.
- 6) Balance of loans and advances on the Assets Side of the Balance Sheet on the Reporting Date are subject to formal confirmation.
- 7) Cash in Hand on the Reporting Date has been certified by a Partner. We have relied on such Certificate issued by the said Partner.
- 8) Prima facie the Partnership Firm does not have any account which involves timing differences between accounting income and taxable income. Hence there is no need to provide for Deferred Tax as per stipulations of Accounting Standard 22 (AS 22).
- 9) Prima Facie the Partnership Firm has had Related Party transaction and details are as Detailed below:

Name of Related Party	Purpose	Balance as on 01.04.2024	Amount Received	Balance as on 31.03.2025	Relation
RS Construction (Kriti Safui)	Unsecured Loan	2,07,00,000.00	43,50,000.00	2,50,50,000.00	A Partner of the Firm is Proprietor in R.S. Construction (Kriti Safui)

- 10) The provision of Deferred Tax has not been considered in the Financial Statements since the Partnership Firm does not have any Accounts which can cause a difference between Accounting Income and Taxable Income.

DATE:- 05th November, 2025

PLACE: - KOLKATA



For JK AMAR & CO.
CHARTERED ACCOUNTANTS
FRN: - 332938E

JEETENDRA KUMAR AMAR
(PROPEIRTOR)
MEMBERSHIP No. 065389
UDIN: 25065389BMNPPE4791

M/S R S CONSTRUCTION
210 GRAFA MAIN ROAD ,KOLKATA 700078

Notes Forming Integral Part of Balance Sheet as at 31st March, 2025

NOTE-02

PARTNER FUND/ CAPITAL

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
	KRITI SAFUI		
	Balance B/d	56,24,448.20	19,05,000.00
	Introduced	27,50,000.00	19,00,000.00
	Add : Net Profit from Profit & Loss Account	4,71,126.23	18,19,448.20
	Less: Drawing	41,602.00	-
		88,03,972.43	56,24,448.20
	REETI SAFUI		
	Balance b/d	62,24,448.20	24,05,000.00
	Add: Introduced	48,19,000.00	20,00,000.00
	Add: Net Profit From Profit & Loss Account	4,71,126.23	18,19,448.20
	Less: Drawing	41,602.00	-
		1,14,72,972.43	62,24,448.20
	TOTAL	2,02,76,944.85	1,18,48,896.40

NOTE -03 UNSECURED LOAN

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
a.	R S Construction (Kriti Safui)	2,50,50,000.00	2,07,00,000.00
b	A R Associates	55,000.00	55,000.00
	TOTAL	2,51,05,000.00	2,07,55,000.00

NOTE -04 TRADE PAYABLE

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
a.	Sundry Creditors (Unsecured Considered Good)	21,62,463.00	-16,20,687.00
	TOTAL	21,62,463.00	-16,20,687.00

NOTE -05

OTHER CURRENT LIABILITIES

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
a	Audit Fee Payable	20,000.00	20,000.00
b	TDS PAYABLE	23,922.00	11,901.00
c	Advances Against Flat	36,00,000.00	47,53,183.00
		-	-
	TOTAL	36,43,922.00	47,85,084.00

NOTE -06

PROVISION FOR INCOME TAX

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
a	Income Tax Provision Balance B/d	-	-
	Add: During The Year	4,27,300.00	16,50,196.00
	TOTAL	4,27,300.00	16,50,196.00



FOR R S CONSTRUCTION
R. S. CONSTRUCTION
Reeti Safui
Kriti Safui
Partner
(PARTNERS)

M/S R S CONSTRUCTION
210 GRAFA MAIN ROAD ,KOLKATA 700078

Notes Forming Integral Part of Balance Sheet as at 31st March, 2025

NOTE-07

WORK IN PROGRESS

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
	Construction in Work in Progress (Valued and certified by a partner)	2,05,25,000.00	1,68,25,310.00
	TOTAL	2,05,25,000.00	1,68,25,310.00

