

## 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 2024, and the Profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024 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 2024; 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

For and on behalf of  
M/s Sourabh Majumdar & Associates  
Chartered Accountants, FRN : 324201E

Name	KALYAN BANERJEE
Membership Number	050392
FRN(Firm Registration Number)	Partner ACA-050392 0324201E
Address	17C, KAVI BHARATI SARANI, LAKE ROAD, Sarat Bose Road S.O UDIN : 24050392BKFNNV3785, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700029

Date of signing Tax Audit Report	28-Sep-2024
Place	KOLKATA
Date	28-Sep-2024

This form has been digitally signed by KALYAN BANERJEE having PAN ACXPB8035D from IP Address 49.37.38.235 on 28/09/2024 12:34:16 PM Dsc SLNo and issuer 23673752CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,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., Raghudebpur, 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

Sl. No.

Type

Registration / Identification Number

1

Goods and Services Tax  
32-West Bengal

19AJPPP9338N2Z0

5. Status

Individual

6. Previous year

01-Apr-2023 to 31-Mar-2024

7. Assessment year

2024-25

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?

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

Wholesale of other products n.e.c

09027

(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
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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
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1	CASH BOOK, GENERAL LEDGER, JOURNAL BANK BOOK ETC
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(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
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1	CASH BOOK, GENERAL LEDGER, JOURNAL BANK BOOK ETC
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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, Chapter XII-G, First Schedule or any other relevant section.)?

No

Sl. No.	Section	Amount
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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

UDIN: 2405039NV3765

(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
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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
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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-section (2) of section 56 applicable?
		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(5)(1), 115BAC(5)(1)(B) ACPN (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	₹ 133,254	₹ 0	₹ 0	₹ 133,254	₹ 0	₹ 0	₹ 0	₹ 0	₹ 13,208	₹ 46,966
2	WDV	Furniture & Fittings @ 10%	10	₹ 8,894	₹ 0	₹ 0	₹ 8,894	₹ 0	₹ 0	₹ 0	₹ 0	₹ 899	₹ 6,995
3	WDV	Plant and Machinery @ 40%	40	₹ 27	₹ 0	₹ 0	₹ 27	₹ 0	₹ 0	₹ 0	₹ 0	₹ 11	₹ 16

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.
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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
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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	₹ 240	15-May-2023	₹ 240	15-May-2023
2	Any fund setup under the provisions of ESI Act, 1948	₹ 242	15-Jun-2023	₹ 242	15-Jun-2023
3	Any fund setup under the provisions of	₹ 236	15-Jul-2023	₹ 236	15-Jul-2023



Acknowledgement Number: 523736780280924

ESI Act, 1948

4	Any fund setup under the provisions of ESI Act, 1948	₹ 235	15-Aug-2023	₹ 235	15-Aug-2023
5	Any fund setup under the provisions of ESI Act, 1948	₹ 291	15-Sep-2023	₹ 291	15-Sep-2023
6	Any fund setup under the provisions of ESI Act, 1948	₹ 296	15-Oct-2023	₹ 296	15-Oct-2023
7	Any fund setup under the provisions of ESI Act, 1948	₹ 294	13-Nov-2023	₹ 294	13-Nov-2023
8	Any fund setup under the provisions of ESI Act, 1948	₹ 290	13-Dec-2023	₹ 290	13-Dec-2023
9	Any fund setup under the provisions of ESI Act, 1948	₹ 281	15-Jan-2024	₹ 281	15-Jan-2024
10	Any fund setup under the provisions of ESI Act, 1948	₹ 281	15-Feb-2024	₹ 281	15-Feb-2024
11	Any fund setup under the provisions of ESI Act, 1948	₹ 234	13-Mar-2024	₹ 234	13-Mar-2024
12	Any fund setup under the provisions of ESI Act, 1948	₹ 222	15-Apr-2024	₹ 222	15-Apr-2024

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

UDIN : 24050392BKFNNV3765

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
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No records added

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

Sl. No.

Particulars

Amount

No records added

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

Sl. No.

Particulars

Amount

No records added

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.

Particulars

Amount

No records added

(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 deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)





## A. Details of payment on which levy is not deductible

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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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 deducted'
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No records added

vi. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

iv. 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	Nature of the payment	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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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
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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
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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
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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. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹ 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	Section	Description of Transaction	Computation if any
					No records added

26.i. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowed 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



It was incurred in the previous year and was:

It was incurred 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

It was incurred on or before the assessment date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viii) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
								No records added

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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of	PAN of the person	Aadhaar Number of the payee, if	No. of shares	Amount of consideration	Fair Market value of the
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shares

available

available

issued

received

shares

No records added

9.A. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in sub-section (1) of section 56 ?

