

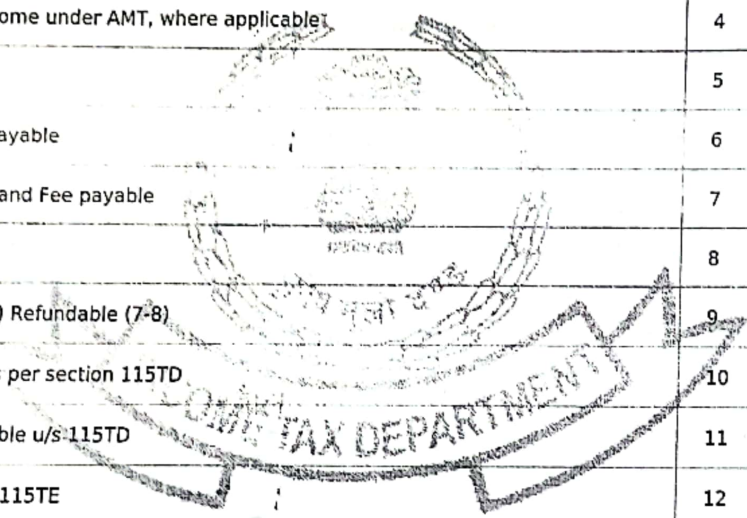
**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
2024-25

|           |  |                                 |                 |
|-----------|--|---------------------------------|-----------------|
| PAN       | AAWFP6025C   |                                 |                 |
| Name      | PARIJAT DEVELOPER  |                                 |                 |
| Address   | 56A, NORTH PURBACHAL ROAD, Haltu S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700078 |                                 |                 |
| Status    | Firm   | Form Number                     | ITR-5           |
| Filed u/s | 139(1)-On or before due date   | e-Filing Acknowledgement Number | 614672301171024 |

|                                |   |    |          |
|--------------------------------|---|----|----------|
| Taxable Income and Tax Details | Current Year business loss, if any                | 1  | 0        |
|                                | Total Income                                      | 2  | 1,14,650 |
|                                | Book Profit under MAT, where applicable           | 3  | 0        |
|                                | Adjusted Total Income under AMT, where applicable | 4  | 1,14,650 |
|                                | Net tax payable                                   | 5  | 35,771   |
|                                | Interest and Fee Payable                          | 6  | 4,299    |
|                                | Total tax, interest and Fee payable               | 7  | 40,070   |
| Accreted Income and Tax Detail | Taxes Paid  | 8  | 40,070   |
|                                | (+) Tax Payable /(-) Refundable (7-8)             | 9  | (+) 0    |
|                                | 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        |



This return has been digitally signed by SUMON PAUL in the capacity of Partner having PAN ALFPP4312E from IP address 103.192.118.11 on 17-Oct-2024 19:02:39 DSC SI.No & Issuer 8554590 & 3337079357155320501CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated  
Barcode/QR Code



AAWFP6025C0561467230117102444035260e92f0545b4a1fa7de579fbf408721bac

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

For SHYAMLAL & ASSOCIATES  
Chartered Accountants

*S. L. Agrawal*  
S. L. AGRAWAL  
Proprietor  
Membership No. 51792



**BALANCE SHEET AS AT 31ST MARCH, 2024**

**LIABILITIES**

**ASSETS**

**PARTNER'S CAPITAL A/C.**

**Shri Gopal Pramanick**

|                          |                     |  |
|--------------------------|---------------------|--|
| As per Last A/c          | 17,74,810.00        |  |
| Add: Addition            | 52,333.50           |  |
| Add: Interest on Capital | 1,20,000.00         |  |
| Add: Remuneration        | 99,242.00           |  |
| Add: Share of Profit     | 28,661.00           |  |
|                          | <u>20,75,046.50</u> |  |

Less:

|            |             |              |
|------------|-------------|--------------|
| Drawings   | 1,25,825.25 |              |
| Income Tax | 1,25,825.25 | 19,49,221.00 |

**Shri Pran Krishna Das**

|                          |                     |  |
|--------------------------|---------------------|--|
| As per Last A/c          | 9,54,810.00         |  |
| Add: Addition            | 41,000.00           |  |
| Add: Interest on Capital | 60,000.00           |  |
| Add: Remuneration        | 99,242.00           |  |
| Add: Share of Profit     | 28,661.00           |  |
|                          | <u>11,83,713.00</u> |  |

Less:

|            |             |              |
|------------|-------------|--------------|
| Drawings   | 1,00,825.25 |              |
| Income Tax | 1,00,825.25 | 10,82,868.00 |

