


| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT | | | | Assessment Year 2025-26 |
|---|---|---------------------------------|-----------------|----------------------------|
| [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) | | | | |
| PAN | AJPPP9338N | | | |
| Name | RANJIT PAL | | | |
| Address | 01 , RAMCHANDRAPUR, THAKURANI CHAWK, SOUTH 24 PARGANAS , KOLKATA , 32-West Bengal, 91-India, 700104 | | | |
| Status | Individual | Form Number | ITR-3 | |
| Filed u/s | 139(1)- On or Before due date | e-Filing Acknowledgement Number | 725712200041225 | |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 | |
| | Total Income | 1A | 14,71,160 | |
| | Book Profit under MAT, where applicable | 2 | 0 | |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 | |
| | Net tax payable | 4 | 1,39,601 | |
| | Interest and Fee Payable | 5 | 19,044 | |
| | Total tax, interest and Fee payable | 6 | 1,58,645 | |
| | Taxes Paid | 7 | 1,59,000 | |
| | (+) Tax Payable /(-) Refundable (6-7) | 8 | (-) 360 | |
| 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 | |
| Income Tax Return electronically transmitted on <u>04-Dec-2025 13:44:50</u> from IP address <u>49.37.11.53</u> and verified by <u>RANJIT PAL</u> having PAN <u>AJPPP9338N</u> on <u>04-Dec-2025</u> using paper ITR-Verification Form /Electronic Verification Code <u>E4V1LVJBVI</u> generated through <u>Aadhaar OTP</u> mode | | | | |
| System Generated Barcode/QR Code |  AJPPP9338N03725712200041225bfec8ad02031b64fa28bd172a7ff12f66eba53d2 | | | |
| <u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u> | | | | |

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

RANJIT PAL

Address

01, SOUTH 24 PARGANAS, 32-
West Bengal, 91-India, Pincode -
700104

PAN

AJPPP9338N

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 **195 MAHATMA GANDHI ROAD WEST BENGAL KOLKATA-700104** and 0 branches.

3 a. We report the following observations/comments/discrepancies/inconsistencies if any:

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 |
|---------|--------------------|-----------------------------|
| | | No records added |

Accountant Details

Name

Membership Number

FRN(Firm Registration Number)

Address

UDIN : 25050392BPHCXE7597

Date of signing Tax Audit Report

Place

Date

For and on behalf of

M/s. Sourabh Majumdar & Associates

Chartered Accountants, FRN- 324201E

KALYAN BANERJEE

050392

(K. BANERJEE)

Partner

0324201E

ACA-050392

17C, KAVI BHARATI SARANI, LAKE ROAD, Sarat Bose Road S.O
, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700029

22-Oct-2025

KOLKATA

22-Oct-2025

This form has been digitally signed by KALYAN BANERJEE having PAN ACXPB8035D from IP Address 146.196.47.187 on 22/10/2025 08:08:34 PM Dsc Sl.No and issuer
,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



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

RANJIT PAL

2

Address of the Assessee

01 , R. C. Thakurani B.O , Chak Thakurani , SOUTH 24
PARGANAS , 32-West Bengal , 91-India , Pincode -
700104

3

Permanent Account Number (PAN)

AJPPP9338N

Aadhaar Number of the assessee, if available

4

Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?

Yes

5

Status

Individual

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 ?

Yes

Section under which option exercised

115BAC

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?

Yes

Sl. No.

Name

Profit Sharing Ratio (%)

No records added

(b).

If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.

Date of change

Name of Partner/Member

Type of change

Old profit sharing ratio (%)

New profit Sharing Ratio (%)

Remarks

No records added

10.(a).

Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.

Sector

Sub Sector

Code

1

CONSTRUCTION

Other construction activity n.e.c.

06010

2

WHOLESALE AND RETAIL TRADE

Retail sale of other products n.e.c

09028

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

| Sl. No. | Books prescribed |
|---------|--|
| 1 | CASH BOOK . GENERAL LEDGER,JOURNAL BANK BOOK ETC |

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

| Sl. No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|--|--|----------------|--------------------------|---------------------|----------|----------------|
| 1 | CASH BOOK , GENERAL LEDGER,JOURNAL BANK BOOK ETC | 195 MAHATMA GANDHI ROAD KOLKATA-700104 | THAKURPUKUR | KOLKATA | 700104 | 91-India | 32-West Bengal |

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

| Sl. No. | Books examined |
|---------|--|
| 1 | CASH BOOK , GENERAL LEDGER,JOURNAL BANK BOOK ETC |

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.) ? No

| Sl. No. | Section | Amount |
|------------------|---------|--------|
| No records added | | |

