M/s. A B CONSTRUCTION

B B D BAG SARANI, GHOSHPARA,
HOWRAH - 711227

TAX AUDIT REPORT FOR THE FINANCIAL YEAR – 2024-25

VIKASH SULTANIA & ASSOCIATES
CHARTERED ACCOUNTANTS

IMAX LOHIA SQURE, 3RD FLOOR, ROOM NO. 3B
23, GANGADHAR BABU LANE, KOLKATA – 700012.

Name of Assessee	ACHINTYA KUMAR MONDAL		
Father's Name	KUSHA DHAJA MONDAL		
Address	M/S AB CONSTRUCTION,.,GHOSH PARA,VIVEK PALLY,BALLY,HOWRAH,HOWRAH,WEST BENGAL,711227		
E-Mail	AC.MONDALSKP@GMAIL.COM		
Status	Individual	Assessment Year	2025-2026
Ward		Year Ended	31.3.2025
PAN	AOFPM9393H	Date of Birth	11/08/1980
Residential Status	Resident	Gender	Male
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010),Trade Name:M/S A.B. CONSTRUCTION		
Method of Accounting	Mercantile		
Filing Status	Original		
Last Year Return Filed u/s	115BAC		
Aadhaar No:	205076688290 Mobile No Linked with Aadhaar		
Bank Name	BANK OF BARODA, , A/C NO:08750100005747 ,Type: ,IFSC: BARB0PAIKPA, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	9433419320 Mob:9433419320		

Computation of Total Income [As per Section 115BAC (New Tax Regime)]

Income from Business or Profession (Chapter IV D)			**10,35,099**
From Firm DISHA NIRMAN,PAN:AALFD3455B (50.00% Share)			
Remuneration	0		
Interest	0		
(Capital Bal 3627779/-)			
From Firm W B ESTATE DEVELOPERS,PAN:AABFW8984E (50.00% Share)			
Remuneration	0		
Interest	0		
(Profit Exempt u/s 10(2A) 29756/-)			
(Capital Bal 8040165/-)			
From Firm IMPRESSIVE TILES AND MARBLE,PAN:AAHFI5112Q (50.00% Share)			
Remuneration	4,18,000		
Interest	0		
(Profit Exempt u/s 10(2A) 131074/-)			
(Capital Bal 3958459/-)			
From Firm HOTEL A PLUS,PAN:AALFH8399C (50.00% Share)			
Remuneration	2,14,000		
Interest	0		
(Profit Exempt u/s 10(2A) 10435/-)			
(Capital Bal 5267264/-)			
		6,32,000	
Profit as per Profit and Loss a/c	4,03,099		

Add:				
Depreciation Debited in P&L A/c		1,98,710		
Total		6,01,809		
Less:				
Depreciation as per Chart u/s 32	1,98,710			
		1,98,710		
			4,03,099	
Income from Other Sources (Chapter IV F)				**17,82,256**
Interest From Saving Bank A/c (as per Annexure)			15,766	
Interest INCOME			1,08,532	
Income From Interior Work			24,38,080	
Dividend From Shares			1	
			25,62,379	
Less:				
Loss From Disha Nirman		1,22,394		
Expenses For Interior Business		6,57,729		
			7,80,123	
			17,82,256	
Gross Total Income				**28,17,355**
Less: Deductions (Chapter VI-A)				
				0
Total Income				**28,17,355**
Round off u/s 288 A				**28,17,360**
Income Exempt u/s 10				**1,71,265**

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due (Exemption Limit Rs. 300000)	5,35,208
Health & Education Cess (HEC) @ 4.00%	21,408
	5,56,616
T.D.S./T.C.S	19,390
	5,37,226
Interest u/s 234 A/B/C	70,101
	6,07,327
Round off u/s 288B	6,07,330
Deposit u/s 140A	6,07,330
Tax Payable	0

Tax calculation on Normal income of Rs 28,17,360/-

Exemption Limit :3,00,000

Tax on (7,00,000 -3,00,000) = 4,00,000 @5% = 20,000

Tax on 7,00,001 To 10,00,000= 3,00,000 @10% = 30,000

Tax on 10,00,001 To 12,00,000= 2,00,000 @15% = 30,000

Tax on 12,00,001 To 15,00,000= 3,00,000 @20% = 60,000
Tax on 15,00,001 to 28,17,360= 13,17,360 @30% = 3,95,208
Total Tax = 5,35,208