**Shri Shreekrishna Sharma**

|                          |                     |  |
|--------------------------|---------------------|--|
| As per Last A/c          | 8,58,310.00         |  |
| Add: Addition            | 100.00              |  |
| Add: Interest on Capital | 60,000.00           |  |
| Add: Remuneration        | 99,242.00           |  |
| Add: Share of Profit     | 28,661.00           |  |
|                          | <u>10,46,313.00</u> |  |

Less:

|            |             |             |
|------------|-------------|-------------|
| Drawings   | 1,45,825.25 |             |
| Income Tax | 1,45,825.25 | 9,00,488.00 |

**Shri Sumon Paul**

|                          |                     |  |
|--------------------------|---------------------|--|
| As per Last A/c          | 7,87,810.00         |  |
| Add: Addition            | 1,18,000.00         |  |
| Add: Interest on Capital | 60,000.00           |  |
| Add: Remuneration        | 99,242.00           |  |
| Add: Share of Profit     | 28,661.00           |  |
|                          | <u>10,93,713.00</u> |  |

Less:

|            |             |             |
|------------|-------------|-------------|
| Drawings   | 3,50,824.25 |             |
| Income Tax | 3,50,824.25 | 7,42,869.00 |

**UNSECURED LOAN**

|                |             |             |
|----------------|-------------|-------------|
| Amit Kumar Das | 1,22,150.00 |             |
| Tapan Jana     | 3,66,500.00 |             |
| Bacchu Halder  | 3,43,300.00 | 8,31,950.00 |

**ADVANCE AGAINST FLAT**

|                             |              |              |
|-----------------------------|--------------|--------------|
| Nabanita & Niranjan Mallick | 21,50,000.00 |              |
| Saraswati Samajder          | 3,00,000.00  | 24,50,000.00 |

**SUNDRY CREDITOR**

3,98,454.00

83,55,890.00

**FIXED ASSETS**

|                      |                 |           |
|----------------------|-----------------|-----------|
| Furniture & Fixtures |                 |           |
| Purchase             | 38,268.00       |           |
| Less: Depreciation   | <u>3,827.00</u> | 34,441.00 |

**CLOSING WORK-IN-PROGRESS**

28,55,000.00

**TDS RECEIVED**

**ADVANCE AGAINST LAND**

|                     |                     |              |
|---------------------|---------------------|--------------|
| Land - Kallala      | 6,92,505.00         |              |
| Land - Santoshur    | 16,82,160.00        |              |
| Land - TarunBhowmik | <u>13,44,610.00</u> | 37,19,275.00 |

**CASH AT BANK**

|                         |                     |              |
|-------------------------|---------------------|--------------|
| Bank of India, Kalkapur |                     |              |
| A/c - 407420110000211   |                     |              |
| IFSC - BKID0004074      | <u>15,95,114.74</u> | 15,95,115.00 |

**CASH IN HAND**

1,52,059.00

*Certified to be true copy*

For SHYAMLAL & ASSOCIATES  
 Chartered Accountants

*S. L. Agrawal*  
 S. L. Agrawal

As per our report of even date attached.

For Shyamlal & Associates  
 Chartered Accountants.  
 Firm's Registration No: 324374B

*S. L. Agrawal*

Shyamlal Agrawal  
 Proprietor

Membership No: 051792

Dated: - 26/09/2024

Kolkata

UDIN - 24051792BKAEBBC4323

For and on behalf of  
 Parijat Developer

*Gopal Pramanick*

Gopal Pramanick  
 Partner

*Sumon Paul*

Sumon Paul  
 Partner

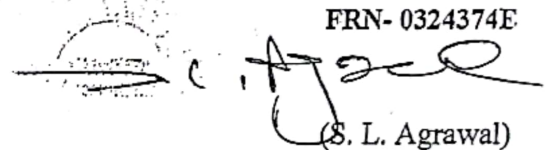
FORM NO. 3CB.  
(See Rule 6G (1) (b))

Audit Report under Section 44AB of the Income Tax Act, 1961, in case of  
a person referred to in clause (a) of sub - rule (1) of rule 6G

1. I have examined the Balance Sheet as at 31/03/2024 and the Profit & Loss Account for the year ended on that date attached herewith of M/S. PARIJAT DEVELOPER of 56A, CANAL NORTH PURBACHAL ROAD, HALTU, KOLKATA - 700078, PAN. No. AAWFP6025C.
2. I certify that the balance Sheet and the Profit & Loss Account are in agreement to the Books of Accounts maintained at the Head office at 56A, CANAL NORTH PURBACHAL ROAD, HALTU, KOLKATA - 700078.
3. (a) I report the following observations:
  - (A) I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of audit.
  - (B) In my opinion, proper books of account have been kept by the head office of the assessee, so far as appears from my examinations of the books.
  - (C) In my opinion and to the best of my information and according to explanations given to me, the said accounts give a true and fair view -
    - (i) in the case of Balance Sheet, of the state of the affairs of the above-named assessee as at 31/03/2024, and
    - (ii) in the case of the Profit & Loss A/c., of the profit of the above-named assessee, after Remuneration paid to the Partners, 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 my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No.3 CD are true and correct.

