Acknowledgement Number:579959371271223 Date of filing : 27-Dec-2023

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 2023-24

PAN	AAGFT7817E		
Name	TIRUPATI CONSTRUCTION		
Address	G/G/8 JARDA BAGAN, ASHISH APARTMENT, PO : JYANGRA, BAGUIATI , NORTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700059		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	579959371271223

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	16,22,310
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	16,22,310
	Net tax payable	5	5,06,161
	Interest and Fee Payable	6	85,991
	Total tax, interest and Fee payable	7	5,92,152
	Taxes Paid	8	1,470
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 5,90,680
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by SANDIP DAS in the capacity of Partner having PAN AFMPD4516R from IP address 115.187.41.164 on 27-Dec-2023 19:40:31 DSC Sl.No & Issuer 8188143 & 24869307CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code

AAGFT7817E055799593712712239aa6bc89aeb53f6d3cddb008bae79185f3cb70a5

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

CA 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 :

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**, which comprise the Balance Sheet as at 31st March , 2023, 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.

FOR MITRA MALLICK & ASSOCIATES CHARTERED ACCOUNTANTS Kol-59

Continue - 2

CA 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 :

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, 2023;

(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

(c) in the case of the Cash Flow Statement, of the cash flows of the Concern for the year ended on that date.

M/S MITRA MALLICK & ASSOCIATES
Chartered Accountants
Firm Registration No: 324265E

(BIKASH KUMAR MALLICK)
Membership No: 059663
(UDIN) for this document is 23059663BGWJKE6345

Place: Kolkata
Date: 28th. Day of October' 2023

Date of Incorporation : 10/08/2009

TIRUPATI CONSTRUCTION

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

ASSESSMENT YEAR 2023-2024, PREVIOUS YEAR 2022-2023.

I. T. PAN : AAGFT7817E **WARD : KOL/W- 10 (4)**

COMPUTATION TAXABLE INCOME

Particulars		Amount(Rs)	Amount(Rs)	Amounts (Rs)
INCOME FROME BUSINESS :				
Net profit as per profit & Loss A/C (Attached)			10,22,311.38	
Add: Inadmissible expenses (treated seperately)				
Provision for Taxation		6,00,000.00		
Depreciation on Fixed Assets		69,742.14		
Partners' Remuneration:		-		
Interest on Partners' Capital @ 9 % p.a.		-		
		6,69,742.14	6,69,742.14	
			16,92,053.52	
Less: Amdissible expenses u/s 32 for Depreciation on Fixed Assets as per Income Tax Act, 1961.		69,742.14		
Less: Amdissible expenses u/s 40(b) for Interest on Partners' Capital @ 9 % p.a.		-	69,742.14	
			16,22,311.38	
Less: Amdissible expenses u/s 40(b) for Partners' Remuneration:				
On Rs 3,00,000 @ 90 %	3,00,000.00	2,70,000.00		
On Balance @ 60 %	13,22,311.38	7,93,386.83		
Maximum Allawable	16,22,311.38	10,63,386.83	-	
TAXABLE INCOME AS PER INCOME TAX				**16,22,311.38**
ROUNDED OFF	**U/S 288A**			**16,22,310.00**

COMPUTATION OF INCOME TAX

Particulars	Date	Amounts	Amounts
NET TAXABLE INCOME			16,22,310
TAX PAYABLE			4,86,693
ADD,SURCHARGE @ 10 %			NIL
ADD : HEALTH & EDUCATION CESS @ 4%			19,468
TOTAL TAX PAYABLE			5,06,161
LESS : TDS (As per Certificate)			-
NET TAX PAYABLE			5,06,161
LESS : ADVANCE TAX PAID			1,470
ADD: INTEREST U/S 134B & 234C & FeesU/s 234F			85,991
ADD: PANENLTY U/S 139 (8A) FOR I T RETURN UPDATE			
			5,90,682
LESS : TAX PAID AS PER SELF ASSESSMENT U/S 140A DTD. CH. SL. NO OF HDFC Bank Ltd.			-
TOTAL			-
TAX PAYABLE / (REFUNDABLE)			5,90,682