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

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

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

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

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

| Sl. No. | ICDS | Increase in profit | Decrease in profit | Net effect |
|------------------|------|--------------------|--------------------|------------|
| No records added | | | | |

(f). Disclosure as per ICDS:



| Sl. No. | ICDS | Disclosure |
|---------|---|------------------------------|
| 14(a). | Method of valuation of closing stock employed in the previous year | Lower of Cost or Market Rate |
| (b) | In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish | No |

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

15. Give the following particulars of the capital asset converted into stock-in-trade

| Sl. No. | Description of capital asset (a) | Date of acquisition (b) | Cost of acquisition (c) | Amount at which the asset is converted into stock-in trade (d) |
|---------|----------------------------------|-------------------------|-------------------------|--|
| | No records added | | | |

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(c). Escalation claims accepted during the previous year;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(d). any other item of income;

| Sl. No. | Description | Amount |
|---------|-------------|--------|
| | | ₹ 0 |

(e). Capital receipt, if any.

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

| Sl. No. | Details of property | Address of Property | | | | | Consideration received or accrued | Value adopted or assessed or assessable | Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub- |
|---------|---------------------|---------------------|----------------|--------------------------|--------------------|---------|-----------------------------------|---|---|
| | | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code /Pin Code | Country | State | | |



No records added

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be in the following form -

| Sl. No. | Method of Depreciation | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV/Actual | Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable) | Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value(A) | Purchase Value | Total Value of Purchases (B) | Deductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year(A+B-C-D) |
|---------|------------------------|--|--------------------------|--------------------|---|--|--------------------------------|----------------|------------------------------|----------------|-------------------|----------------------------|--|
| 1 | WDV | Plant and Machinery @ 15% | 15 | ₹46,966 | ₹0 | ₹0 | ₹46,966 | ₹0 | ₹0 | ₹0 | ₹0 | ₹7,045 | ₹39,921 |
| 2 | WDV | Furniture & Fittings @ 10% | 10 | ₹8,905 | ₹0 | ₹0 | ₹8,905 | ₹0 | ₹0 | ₹0 | ₹0 | ₹891 | ₹8,014 |
| 3 | WDV | Plant and Machinery @ 40% | 40 | ₹16 | ₹0 | ₹0 | ₹16 | ₹0 | ₹0 | ₹0 | ₹0 | ₹6 | ₹10 |

19. Amount admissible under section-

| Sl. No. | Section | Amount debited to profit and loss account | Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. |
|------------------|---------|---|--|
| No records added | | | |

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

| Sl. No. | Description | Amount |
|------------------|-------------|--------|
| No records added | | |

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

| Sl. No. | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|---------|--|-----------------------------|----------------------|------------------------|---|
| 1 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 211 | 15-May-2024 | ₹ 211 | 10-May-2024 |
| 2 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 206 | 15-Jun-2024 | ₹ 206 | 13-Jun-2024 |
| 3 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 218 | 15-Jul-2024 | ₹ 218 | 14-Jul-2024 |
| 4 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 210 | 15-Aug-2024 | ₹ 210 | 14-Aug-2024 |
| 5 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 245 | 15-Sep-2024 | ₹ 245 | 11-Sep-2024 |
| 6 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 215 | 15-Oct-2024 | ₹ 215 | 08-Oct-2024 |
| 7 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 225 | 15-Nov-2024 | ₹ 225 | 14-Nov-2024 |



Acknowledgement Number:223707640221025

| | | | | | |
|----|--|-------|-------------|-------|-------------|
| 8 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 222 | 15-Dec-2024 | ₹ 222 | 10-Dec-2024 |
| 9 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 225 | 15-Jan-2025 | ₹ 225 | 09-Jan-2025 |
| 10 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 228 | 15-Feb-2025 | ₹ 228 | 12-Feb-2025 |
| 11 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 222 | 15-Mar-2025 | ₹ 222 | 10-Mar-2025 |
| 12 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 227 | 15-Apr-2025 | ₹ 227 | 10-Apr-2025 |

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

Capital expenditure

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Personal expenditure

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

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

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Expenditure incurred at clubs being entrance fees and subscriptions

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

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

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

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

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

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

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

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

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |



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 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 | |

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);

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

as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| | | | | | | | | | | | | |

No records added

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted | Amount deposited out of "Amount of tax deducted" |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|--|
| | | | | | | | | | | | | | | |

No records added

as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| | | | | | | | | | | | | |