**For SHYAMLAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

FRN- 0324374E



(S. L. Agrawal)

Proprietor, Membership No 051792

UDIN - 24051792BKAEBBC4323

Place: Kolkata

Date: 26 September, 2024

E-mail: shyamlalassociate@gmail.com



FORM NO. 3CD  
[See Rule 6 G(2)]  
STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED  
UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961

(e) If answer to  
 adjustments  
 100% 100% 100%  
 100% 100% 100%

**PART -- A**

1. NAME OF THE ASSESSEE : PARIJAT DEVELOPER
2. ADDRESS : 56A, NORTH PURBACHAL ROAD, HALTU, KOLKATA - 700078
3. PERMANENT ACCOUNT NUMBER : AAWFP6025C
4. WHETHER THE ASSESSEE IS LIABLE TO PAY INDIRECT TAX LIKE EXCISE DUTY, SERVICE TAX, SALES TAX, CUSTOMS DUTY, ETC. IF YES, PLEASE FURNISH THE REGISTRATION NUMBER, GST NUMBER OR ANY OTHER IDENTIFICATION NUMBER ALLOTTED FOR THE SAME : NO
- | TYPE | REGISTRATION/ IDENTIFICATION NUMBER |
|------|-------------------------------------|
| GST  | 19AAWFP6025C1ZZ                     |
5. STATUS : FIRM
6. PREVIOUS YEAR : 31st March, 2024
7. ASSESSMENT YEAR : 2024-2025
8. INDICATE THE RELEVANT CLAUSE OF SECTION 44AB UNDER WHICH THE AUDIT HAS BEEN CONDUCTED : u/s. - 44AB(a)
- 8a. WHETHER THE ASSESSEE HAS OPTED FOR TAXATION UNDER SECTION 115BA/115BAA/115BAB/115BAC/115BAD/115BAE : NO

**PART -- B**

9. {a} If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.
- |                     |        |
|---------------------|--------|
| GOPAL PRAMANICK     | 25.00% |
| FRAN KRISHNA DAS    | 25.00% |
| SHREEKRISHNA SHARMA | 25.00% |
| SUMON PAUL          | 25.00% |
- {b} If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change. : NO
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) : BUILDER, CONTRACTOR AND ORDER SUPPLIER
- {b} If there is any change in the nature of business or profession, the particulars of such change. : NO
11. {a} Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : NOT APPLICABLE
- {b} 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.) : Cash Book, Bank Book, Journal Book, and General Ledger  
All Books are kept and maintained at Flat No. - 21/1, Canal South Road, Purbachal, Kolkata - 700078
- {c} List of books of account and nature of relevant documents examined. : Cash Book, Bank Book, Journal Book, and General Ledger, Bank Statements, Bills and vouchers
12. Whether the Profit and Loss Account includes any Profits & 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
13. {a} Method of accounting employed in the previous year. : MERCANTILE
- {b} Whether there has been any change in the method of accounting employed vis-à-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.

| Serial No. | Particulars. | Increase in Profit (Rs.) | Decrease in Profit (Rs.) |
|------------|--------------|--------------------------|--------------------------|
|            | NIL          |                          |                          |

- {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



|  |                      |
|--|----------------------|
| (a) Description of asset / block of assets.  | Furniture & Fittings |
| (b) Rate of depreciation.  | 10%                  |
| (c) Actual cost or written down value, as the case may be  | 38,268.00            |
| (ca) Adjustment made to the written down value --  |                      |
| (i) Under the Proviso to sub-section (3) of Section 115BAA (for assessment year 2020-21 only),   |                      |
| (ii) Under the first proviso to sub-section (3) of Section 115BAC or the proviso to sub-section (3) of 115BAD for assessment year 2021-22 only)          |                      |
| (iii) Under the second proviso to sub-section (3) of section 115BAC (for assessment year 2024-25 only)   |                      |
| (cb) Adjustment made to written down value of Intangible Assets due to excluding value of goodwill of a business or profession                           |                      |
| (d) Additions/deductions during the year with dates; In the case of any addition of an asset, date put to use; Including adjustments on account of -     |                      |
| (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994. |                      |
| (ii) Change in rate of exchange of Currency, and   |                      |
| (iii) Subsidy or grant or reimbursement, by whatever name called.  |                      |
| (e) Depreciation allowable.  | 3,827.00             |
| (f) Written down value at the end of the year.   | 34,441.00            |