Interest Charged	**(Rs.)**	**T.D.S./ T.C.S. From**	**(Rs.)**
u/s 234B (8 Month)	42,976	Non-Salary(as per Annexure)	19,390
u/s 234C	27,125		
(2,415+7,251+12,087+5,372)			

Details of Exempt Income

S.No.	Particulars	Amount
1	Profit from Firm W B ESTATE DEVELOPERS	29756
2	Profit from Firm IMPRESSIVE TILES AND MARBLE	131074
3	Profit from Firm HOTEL A PLUS	10435
	Total	**171265**

Interest calculated up to November,2025, Due Date for filing of Return October 31, 2025
Due date extended to 10/12/2025 Circular No.15/2025

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:11 Nov 2025

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	.				607330
	Total				**607330**

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
plant	15%	1254999	0	0	1254999	0	0	1254999	188250	1066749
plant	40%	23069	0	0	23069	0	0	23069	9228	13841
Furniture and Fitting	10%	12321	0	0	12321	0	0	12321	1232	11089
Total		**1290389**	**0**	**0**	**1290389**	**0**	**0**	**1290389**	**198710**	**1091679**

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	537226	15.00	80584	0	80500	3	2415
2.	Second (Up to Sep)	537226	45.00	241752	0	241700	3	7251
3.	Third (Up to Dec)	537226	75.00	402920	0	402900	3	12087
4.	Fourth (Up to March)	537226	100.00	537226	0	537200	1	5372
	Total							**27125**

Interest Calculation u/s 234B

Interest u/s 234C : 27125

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2025	537226	5372	0	0	0	32497	0
2	May-2025	537226	5372	0	0	0	37869	0
3	June-2025	537226	5372	0	0	0	43241	0

4	July-2025	537226	5372	0	0	0	48613	0
5	August-2025	537226	5372	0	0	0	53985	0
6	September-2025	537226	5372	0	0	0	59357	0
7	October-2025	537226	5372	0	0	0	64729	0
8	November-2025	537226	5372	0	0	0	70101	0
	Total		**42976**	**0**				

Bank Account Detail

S.N.	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	BANK OF BARODA		08750100005747	BARB0PAIKPA	(Primary)	Yes	Yes
2	STATE BANK OF INDIA		35316783461	SBIN0002061		Yes	No
3	KARUR VYSYA BANK		3112135000000818	KVBL0003112		Yes	No

Details of Interest From Bank

S.NO.	PARTICULARS	AMOUNT
1	THE KARUR VYSYA BANK LIMITED	6948
2	BANDHAN BANK LIMITED	6363
3	HDFC BANK LIMITED	1337
4	STATE BANK OF INDIA	477
5	BANK OF INDIA	469
6	CENTRAL BANK OF INDIA	172
	TOTAL	**15766**

Details of Dividend From Shares

S.NO.	PARTICULARS	AMOUNT
1	FORTIS HEALTHCARE LIMITED	1
	TOTAL	**1**

Details of T.D.S. on Non-Salary(26 AS Import Date:11 Nov 2025)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	DISHA NIRMAN	CALD15025D	39416	3942	3942
2	THE KARUR VYSYA BANK LIMITED	CALT05933E	17066	0	0
3	WB ESTATE DEVELOPERS PRIVATE LIMITED	CALW04998A	154477	15448	15448
	TOTAL		210959	19390	19390

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources	194A	210959	2562379	Dividend Income:1 Interest Income:124298 Other Income:2438080	19390
Total		**210959**	**2562379**		**19390**

Details of Taxpayer Information Summary (TIS)

S.NO.	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation		Difference
1	Dividend	1	Dividend From Shares	1	NIL
2	Interest from savings bank	15766	Interest from saving bank a/c	15766	NIL
3	Interest from deposit	210959	Interest INCOME	108532	102427
4	Sale of land or building	0			
5	GST turnover	27627705	GST turnover		27627705
6	GST purchases	5264464			
7	Purchase of immovable property	2			
8	Purchase of securities and units of mutual funds	109995			
	Receipt of commission etc. on sale of lottery tickets	-	Other- Sources->Other Income	2438080	2438080
	Business receipts		Trading Account->Sales/ Gross receipts of business	2494800	
			Profit and Loss Account->Other income	89563	
				2584363	**2584363**