No records added

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of levy deducted | Amount deposited out of "Amount of Levy" |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|-------------------------|--|
| | | | | | | | | | | | | | | |



deductible

No records added

| | |
|---|-----|
| iv. Fringe benefit tax under sub-clause (ic) | ₹ 0 |
| v. Wealth tax under sub-clause (iia) | ₹ 0 |
| vi. Royalty, license fee, service fee etc. under sub-clause (iib) | ₹ 0 |
| vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) | |

| Sl. No. | Date of payment | Amount of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|------------------|-----------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| No records added | | | | | | | | | | | |

| | |
|---|-----|
| viii. Payment to PF /other fund etc. under sub-clause (iv) | ₹ 0 |
| ix. Tax paid by employer for perquisites under sub-clause (v) | ₹ 0 |

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:

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

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|------------------|-----------------|-------------------|--------|-------------------|---|---|
| No records added | | | | | | |

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|------------------|-----------------|-------------------|--------|-------------------|---|---|
| No records added | | | | | | |

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

₹ 0

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

₹ 0

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

| Sl. No. | Nature of Liability | Amount |
|------------------|---------------------|--------|
| No records added | | |

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

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

₹ 0



| | |
|--|----|
| 22 (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) | ₹0 |
| (a) 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 |
| (ii) Of amount referred to in (i) above, amount | |
| (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 | ₹0 |

23. Particulars of any payments made to persons specified under section 40A(2)(b).

| Sl. No. | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of Transaction | Payment Made |
|------------------|------------------------|-----------------------|--|----------|-----------------------|--------------|
| No records added | | | | | | |

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

| Sl. No. | Section | Description | Amount |
|------------------|---------|-------------|--------|
| No records added | | | |

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 |



Not paid on or before the aforesaid date.

| S. No. | Section | Nature of liability | Amount |
|--------|---------|---------------------|--------|
| | | | ₹ 5 |

1. Whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax levied/cess/impst etc. is passed through to profit and loss account ?

2. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilized 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.

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

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

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

28 to omitted from AY 2025-26 and onwards

4. 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 59(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 |

4.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (i) of sub-section (2) of section 56 ?

1. Please furnish the following details:

| S. No. | Nature of income | Amount |
|--------|------------------|------------------|
| | | No records added |

4.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ii) of sub-section (2) of section 56 ?

1. Please furnish the following details:

| S.No. | Nature of income | Amount |
|-------|------------------|------------------|
| | | No records added |



30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

| Sl. No. | Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Aadhaar Number of the person, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|------------------|---|---------------------------------|--|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------|-------------------|-------------------------------|---------------|-------------------|
| No records added | | | | | | | | | | | | | | |

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

| Sl. No. | Under which clause of sub-section (1) of section 92CE primary adjustment is made ? | Amount (in Rs.) of primary adjustment | Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ? | If yes, whether the excess money has been repatriated within the prescribed time ? | If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time | Expected date of repatriation of money |
|------------------|--|---------------------------------------|---|--|--|--|
| No records added | | | | | | |

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

| Sl. No. | Amount of expenditure by way of interest or of similar nature incurred(i) | Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii) | Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii) | Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv) | | Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v) | |
|------------------|---|---|--|--|--------|---|--------|
| | | | | Assessment Year | Amount | Assessment Year | Amount |
| No records added | | | | | | | |

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

b. Please furnish the following details

| Sl. No. | Nature of the impermissible avoidance arrangement | Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|------------------|---|---|
| No records added | | |

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

| Sl. No. | 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 | 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 |
|---------|------------------------------------|--|---|--|--|---|--|---|---|-----------------------|---|
|---------|------------------------------------|--|---|--|--|---|--|---|---|-----------------------|---|



bank
account ?

account
payee
cheque
or an
account
payee
bank
draft.

No records added

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

| Sl. No. | 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. |
|---------|---|---|--|---|--|--|---|---------------------|--|
|---------|---|---|--|---|--|--|---|---------------------|--|

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.

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 |
|---------|----------------------|--------------------------|---|--|---------------------------|----------------------|---------------------|
|---------|----------------------|--------------------------|---|--|---------------------------|----------------------|---------------------|

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 |
|---------|----------------------|--------------------------|---|--|-----------------------|
|---------|----------------------|--------------------------|---|--|-----------------------|

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 |
|---------|----------------------|--------------------------|---|--|---------------------------|----------------------|---------------------|
|---------|----------------------|--------------------------|---|--|---------------------------|----------------------|---------------------|

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 |
|---------|----------------------|--------------------------|---|--|-----------------------|
|---------|----------------------|--------------------------|---|--|-----------------------|

No records added

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 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. |
|---------|----------------------|--------------------------|---|--|--|---|--|--|----------------------|---|
|---------|----------------------|--------------------------|---|--|--|---|--|--|----------------------|---|