19. Amounts admissible under sections:-

| Sr No.  | Section               | Amount debited to P&L A/c | 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. |
|---------|-----------------------|---------------------------|--|
| {i}     | 32AC                  | NIL                       |  |
| {ii}    | 32AD                  | NIL                       | NOT APPLICABLE   |
| {iii}   | 32AD                  | NIL                       | NOT APPLICABLE   |
| {iv}    | 33AB                  | NIL                       | NOT APPLICABLE   |
| {v}     | 33ABA                 | NIL                       | NOT APPLICABLE   |
| {vi}    | 35(1)(i)              | NIL                       | NOT APPLICABLE   |
| {vii}   | 35(1)(ii)             | NIL                       | NOT APPLICABLE   |
| {viii}  | 35(1)(iia)            | NIL                       | NOT APPLICABLE   |
| {ix}    | 35(1)(iii)            | NIL                       | NOT APPLICABLE   |
| {x}     | 35(1)(iv)             | NIL                       | NOT APPLICABLE   |
| {xi}    | 35(2AA)               | NIL                       | NOT APPLICABLE   |
| {xii}   | 35(2AB)               | NIL                       | NOT APPLICABLE   |
| {xiii}  | 35ABA                 | NIL                       | NOT APPLICABLE   |
| {xiv}   | 35ABB                 | NIL                       | NOT APPLICABLE   |
| {xv}    | 35AC                  | NIL                       | NOT APPLICABLE   |
| {xvi}   | 35AD                  | NIL                       | NOT APPLICABLE   |
| {xvii}  | 35CCA                 | NIL                       | NOT APPLICABLE   |
| {xviii} | 35CCB                 | NIL                       | NOT APPLICABLE   |
| {xix}   | 35CCC                 | NIL                       | NOT APPLICABLE   |
| {xx}    | 35CCD                 | NIL                       | NOT APPLICABLE   |
| {xxi}   | 35D                   | NIL                       | NOT APPLICABLE   |
| {xxii}  | 35DD                  | NIL                       | NOT APPLICABLE   |
| {xxiii} | 35DDA                 | NIL                       | NOT APPLICABLE   |
| {xxiv}  | 35E                   | NIL                       | NOT APPLICABLE   |
| {xxv}   | Any other Relevan sec | NIL                       | NOT APPLICABLE   |

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)} : NIL

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

| Serial 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 |
|------------|----------------|-----------------------------|----------------------|------------------------|---|
| NIL        |                |                             |                      |                        |   |

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.

- (i) Expenditure of capital nature;
- (ii) Expenditure of personal nature;

: NIL  
The Assessee has represented that there are no items of expenditure that have been debited to the statement of profit and loss, relating to this clause.

: NIL  
On the basis of examination of books of account carried out by us and according to the information and explanation provided to us, no personal expenses of employees/ Partners have been debited to the Statement of Profit and Loss, other than those payable under contractual obligation or in accordance with generally accepted business practice.

(iii) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party: **NIL**

On the basis of examination of the books of account carried out by us and according to the information and explanations provided to us, no advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party, which has been debited to Statement of Profit and Loss.

(iv) expenditure incurred in club;  
a) as entrance fees & subscription: **NIL**

**NIL**  
The Assessee has represented that there are no items of expenditure that have been debited to the statement of profit and loss, relating to this clause.

b) as cost for club services and facilities used;: **NIL**

**NIL**  
The Assessee has represented that there are no items of expenditure that have been debited to the statement of profit and loss.

(v) Expenditure by way of penalty or fine for violation of any law for the time being in force;: **NIL**

**NIL**  
The Assessee has represented that there are no items of expenditure that have been debited to the statement of profit and loss.

(vi) 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): **NIL**

**NIL**  
The Assessee has represented that there are no items of expenditure that have been debited to the statement of profit and loss.

(vii) expenditure incurred for any purpose which is an offence or which is prohibited by law: **NIL**

**NIL**  
The Assessee has represented that there are no items of expenditure that have been debited to the statement of profit and loss relating to this clause.

