

INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT

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

Assessment Year
2022-23

PAN	AAGFT7817E		
Name	TIRUPATI CONSTRUCTION		
Address	G/G /8 JARDA BAGAN , BAGUIATI JYANGRA , KOLKATA , NORTH 24 PARGANAS , 32-West Bengal , 91-INDIA , 700059		
Status	Firm	Form Number	ITR-5
Filed u/s	139(8A) - Updated Return	e-Filing Acknowledgement Number	917933051280325
Taxable Income and details	Current Year business loss, if any	1	0
	Total Income as per Updated return	2	14,88,770
	Total Income as per earlier return	3	0
	Book Profit under MAT, where applicable as per Updated Return	4	0
	Adjusted Total Income under AMT, where applicable as per Updated Return	5	14,88,770
	Amount payable (+) / Refundable (-) as per Updated return	6	(+) 7,94,810
	Additional income-tax liability on updated income	7	3,94,905
	Net amount payable	8	11,89,715
	Tax paid u/s 140B	9	11,89,715
	Tax due	10	0

This return has been digitally signed by SANDIP DAS in the capacity of Partner having PAN AFMPD4516R from IP address 45.250.246.93 on 28-Mar-2025 DSC Sl.No & Issuer 24869307 & 24869307CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR code



AAGFT7817E05917933051280325ed7d4b1a91a44e6da26d6c53b020b92d2cea49ea

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280



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

PAN	: AAGFT7817E
Name	: TIRUPATI CONSTRUCTION
Assessment Year	: 2022-23
Financial Year	: 2021-22
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 11,89,715
Amount (in words)	: Rupees Eleven Lakh Eighty Nine Thousand Seven Hundred And Fifteen Only
CIN	: 25032800090108HDFC
Mode of Payment	: Net Banking
Bank Name	: HDFC Bank
Bank Reference Number	: K2508732317663
Date of Deposit	: 28-Mar-2025
BSR code	: 0510002
Challan No	: 13388
Tender Date	: 28/03/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 11,89,715
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 11,89,715
Total (In Words)		Rupees Eleven Lakh Eighty Nine Thousand Seven Hundred And Fifteen Only

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Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

917910410280325

Date of e-Filing

28-Mar-2025

Name	: TIRUPATI CONSTRUCTION
PAN/TAN	: AAGFT7817E
Address	: G/G/8 JYANGRA, JARDA BAGAN, HATIARA ROAD, , Baguihati, NORTH 24 PARGANAS, Desh Bandhu Nagar S.O, West Bengal, 700059
Form No.	: Form 3CB-3CD
Form Description	: 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
Assessment Year	: 2022-23
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 059663

(This is a computer generated Acknowledgement Receipt and needs no signature)



Ref. No. :

Date :

Independent Auditor's Opinion

To the Partner of M/S TIRUPATI CONSTRUCTION

Report on the Financial Statements

We have audited the accompanying financial statements of **M/S TIRUPATI CONSTRUCTION**, office at G/G/8, JYANGRA, JARDABAGAN, BAGUIATI, KOLKATA - 700059, which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the concern in accordance with the Accounting Standards. 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 are free from material misstatement, whether due to fraud or error.

Auditors' 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 comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Continue - 2



MITRA MALLICK & ASSOCIATES

CHARTERED ACCOUNTANTS

TITAS APARTMENT, 2ND FLOOR, FLAT NO.B1, P.O. - JYANGRA, BAGUIATI, KOLKATA - 700 059
MOBILE : 98309 17787, 84200 27958 E-mail : bikash6537@yahoo.co.in

Ref. No. :

Date :

Page No. : 2 :

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a 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 Concern as at 31st March, 2022;
- (b) in the case of the Statement of Profit and Loss, of the profit of the Concern for the year ended on that date, and

M/S MITRA MALLICK & ASSOCIATES

Chartered Accountants



Firm Registration No: 324265E

Place: Kolkata

Date: 21st. Day of March' 2025

(BIKASH KUMAR MALLICK)

Membership No: 059663

(UDIN) for this document is 25059663BMNQYJ2616



Date of Incorporation : 10/08/2009

TIRUPATI CONSTRUCTION

G/G/8, JYANGRA, JARDABAGAN, BAGUIATI, KOLKATA - 700059

ASSESSMENT YEAR 2022-2023,

PREVIOUS YEAR 2021-2022.