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 |
|---------|----------------------|--------------------------|---|--|--|
|---------|----------------------|--------------------------|---|--|--|

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 |
|---------|----------------------|--------------------------|---|--|--|
|---------|----------------------|--------------------------|---|--|--|

No records added

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 banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

| Sl. No. | Assessment Year | Nature of loss/allowance | Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) | All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable) | Amount as assessed (give reference to relevant order) | | Remarks |
|---------|-----------------|--------------------------|--|---|---|---|-----------|---------------|
| | | | | | | Amount | Order U/s | Date of order |

No records added



| | |
|---|----------------|
| b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? | Not Applicable |
| 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 |
| g. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? | No |
| If yes, please furnish the details of the same. | ₹ 0 |
| e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. | No |
| If yes, please furnish the details of the same. | ₹ 0 |

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

| Sl. No. | Section under which deduction is claimed | Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. |
|---------|--|---|
|---------|--|---|

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? No

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

No records added

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

Please furnish the details:

| Sl. No. | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported | Please furnish list of details/transactions which are not reported. |
|---------|---|--------------|-------------------------|----------------------------------|--|---|
|---------|---|--------------|-------------------------|----------------------------------|--|---|

No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Not Applicable

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 previous year | Sales during the previous year | Closing stock | Shortage/excess, if any |
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|



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

| 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

Finished products :

| Item Name | Unit Name | Opening stock | Purchases during the pervious year | Quantity manufactured during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|-----------|-----------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|
|-----------|-----------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|

No records added

By-products

| Item Name | Unit Name | Opening stock | Purchases during the pervious year | Quantity manufactured during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|-----------|-----------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|
|-----------|-----------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|

No records added

36. 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)

| 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

Please furnish the following details:-

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

No records added

Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section No

If yes, please furnish the following details:-

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

No records added

37. Whether any cost audit was carried out ? Not Applicable

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



38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

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 | 26594081 | | | 14289045 | | |
| (b) | Gross profit / Turnover | 26594081 | | 0.00 | 14289045 | | 0.00 |
| (c) | Net profit / Turnover | 1467034 | 26594081 | 5.52 | 1233571 | 14289045 | 8.63 |
| (d) | Stock-in-Trade / Turnover | 26594081 | | 0.00 | 14289045 | | 0.00 |
| (e) | Material consumed / Finished goods produced | | | 0.00 | | | 0.00 |

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

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

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

b. Please furnish

| Sl. No. | Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the Form contains information about all details/ furnished transactions which are required to be reported ? | If not, please furnish list of the details/transactions which are not reported. |
|------------------|--|--------------|-------------------------|----------------------------------|---|---|
| No records added | | | | | | |

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)


Date of furnishing of report

c.Please enter expected date of furnishing the report

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



Important Details

| | | |
|-------------------------------|--|-----------------|
| Name | Chartered Accountants, FRN - 324201E | KALYAN BANERJEE |
| Membership Number |  | 050392 |
| FN (Firm Registration Number) | (K. BANERJEE) | 0324201E |
| Address | Partner | |
| UIN 25050392BPHCXE7597 | ACA-050392 | |
| Place | 17C , KAVI BHARATI SARANI, LAKE ROAD , Sarat Bose Road S.O | |
| Date | , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700029 | |
| | | KOLKATA |
| | | 22-Oct-2025 |

| 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) | |
| Plant and Machinery @ 15% | | | | | No records added | | | |
| 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) | |
| Furniture & Fittings @ 10% | | | | | No records added | | | |
| 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) | |
| Plant and Machinery @ 40% | | | | | No records added | | | |

| 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 |
|--|---------|--------------|--------|--|
| Plant and Machinery @ 15% | | | | No records added |
| 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 |
| Furniture & Fittings @ 10% | | | | No records added |
| 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 |
| Plant and Machinery @ 40% | | | | No records added |



Knowledge Number:223707640221025

This form has been digitally signed by KALYAN BANERJEE having PAN ACXPB8035D from IP Address 146.196.47.187 on 22/10/2025 08:08:34 PM Dsc SI.No and issuer
CN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



M/S. R.PLUMBING & SANITARY
(Prop : RANJIT PAL)
Vill- Chawk Thakurani, P.O - R.C Thakurani KOLKATA-70104, WEST BENGAL