No

1. Please furnish the following details

Sl. No.	Nature of income	Amount
	No records added	

9.A. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in sub-section (1) of section 56 ?

No

1. Please furnish the following details

Sl. No.	Nature of income	Amount
	No records added	

10. 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

11.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

11. 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

12.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 ?

12. 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

13.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.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.

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.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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

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.

c. (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.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	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.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	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.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	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.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	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.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

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



1. 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
2. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year? No
3. Please furnish the details of the same. ₹ 0
4. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year? No
5. Please furnish the details of the same. ₹ 0
6. 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
7. Yes, please furnish the details of the same. ₹ 0

22 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

24 (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 deposited to the credit of the Central Government out of (6) and (8) (10)
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No records added

25. 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.
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No records added

26. 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 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)

UDIN : 24050392BKFNNV3765

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:-

Sl. No.	Amount received	Date of receipt

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	14289045			29510246		
b)	Gross profit / Turnover		14289045	0.00		29510246	0.00
c)	Net profit / Turnover	1233571	14289045	8.63	1735217	29510246	5.88
d)	Stock-in-Trade / Turnover		14289045	0.00		29510246	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.

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
			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



Knowledge Number: 523736780280924

Name of alternate reporting entity (if applicable)

Date of furnishing of report

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

## Accountant Details

### Accountant Details

For and on behalf of  
M/s. Sourabh Majumdar & Associates  
Chartered Accountants, FRN: 324201E

Name

KALYAN BANERJEE

Membership Number

050392

FRN(Firm Registration Number)

(K. BANERJEE,  
Partner

0324201E

Address

ACA-050392

UDIN : 24050392BKFNNU3765

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

Place

KOLKATA

Date

28-Sep-2024

### 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)	
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)	
UDIN : 24050392BKFNNV3765					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)	
Furnitures & 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			



## 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
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
Furnitures & 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

This form has been digitally signed by KALYAN BANERJEE having PAN ACXPB8035D from IP Address 49.37.38.235 on 28/09/2024 12:34:16 PM Dsc SLNo and issuer 2673752CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



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

<b>LIABILITIES</b>		<b>BALANCE SHEET AS ON 31.03.2024</b>			
	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)
<b>CAPITAL BALANCE :</b>			<b>FIXED ASSETS :</b>		
As per last Account	9,06,747.22		<b>Electrical Equipment</b>		
Add Net Profit during Yr	3,64,609.53		As per last Account	27.27	
	12,71,356.75		Less: Depren@40%	10.91	16.36
<b>Less: Drawings :-</b>					
Withdrawals	3,45,000.00	9,26,356.75	<b>Furniture &amp; Fixture</b>		
			As per last Account	9,894.05	
<b>CURRENT LIABILITIES &amp; PROVISIONS :-</b>			Less: Depren@10%	989.40	8,904.64
Bank Account ( Cash Credit)		2,94,353.00	<b>Motor Cycle</b>		
Sundry Creditors		34,69,630.00	As per last Account	861.07	
Provision for expenses		1,85,700.00	Less: Depren@15%	129.16	731.91
			<b>CURRENT ASSETS :</b>		
<b>TOTAL</b>		<b>48,76,039.75</b>	Closing Stock		45,47,560.00
			Sundry Debtors		3,05,580.00
			Cash in Hand		13,246.83
			<b>TOTAL</b>		<b>48,76,039.75</b>

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**

28th September, 2024  
Kolkata



**M/S. R. PLUMBING & SANITARY**  
(Prop : RANJIT PAL)  
**VIII- Chawk Thakurani, P.O - R.C Thakurani KOLKATA-70104, WEST BENGAL**  
**TRADING PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2024**