Signature
(ACHINTYA KUMAR MONDAL)
Date-13.11.2025

M/s. A B Construction

Proprietor - Achintya Kumar Mondal

Vivek Pally, Ghoshpara Bally, Howrah, Kolkata

West Bengal - 711227

Balance Sheet

	Particulars	Note	AS AT 31.03.2025	AS AT 31.03.2024
I	**EQUITY AND LIABILITIES**			
1	**Owners' Fund**			
(a)	Owners' Capital Account	2	81,71,827	77,32,304
			81,71,827	77,32,304
2	**Non-Current Liabilities**			
(a)	Long-term borrowings	3	51,60,710	49,57,534
			51,60,710	49,57,534
3	**Current Liabilities**			
(a)	Trade Payables	4	-	4,23,165
(b)	Other Current Liabilities	5	2,65,44,131	20,53,495
			2,65,44,131	24,76,660
	Total		**3,98,76,668**	**1,51,66,498**
II	**ASSETS**			
1	**Non-Current Assets**			
(a)	Property, Plant and Equipment	8	24,41,135	26,39,844
			24,41,135	26,39,844
2	**Current Assets**			
(a)	Inventories	11	2,05,32,376	63,51,132
(b)	Short Tterm Loan & Advances	6	1,50,34,842	38,14,981
(c)	Other Current Assets	7	15,30,516	12,21,197
(d)	Cash and Bank Balances	8	3,37,799	11,39,344
			3,74,35,534	1,25,26,653
	Total		**3,98,76,668**	**1,51,66,498**
	Summary of significant accounting policies	1		
	The accompanying notes are an integral part of the financial statements			

As Per our Annexed Report of Even Date
For M/s. Vikash Sultania and Associates
Chartered Accountants
FRN:332514E

Vikash Sultania

Vikash Sultania
(Proprietor)
M. No: 311429
Date: 04/10/2025
Place : Kolkata
UDIN: 25311429BMOGMZ2942

M/s. A B Construction

Proprietor - Achintya Kumar Mondal

Vivek Pally, Ghoshpara Bally, Howrah , Kolkata

West Bengal - 711227

Statement of Profit and Loss

	Particulars	Note	AS AT 31.03.2025	AS AT 31.03.2024
I	**Income:**			
	Revenue From Operations	10	24,94,800	11,57,600
	Other Income	11	89,563	1,08,507
II	**Total Income**		**25,84,363**	**12,66,107**
III	**Expenses:**			
(a)	Cost of Goods Sold	12	-69,68,970	-50,21,336
(b)	Depreciation and Amortization Expenses	9	1,98,710	2,38,219
(c)	Other Expenses	14	89,51,524	62,13,825
IV	**Total Expenses**		**21,81,264**	**14,30,708**
V	**Profit/Loss for the Year (II-IV)**		**4,03,099**	**-1,64,601**
	Summary of significant accounting policies The accompanying notes are an integral part of the financial statements			

As Per our Annexed Report of Even Date
For M/s. Vikash Sultania and Associates
Chartered Accountants
FRN:332514E

Vikash Sultania

Vikash Sultania
(Proprietor)
M. No: 311429
Date: 04/10/2025
Place : Kolkata
UDIN: 25311429BMJGMZ2942

M/s. A B Construction

Proprietor - Achintya Kumar Mondal

Vivek Pally, Ghoshpara Bally, Howrah , Kolkata

West Bengal - 711227

Notes to the accounts for the period from 01.04.2024 to 31.03.2025

Note No. 1 Significant Accounting Policies for the year ended 31.03.2025

a. **Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention, except stated otherwise, on an accrual basis and in accordance with the generally accepted accounting principles in India.

b. **Use of estimates:**

The preparation of the financial statements in conformity with Indian GAAP requires the Partners to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Partners believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

c. **Fixed Assets**

Fixed Assets are stated at their cost of acquisition or construction cost less accumulated depreciation and impairment losses. Cost comprises of all costs incurred to bring assets to their location and working condition inclusive of incidental expenses and financing cost till commencement of commercial production and are net of cenvat/vat credit.

d. **Depreciation & Amortisation**

Depreciation on Fixed Assets have been provided on Written down value (WDV) basis at the rates and in the mannar laid down prescribed under the Income Tax Act, 1961. No depreciation is provided on credit of taxes and duties availed on purchase of capital goods.

e. **Investments**

i) Investments, which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investmenst. All other investmenst are classified as long term investmensts. The portion of long term investments expected to be realised within twelve months after the reporting date are disclosed under current investments.