BALANCE SHEET AS ON 31.03.2025

| <u>LIABILITIES</u> | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u> | <u>ASSETS</u> | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u> |
|--|---------------------|---------------------|--------------------------------|---------------------|---------------------|
| CAPITAL BALANCE : | | | FIXED ASSETS : | | |
| As per last Account | 9,26,356.75 | | Electrical Equipment | | |
| Add: Net Profit during Yr | 4,87,699.21 | | As per last Account | 16.36 | |
| | 14,14,055.95 | | Less: Depren@40% | 6.54 | 9.82 |
| Less: Drawings :- | | | | | |
| Withdrawals | 5,00,000.00 | 9,14,055.95 | Furniture & Fixture | | |
| | | | As per last Account | 8,904.64 | |
| CURRENT LIABILITIES & PROVISIONS :- | | | Less: Depren@10% | 890.46 | 8,014.18 |
| Sundry Creditors | | 29,28,450.00 | Motor Cycle | | |
| Liability for expenses | | 1,85,700.00 | As per last Account | 731.91 | |
| | | | Less: Depren@15% | 109.79 | 622.12 |
| | | | CURRENT ASSETS : | | |
| | | | Closing Stock | | 37,47,850.00 |
| | | | Sundry Debtors | | 1,85,420.00 |
| | | | Cash at Bank | | |
| | | | Hdfc Bank | | 71,468.00 |
| | | | A/C NO-50200091423970 | | |
| | | | IFSC- HDFC0005182 | | |
| | | | Cash in Hand | | 14,821.83 |
| TOTAL | | 40,28,205.95 | TOTAL | | 40,28,205.95 |

Signed in terms of our Report of even date
for and on behalf of

M/S.SOURABH MAJUMDAR & ASSOCIATES
Chartered Accountants, FRN: 324201E



(K.Banerjee)
PARTNER, ACA-050392



N : 25050392BPHCXE7597
:22nd October, 2025
: Kolkata

M/S. R.PLUMBING & SANITARY
 (Prop : RANJIT PAL)
Vill- Chawk Thakurani,P.O - R.C Thakurani KOLKATA-70104, WEST BENGAL
TRADING PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2025

| <u>PARTICULATS</u> | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u> | <u>PARTICULATS</u> | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Stock | | 45,47,560.00 | By Sales | | 42,43,361.00 |
| Charges | | 21,54,720.00 | | | |
| | | 24,750.00 | By Closing Stock | | 37,47,850.00 |
| Profit c/d | | 12,64,181.00 | | | |
| TOTAL | | 79,91,211.00 | TOTAL | | 79,91,211.00 |
| | | 4,50,000.00 | By Gross Profit b/d | | 12,64,181.00 |
| | | 48,560.00 | | | |
| Charges | | 85,450.00 | | | |
| Licence | | 600.00 | | | |
| Maintanance | | 32,450.00 | | | |
| Expenses | | 42,570.00 | | | |
| Tax | | 600.00 | | | |
| & Stationery | | 6,540.00 | | | |
| Charges | | 12,470.00 | | | |
| & Stamp | | 390.00 | | | |
| Charges | | 28,000.00 | | | |
| Expenses | | 28,560.00 | | | |
| IC Payment Employer | | 11,495.00 | | | |
| Charge | | 1,740.00 | | | |
| Charges | | 13,580.00 | | | |
| Exp | | 12,470.00 | | | |
| on : | | | | | |
| Equipment | 6.54 | | | | |
| & Fixture | 890.46 | | | | |
| Cycle | 109.79 | 1,006.79 | | | |
| for the Year | | 4,87,699.21 | | | |
| to Capital Account | | | | | |
| TOTAL | | 12,64,181.00 | TOTAL | | 12,64,181.00 |

Signed in terms of our Report of even date
 for and on behalf of
M/S.SOURABH MAJUMDAR & ASSOCIATES
 Chartered Accountants, FRN: 324201E



(K.Banerjee)
PARTNER, ACA-050392



IN : 25050392BPHCXE7597
 e : 22nd October, 2025
 ce : Kolkata

M/S. Kamala Construction

(Prop : RANJIT PAL)