<u>PARTICULARS</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>	<u>PARTICULARS</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
Opening Stock		44,47,560.00	By Sales		48,76,595.00
Purchases		38,56,460.00			
Importing Charges		58,450.00	By Closing Stock		45,47,560.00
Loss Profit c/d		10,61,685.00			
<b>TOTAL</b>		<b>94,24,155.00</b>	<b>TOTAL</b>		<b>94,24,155.00</b>
Salary		4,17,000.00	By Gross Profit b/d		10,61,685.00
Insurance		48,560.00			
General Charges		42,450.00			
Trade Licence		600.00			
Office Maintenance		32,450.00			
Electricity Expenses		38,450.00			
Professional Tax		600.00			
Printing & Stationery		5,642.00			
Conveyance Charges		16,450.00			
Postage & Stamp		390.00			
Accounting Charges		28,000.00			
Travelling Expenses		26,450.00			
P.F.C. Payment Employer		13,554.00			
Bank Charge		1,450.00			
Telephone Charges		12,450.00			
Entertainment Exp		11,450.00			
Depreciation on :					
Electrical Equipment	10.91				
Furniture & Fixture	989.40				
Motor Cycle	129.16	1,129.47			
Profit for the Year		3,64,609.53			
Transferred to Capital Account					
<b>TOTAL</b>		<b>10,61,685.00</b>	<b>TOTAL</b>		<b>10,61,685.00</b>

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**

28th September, 2024  
Kolkata




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

**BALANCE SHEET AS ON 31.03.2024**

<u>LIABILITIES</u>		<u>ASSETS</u>	
<u>CAPITAL BALANCE :</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
Opening Balance	80,81,602.55	<u>Fixed Assets</u>	
Capital Introduced	29,42,560.00	Plant & Machinery	54,393.05
Net Profit during Yr	8,68,961.04	Less : Depreciation @15%	8,158.96
	1,18,93,123.59		46,234.09
<u>Drawings :-</u>		<u>CURRENT ASSETS :</u>	
Drawings	5,60,000.00	Work-in-Progress	1,75,12,450.00
	1,13,33,123.59	Cash at Bank	
<u>CURRENT LIABILITIES &amp; PROVISIONS :-</u>		Hdfc Bank	2,36,717.00
Secured Loan	36,56,000.00	A/C NO-50200086349266	
Suppliers Payments	23,45,600.00	IFSC- HDFC0005182	
Provision for expenses	5,22,450.00	Cash in Hand	61,772.50
<b>TOTAL</b>	<b>1,78,57,173.59</b>	<b>TOTAL</b>	<b>1,78,57,173.59</b>

28th September, 2024  
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 31.03.2024**

PARTICULARS	Amount (Rs.)	Amount (Rs.)	PARTICULARS	Amount (Rs.)	Amount (Rs.)
Opening Work - in - Progress		1,42,46,300.00	By Sales		94,12,450.00
Purchase		63,45,630.00			
Printing Charges		2,45,720.00	By Closing Work-in- Progress		1,75,12,450.00
Freight Charges		34,12,450.00			
Loss Profit c/d		26,74,800.00			
<b>TOTAL</b>		<b>2,69,24,900.00</b>	<b>TOTAL</b>		<b>2,69,24,900.00</b>
			By Gross Profit b/d		26,74,800.00
Salary and Wages	6,40,000.00				
General Charges	7,65,420.00				
Electricity Charges	62,530.00				
Trade Licence	600.00				
Office Maintenance	1,02,450.00				
Professional Tax	2,500.00				
Staff Welfare Charges	22,450.00				
Printing & Stationery	42,560.00				
Conveyance Charges	8,740.00				
Telephone Charges	33,750.00				
Travelling Expenses	43,450.00				
Accounting Charges	12,000.00				
Bank Fees	14,160.00				
Entertainment Expenses	35,620.00				
Bank Charges	11,450.00				
Depreciation					
Plant & Machinery	8,158.96				
Profit for the Year	8,68,961.04				
Transferred to Capital Account					
<b>TOTAL</b>		<b>26,74,800.00</b>	<b>TOTAL</b>		<b>26,74,800.00</b>

28th September, 2024  
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**

VIII- Chawk Thakurani, P.O - R.C Thakurani KOLKATA-700104, WEST BENGAL  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2024**

**CAPITAL BALANCE**

R.Plumbing & Sanitary	9,26,356.75	
Kamala Construction	<u>1,13,33,123.59</u>	1,22,59,480.34

**SECURED LOAN**

R.Plumbing & Sanitary	2,94,353.00	
Kamala Construction	<u>-</u>	2,94,353.00

**UNSECURED LOAN**

R.Plumbing & Sanitary	-	
Kamala Construction	36,56,000.00	
Personal Loan	<u>64,06,007.00</u>	1,00,62,007.00