(viii) Expenditure incurred to compound an offence under any law for the time being in force in India or outside India: **NIL**

**NIL**

(ix) 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: **NIL**

**NIL**

(b) amounts inadmissible under section 40(a): **NIL**

(i) as payment to non resident referred to in sub clause (i): **NIL**

(A) Details of Payment on which tax is not deducted:

| Date of Payment | Amount of Payment | Nature of payment | Name and Address of the Payee |
|-----------------|-------------------|-------------------|-------------------------------|
| (i)             | (ii)              | (iii)             | (iv)                          |
|                 | <b>NIL</b>        |                   |                               |

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1):-

| Date of Payment | Amount of Payment | Nature of payment | Name and Address of the Payee | Amount of Tax deducted | Amount out of (v) deposited, if any |
|-----------------|-------------------|-------------------|-------------------------------|------------------------|-------------------------------------|
| (i)             | (ii)              | (iii)             | (iv)                          | (v)                    | (vi)                                |
|                 | <b>NIL</b>        |                   |                               |                        |                                     |

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

(A) Details of Payment on which tax is not deducted:

| Date of Payment | Amount of Payment | Nature of payment | Name and Address of the Payee |
|-----------------|-------------------|-------------------|-------------------------------|
| (i)             | (ii)              | (iii)             | (iv)                          |
|                 | <b>NIL</b>        |                   |                               |

(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.

| Date of Payment | Amount of Payment | Nature of payment | Name and Address of the Payee | Amount of Tax deducted | Amount out of (v) deposited, if any |
|-----------------|-------------------|-------------------|-------------------------------|------------------------|-------------------------------------|
| (i)             | (ii)              | (iii)             | (iv)                          | (v)                    | (vi)                                |
|                 | <b>NIL</b>        |                   |                               |                        |                                     |

(iii) under sub-clause (ic) [Wherever applicable]: **NIL**

(iv) under sub-clause (Iia): **NIL**

(v) under sub-clause (Iib): **NIL**

(vi) under sub-clause (Iii): **NIL**

Details as under:

| Date of Payment | Amount of Payment | Name and Address of the Payee |
|-----------------|-------------------|-------------------------------|
| (i)             | (ii)              | (iii)                         |
|                 | <b>NIL</b>        |                               |

(vii) under sub-clause (iv): **NIL**

**NIL**

- (viii) under sub-clause (v) : NIL  
 (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: NIL

(d) Disallowance/deemed Income under section 40A(3) : NIL

(A) On The basis of examination of books of accounts 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.

| Serial No. | Date of Payment | Nature of payment | Amount | Name and PAN of the Payee, if available |
|------------|-----------------|-------------------|--------|---|
| (i)        | (ii)            | (iii)             | (iv)   | (v)                                     |
|            |                 |                   | NIL    |   |

(B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under 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 or gains of business or profession under section 40A(3A):-

| Serial No. | Date of Payment | Nature of payment | Amount | Name and PAN of the Payee, if available |
|------------|-----------------|-------------------|--------|---|
| (i)        | (ii)            | (iii)             | (iv)   | (v)                                     |
|            |                 |                   | NIL    |   |

(e) provision for payment of gratuity not allowable under sec.40A(7) : NIL

(f) any sum paid by the assessee as an employer not allowable under section 40A(9) : NIL

(g) particulars of any liability of a contingent nature. : NIL

(h) amount of deduction inadmissible in terms of sec. 14A in respect of the expenditure incurred in relation to income which does not form part of the total Income; : NIL

According to the information and explanations given to us, the Assessee has not incurred any expenditure in relation to income which does not form part of total income and therefore no amount of deduction is inadmissible in terms of Section 14A of the Act

(i) amount inadmissible under the proviso to sec. 36(1)(iii) : NIL

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 : NIL

On the basis of information received and disclosed in the financial statements there are no amounts other than those stated above payable to micro or small enterprises, defined under the Micro, Small and Medium Enterprise Development Act, 2006 as at 31 March 2023.

23. Particulars of payments made to persons specified under Section 40A(2)(b). : NIL

24. Amounts deemed to be Profits and Gain under Section 32AC or 32AD, 33AB or 33AC or 33ABA. : NIL

| Sl. No. | SECTION | DESCRIPTION | AMOUNT (In ₹.) |
|---------|---------|-------------|----------------|
|         |         |             |                |

25. Any amount of Profit chargeable to tax under Section 41 & computation thereof. : NIL

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

(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 : NIL

{a} paid during the previous year;

{b} not paid during the previous year;

Information in respect of this sub clause is mentioned up to the date of this report and does not include any payment which the assessee may make after this date and before the due date of filing the return of Income under section 139(1) of the Income Tax Act, 1961.

(B) was incurred in the previous year and was

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

{b} not paid on or before the aforesaid date.

Information in respect of this sub clause is mentioned up to the date of this report and does not include any payment which the assessee may make after this date and before the due date of filing the return of Income under section 139(1) of the Income Tax Act, 1961.

\* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc is passed through the profit and loss account.

27. {a} Amount of Central Value Added Tax credits availed or utilised during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts. : NIL

{b} Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts. : NIL

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)(vii). If yes, please furnish the details for the same. : NIL

29. Whether consideration value of the property is NIL

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) (viii). If yes, please furnish the details of the same.