VIII- Chawk Thakurani, P.O - R.C Thakurani KOLKATA-70104, WEST BENGAL

BALANCE SHEET AS ON 31.03.2025

| <u>LIABILITIES</u> | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u> | <u>ASSETS</u> | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u> |
|---|---------------------|------------------------------|--------------------------------|---------------------|------------------------------|
| <u>CAPITAL BALANCE :</u> | | | <u>Fixed Assets</u> | | |
| Opening Balance | 1,13,33,123.59 | | Plant & Machinery | 46,234.09 | |
| Add: Capital Introduced | - | | Less : Depreciation @15% | <u>6,935.11</u> | 39,298.98 |
| Add: Net Profit during Yr | <u>9,79,334.89</u> | | | | |
| | 1,23,12,458.48 | | | | |
| <u>Less: Drawings :-</u> | | | <u>CURRENT ASSETS :</u> | | |
| Withdrawals | <u>5,60,000.00</u> | 1,17,52,458.48 | Work-in-Progress | | 1,56,95,000.00 |
| <u>CURRENT LIABILITIES & PROVISIONS :-</u> | | | <u>Cash at Bank</u> | | |
| Creditors Payments | | 40,56,000.00 | Hdfc Bank | | 4,83,855.00 |
| Liability for expenses | | 4,55,820.00 | A/C NO-50200086349266 | | |
| | | | IFSC- HDFC0005182 | | |
| | | | Cash in Hand | | 46,124.50 |
| TOTAL | | <u>1,62,64,278.48</u> | TOTAL | | <u>1,62,64,278.48</u> |

UDIN : 25050392BPHCXE7597

Date : 22nd October, 2025

Place : Kolkata

Signed in terms of our Report of even date
for and on behalf of

M/S.SOURABH MAJUMDAR & ASSOCIATES

Chartered Accountants, FRN : 0324201E


(K. Banerjee)

PARTNER ACA -050392



M/S. Kamala Construction
 (Prop : RANJIT PAL)
 VIII- Chawk Thakurani, P.O - R.C Thakurani KOLKATA-70104, WEST BENGAL

TRADING PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2025

| PARTICULATS | Amount (Rs.) | Amount (Rs.) | PARTICULATS | Amount (Rs.) | Amount (Rs.) |
|----------------------|--------------|-----------------------|------------------------------|--------------|-----------------------|
| Work - in - Progress | | 1,75,12,450.00 | By Sales- Pre Gst | | 98,45,720.00 |
| | | 88,57,500.00 | | | |
| Charges | | 1,84,750.00 | By Sales- Post Gst | | 1,25,05,000.00 |
| Charges | | 87,72,000.00 | | | |
| | | | By Closing Work-in- Progress | | 1,56,95,000.00 |
| Profit c/d | | 27,19,020.00 | | | |
| TOTAL | | 3,80,45,720.00 | TOTAL | | 3,80,45,720.00 |
| and Wages | | 7,20,000.00 | By Gross Profit b/d | | 27,19,020.00 |
| Charges | | 5,65,420.00 | | | |
| Charges | | 54,720.00 | | | |
| Licence | | 600.00 | | | |
| Maintanance | | 1,25,470.00 | | | |
| Tax | | 2,500.00 | | | |
| Charges | | 35,450.00 | | | |
| & Stationery | | 65,740.00 | | | |
| Charges | | 11,470.00 | | | |
| Charges | | 22,860.00 | | | |
| Expenses | | 45,790.00 | | | |
| Charges | | 12,000.00 | | | |
| Fees | | 14,160.00 | | | |
| Expenses | | 45,120.00 | | | |
| Charges | | 11,450.00 | | | |
| | | | | | |
| & Machinery | | 6,935.11 | | | |
| | | | | | |
| for the Year | | 9,79,334.89 | | | |
| to Capital Account | | | | | |
| TOTAL | | 27,19,020.00 | TOTAL | | 27,19,020.00 |

Signed in terms of our Report of even date
 for and on behalf of
M/S.SOURABH MAJUMDAR & ASSOCIATES
 Chartered Accountants, FRN: 324201E


 (K.Banerjee)
PARTNER, ACA-050392



SRI RANJIT PAL

Vill- Chawk Thakurani, P.O - R.C Thakurani KOLKATA-700104, WEST BENGAL
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