ii) Long-term investments are stated at cost. Provision for diminution is made if the decline in value, in the opinion of the management, is other than temporary.

iii) Current investments, other than the portion of long term investmenst disclosed under current investmenst, are carried at the lower of cost and fair value. The comparison of cost and fair value is carried out separately in respect of each investment.

iv) Profit or loss on sale of investments ,if any , is determined as the difference between the sale price and carrying value of investment.

f. **Revenue recognition**

i) Income and Expenditures unless otherwise stated are accounted for on accrual basis except where stated otherwise.

ii)The sales is recognised at the point of handling over the goods to the customers.

iii.)Revenue from Brokerage & Commission is recognized at the point of raising of bill.

iv.)Income from rent and interest is recognized on time proportion basis & income from dividend is recognized when the right to receive the same is established.

v.)All expenses including depreciation realted to particular project has been transferred to WIP of the relevant projects.

g. **Borrowing Costs**

i) Borrowing cost include interest and exchange difference arising from foreign currency borrowing to the extent they are regarded as an adjustment to the interest cost.

ii) Borrowing Costs attributable to the acquisition and construction of assets are capitalised as part of the cost of such asset upto the date when such asset is ready for its intended use. Other borrowing costs are treated as revenue expenditure.

h. **Inventories**

i.)Inventory of goods are valued at Cost or NRV which ever is lower.

i. **Provision for Current and Deferred Tax**

i) Provision for Current Tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act,1961.

ii) The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on "Accounting for taxes on income". Deferred Tax Asset arising mainly on account of brought forward losses and unabsorbed depreciation is recognised, only if there is a virtual certainty of its realisation, as per partner's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognised only to the extent there is a reasonable certainty of its realisation. At each balance sheet date, carrying amount of deferred asset/liability shall be reviewed and the necessary adjustment to asset or liability shall be made.

j. **Provisions, Contingent Assets and Liabilities**

Provisions inolving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events, it is probable that there will be an outflow of resources and a reliable estimate can be made of the amount obligation. Contigent assets are neither recognized nor disclosed in the financial statements. Contigent liabilities are not provided for and are disclosed by way of notes.

k. **Employee Retirement Benefits:**

(1) **Defined contribution plan:**

(2) **Defined Benefit Plan:**

(3) **Short Term Employee Benefits:**

All Short term employee Benefits such as salaries, bonus etc are recognized on accrual basis and charged to profit & loss for the year in which related service is rendered.

M/s. A B Construction

Proprietor - Achintya Kumar Mondal
Vivek Pally, Ghoshpara Bally, Howrah , Kolkata
West Bengal - 711227

Notes forming part of the financial statements

(Amount in Rs.)

Note	Particulalars	As at 31st March, 2025	As at 31st March, 2024
2	**Owners Capital Accounts**		
I	Achintya Kumar Mondal		
	Opening Capital	77,32,304	49,66,126
	Add: Capital Introduced during the Year	13,97,347	29,79,016
	Add: Net Profit	4,03,099	-1,64,601
		95,32,750	**77,80,541**
	Less: Drawings	13,60,923	48,237
	Closing Balance	**81,71,827**	**77,32,304**
3	**Long-term borrowings**		
	W B Estate Developers	40,52,437	39,32,305
	Khokan Biswas	11,08,273	10,25,229
		51,60,710	**49,57,534**
4	**Current Liabilities**		
	Trade Payables	-	4,23,165
		-	**4,23,165**
5	**(I)Other Current Liabilitities**		
	Advance From Customers	2,64,10,901	20,00,000
		-	
		2,64,10,901	**20,00,000**
	(II) Liability For Expenses		
	Audit Fees Payable	25,000	10,000
	Other Liability Expenses	10,000	-
	TDS Payable	98,230	43,495
		1,33,230	**53,495**
	Total Other Current Liabilities (I+II)	**2,65,44,131**	**20,53,495**
6	**Other Current Assets**		
	TDS Receivables	-	3,700
	Security Deposit(Rima Goswami-HG-11)	72,000	20,000
	Balance With Govt. Authority	11,70,619	11,97,497
	Advance GST (HG-11 & HG-12)	2,87,897	-
		15,30,516	**12,21,197**