**SUNDRY CREDITORS**

R.Plumbing & Sanitary	34,69,630.00	
Kamala Construction	<u>23,45,600.00</u>	58,15,230.00

**LIABILITY FOR EXPENSES**

R.Plumbing & Sanitary	1,85,700.00	
Kamala Construction	<u>5,22,450.00</u>	7,08,150.00

**PERSONAL ASSETS**

Household Assets	6,50,000.00	
Motor Car	5,10,000.00	
New Shop- Kalitala	45,00,000.00	
Motor Cycle	95,000.00	
T.V	<u>46,094.00</u>	13,01,094.00

**BUSINESS ASSETS**

55,887.01

**INVESTMENTS**

-

**SUNDRY DEBTORS**

3,05,580.00

**CLOSING STOCK**

45,47,560.00

**Advance for Land Purchase**

15,00,000.00

**Advance for Godown Purchase**

35,00,000.00

**CLOSING WORK - IN -PROGRESS**

1,75,12,450.00

**OTHER ADVANCE****DEPOSITS, LOANS & ADVANCES****CASH AT BANK**

R.Plumbing & Sanitary	-	
Kamala Construction	2,36,717.00	2,75,850.00
Personal Bank	<u>39,133.00</u>	

**CASH AT HAND**

R.Plumbing & Sanitary	13,246.83	
Kamala Construction	61,772.50	
Personal Cash	<u>65,780.00</u>	1,40,799.33

Total

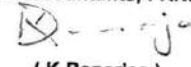
2,91,39,220.34

Total

2,91,39,220.34

Date :28th September, 2024  
 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**

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

**CONSOLIDATED TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
Opening Stock		44,47,560.00	By Sales - R.Plumbing & Sanitary	48,76,595.00	
Purchase of Material		1,02,02,090.00	Sales - Kamala Construction - R/Flat	94,12,450.00	1,42,89,045.00
Opening WIP		1,42,46,300.00			
Carriage Inward		3,04,170.00	By Closing Work - in - Progress		
Labour Charges		34,12,450.00	Kamala Construction	1,75,12,450.00	1,75,12,450.00
Salary & Bonus		11,05,560.00			
Electricity Charges		1,00,980.00	By Closing Stock		
Office Maintenance		1,34,900.00	R.Plumbing & Sanitary	45,47,560.00	45,47,560.00
Printing & Stationery		48,202.00			
Telephone Charges		46,200.00			
Local Conveyance		25,190.00			
General Charges		8,07,870.00			
Staff Welfare Expenses		22,450.00			
Travelling Expenses		69,900.00			
Postage & Courier		390.00			
Tax & Licence		1,200.00			
Accounting Charges		40,000.00			
ESIC Payment Employer		13,554.00			
Audit Fees		14,160.00			
Bank Charges		12,900.00			
Entertainment Expenses		47,070.00			
Professional Tax		3,100.00			
Depreciation on :-					
R.Plumbing & Sanitary	1,129.47				
Kamala Construction	8,158.96	9,288.43			
Profit for the year		12,33,570.57			
Transferred to Capital Account					
<b>Total</b>		<b>3,63,49,055.00</b>	<b>Total</b>		<b>3,63,49,055.00</b>

Date : 28th September, 2024  
Place : KolkataSigned 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: 24030392BKFN NV3765



**SRI RANJIT PAL**  
**PAN : AJPPP9338N**  
**ASSESSMENT YEAR : 2024-25**  
**COMPUTATION OF TOTAL INCOME AND TAX PAYABLE**  
**FOR THE YEAR ENDED 31ST MARCH, 2024**