| | | | | | |
|-------------------------------|-----------------------|------------------------------|---------------------------------------|------------------|------------------------------|
| <u>CAPITAL BALANCE</u> | | | <u>PERSONAL ASSETS</u> | | |
| R Plumbing & Sanitary | 9,14,055.95 | | Household Assets | 6,50,000.00 | |
| Kamala Construction | <u>1,17,52,458.48</u> | | Motor Car | 5,10,000.00 | |
| | | 1,26,66,514.43 | New Shop- Kalitala | 45,00,000.00 | |
| <u>Personal Capital</u> | | | Motor Cycle | 95,000.00 | |
| Add : Capital Introduce | | 1,50,00,000.00 | T.V | - | 57,55,000.00 |
| | | | | | |
| <u>SECURED LOAN</u> | | | Land Purchase | | 35,00,000.00 |
| R Plumbing & Sanitary | - | | | | |
| Kamala Construction | <u>-</u> | - | Godown Purchase | | 57,50,000.00 |
| | | | | | |
| <u>UNSECURED LOAN</u> | | | <u>BUSINESS ASSETS</u> | | 47,945.10 |
| R Plumbing & Sanitary | - | | | | |
| Kamala Construction | - | | <u>INVESTMENTS</u> | | - |
| Personal Loan | <u>-</u> | - | | | |
| | | | <u>SUNDRY DEBTORS</u> | | 1,85,420.00 |
| <u>SUNDRY CREDITORS</u> | | | | | |
| R Plumbing & Sanitary | 29,28,450.00 | | <u>CLOSING STOCK</u> | | 37,47,850.00 |
| Kamala Construction | <u>40,56,000.00</u> | 69,84,450.00 | <u>CLOSING WORK - IN -PROGRESS</u> | | 1,56,95,000.00 |
| | | | | | |
| <u>LIABILITY FOR EXPENSES</u> | | | <u>OTHER ADVANCE</u> | | |
| R Plumbing & Sanitary | 1,85,700.00 | | <u>DEPOSITS, LOANS & ADVANCES</u> | | |
| Kamala Construction | <u>4,55,820.00</u> | 6,41,520.00 | <u>CASH AT BANK</u> | | |
| | | | R.Plumbing & Sanitary | 71,468.00 | |
| | | | Kamala Construction | 4,83,855.00 | 4,83,855.00 |
| | | | Personal Bank | - | |
| | | | | | |
| | | | <u>CASH AT HAND</u> | | |
| | | | R.Plumbing & Sanitary | 14,821.83 | |
| | | | Kamala Construction | 46,124.50 | |
| | | | Personal Cash | <u>66,468.00</u> | 1,27,414.33 |
| | | | | | |
| Total | | <u><u>3,52,92,484.43</u></u> | Total | | <u><u>3,52,92,484.43</u></u> |

Signed in Terms of our Report of even date
for and on behalf of
M/S.SOURABH MAJUMDAR & ASSOCIATES
Chartered Accountants, FRN: 324201E


(K.Banerjee)

PARTNER, ACA-050392



UDIN : 25050392BPHCXE7597
Date : 22nd October, 2025
Place : Kolkata

SRI RANJIT PAL

VIII- Chawk Thakurani, P.O - R.C Thakurani KOLKATA-700104, WEST BENGAL

CONSOLIDATED TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

| <u>Particulars</u> | <u>Amount(Rs)</u> | <u>Amount(Rs)</u> | <u>Particulars</u> | <u>Amount(Rs)</u> | <u>Amount(Rs)</u> |
|--------------------------------|-------------------|------------------------------|--------------------------------------|-----------------------|------------------------------|
| Opening Stock | | 45,47,560.00 | By Sales - R.Plumbing & Sanitary | 42,43,361.00 | |
| Purchase of Material | | 1,10,12,220.00 | Sales - Kamala Construction - R/Flat | <u>2,23,50,720.00</u> | 2,65,94,081.00 |
| Opening WIP | | 1,75,12,450.00 | | | |
| Carriage Inward | | 2,09,500.00 | By Closing Work - in - Progress | | |
| Labour Charges | | 87,72,000.00 | Kamala Construction | <u>1,56,95,000.00</u> | 1,56,95,000.00 |
| Salary & Bonus | | 12,18,560.00 | | | |
| Electricity Charges | | 97,290.00 | By Closing Stock | | |
| Office Maintenance | | 1,57,920.00 | R.Plumbing & Sanitary | <u>37,47,850.00</u> | 37,47,850.00 |
| Printing & Stationery | | 72,280.00 | | | |
| Telephone Charges | | 36,440.00 | | | |
| Local Conveyance | | 23,940.00 | | | |
| General Charges | | 6,50,870.00 | | | |
| Staff Welfare Expenses | | 35,450.00 | | | |
| Travelling Expenses | | 74,350.00 | | | |
| Postage & Courier | | 390.00 | | | |
| Tax & Licence | | 1,200.00 | | | |
| Accounting Charges | | 40,000.00 | | | |
| ESIC Payment Employer | | 11,495.00 | | | |
| Audit Fees | | 14,160.00 | | | |
| Bank Charges | | 13,190.00 | | | |
| Entertainment Expenses | | 57,590.00 | | | |
| Professional Tax | | 3,100.00 | | | |
| <u>Depreciation on :-</u> | | | | | |
| R.Plumbing & Sanitary | 1,006.79 | | | | |
| Kamala Construction | <u>6,935.11</u> | 7,941.91 | | | |
| Profit for the year | | 14,67,034.09 | | | |
| Transferred to Capital Account | | | | | |
| Total | | <u>4,60,36,931.00</u> | Total | | <u>4,60,36,931.00</u> |