NIL

| Sl No. | Name of the person from whom consideration received for issue of shares | PAN of the person, if available | No. of shares | Amount (in Rs.) of consideration received | Fair Market value of the shares (in Rs.) |
|--------|---|---------------------------------|---------------|---|--|
|        |   |                                 |               |   |  |

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

The Assessee has represented that there is no amount which is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (ix) of sub-section (2) of section 56.

(b) If yes, please furnish the following details:

| Sl. No. | Nature of Income | Amount (in ₹.) |
|---------|------------------|----------------|
|         |                  |                |

B (a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)

The Assessee has represented that there is no amount which is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (x) of sub-section (2) of section 56.

(b) If yes, please furnish the following details:

| Sl. No. | Nature of Income | Amount (in ₹.) |
|---------|------------------|----------------|
|         | NOT APPLICABLE   |                |

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. (Sec 69D)

NIL

According to the information and explanations given to us neither were any amounts borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid during the current previous year.

- (i) Name of the person from whom amount borrowed or repaid on hundi
- (ii) PAN of the person, if available
- (iii) Address
- (iv) Amount borrowed
- (v) Date of Borrowing
- (vi) Amount due including interest
- (vii) Amount repaid
- (viii) Date of Payment

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) If yes, please furnish the following details:

NOT APPLICABLE

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

No  
The Assessee has represented that no expenditure has been incurred 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) If yes, please furnish the following details:
- (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:
  - (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):
  - (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:
  - (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:

Not Applicable

Not Applicable

Not Applicable

| Sl. No.        | Assessment Year | Amount (in Rs.) |
|----------------|-----------------|-----------------|
| Not Applicable |                 |                 |

| Sl. No.        | Assessment Year | Amount (in Rs.) |
|----------------|-----------------|-----------------|
| Not Applicable |                 |                 |

(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:

Not Applicable

(vi) Expected date of repatriation of money

C (a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019)

(b) If yes, please furnish the following details:

| Nature of Impermissible Avoidance Arrangement | Amount in (₹.) of Tax Benefit in the previous year arising, in aggregate, to |
|---|--|
|   |  |

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 :-

NIL

- {i} name, address and permanent account number (if available with the assessee) of the lender or depositor;
- {ii} amount of loan or deposit taken or accepted;
- {iii} whether the loan or deposit was squared up during the previous year;

NOT APPLICABLE

NOT APPLICABLE

NOT APPLICABLE

|  |  |
|--|--|
| (iv) maximum amount outstanding in the account at any time during the previous year;   | : NOT APPLICABLE   |
| (v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.  | : NOT APPLICABLE   |
| (b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in Section 269TT made during the previous year :-  | : <b>NIL</b><br>The assessee has certified that it has not accepted any specified sums in contravention of Section 269SS of the Income Tax Act, 1961.  |
| (i) Name, address and permanent account number (if available with the assessee) of the payee;  | : NOT APPLICABLE   |
| (ii) amount of the repayment;  | : NOT APPLICABLE   |
| (iii) maximum amount outstanding in the account at any time during the previous year;  | : NOT APPLICABLE   |
| (iv) whether the repayment was made otherwise than by account cheque or account payee bank draft.  | : NOT APPLICABLE   |
| (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 | : <b>NIL</b><br>As informed to us the Company did not receive any amount of Rs. 2 Lakhs or more other-wise than by cheque, draft or ECS for any of the following:<br>a) In aggregate from a person in a day; or<br>b) In respect of a single transaction; or<br>c) In respect of transactions relating to one event or occasion from a person  |
| (i) Name of the payer  | : NOT APPLICABLE   |
| (ii) Address of the Payer  | : NOT APPLICABLE   |
| (iii) PAN (if available) of the Payer  | : NOT APPLICABLE   |
| (iv) Nature of Transaction   | : NOT APPLICABLE   |
| (v) Amount of Payment  | : NOT APPLICABLE   |
| (vi) Date of Payment   | : NOT APPLICABLE   |
| (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 :-                    | : <b>NIL</b><br>It is not possible for us to verify whether the assessee received 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 occasions from a person, by not being an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee. |
| (i) Name of the payer  | : NOT APPLICABLE   |
| (ii) Address of the Payer  | : NOT APPLICABLE   |
| (iii) PAN (if available) of the Payer  | : NOT APPLICABLE   |
| (iv) Amount of Receipt   | : NOT APPLICABLE   |
| (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 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 :-               | : <b>NIL</b><br>As informed to us the Company did not receive any amount of Rs. 2 Lakhs or more other-wise than by cheque, draft or ECS for any of the following:<br>a) In aggregate from a person in a day; or<br>b) In respect of a single transaction; or<br>c) In respect of transactions relating to one event or occasion from a person  |
| (i) Name of the payee  | : NOT APPLICABLE   |
| (ii) Address of the payee  | : NOT APPLICABLE   |
| (iii) PAN (if available) of the payee  | : NOT APPLICABLE   |
| (iv) Nature of Transaction   | : NOT APPLICABLE   |
| (v) Amount of Payment  | : NOT APPLICABLE   |
| (vi) Date of Payment   | : NOT APPLICABLE   |
| (b) (d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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                               | : <b>NIL</b><br>The assessee has certified that it has not received or paid any such sums in contravention of Section 269ST of the Income Tax Act, 1961.   |
| (i) Name of the payee  | : NOT APPLICABLE   |
| (ii) Address of the payee  | : NOT APPLICABLE   |
| (iii) PAN (if available) of the payee  | : NOT APPLICABLE   |
| (iv) Amount of Payment   | : NOT APPLICABLE   |