NOTE-09

CASH & BANK BALANCE

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
		16,93,719.00	4,93,919.00
a.	Cash In Hand (As certified by a Partner)	16,93,719.00	4,93,919.00
	TOTAL (A)		
b.	Balance With Bank:	1,29,97,493.85	32,19,526.40
	State Bank Of India	1,50,000.00	-
	AXIS BANK	17,981.00	4,62,507.00
	ICICI Bank	1,31,65,474.85	36,82,033.40
	TOTAL (B)	1,48,59,193.85	41,75,952.40
	TOTAL (A+B)		

NOTE-10

LOANS & ADVANCES

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
a	Other advance	9,29,550.00	3,80,000.00
b	Joint Venture Account (Unsecured Considered Good)	1,52,05,000.00	1,41,55,000.00
	TOTAL	1,61,34,550.00	1,45,35,000.00

Note 10.1 Loans & Advances balances are subject to formal confirmation.

NOTE-11

OTHER CURRENT ASSETS

Sr. No	PARTICULARS	AS AT 31st March, 2025	AS AT 31st March, 2024
1	GST	96,886.00	82,227.00
2	Advance Income Tax	-	18,00,000.00
	TOTAL	96,886.00	18,82,227.00



FOR R S CONSTRUCTION
R. S. CONSTRUCTION
Reehi Saha
Keeti Saha
Partner
(PARTNERS)

M/S R S CONSTRUCTION
210 GRAFA MAIN ROAD ,KOLKATA 700078

Notes Forming Integral Part of Statement of Profit & Loss for the period ended 31st March, 2025

NOTE : 12 REVENUE FROM OPERATIONS

Sr. No	PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
a)	Sale Of Flat	2,36,67,640.00	8,37,83,500.00
	TOTAL	2,36,67,640.00	8,37,83,500.00

NOTE : 13 COST OF CONSTRUCTION

Sr. No	PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
a)	Purchase Of Goods and Raw Materials		
	Opening Stock	1,68,25,310.00	5,73,45,823.85
	Construction Cost	1,99,98,510.00	3,14,35,527.60
	Direct Expenses		
	BLRO	1,20,000.00	2,10,000.00
	LBS	11,36,960.00	10,35,000.00
	Advocate Fee	11,90,960.00	3,13,900.00
	Electrical Expenses	3,08,462.00	3,25,449.00
	Commission	4,03,900.00	-
	Elevation	30,000.00	-
	P Tax	2,500.00	-
	Brokerage	-	7,49,607.00
	Discount	-27,930.00	-37,107.85
	KMC Charges	14,10,464.00	11,35,459.00
	Maintenance Charges	41,500.00	30,000.00
	Registration Fee	25,999.00	3,34,205.00
	Rent For Land Owner	2,88,000.00	6,25,000.00
	RERA	18,940.00	12,190.00
	Susbcription	2,88,600.00	2,96,700.00
	Tree Cutting	-	29,000.00
		4,20,62,175.00	9,38,40,753.60
	Less: Closing Stock	2,05,25,000.00	1,68,25,310.00
	TOTAL	2,15,37,175.00	7,70,15,443.60

NOTE : 14 EMPLOYMENT BENEFIT EXPENSES

Sr. No	PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
1	Salaries, Wages, Bonus, Exgratia etc.	-	5,28,000.00
2	Bonus	-	40,000.00
3	Staff Fooding and welfare	1,97,340.00	1,30,210.00
	TOTAL	1,97,340.00	6,98,210.00



FOR R S CONSTRUCTION

R. S. CONSTRUCTION

Reehi Saha
Keerthi Saha
Partner

(PARTNERS)

M/S R S CONSTRUCTION
210 GRAFA MAIN ROAD ,KOLKATA 700078

Notes Forming Integral Part of Statement of Profit & Loss for the period ended 31st March, 2025

NOTE : 15 OTHER EXPENSES

Sr. No	PARTICULARS	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
(a)	Administrative Expenses	20,000.00	20,000.00
1	Auditor's Remuneration	1,298.00	768.00
2	Bank Charges	-	2,37,856.00
3	Car Expenses	1,000.00	
4	Carrying Cost	5,664.00	
5	Computer Expenses	-	85,230.00
6	Conveyance	10,000.00	
7	General Expenses	1,71,015.00	
8	Insurance	2,276.00	4,491.00
9	Interest on TDS	-	19,365.00
10	Misc Expenses	2,43,679.55	1,30,560.00
11	Office Expenses	-	60,210.00
12	Mobile Charges	72,440.00	54,384.00
13	Professional Fee	-	12,630.00
14	Printing & Stationery	31,200.00	
15	Repairing Charges	5,000.00	
16	Web Site Expenses		1,55,260.00
17	Travelling Expenses		7,80,754.00
	TOTAL	5,63,572.55	7,80,754.00