UDIN : 25050392BPHCXE7597

Date : 22nd October, 2025

Place : Kolkata

Signed in Terms of our Report of even date
for and on behalf of
M/S.SOURABH MAJUMDAR & ASSOCIATES
Chartered Accountants, FRN: 324201E


(K. Banerjee)

PARTNER, ACA-050392



SRI RANJIT PAL

PAN : AJPPP9338N

ASSESSMENT YEAR : 2025-26

**COMPUTATION OF TOTAL INCOME AND TAX PAYABLE
FOR THE YEAR ENDED 31ST MARCH, 2025**

| | Amount(Rs.) | Amount(Rs.) | TDS (Rs.) | NEW REGIME |
|---|-------------|--------------|-----------|--------------|
| INCOME FROM BUSINESS :- | | | | |
| Profit from R Plumbing & Sanitary | 4,87,699.21 | | | |
| Profit from Kamala Construction | 9,79,334.89 | 14,67,034.09 | 26.00 | 14,67,034.09 |
| INCOME FROM OTHER SOURCES :- | | | | |
| Interest on Income Tax Refund | - | | | |
| Interest on Savings Account | 4,125.00 | 4,125.00 | | 4,125.00 |
| Gross Total Income | | 14,71,159.09 | | 14,71,159.09 |
| Deduction Under Chapter VIA : | | | | |
| Deduction on LIC Premium Payment | 1,30,000.00 | | | |
| Deduction on Son's School Fees | 20,000.00 | | | |
| | 1,50,000.00 | | | |
| Deduction on Mediclaim Insurance Premium | 25,000.00 | | | |
| Deduction on Bank Interest | 4,125.00 | | | |
| | 1,79,125.00 | 1,79,125.00 | | |
| Total Income | | 12,92,034.09 | | |
| Rounded off | | 12,92,034.11 | - | 14,71,159.09 |
| COMPUTATION OF TAX | | | | |
| Income Tax on Rs. 12,92,034.11 | 2,00,110.23 | | | 1,34,231.82 |
| Income Tax on LTCG at the rate 20% | - | 2,00,110.23 | | - |
| Education Cess @4% on Income Tax | | 8,004.41 | | 5,369.27 |
| Total Tax Payable | | 2,08,114.64 | | 1,39,601.09 |
| Tax Deducted at Source | | 26.00 | | 26.00 |
| Balance Tax Payable | | 2,08,088.64 | | 1,39,575.09 |
| Advance Tax on 15.03.2023 | | - | | - |
| Balance Tax Payable | | 2,08,088.64 | | 1,39,575.09 |
| Interest u/s.234A: | 4,188.00 | | 4,188.00 | |
| Interest u/s.234B | 11,168.00 | | 11,168.00 | |
| Interest u/s.234C: | 7,048.00 | | 7,048.00 | 22,404.00 |
| Interest u/s.234F: | - | 22,404.00 | | |
| Balance Tax & Interest Payable | | 2,30,492.64 | | 1,61,979.09 |
| Self Assessment Tax Paid u/s.140A on 10.11.2025 | | 75,000.00 | | 75,000.00 |
| Self Assessment Tax Paid u/s.140A on 10.10.2023 | | | | - |
| Tax Payable / Refundable | | 1,55,492.64 | | 86,979.09 |



INCOME TAX DEPARTMENT

Challan Receipt



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

| | |
|-------------------|--|
| Challan Number | AJPPP9338N |
| Assessee Name | RANJIT PAL |
| Assessment Year | 2025-26 |
| Financial Year | 2024-25 |
| Head | Income Tax (Other than Companies) (0021) |
| Sub-Head | Self-Assessment Tax (300) |
| Amount (in Rs.) | ₹ 75,000 |
| Amount (in words) | Rupees Seventy Five Thousand Only |
| Challan Number | 25111000157567SBIN |
| Mode of Payment | Net Banking |
| Bank Name | State Bank Of India |
| Reference Number | IK0DLPXSC4 |
| Date of Deposit | 10-Nov-2025 |
| Challan Code | 0002271 |
| Challan No | 67535 |
| Challan Date | 10/11/2025 |

Breakup Details (Amount In ₹)

| | |
|---------------------|-----------------------------------|
| Tax | ₹ 75,000 |
| Surcharge | ₹ 0 |
| Cess | ₹ 0 |
| Interest | ₹ 0 |
| Penalty | ₹ 0 |
| Others | ₹ 0 |
| Total (A+B+C+D+E+F) | ₹ 75,000 |
| Total (In Words) | Rupees Seventy Five Thousand Only |

Thanks for being a committed taxpayer!

Please print this challan receipt only if absolutely required. Save Paper, Save Environment.

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