7	**Short Term Loans & Advances**		
	Hote A+	2,23,472	-
	Chnada Mondal	2,83,347	-
	Bijan Kumar Mondal	2,39,238	-
	Hy Way Lounge	54,760	-
	Disha Nirman	4,84,510	4,49,036
	JM Construction	1,18,381	5,75,371
	Papiya Natta	2,90,574	2,90,574
	W B Estate Developers	24,71,044	-
	Land Development of Home Green-11	51,60,910	15,00,000
	Land Development of Home Green-12	40,28,606	10,00,000
	Land Development of Home Green-14	16,80,000	-
		1,50,34,842	**38,14,981**
8	**Cash & Cash Equivalents**		
	Cash at Bank	25,367	10,12,703
	Cash in Hand	3,12,432	1,26,641
		3,37,799	**11,39,344**

M/s. A B Constrution

Proprietor - Achintya Kumar Mondal

Vivek Pally, Ghoshpara Bally, Howrah , Kolkata

West Bengal - 711227

Schedule of Fixed Assets as on 31.03.2025

Note-9

Description	Rate	WDV as on 01-04-2024	Additions More than 180 Days	Additions Less than 180 Days	Total	Depreciation for the year	WDV as on 31-03-2025
Land	0%	13,49,455	-	-	13,49,455	-	13,49,455
Air Conditioner	15%	27,987	-	-	27,987	4,198	23,789
Car	15%	10,85,472	-	-	10,85,472	1,62,821	9,22,651
CCTV	40%	14,109	-	-	14,109	5,644	8,466
Electric Installation	15%	5,754	-	-	5,754	863	4,891
Furniture	10%	12,321	-	-	12,321	1,232	11,089
Generator	15%	9,617	-	-	9,617	1,443	8,175
Laptop & Printer	40%	8,960	-	-	8,960	3,584	5,376
Mobile	15%	22,123	-	-	22,123	3,318	18,805
Motor Cycle	15%	73,770	-	-	73,770	11,065	62,704
Refrigetor	15%	26,090	-	-	26,090	3,913	22,176
Tool & Accessories	15%	4,186	-	-	4,186	628	3,558
Total		**26,39,844**	-	-	**26,39,844**	**1,98,710**	**24,41,135**

Acknowledgement Number:212823600211025

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

Name	ACHINTYA KUMAR MONDAL
Address	., GHOSH PARA,VIVEK PALLY , BALLY, HOWRAH , 32-West Bengal , 91-India , Pincode - 711227
PAN	AOFPM9393H
Aadhaar Number of the assessee, if available	

2. I 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 **.,GHOSH PARA,VIVEK PALLY,BALLY,HOWRAH,HOWRAH** and **0** branches.

3. a. I report the following observations/comments/discrepancies/inconsistencies if any: **These financial statements are the responsibility of the Proprietor of the said firm . My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in India. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on, a test basis, evidence supporting the amount and disclosures in the financial statements. An audits also includes assessing the accounting principles used and significant estimates made by Proprietor of the said firm as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion. Subject to Balance confirmation of Loan & Advance , Unsecured Loan , Sundry Debtors Closing cash at bank and closing cash in hand as on 31.03.2023 as certified by the Proprietor And checking of T.D.S. of provision of chapter XVII B regarding deduction of at source and regarding the payment to the C. Govt. have been done on a test basis.**

b. Subject to above,-

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

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

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

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

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

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	THE QUANTITATIVE DETAILS IN CLAUSE 35 CAN NOT BE FURNISHED SINCE THE STOCK REGISTER HAS NOT BEEN MAINTAINED BY THE ASSESSE. STOCK IN TRADE HAVE BEEN VALUED BY THE MANAGEMENT AT THE YEAR END ONLY.
2	Others	REPORTING WITH RESPECT OF DEMAND RAISED OR REFUND ISSUED UNDER OTHER ACTS IS DONE ON THE BASIS OF INFORMATION AND EXPLANATION AS PROVIDED BY THE ASSESSEE.
3	Others	BALANCE OF CREDITORS, DEBTORS, CASH AND CLOSING STOCK ARE AS PER CONFIRMATION.
4	Others	Reporting of TDS and TCS in clause 34(a) is based on understanding that only those payments on which TDS is required to be deducted and TCS is required to be collected are to be reported.
5	Others	Reporting with respect to liability of the assessee to pay the indirect taxes and registration numbers is based on information and explanation and certificate obtained from the assessee.
6	Others	in the course of our audit, we noted that the auditee does not maintain complete records necessary to verify disallowance under section 43B(h) of the income tax act 1961. Consequently, we are unable to determine whether all amounts claimed undrer this section have beeb correctly accounted for and duly paid within the specified timeframes. this limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in clause 22. As such, our report i squalified to this extent.
7	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.

Acknowledgement Number:212823600211025

Accountant Details

Name	VIKASH SULTANIA
Membership Number	311429
FRN(Firm Registration Number)	0332514E
Address	UNIT-3B, FLOOR-3, , 23B GANGADHAR BABU LANE , 32-West Bengal , 91-India , Pincode - 700012

Date of signing Tax Audit Report	04-Oct-2025
Place	KOLKATA
Date	21-Oct-2025

This form has been digitally signed by **VIKASH SULTANIA** having PAN **FGJPS9553Q** from IP Address **106.203.246.229** on **21/10/2025 02:02:10 PM** Dsc Sl.No and issuer **1533895413CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA**

Acknowledgement Number:212823600211025

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	ACHINTYA KUMAR MONDAL
2. Address of the Assessee	., GHOSH PARA,VIVEK PALLY , BALLY, HOWRAH , 32-West Bengal , 91-India , Pincode - 711227
3. Permanent Account Number (PAN)	AOFPM9393H
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	19AOFPM9393H1ZA

5. Status	Individual
6. Previous year	01-Apr-2024 to 31-Mar-2025
7. Assessment year	2025-26

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(d)- Profits and gains lower than deemed profit u/s 44ADA

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	REAL ESTATE AND RENTING SERVICES	Real estate activities on a fee or contract basis	07004

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No

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

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

Sl. No.	Books prescribed
1	Cash Book
2	Bank Book
3	Journal
4	Sales Register
5	Purchases Register
6	Ledger

(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 (Computerized)	Ghoshpara,	Vivek Pally	HOWRAH	711227	91-India	32-West Bengal
2	Bank Book (Computerized)	Ghoshpara,	Vivek Pally	HOWRAH	711227	91-India	32-West Bengal
3	Journal (Computerized)	Ghoshpara,	Vivek Pally	HOWRAH	711227	91-India	32-West Bengal
4	Sales Register (Computerized)	Ghoshpara,	Vivek Pally	HOWRAH	711227	91-India	32-West Bengal
5	Purchases Register (Computerized)	Ghoshpara,	Vivek Pally	HOWRAH	711227	91-India	32-West Bengal
6	Ledger (Computerized)	Ghoshpara,	Vivek Pally	HOWRAH	711227	91-India	32-West Bengal

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

Sl. No.	Books examined
1	Cash Book
2	Bank Book
3	Journal
4	Sales Register
5	Purchases Register
6	Ledger

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
	No records added	

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

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

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

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

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

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Accounting policies are not changed without reasonable cause. Expenses are recognised on accrual basis and the financial statement are drawn on going concern basis
2	ICDS II - Valuation of Inventories	Inventory is valued at lower of cost or market price on fifo basis
3	ICDS IV - Revenue Recognition	Revenue is being recognised on accrual basis. All expeses, claims, interest on overdues debts/ demands and other incomesto the extent ascertainable and considered payable or receivable as the case may be have been accounted for. Sales are recognised on
4	ICDS V - Tangible Fixed Assets	Fixed assets, are stated at cost of acquisition which includes taxes, duties, freight, insurance and other incidental expenses incurred for bringing the asset to the working condition required for their intended use, less depreciation.

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(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Plant and Machinery @ 15%	15	₹12,55,000	₹0	₹0	₹12,55,000	₹0	₹0	₹0	₹0	₹1,88,250	₹ 10,66,750
2	WDV	Plant and Machinery @ 40%	40	₹23,069	₹0	₹0	₹23,069	₹0	₹0	₹0	₹0	₹9,228	₹ 13,841
3	WDV	Furnitures & Fittings @ 10%	10	₹12,321	₹0	₹0	₹12,321	₹0	₹0	₹0	₹0	₹1,232	₹ 11,089

19. Amount admissible under section-

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

No records added

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

Sl. No.	Description	Amount

No records added

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

No records added

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

Capital expenditure

Sl. No.	Particulars	Amount

No records added

Personal expenditure

Sl. No.	Particulars	Amount

No records added

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

Sl. No.	Particulars	Amount

No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount

No records added

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

Sl. No.	Particulars	Amount

No records added

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

Sl. No.	Particulars	Amount
1	Late Fees on GST	₹ 4,000
2	Interest on GST	₹ 2,532
3	Interest on TDS	₹ 1,240