We have therefore relied on the management certificate that the Company has not received or paid any sum other than by an account payee cheque drawn on a bank or

(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:-

NIL

- {i} Name of the payee
- {ii} Address of the payee
- {iii} PAN (if available) of the payee
- {iv} Amount of Repayment

(d) 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:-

NIL

The assessee has certified that it has not repaid any specified advance in contravention of Section 269T on the Income Tax Act, 1961.

- {i} Name of the payee
- {ii} Address of the payee
- {iii} PAN (if available) of the payee
- {iv} Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

(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:-

NIL

The assessee has certified that it has not repaid any loan or deposit or specified advance in contravention of Section 269T on the Income Tax Act, 1961.

- {i} Name of the payer
- {ii} Address of the payer
- {iii} PAN (if available) of the payer
- {iv} Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

(The particulars (c) (d) and (e) need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, a 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 :

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carried forward in terms of sec. 79.

NO

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.

NIL

(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

NIL

(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, if yes, please furnish the details of speculation loss if any incurred during the previous year.

NIL

33. Section-wise details of deduction, if any, admissible under Chapter VI-A or Chapter III (Section 10A, Section 10AA).

Details as under:

| Section under which deduction is claimed | Amount admissible as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf. |
|--|---|
|  |   |

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB. If Yes, please furnish:-

NO

| TAN | Sec. | Nature of Payment | Total amount of Payment or Receipt of the nature specified in Col. 3 | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax ded. Or coll. Out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8). |
|-----|------|-------------------|--|---|--|--|--|--|---|
| (1) | (2)  | (3)               | (4)  | (5)   | (6)  | (7)                                    | (8)  | (9)  | (10)  |

(b) Whether the assessee is required to furnish the statement of tax deducted and collected. If yes, Please furnish the details:- **NO**

| 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 transactions which are required to be reported. | If not please furnish list of details / transactions which are not reported |
|-----------------------|--------------|-------------------------|-----------------------------------|---|---|
| (1)                   | (2)          | (3)                     | (4)                               | (5)   | (6)   |
| <b>NOT APPLICABLE</b> |              |                         |                                   |   |   |

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7): If Yes, please furnish:- **NO**

| TAN                   | Amount of Interest Payable | Amount paid out of Col. (2) | Date of Payment |
|-----------------------|----------------------------|-----------------------------|-----------------|
| (1)                   | (2)                        | (3)                         | (4)             |
| <b>NOT APPLICABLE</b> |                            |                             |                 |

35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded : **NOT APPLICABLE**

- {i} Opening Stock;
- {ii} Purchases during the previous year;
- {iii} Sales during the previous year;
- {iv} Closing stock;
- {v} shortage/excess, if any.

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products : **NOT APPLICABLE**

- {A} Raw materials :
  - {i} Opening Stock;
  - {ii} purchases during the previous years
  - {iii} consumption during the previous years;
  - {iv} sales during the previous year;
  - {v} closing stock;
  - {vi} yield of finished products;
  - {vii} \* percentage of yield;
  - {viii} shortage / excess, if any.
- {B} Finished products / By-products :
  - {i} Opening Stock;
  - {ii} purchases during the previous years;
  - {iii} quantity manufactured during the previous year;
  - {iv} sales during the previous year;
  - {v} closing stock;
  - {vi} shortage / excess, if any.

\*Information may be given to the extent available.

36. In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- **NOT APPLICABLE**

- {a} total amount of distributed profits;
- {b} amount of reduction as referred to in section 115-O(1A)(i)
- {c} amount of reduction as referred to in section 115-O(1A)(ii)
- {d} total tax paid thereon;
- {e} dates of payment with amounts.

A (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.