<u>INCOME FROM BUSINESS :-</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>	<u>TDS (Rs.)</u>	<u>NEW REGIM</u>
from R.Plumbing & Sanitary	3,64,609.53			
from Kamala Construction	8,68,961.04	12,33,570.57	26.00	12,33,570.57
<b>INCOME FROM OTHER SOURCES :-</b>				
Interest on Income Tax Refund	-			
Interest on Savings Account	2,394.00	2,394.00		2,394.00
<b>Gross Total Income</b>		12,35,964.57		12,35,964.57
<b>Deduction Under Chapter VIA :</b>				
on LIC Premium Payment	1,30,000.00			
on Son's School Fees	20,000.00			
on Mediclaim Insurance Premium	1,50,000.00			
A : on Bank Interest	25,000.00			
	2,394.00			
	1,77,394.00	1,77,394.00		
<b>Total Income</b>		10,58,570.57		
<b>Rounded off</b>		10,58,570.59	-	12,35,964.57
<b>COMPUTATION OF TAX</b>				
Income Tax on Rs. 10,58,570.59	1,30,071.18			97,192.97
Income Tax on LTCG at the rate 20%	-	1,30,071.18		-
Education Cess @4% on Income Tax		5,202.85		3,887.72
<b>Total Tax Payable</b>		1,35,274.02		1,01,080.63
Tax Deducted at Source		26.00		26.00
<b>Balance Tax Payable</b>		1,35,248.02		1,01,054.63
Advance Tax on 15.03.2023		-		-
<b>Balance Tax Payable</b>		1,35,248.02		1,01,054.63
Interest u/s.234A:	2,020.00		2,020.00	
Interest u/s.234B	6,060.00		6,060.00	
Interest u/s.234C:	5,096.00		5,096.00	13,176.00
Interest u/s.234F:	-	13,176.00		
<b>Balance Tax &amp; Interest Payable</b>		1,48,424.02		1,14,230.63
Self Assessment Tax Paid u/s.140A on 10.10.2023		-		1,14,230.63
<b>Tax Payable / Refundable</b>		1,48,424.02		<b>TAX PAYABLE</b>



# TRACES

TDS Reconciliation Analysis and Correction Enabling System



## Annual Tax Statement

Permanent Account Number (PAN)	AJPPP9338N	Current Status of PAN	Active and Operative	Financial Year	2023-24	Assessment Year	2024-25
Name of Assessee	RANJIT PAL						
Address of Assessee	THAKURANI CHAWK, R C THAKURANI, PO THAKURPUKUR, KALITALA, KOLKATA, WEST BENGAL, 700063						

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

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

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted <sup>#</sup>	Total TDS Deposited
1	CROMPTON GREAVES CONSUMER ELECTRICALS LIMITED				MUMC21656F	259.00	26.00	26.00
Sr. No.	Section <sup>1</sup>	Transaction Date	Status of Booking <sup>*</sup>	Date of Booking	Remarks <sup>**</sup>	Amount Paid / Credited	Tax Deducted <sup>**</sup>	TDS Deposited
1	194R	30-Jun-2023	1 <sup>*</sup>	01-Oct-2023	-	259.00	26.00	26.00

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

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

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

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

### PART-IV -Details of Tax Deducted at Source u/s 194IA/ 194IB / 194M/ 194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number		Name of Deductor		PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited <sup>***</sup>
Sr. No.	TDS Certificate Number	Section <sup>1</sup>	Date of Deposit		Status of Booking <sup>*</sup>	Date of Booking	Demand Payment	TDS Deposited <sup>***</sup>
Gross Total Across Deductor(s)								

No Transactions Present

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

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

No Transactions Present

### PART-VI-Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid / Debited	Total Tax Collected <sup>*</sup>	Total TCS Deposited
Sr. No.	Section <sup>1</sup>	Transaction Date	Status of Booking <sup>*</sup>	Date of Booking	Remarks <sup>**</sup>	Amount Paid / Debited	Tax Collected <sup>**</sup>	TCS Deposited

No Transactions Present

### PART-VII- Details of Paid Refund (For which source is CPC TDS. For other details refer AIS at E-filing portal)

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
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No Transactions Present

### PART-VIII-Details of Tax Deducted at Source u/s 194IA/ 194IB /194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name Of Deductee			PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited <sup>***</sup>	Total Amount Deposited other than TDS
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**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2024-25

PAN	AJPPP9338N		
Name	RANJIT PAL		
Address	01, R. C. Thakurani B.O, Chak Thakurani, SOUTH 24 PARGANAS, West Bengal, INDIA, 700104		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	685981860081124

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	12,35,970
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,01,082
	Interest and Fee Payable	6	13,176
	Total tax, interest and Fee payable	7	1,14,258
	Taxes Paid	8	26
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 1,14,230
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

Income Tax Return electronically transmitted on 08-Nov-2024 12:36:08 from IP address 49.37.35.16  
and verified by RANJIT PAL having PAN AJPPP9338N on 08-Nov-2024 using paper  
ITR-Verification Form /Electronic Verification Code TAGKWRRRVI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AJPPP9338N036859818600811248339ebc31bf5413bb3882f10562e1f565245bd5a

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**