For J K AMAR & Co
 CHARTERED ACCOUNTANTS
 FRN :332938E

JEETENDRA KUMAR AMAR
 (PROPRIETOR)
 MEMBERSHIP NO : 065389
 UDIN: 25065389BMNPPE4791
 PLACE : KOLKATA
 DATE : 05.11.2025



FOR R S CONSTRUCTION

R. S. CONSTRUCTION
Reeb. Saha
Kshit Saha
 Partner

(PARTNERS)

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
831542770101225

Date of e-Filing
10-Dec-2025

Name	: R.S. CONSTRUCTION
PAN/TAN	: ABAFR6912P
Address	: 101/3 , GARFA MAIN ROAD , , Kolkata, KOLKATA, Santoshpur S.O, West Bengal, 700075
Form No.	: Form 3CB-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	: 2025-26
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 065389

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

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

- 1 We have examined the **balance sheet** as on 31st March 2025, and the **Profit and loss account** for the period beginning from **01-Apr-2024** to ending on **31-Mar-2025** attached herewith of

Name R S CONSTRUCTION
 Address 101/3, GARFA MAIN ROAD, KOLKATA
 32-West Bengal, 91 India, Pincode
 700075
 PAN ABAFP6912P
 Aadhaar Number of the assessee, if available

- 2 We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **210 GRAFA MAIN ROAD** and **0** branches

- 3 a. We report the following observations/comments/discrepancies/inconsistencies if any **SINCE THE ASSESSEE IS A REAL ESTATE DEVELOPER AND HAVE TO COMPLY THE PROVISION OF 80 PERCENT FROM REGISTERED PARTY BUT SUCH COMPLIANCE NOT MADE BY ASSESSEE**

b. Subject to above:-

A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.

C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2025, and

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

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

- 5 In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Not ascertained by the management

Accountant Details

Name JEETENDRA KUMAR AMAR
 Membership Number 065389
 ERN(Firm Registration Number) 332938E
 Address 1/1A, GANESH SARKAR LANE, Khidirpore S.O,
 Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode -
 700023
 Date of signing Tax Audit Report 05-Nov-2025
 Place KOLKATA
 Date 10-Dec-2025

Acknowledgement Number:831542770101225

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

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

PART - A

R.S. CONSTRUCTION

1. Name of the Assessee

2. Address of the Assessee

101/3, GARFA MAIN ROAD, Santoshpur S.O., Kolkata.
KOLKATA, 32-West Bengal, 91-India, Pincode - 700075

ABAFR6912P

3. Permanent Account Number (PAN)

Aadhaar Number of the assessee, if available

Yes

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	19ABAFR6912P1ZM

Firm

5. Status

6. Previous year

01-Apr-2024 to 31-Mar-2025

7. Assessment year

2025-26

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)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 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	KRITS ASFUI	50
2	REEI SAFUI	50

(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 ?

No

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	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services (i.e.c	07005

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

No

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

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

No

Books prescribed

No records added

(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 GENERAL LEDGER JOURNAL REGISTER STOCK LEDGER	210	GARFA MAIN ROAD	KOLKATA	700078	91-India	32-West Bengal

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

Sl. No.	Books examined
1	CASH BOOK BANK BOOK GENERAL LEDGER JOURNAL REGISTER STOCK LEDGER

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, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ?

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

(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 ?

(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) ?