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

BALANCE SHEET AS AT 31ST. MARCH' 2023

LIABILITIES	Amounts	Amounts	ASSETS	Amounts	Amounts
CAPITAL ACCOUNT			**LOANS & ADVANCE**		
SANDIP DAS			**DEPOSIT FOR LAND**		1,74,05,001.00
As per last a/c	1,46,88,777.45		(As Per Tally)		
Add: Introduction & Adjustme	26,67,504.54				
Add : Remuneration	-		**WIP FOR CONSTRUCTION**		6,97,81,877.31
Add : Intt. On Capital	-		Others Advance		2,56,132.00
Add : Share of Profit	5,11,155.69		ADVANCE INCOME TAX		1,00,000.00
	1,78,67,437.68		**FIXED ASSETS**		
Less: Drawing	7,36,000.00		LAND PURCHASED		1,06,50,000.00
Less: IT Adjusted	-	1,71,31,437.68	**Others Fixed Assets**		
			(As per Statement)	5,33,088.15	
SANJOY CHOWDHURY			Add: Purchased	-	
As per last a/c	1,25,27,669.53		Less: Depreciation	69,742.14	4,63,346.01
Add: Introduction	29,48,304.55				
Add : Remuneration	-		**CASH IN HAND & BANK**		
Add : Intt. On Capital	-		Cash in Hand		1,640.00
Add : Share of Profit	5,11,155.69				
	1,59,87,129.77		**Cash at Bank with**		
Less: Drawing	6,47,800.00		Vijaya Bank		
Less: IT Adjusted	-	1,53,39,329.77	(A/c No. 723300301000206)	89,671.86	
			HDFC Bnak Ltd.		
UNSECURED LOAN			(A/c No. 05152000006354)	16,885.81	1,06,557.67
As per Tally		1,46,11,600.00			
ADVANCE FROM CUSTOMERS					
Advance against Booking		2,39,01,578.00			
(As per List)					
SUNDRY CREDITORS :					
For Building Materials	2,53,16,008.53				
For TDS Payable	16,200.00				
For Expenses	3,69,060.00	2,57,01,268.53			
PROVISION FOR INCOME TAX					
Provision for 2020-21	79,340.00				
Provision for 2021-22	14,00,000.00				
Provision for 2022-23	6,00,000.00	20,79,340.00			
		9,87,64,553.98			9,87,64,553.98

PLACE : KOLKATA
DATE : 28/10/2023

This is the Balance Sheet referred to in our Report of even date. For and on behalf of ,
M/S, MITRA MALLICK & ASSOCIATES
Chartered Accountants

FOR MITRA MALLICK & ASSOCIATES CHARTERED ACCOUNTANTS Kol-59

Proprietor (B. K. MALLICK)
Membership No. 059663

For TIRUPATI CONSTRUCTION
Partner

(UDIN) for this document is 23059663BGWJKE6345

TIRUPATI CONSTRUCTION

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

TRADING ACCOUNT FOR THE YEAR ENDED 31ST. MARCH' 2023

Cr.

	Particulars	Amounts	Amounts		Particulars	Amounts	Amounts
To	**Opening Stock**			By	**Sales & Sevices**		2,69,22,803.00
	WIP of Constructions		5,21,23,034.78		(As per Tally)		
				By	Extra Works & Service		1,15,720.00
To	**Purchases of Raw Materials**			By	**Closing Stock**		
	TIRUPATI APARTMENT :				**Raw Materials**		
	Building Materials Purchase				**WIP of Constructions**	9,51,98,088.93	
	(Project Wise As per Tally)				Less: Cost of Sales	2,54,16,211.62	6,97,81,877.31
	Direct Exp.- For Construction (As per Tally)	3,72,09,605.90					
To	**Direct Labours for Consturctions**						
	Direcet Labour Charges	7,84,517.00					
	(As per Tally)						
	Building Plain	11,05,489.00					
	Extra Labour Charges	1,15,720.00	3,92,15,331.90				
To	Gross Profit		54,82,033.63				
	(Transferred to P & L)						
			9,68,20,400.31				9,68,20,400.31

PLACE : KOLKATA

DATE : 28/10/2023

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

M/S, MITRA MALLICK & ASSOCIATES

Chartered Accountants

FOR MITRA MALLICK & ASSOCIATES CHARTERED ACCOUNTANTS Kol-59

Proprietor (B. K. MALLICK)

Membership No. 059663

(UDIN) for this document is 20059663AAAABB5638

(UDIN) for this document is 23059663BGWJKE6345

For TIRUPATI CONSTRUCTION

Partner

TIRUPATI CONSTRUCTION

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

PROFIT & LOSS ACCOUNT

FOR THE YEAR ENDED 31ST. MARCH' 2023

Dr. Cr.

	Particulars	Amounts	Amounts		Particulars	Amounts	Amounts
To	**Indirect Expenses**			By	Gross Profit c/d		54,82,033.63
	Advertisment & Mkt. Exp.	3,500.00			(Trans. from Trading A/c)		
	Aqua Guird Repair & Maintenance-O	4,250.00					
	Bamboo Purchases	7,400.00					
	Bank Charges	14,466.11					
	Bhumi Puja Exp.	15,500.00					
	BLRO & KMC Mutation & Tax Fees	5,717.00					
	Brokerage for Land /Flat/ Shop/Garaç	4,59,692.00					
	Business Promotion	44,200.00					
	COMPUTER REPAIR & MAINTENAN	800.00					
	CONVEYANCE EXP.	34,000.00					
	Dalai Exp.	1,000.00					
	Diesel Exp. for Gen.Set.- T.G.T.	11,000.00					
	Diesel & Petrol Exp. for Gen. Set.-TG	23,760.00					
	DISEL /PETROL EXP.- GEN. SET	2,200.00					
	Donation-Durgapuja/kalipuj/ Other	44,500.00					
	Durga Puja Bonous	4,500.00					
	Electricity Bill Charges	37,356.00					
	Engineer/Architec&Serveyar Fees	50,000.00					
	Generator Hire Charges	24,500.00					
	Gen. Set Exhaust Pipe Install	50,000.00					
	Goods Carring Charges/ Van Fare- T	2,34,785.00					
	Interest on Late Payment on TDS	9,560.00					
	Interest Paid	13,84,000.00					
	Legal & Consultancy Fees	73,000.00					
	Misc. Expenses	14,500.00					
	Night Guard - T.G.H.	8,000.00					
	NIGHT GUARD - TGT- Jatragachi	12,000.00					
	Office Repair & Maintenace Exp.	6,400.00					
	Photocopy Exp.	40,274.00					
	Printing & Stationary	12,120.00					
	P. Tax	3,100.00					
	Rent Paid	48,000.00					
	Salary	9,15,200.00					
	Security Guird	26,000.00					
	Security Guird - TGH	10,000.00					
	Site Office Exp.-TGH	4,500.00					
	Staff Welfare Exp.	2,000.00					
	Steel Letter Name Plate	10,700.00					
	Sweeper & Cleaning	5,600.00					
	Tally Software Service -Purchase	3,600.00					
	TOUR & TRAVEL EXP.	87,800.00					
	Viswakarma Puja	10,500.00					
	Audit Fees	30,000.00					
	Depreciation on FA	69,742.14	38,59,722.25				
To	**Interest on Partner's Capital**		-				
To	**Partner's Remuneration**		-				
To	**Provission for I.T**		6,00,000.00				
To	**Share's of Profit 50 : 50**						
	Sandip Das	5,11,155.69					
	Sanjoy Chowdhury	5,11,155.69	10,22,311.38				
			54,82,033.63				54,82,033.63

For TIRUPATI CONSTRUCTION

Partner