I.T. PAN : AAGFT7817E

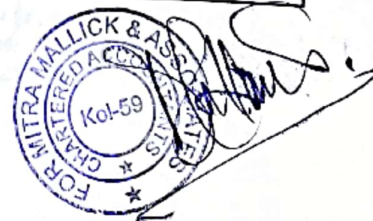
WARD : KOL/W- 10 (4)

COMPUTATION TAXABLE INCOME

Particulars	Amount(Rs)	Amount(Rs)	Amounts (Rs)
INCOME FROM BUSINESS :			
Net profit as per profit & Loss A/C (Attached)		88,771.64	
Add: <u>Inadmissible expenses (treated seperately)</u>			
Provision for Taxation	14,00,000.00		
Depreciation on Fixed Assets	80,598.98		
Partners' Remuneration:	24,00,000.00		
Interest on Partners' Capital @ 9 % p.a.	17,60,579.21		
	56,41,178.19	56,41,178.19	
Less: <u>Amdissible expenses u/s 32 for</u>			
Depreciation on Fixed Assets as per Income Tax Act, 1961.	80,598.98	57,29,949.83	
Less: <u>Amdissible expenses u/s 40(b) for</u>			
Interest on Partners' Capital @ 9 % p.a.	17,60,579.21	18,41,178.19	
Less: <u>Amdissible expenses u/s 40(b) for</u>			
Partners' Remuneration:		38,88,771.64	
On Rs 3,00,000 @ 90 %	3,00,000.00	2,70,000.00	
On Balance @ 60 %	35,88,771.64	21,53,262.98	
Maximum Allowable	38,88,771.64	24,23,262.98	
TAXABLE INCOME AS PER INCOME TAX		24,00,000.00	
ROUNDED OFF			
U/S 288A			14,88,771.64
			14,88,770.00
COMPUTATION OF INCOME TAX			
NET TAXABLE INCOME			14,88,770
TAX PAYABLE			4,46,631
ADD, SURCHARGE @ 10 %			NIL
ADD : HEALTH & EDUCATION CESS @ 4%			17,865
TOTAL TAX PAYABLE			4,64,496
LESS : TDS (As per Certificate)			-
NET TAX PAYABLE			4,64,496
LESS : ADVANCE TAX PAID			-
ADD: INTEREST U/S 134B & 234C & Fees U/s 234F			3,30,311
ADD: PANENLTY U/S 139 (8A) FOR I T RETURN UPDATE			3,94,904
LESS : TAX PAID AS PER SELF			11,89,715
ASSESSMENT U/S 140A DTD. 28/03/2022 CH. SL. NO OF HDFC Bank Ltd.			-
TOTAL			11,89,715
TAX PAYABLE / (REFUNDABLE)			

For TIRUPATI CONSTRUCTION

Sanjay
Partner



TIRUPATI CONSTRUCTION
G/G/8, JYANGRA, JARDABAGAN, BAGUIATI, KOLKATA - 700059

BALANCE SHEET AS AT 31ST. MARCH 2022

LIABILITIES		Amounts	Amounts	ASSETS		Amounts	Amounts
CAPITAL ACCOUNT				LOANS & ADVANCE			
SANDIP DAS				DEPOSIT FOR LAND			
As per last a/c		1,07,18,876		(As Per Tally)			2,03,85,001
Add: Introduction & Adjust		30,11,142					
Add: Remuneration		12,00,000					
Add: Intt. On Capital		9,64,699					
Add: Share of Profit		44,386					
		1,59,39,102					
Less: Drawing		14,12,621					
Less: IT Adjusted		-					
			1,45,26,481				
SANJOY CHOWDHURY				WIP FOR CONSTRUCTION			
As per last a/c		88,43,115					7,45,53,212
Add: Introduction		22,52,142					
Add: Remuneration		12,00,000					
Add: Intt. On Capital		7,95,880					
Add: Share of Profit		44,386					
		1,31,35,524					
Less: Drawing		7,70,150					
Less: IT Adjusted		-					
			1,23,65,374				
UNSECURED LOAN							
As per Tally			1,31,35,000				
ADVANCE FROM CUSTOMERS							
Advance against Booking			2,90,01,237				
(As per List)							
SUNDRY CREDITORS :							
For Building Materials		3,75,89,742					
For TDS Payable		41,771					
For Expenses		2,99,060					
			3,79,30,573				
PROVISION FOR INCOME TAX							
Provision for 2020-21		79,340					
Provision for 2021-22		14,00,000					
			14,79,340				
			10,84,38,005				
							10,84,38,005

PLACE : KOLKATA
DATE : 21/03/2025

This is the Balance Sheet referred to in our Report of even date. For and on behalf of,

For TIRUPATI CONSTRUCTION

Smilip
Partner

M/S. MITRA MALLICK & ASSOCIATES
Chartered Accountants
Kol-59
Proprietor (B. K. MALLICK)
Membership No. 059663
(UDIN) for this document is 25059663BMNQYJ2616

TIRUPATI CONSTRUCTION
G/G/8, JYANGRA, JARDABAGAN, BAGUJATI, KOLKATA - 700059
STATEMENT OF FIXED ASSETS FOR THE YEAR ENDED 31ST. MARCH 2022

Sl. No.	DESCRIPTIONS OF ASSETS	GROSS VALUE (RS.)			DEPRECIATION			W.D.V.		
		As on on 01.04.21	Additions/ Deletions	Total As on 31.03.2022	Rate of Dep.	As on 01.04.21	Depreciation Allowable	As on 31.03.2022	W.D.V. As on 31.03.22	W.D.V. As on 31.03.21
1	CC T.V	1,55,394.00	45,430.00	2,00,824.00	15%	-	20,673.06	20,673.06	1,39,862.36	1,15,105.42
2	Furniture & Fixture	4,40,000.00		4,40,000.00	10%	-	35,953.20	35,953.20	3,23,578.80	3,59,532.00
3	Cycle Van	8,990.45		8,990.45	15%	-	1,000.13	1,000.13	5,667.41	6,667.54
5	Computer Machine	96,380.00		96,380.00	40%	-	15,887.62	15,887.62	23,831.42	39,719.04
6	Water System	10,000.00		10,000.00	15%	-	1,098.09	1,098.09	6,222.53	7,320.63
7	AC Machine	45,000.00		45,000.00	15%	-	4,876.88	4,876.88	27,635.63	32,512.50
8	Inverter Battery	8,000.00		8,000.00	15%	-	1,110.00	1,110.00	6,290.00	7,400.00
	Total	7,63,764.45	45,430.00	8,09,194.45		-	80,598.98	80,598.98	5,33,088.15	5,68,257.13

PLACE : KOLKATA
DATE : 21/03/2025

This is the Balance Sheet referred to in our Report of even date.

For TIRUPATI CONSTRUCTION

Sundip
Partner

FOR MITRA MALLICK & ASSOCIATES
KOL-59
Chartered Accountants,
Proprietor: B.K. MALLICK
(UDIN) for this document is 25059663BMNQYJ2616

TIRUPATI CONSTRUCTION
G/G/8, JYANGRA, JARDABAGAN, BAGUIATI, KOLKATA - 700059
TRADING ACCOUNT FOR THE YEAR ENDED 31ST. MARCH' 2022

Dr.	Particulars	Amounts	Amounts		Cr.	Particulars	Amounts	Amounts
To	<u>Opening Stock</u>			By	<u>Sales & Seviles</u>			3,31,46,194
	WIP of Constructions		5,65,93,695		(As per Tally)			
To	<u>Purchases of Raw Materials</u>			By	Extra Works & Service			
	<u>TIRUPATI APARTMENT :</u>			By	<u>Closing Stock</u>			
	<u>Building Materials Purchase</u>				<u>Raw Materials</u>			
	(Project Wise As per Tally)				<u>WIP of Constructions</u>	10,57,10,635		
	<u>Direct Exp.- For Construction</u>	4,04,04,484			Less: Cost of Sales	3,11,57,422		7,45,53,212
	(As per Tally)							
To	<u>Direct Labours for Consturctions</u>							
	<u>Direcet Labour Charges</u>	2,99,870						
	(As per Tally)							
	Extra Labour Charges	-	4,07,04,354					
	Gross Profit		1,04,01,357					
	(Transferred to P & L)							
			10,76,99,406					10,76,99,406

PLACE : KOLKATA
DATE : 21/03/2025

This is the Trading A/c referred to in our Report of even date. For and on behalf of ,

MITRA MALICK & ASSOCIATES
Chartered Accountants
KOL-59
Proprietor (B. K. MALICK)
Membership No. 059663
(UDIN) for this document is 20059663AAAABB5638
(UDIN) for this document is 25059663BMNQYJ2616

For TIRUPATI CONSTRUCTION

 Partner

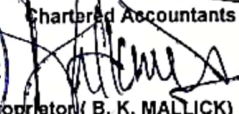
TIRUPATI CONSTRUCTION
G/G/8, JYANGRA, JARDABAGAN, BAGUIATI, KOLKATA - 700059
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST. MARCH' 2022

Dr.	Particulars	Amounts	Amounts		Particulars	Amounts	Cr.
To	Indirect Expenses			By	Gross Profit c/d (Trans. from Trading A/c)		1,04,01,356.7
	Aqua Guird Repair & Maintenance-Office	4,250.0					
	Audit Fees	20,000.0					
	BANK CHARGES	20,275.9					
	Battari Purchase- TGH	4,100.0					
	BLRO & KMC Mutation & Tax Fees	75,725.0					
	Brokerage for Land /Flat/ Shop/Garage	3,90,753.0					
	Car Maintenance& Repairing	9,200.0					
	COMPUTER REPAIR & MAINTENANCE	800.0					
	Conveyance Exp.	26,600.0					
	Diesel & Petro Exp. for Car	30,000.0					
	Diesel & Petrol Exp. for Gen. Set.-TGH	1,51,493.0					
	Donation (Building Plan)	35,000.0					
	Donation-Durgapuja/kalipuj/ Other	2,59,000.0					
	Durga Puja Bonous	76,500.0					
	Electricity Bill Charges	1,02,798.0					
	Engineer/Architec&Serveyay Fees	1,53,264.0					
	Generator Hire Charges	56,800.0					
	Generator Maintance	1,000.0					
	Gen. Set Exhaust Pipe Install	50,000.0					
	Intarest Paid (B.K.Mallick/tipti Roy)	62,500.0					
	Interest on Late Payment on TDS	2,976.0					
	Interest Paid	14,20,000.0					
	Legal & Consultancy Fees	1,27,100.0					
	Misc. Expenses	70,233.0					
	Night Guard - T.G.H.	8,000.0					
	Office Repair & Maintanace Exp.	9,000.0					
	Pamp Hire Charges.	2,200.0					
	Photocopy Exp.	48,992.0					
	Printing & Stationary	6,030.0					
	P. Tax	2,500.0					
	Rent Paid	1,10,000.0					
	Salary	9,76,300.0					
	Security Guird	32,000.0					
	Security Guird - TGH	92,000.0					
	Site Office Exp.-TGH	49,000.0					
	SITE OFFICE RENT -TGH, Naskarhati	18,000.0					
	Staff Welfare Exp.	19,995.0					
	Stamp Duty & Registration Fees (W.B.Go	28,222.0					
	Sweeper & Cleaning	9,200.0					
	Tally Software Service -Purchase	3,600.0					
	TOUR & TRAVEL EXP.	28,500.0					
	Trade Licence Fees	5,000.0					
	Viswakarma Puja	72,500.0					
	Depreciation on FA	80,599.0	47,52,005.9				
			47,52,005.9				1,04,01,356.7

This is the Profit & Loss a/c referred to in our Report of even date.

PLACE : KOLKATA
DATE : 21/03/2025

For and on behalf of

M/S. MITRA MALLICK & ASSOCIATES
Chartered Accountants

Proprietor (B. K. MALLICK)
Membership No. 059663
(UDIN) for this document is 25059663BMNQYJ2616

For TIRUPATI CONSTRUCTION


Partner

TIRUPATI CONSTRUCTION
G/G/8, JYANGRA, JARDABAGAN, BAGUIATI, KOLKATA - 700059
PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST. MARCH' 2022

	Total B/F		47,52,006			1,04,01,357
To	Interest on Partner's Capital					
	Sandip Das	9,64,699				
	Sanjoy Chowdhury	7,95,880	17,60,579			
To	Partner's Remuneration					
	Sandip Das	12,00,000				
	Sanjoy Chowdhury	12,00,000	24,00,000			
To	Provisson for I.T		14,00,000			
To	Share's of Profit 50 : 50					
	Sandip Das	44,386				
	Sanjoy Chowdhury	44,386	88,772			
			1,04,01,357			1,04,01,357

This is the Profit & Loss a/c referred to in our Report of even date.

PLACE : KOLKATA
DATE : 21/03/2025

For and on behalf of


MIS. MITRA MALLICK & ASSOCIATES
Chartered Accountants
Proprietor (B. K. MALLICK)
Membership No. 059663
(UDIN) for this document is 25059663BMNQYJ2616

For TIRUPATI CONSTRUCTION


Partner