(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
1	ICDS I - Accounting Policies	NO CHANGE IN ACCOUNTING POLICIES FROM PREVIOUS YEAR 2
2	ICDS II - Valuation of Inventories	AT COST OR MARKET VALUE, WHICHEVER IS LOWER
3	ICDS IV - Revenue Recognition	ON ACCRUAL BASIS OR WHEN THE PROPERTY WAS TRANSFERRED TO BUYER

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

Lower of Cost or Market Rate

SRAC(1)(1)158
 AC(1) (To be
 filed in only
 for
 assessment
 year 2020-21,
 2021-22 and
 2024-25 only,
 as applicable)

excluding
 value of
 goodwill of a
 business or
 profession

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)(vi)]

Amount

Sl. No. Description

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

Amount

Sl. No. Particulars

No records added

Personal expenditure

Amount

Sl. No. Particulars

No records added

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

Amount

Sl. No. Particulars

No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Amount

Sl. No. Particulars

No records added

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

Amount

Sl. No. Particulars

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)

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Amount

Sl. No. Particulars

No records added

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

Amount

Sl. No. Particulars

No records added

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

Amount

Sl. No. Particulars

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

Amount

Sl. No. Particulars

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

Amount

Sl. No. Particulars

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
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 of tax deposited out of "Advance" 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
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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 payable 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)													₹ 0	

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	Amount of levy deducted	Amount payable out of amount of levy deducted		
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		

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

₹ 0

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

₹ 0

(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

₹ 0

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

₹ 0

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

₹ 0

(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	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			

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

Sl. No.	Name of person	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of income	Section	Description of Transaction	Computation if any
No records added							

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

A. pre-existed on the first day of the previous year but was not allowable 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 for clauses other than clause (h) of section 43B 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

State whether Sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc is passed through the profit and loss account ?

No

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.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding 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				

Clause 28 to omitted from AY 2025-26 and onwards

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) (vib) ?
(Applicable till AY 2024-25)

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 (x) 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														

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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. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding the 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 90, 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

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 26955 taken or accepted during the previous year :-

Sl. No.	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?	viii(a) Code of the nature of such amount (as mentioned in field (iv) above)	viii(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.
1	R S CONSTRUCTION (KPITI SAFUL)	210, GARFA ROAD, KOLKATA-			₹2,50,50,000	No	₹2,50,50,000	Yes	Any other mode	Account payee cheque	

b. Particulars of each specified sum in an amount exceeding the limit specified in section 26955 taken or accepted during the previous year :-

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

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.	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.(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.	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

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.	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

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.	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 payment
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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 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.	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 each 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 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.
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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:-

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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
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 withdrawn 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.
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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 ? Yes

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)
1	CALR18712B	194C	Payments to contractors	₹73,41,500	₹73,41,500	₹73,41,500	₹73,415	₹0	₹73,415	₹0
2	CALR18712B	194H	Commission or brokerage	₹2,80,000	₹2,80,000	₹2,80,000	₹12,500	₹0	₹12,500	₹0
3	CALR18712B	194J	Fees for professional or technical services	₹11,08,840	₹1,10,884	₹11,08,840	₹1,10,884	₹0	₹1,10,884	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

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.
1	CALR18712B	26Q	31-Jul-2024	18-Jul-2024	Yes	
2	CALR18712B	26Q	31-Oct-2024	19-Oct-2024	Yes	
3	CALR18712B	26Q	31-Jan-2025	20-Jan-2025	Yes	
4	CALR18712B	26Q	31-May-2025	23-Apr-2025	Yes	

No

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

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 principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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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
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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, if any
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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 ?

No

Acknowledgement Number: 831542770101225

Please furnish the following details -

Sl. No.	Amount received	Date of receipt
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No records added

No

36B (a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (i) 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
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No records added

No

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

No

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.

No

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.

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	23667640		83783500	
(b)	Gross profit / Turnover	2130465	23667640	6768057	83783500
(c)	Net profit / Turnover	1369552	23667640	5289092	83783500
(d)	Stock-in-Trade / Turnover	18675155	23667640	37065567	83783500
(e)	Material consumed / Finished goods produced				

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
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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.
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No records added

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity? as referred to in sub-section (2) of section

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				Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			

No records added

Accountant Details

Accountant Details

Name	JEETENDRA KUMAR AMAR
Membership Number	065389
FRN(Firm Registration Number)	332938E
Address	1/1A, GANESH SARKAR LANE, Khidirpore S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700023
Place	KOLKATA
Date	10-Dec-2025

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)	

No records added

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days

No records added

This form has been digitally signed by JEETENDRA KUMAR AMAR having PAN ACXPA5673Q from IP Address 49.37.44.193 on 10/12/2025 04:42:11 PM Dsc Sl.No and issuer 7305310642752234819CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority