

**Debashis Chakraborty**  
BC-1/10, Deshbandhu Nagar, Baguiati  
Kolkata-700059

**Audited Accounts for the year  
ended 31<sup>st</sup> March, 2022**

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

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

Assessment Year  
**2022-23**

PAN	ACRPC2076R		
Name	DEBASHIS CHAKRABORTY		
Address	BC-1/10 , Deshbandhu Nagar , Desh Bandhu Nagar S.O , Baguihati , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , 700059		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	782724391051122

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		38,77,770
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	38,77,770
	Net tax payable	4	10,14,864
	Interest and Fee Payable	5	66,429
	Total tax, interest and Fee payable	6	10,81,293
	Taxes Paid	7	10,82,000
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 710
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by DEBASHIS CHAKRABORTY in the capacity of Self having PAN ACRPC2076R from IP address 49.37.35.100 on 05-Nov-2022  
DSC Sl. No. & Issuer 3042552 & 5852958244541229447CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated  
Barcode/QR Code



ACRPC2076R037827243910511229611DD90DD038A3CE88B0B03C74CC1F0ACDF4B6

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

*Debasish Chakraborty*

**Independent Auditor's Report****DEBASISH CHAKRABORTY****Report on the Financial Statements**

We have audited the accompanying financial statements of Debasish Chakraborty of BC-1/10, Baguiati, Deshbandhunagar, Kolkata-700059 which comprise Balance Sheet as at 31<sup>st</sup> March, 2022, Profit and Loss Account for the year ended on that date.

**Responsibility for the Financial Statements**

Proprietor is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the entity. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

**Opinion**

In our opinion and to the best of our information and explanations given to us, the financial statements for the year ended 31<sup>st</sup> March, 2021 give the information required in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India :

- a) in the case of the Balance Sheet, of the state of affairs of the firm as at 31<sup>st</sup> March, 2022 :
- b) in the case of the Profit and Loss Account of the profit for the year ended on that date.



*Debasish Chakraborty*

**Report on Other Legal and Regulatory Requirements**

We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) *In our opinion, proper books of account as required by law have been kept in so far as it appears from our examination of those books.*
- c) The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

Dated : 15<sup>th</sup> Septemebr,2022

**For S.B & Associates  
Chartered Accountants  
FRN 052260**



*Subrata Banerjee*  
**Subrata .Banerjee  
Proprietor  
Membership No 052260**

**UDIN: 22052260BBPFYJ6727**

*Desarles Chakraborty*

## Debasish Chakraborty

**Balance Sheet as at 31st March, 2022**

Liabilities		Assets	
<b><u>Capital</u></b> (Schedule 4)	9,237,002.12	<b><u>Motor Car</u></b> As per last a/c Less : Depreciation	590,239.00 88,536.00
<b><u>Sundry Creditors</u></b> (Schedule 5)	3,458,809.30	<b><u>Stock In Trade</u></b> (Schedule 1)	59,875,750.00
<b><u>Advances from Customers</u></b>	75,255,802.50	<b><u>Cash &amp; Bank</u></b> (Schedule 2)	4,213,644.92
		<b><u>Loans &amp; Advances</u></b> (Schedule 3)	23,360,516.00
<b>Rs.</b>	<b>87,951,613.92</b>	<b>Rs.</b>	<b>87,951,613.92</b>

Signed in terms of our report of even date

For S.B & Associates  
Chartered Accountants  
Firm Registration No. 315105E

Subrata Banerjee  
Proprietor  
Membership No 052260  
Place : Kolkata  
Date : 15th September, 2022



Desarlin Cholovitzky

## Debasish Chakraborty

### Profit & Loss Account for the year ended 31st March, 2022

	Rs.		Rs.
To Cost of Land Development Rights, Construction cost and Others (Schedule 7)	9,443,060.12	By Sales of Flats, Shop & Garage (Schedule 6)	12,881,500.00
" Construction Expenses (Schedule 8)	858,535.00		
" Other Expenses (Schedule 9)	1,410,713.83		
" Depreciation	88,536.00		
" Net Profit	1,080,655.05		
Rs.	12,881,500.00	Rs.	12,881,500.00

Signed in terms of our report of even date

For S.B & Associates  
Chartered Accountants  
Firm Registration No 315105E

  
Subrata Banerjee  
Proprietor  
Membership No 052260  
Place : Kolkata  
Date : 15th September, 2022





## Debasish Chakraborty

<b>Schedules forming part of Balance Sheet</b>		
<b>1</b>	<b><u>Inventories</u></b>	
	Stock of Materials	2,286,500.00
	Construction Works in Progress	47,728,750.00
	Land Development Rights	9,860,500.00
	Rs.	59,875,750.00
<b>2</b>	<b><u>Cash &amp; Bank</u></b>	
	Cash in hand	536,970.00
	Canara Bank Savings	167,075.75
	Canara Bank	1,554,880.17
	Bandhan Bank	1,954,719.00
	Rs.	4,213,644.92
<b>3</b>	<b><u>Loans &amp; Advances</u></b>	
	Aswin Dey & Soma Laha	170,000.00
	Anima Pramanick	193,070.00
	Abhijit Chatterjee	1,250,000.00
	Debrani International	1,711,165.00
	Bhagabati Enterprise	1,500,000.00
	Naba Rupayan Construction Co	3,175,000.00
	Supratim Saha	1,000,000.00
	Bagya Rani Sahan	250,000.00
	Biswajit Saha	220,000.00
	Olivia Saha	500,000.00
	Monalisa Chatterjee	500,000.00
	Uday Saha	500,000.00
	Susanta Saha	670,000.00
	advance for Land at Matharihat	7,978,600.00
	Advance to Suppliers	1,810,781.00
	Income Tax A.Y.21-22	837,500.00
	Income Tax A.Y.21-22	500,000.00
	Suresh Sarogi	10,000.00
	Sipra Dey	250,000.00
	Md Salim	30,000.00
	Samir Dutta	104,400.00
	Shyam Manhar	200,000.00
	Rs.	23,360,516.00
<b>4</b>	<b><u>Capital</u></b>	
	As per last a/c	6,364,866.07
	Add : Additions	2,426,500.00
	Add : Profit for the yaer	1,080,655.05
		9,872,021.12
	Less : Drawings	635,019.00
	Rs.	9,237,002.12
<b>5</b>	<b><u>Sundry Creditors</u></b>	
	Babita Chakraborty	2,535,000.00
	Others	853,809.30
	Liability for Accounting Charges	30,000.00
	Liability-Audit fees	40,000.00
	Rs.	3,458,809.30



*Debasish Chakraborty*

## Schedules forming part of financial statement

<b>6</b>	<b><u>Contract Works</u></b>		
	Sales of flat	Rs.	12,881,500.00
<b>7</b>	<b><u>Cost of Land, Development Rights, Construction cost &amp; Others</u></b>		
	<u>Opening Stock</u>		
	Stock of Materials	3,228,500.00	
	Construction Works in Progress	33,390,500.00	
	Land Development Rights	5,050,000.00	41,669,000.00
	<u>Add :</u>		
	Land Development Rights	6,860,000.00	
	Purchases	10,877,410.12	
	Labour Charges	3,974,665.00	
	Planning & Plan Sanction Cost	5,937,735.00	27,649,810.12
	<u>Less : Closing Stock</u>		69,318,810.12
	Stock of Materials	2,286,500.00	
	Construction Works in Progress	47,728,750.00	
	Land Development Rights	9,860,500.00	59,875,750.00
		Rs.	9,443,060.12
<b>8</b>	<b><u>Construction Expenses</u></b>		
	Site Expenses		102,387.00
	Brokerage		250,940.00
	Electric Installation		180,254.00
	Hire Charges		42,460.00
	Supervision Charges		27,750.00
	Soil Test		35,000.00
	Carriage		122,800.00
	Labour Fooding		86,944.00
	Land Survey		10,000.00
		Rs.	858,535.00
<b>9</b>	<b><u>Other Expenses</u></b>		
	Salary & Bonus		265,400.00
	Licence		1,500.00
	Profession Tax		2,500.00
	Rent		302,500.00
	Accounting Charges		30,000.00
	Audit Fees		40,000.00
	Professional Fees		35,000.00
	Electric Charges		18,260.00
	Mobile Charges		11,980.00
	Legal Charges		79,030.00
	Office Expenses		28,707.88
	Printing & Stationery		13,402.00
	Tea & Tiffin		19,550.00
	Travelling & Conveyance		44,200.00
	Car Expenses		77,578.00
	Bank Charges		4,375.95
	Biswakarma Puja		80,880.00
	GST		355,850.00
		Rs.	1,410,713.83



Debasish Chakraborty