(b) If yes, please furnish the following details:

| Amount Received | Date of Receipt |
|-----------------|-----------------|
|-----------------|-----------------|

37. Whether any cost audit was carried out, If yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the cost auditor. **NO**

38. Whether any audit was conducted under the Central Excise Act, 1944, If yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor. **NO**

39. Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor. **NO**

Amount of tax not deducted or collected to be deposited to the credit of the Central Government out of

10. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: Not Applicable as this is not a trading or manufacturing concern

| S No. | Particulars                               | Previous Year  | Preceding Previous Year |
|-------|---|----------------|-------------------------|
| 1     | Total Turnover                            |                |                         |
| 2     | Gross Profit/Turnover                     | 1,20,05,400.00 | 15,70,088.00            |
| 3     | Net Profit/Turnover                       | 0.12           | -                       |
| 4     | Stock in trade/Turnover                   | 0.07           | -                       |
| 5     | Material Consumed/Finished Goods Produced | 0.24           | -                       |
|       |   | NOT APPLICABLE | -                       |

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. **NIL**

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

(b) If yes, please furnish the following details:

| Sl. No. | Income-tax Dept. Reporting Entity Identification Number | Type of Form | Due date of Furnishing | Date of Furnishing, if Furnished | Whether the Form contains information about all details/ transactions which are required to be reported | If not, please furnish list of the details/ transactions which are not reported. |
|---------|---|--------------|------------------------|----------------------------------|---|--|
|         |   |              |                        |                                  |   |  |

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

(b) If yes, 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) If Not due, please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)

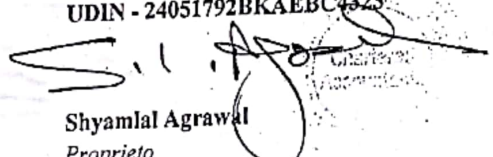
| Sl No | Total Amount of expenditure incurred during the year | Relating to goods or services exempt from GST | Relating to entities falling or under composition scheme | Relating to other registered entities | Total payment to registered entities | Expenditure relating to entities not registered under GST |
|-------|--|---|--|---------------------------------------|--------------------------------------|---|
|       |  |   |  |                                       |                                      |   |

The assessee is not registered under GST and as informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof.

Further the standard accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.

As per our report of even date attached.

For Shyamlal & Associates  
Chartered Accountants  
Firm's Registration No: 324374E  
UDIN - 24051792BKAEB4323

  
Shyamlal Agrawal  
Proprieto  
Membership No: 051792  
Dated - 26/09/2024  
Kolkata

ANNEXURE - "A"

CLASUSE - 13(f)

Disclosure as per ICDS

I) ICDS - I Accounting Policies

- i) All significant accounting policies adopted by an assessee shall be disclosed

Basis of Preparation of Financial Statement

The Financial statements have been prepared and presented under the historical cost convention, on the accrual accounting system.

Use of Estimates

The Preparation of financial statements in conformity with Generally Accepted Accounting Principles ("GAAP") requires management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amount of assets, liabilities, income and expenses on the date of financial statements. Actual results could differ from those estimates.

Fixed Assets & Depreciation

All fixed Assets are carried at cost of acquisition or construction less accumulated depreciation and/or accumulated impairment loss, if any.

Depreciation is provided on WDV method as per Income Tax Act.

Revenue Recognition

Revenue is recognised on Accrual Basis.

Taxation

Income Tax is calculated on Total Income as determined on Balance Sheet date and adjusted with Advance Tax paid by the assessee. The balance amount paid under the Self Assessment Tax.

Employee Benefits

Short Term Benefits

All employee benefits payable/available within 12 months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages and bonus, etc. are recognised in the Statement of Profit and Loss in the period in which the employee renders the related service.

- ii) Any Change in an accounting policy which has material effect shall be disclosed

There is no change in accounting policies.

ii) ICDS - II Valuation of Inventories

- i) The Accounting policies adopted

Not Applicable

iii) ICDS - III Construction Contracts

Contract is recognised on the basis of stage of completion

iv) ICDS - IV Revenue Recognition

Revenue has been recognised on Accrual basis

v) ICDS - V Tangible Fixed Assets

As shown in Balance Sheet

vi) ICDS - VI Changes in Foreign Exchange Rates

Not Applicable

vii) ICDS - VII Government Grants

The Assessee has not received and Govt. grants during the previous Year  
NIL

viii) ICDS - VIII Securities

ix) ICDS - IX Borrowing Cost

Not Applicable

x) ICDS - X Provisions, Contingent Liabilities & Contingent assets

Not Applicable

For Shyamlal & Associates

Chartered Accountants

Firm's Registration No: 324374E

UDIN - 24051792BKAEB4323

Shyamlal Agrawal

Proprietor

Membership No: 051792

Dated - 26/09/2024

Kolkata