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

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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	

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

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 deducted:

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

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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"

No records added

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

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

No records added

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

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

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

No records added

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

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

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

No records added

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

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

No records added

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹0

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

Sl. No.	Nature of Liability	Amount

No records added

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

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Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0

22. (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act)	₹0
(ii) Total amount required to be paid to to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year	₹0
(iii) Of amount referred to in (ii) above, amount	
(a) paid up to time given under section 15 of the MSMED Act	₹0
(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year	₹0

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

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

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

A. pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and for clauses other than clause (h) of section 43B was

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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS Payable	₹ 98,230

b. not paid on or before the aforesaid 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 /Oustanding Balance	₹ 0	

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)

No records added

Clause 28 to omitted from AY 2025-26 and onwards

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?
(Applicable till AY 2024-25)

Please furnish the details of the same

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

No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount

No records added

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount

No records added

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

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

No records added

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

b. Please furnish the following details:

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

No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?	No

b. Please furnish the following details

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

No records added

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

b. Please furnish the following details

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

No records added

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

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque	vii(a) Code of the nature of such amount (as mentioned in field (iv) above)	vii(b) Please Specify	viii) In case the loan or deposit was taken or accepted by cheque or bank

or bank draft or use of electronic clearing system through a bank account ?	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.	i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment

No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment

No records added

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Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

No records added

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

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

No records added

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)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0

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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. — Not Applicable

If yes, please furnish the details of the same. — ₹ 0

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

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

No records added

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALA30403C	194C	Payments to contractors	₹45,62,060	₹45,62,060	₹45,62,060	₹45,621	₹0	₹0	₹0
2	CALA30403C	194J	Fees for professional or technical services	₹1,95,000	₹1,95,000	₹1,95,000	₹19,500	₹0	₹0	₹0
3	CALA30403C	194A	Interest other than Interest on securities	₹4,95,084	₹4,95,084	₹4,95,084	₹45,908	₹0	₹0	₹0
4	CALA30403C	194H	Commission or brokerage	₹9,60,000	₹9,60,000	₹9,60,000	₹52,500	₹0	₹0	₹0

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

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.
1	CALA30403C	26Q	07-Aug-2024	31-Jul-2024	Yes	
2	CALA30403C	26Q	23-Jun-2025	31-May-2025	Yes	
3	CALA30403C	26Q	18-Oct-2024	31-Oct-2024	Yes	
4	CALA30403C	26Q	01-Feb-2025	31-Jan-2025	Yes	

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

Please furnish:

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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 prinicipal 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

No records added

(b). In the case of manufacturing concern,give quantitative details of the prinicipal 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

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

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

No records added

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)

No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt

No records added

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? No

b. If yes, please furnish the following details:-

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

No records added

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

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? No

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. ? No

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	2494800			1157600		
(b)	Gross profit / Turnover	0	2494800	0.00	0	1157600	0.00
(c)	Net profit / Turnover	403099	2494800	16.16	-164601	1157600	-14.22
(d)	Stock-in-Trade / Turnover	20532376	2494800	823.01	6351132	1157600	548.65
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	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:

Acknowledgement Number:212823600211025

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?	
Name of parent entity	
Name of alternate reporting entity (if applicable)	
Date of furnishing of report	
c.Please enter expected date of furnishing the report	

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

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	
1	₹ 1,61,53,527	₹ 4,59,084	₹ 0	₹ 72,16,139	₹ 76,75,223	₹ 84,78,304

Accountant Details

Accountant Details

Name	VIKASH SULTANIA
Membership Number	311429
FRN(Firm Registration Number)	0332514E
Address	UNIT-3B, FLOOR-3, , 23B GANGADHAR BABU LANE , 32-West Bengal , 91-India , Pincode - 700012
Place	KOLKATA
Date	21-Oct-2025

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
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)	
Plant and Machinery @ 40%	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							

Deductions Details (From Point No.18)

Acknowledgement Number:212823600211025

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
Plant and Machinery @ 40%				No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added

This form has been digitally signed by **VIKASH SULTANIA** having PAN **FGJPS9553Q** from IP Address **106.203.246.229** on **21/10/2025 02:02:10 PM** Dsc Sl.No and issuer **1533895413CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA**