



BIKASH KUMAR BASU & ASSOCIATES
Chartered Accountant

CA/16/2, RAILPUKUR ROAD
BAGUIHATI, KOLKATA -700059.

AUDITOR'S REPORT

I have audited the attached Balance Sheet of **RAKSHIT ENTERPRISE** Proprietor of **ARUP RAKSHIT** situated at **6/7 BEJOYGARH, KOLKATA - 700032**. as on 31st March 2025 and also the annexed Profit & Loss Account for the year ended 31st March 2025 as per books of accounts maintained, I obtained all the information required for the purpose of our Audit. In our opinion and the best of our knowledge and belief.

We report that:

- i) The Balance sheet is a true and fair Balance sheet containing the necessary particulars and it is properly drawn up to so as to exhibit a true and fair view of the firm as on 31st March 2025.
- ii) The Profit & Loss Account shows a true And Fair View of the profit of the firm for the year ended 31st March 2025.
- iii) Closing Balance of cash in hand and Closing Stock as on 31st March 2025 is not Physically Verified by us.

PLACE: KOLKATA

DATE: 31-12-2025

UDIN: 25013611GBMRXI6538



BIKASH KUMAR BASU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0332623E

Bikash Kumar Basu

BIKASH KUMAR BASU
PROPRIETOR
MEMBERSHIP NO. 013611

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
2025-26

PAN ADHPR2816H
Name ARUP RAKSHIT
Address 6/7, BEJOYGARH, Jadavpur University S.O, Kolkata , KOLKATA , 32-West Bengal, 91- INDIA, 700032
Status Individual Form Number ITR-4
Filed u/s 139(4)-After due date e-Filing Acknowledgement Number 148321840311225

Taxable Income and Tax details

| | | |
|---|----|----------|
| Current Year business loss, if any | 1 | 0 |
| Total Income | 1A | 4,99,860 |
| Book Profit under MAT, where applicable | 2 | 0 |
| Adjusted Total Income under AMT, where applicable | 3 | 0 |
| Net tax payable | 4 | 0 |
| Interest and Fee Payable | 5 | 1,000 |
| Total tax, interest and Fee payable | 6 | 1,000 |
| Taxes Paid | 7 | 1,000 |
| (+) Tax Payable /(-) Refundable (6-7) | 8 | 0 |
| Accreted Income as per section 115TD | 9 | 0 |
| Additional Tax payable u/s 115TD | 10 | 0 |
| Interest payable u/s 115TE | 11 | 0 |
| Additional Tax and interest payable | 12 | 0 |
| Tax and interest paid | 13 | 0 |
| (+) Tax Payable /(-) Refundable (12-13) | 14 | 0 |

Accreted Income & Tax Detail

income Tax Return electronically transmitted on 31-Dec-2025 12:06:00 from IP address 103.242.189.4
and verified by ARUP RAKSHIT having PAN ADHPR2816H on 31-Dec-2025 using
paper ITR-Verification Form /Electronic Verification Code E4LHSGDXI generated through Aadhaar OTP
mode

System Generated

Barcode/QR Code



ADHPR2816H041483218403112251708316a9fdd784634c03e099156962210632454

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S RAKSHIT ENTERPRISE

6/7 BEJOYGARH

KOLKATA - 700032

Trading & Profit & Loss A/C For The Year Ended 31st march 2025

| Particulars | Amount | Particulars | Amount |
|---------------------------------------|---------------------|---------------|---------------------|
| Opening Stock | 8,98,532.72 | | |
| Purchase | 48,38,728.14 | By Sales | 70,71,619.89 |
| Salary & Wages A/C | 5,90,619.00 | | |
| Bonus to staff | 40,000.00 | Closing Stock | 11,44,076.92 |
| Advertising & Subscription | 15,000.00 | | |
| Travelling & Conveyance | 1,48,680.00 | | |
| Accounts & E-Filling Charges | 60,000.00 | | |
| E-filling & Auditing Charges | 12,390.00 | | |
| Appraisal Fees | 3,056.75 | | |
| Interest on Gold Loan | 2,674.00 | | |
| Interest on Mahindra Finance | 23,879.00 | | |
| Late Fees For GST A/C | 4,000.00 | | |
| Locker Rent A/C | 3,136.44 | | |
| Festival & Celebration | 1,20,150.05 | | |
| Puja & Ex-Gratiao | 8,400.00 | | |
| Night Gurd | 60,000.00 | | |
| Super Vission Charges | 1,80,000.00 | | |
| Rent A/c | 48,000.00 | | |
| Power & Fuel | 72,600.00 | | |
| Electricity Charges | 7,440.00 | | |
| Professional Tax | 1,200.00 | | |
| Rates & Taxes | 350.00 | | |
| Bank Charges | 4,845.41 | | |
| Repair & Maintenance | 36,800.00 | | |
| Motor Cqar Expenses A/C | 74,972.47 | | |
| Printing & Stationery | 4,280.00 | | |
| General Expenses | 11,755.54 | | |
| Tea & Tiffin (Customer Entertainment) | 74,915.00 | | |
| Telephone & Internet Charges Charge | 9,293.00 | | |
| Depreciation (As Per I.Tax Rules) | 1,60,891.00 | | |
| Net Profit transferred to Capital A/c | 6,99,108.29 | | |
| TOTAL | 82,15,696.81 | TOTAL | 82,15,696.81 |

PLACE : KOLKATA

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FRN : 0332623E

Bikash Kumar Basu

BIKASH KUMAR BASU
PROPRIETOR
MEMBERSHIP NO. 013611

M.R ARUP RAKSHIT

P:O RAKSHIT ENTERPRISE
6/7 BEJOYGARH
KOLKATA - 700032

Balance Sheet as at 31st March 2025

| CAPITAL & LIABILITIES | Amount Rs. | Amount Rs. | ASSETS & PROPRIETY | Amount Rs. | Amount Rs. |
|-------------------------------------|---------------|---------------------|---|---------------|---------------------|
| CAPITAL A/C | | | Fixed Assets | | |
| Mr.Arup Rakshit | 1,76,011.89 | | As per Annexure | | 12,58,586.00 |
| Add: Net Profit | 6,99,108.29 | | | | |
| Rakshit Housing Associates | (7,90,000.00) | | | | |
| Add: Intt.On S.B | 7,252.00 | | | | |
| Add: Intt.On Deposit | 756.00 | | | | |
| Addjusted With Capital | 93,429.00 | | | | |
| | 1,86,557.18 | | Current Assets / Loans & Advances Deposit (Assets) | | |
| Drawings - Personal & others | (4,12,503.00) | (2,25,945.82) | Closing Stock | | 11,44,076.92 |
| | | | (As Certify By the Proprietor) | | |
| Un-Secured Loan | | 2,80,125.84 | SUNDRY DEBTORS | | |
| | | | Bills Receivable From Customer | | 6,39,000.00 |
| Gold Loan A/c | | 7,44,551.00 | | | |
| Current Liabilities Provison | | | Cash at Bank | | 75,258.38 |
| Duties & Taxes | (4,40,294.04) | | | | |
| Vat Payble A/c | (166.20) | (4,40,460.24) | | | |
| | | | Cash in hand(Certified by Proprietor) | | 79,140.16 |
| For Goods | 15,95,710.68 | | | | |
| Others Provision | 1,01,580.00 | | | | |
| Advance From Relative | 11,40,500.00 | 28,37,790.68 | | | |
| | | | | | |
| Total | | 31,96,061.46 | | Total | 31,96,061.46 |

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DATE : 31-12-2025

UDIN : 25013611GBMRX16538



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Bikash Kumar Basu

BIKASH KUMAR BASU
PROPRIETOR
MEMBERSHIP NO. 013611

ARUP RAKSHIT - P/O - RAKSHIT ENTERPRISE

6/7 BEJOYGARH
KOLKATA - 700032
West Bengal - 700032, India

Fixed Assets

Group Summary

1-Apr-24 to 31-Mar-25

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| | Opening Balance | Transactions | | Closing Balance |
|--|------------------------|--------------|--------------------|------------------------|
| | | Debit | Credit | |
| AIR CONDITIONER | 20,569.00 Dr | | 3,085.00 | 17,484.00 Dr |
| COMPUTER | 5,686.00 Dr | | 2,274.00 | 3,412.00 Dr |
| ELECTRICALS EQUIPMENTS | 3,114.00 Dr | | 467.00 | 2,647.00 Dr |
| FLAT A/C | 2,61,950.00 Dr | | 13,098.00 | 2,48,852.00 Dr |
| FURNITURE & FIXTURE | 92,618.00 Dr | | 9,262.00 | 83,356.00 Dr |
| INTERIOR DECORATION | 2,31,262.00 Dr | | 23,126.00 | 2,08,136.00 Dr |
| LORRY | 2,827.00 Dr | | 848.00 | 1,979.00 Dr |
| MOBILE PHONE & OTHERS ACCESSORIES | 5,420.00 Dr | | 813.00 | 4,607.00 Dr |
| MOTOR BYKE | 3,680.00 Dr | | 552.00 | 3,128.00 Dr |
| MOTOR CAR | 21,262.00 Dr | | 3,189.00 | 18,073.00 Dr |
| MOTOR CAR (HYUNDAI) | 6,46,637.00 Dr | | 96,996.00 | 5,49,641.00 Dr |
| REFRIGERATOR | 9,584.00 Dr | | 1,438.00 | 8,146.00 Dr |
| SHOP AT 6/7 BEJOYGARH (ARUP RAKSHIT) | 1,14,868.00 Dr | | 5,743.00 | 1,09,125.00 Dr |
| Grand Total | 14,19,477.00 Dr | | 1,60,891.00 | 12,58,586.00 Dr |



INCOME TAX DEPARTMENT

Challan Receipt



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

ITNS No. : 280

| | |
|-----------------------|--|
| PAN | : ADHPR2816H |
| Name | : ARUP RAKSHIT |
| Assessment Year | : 2025-26 |
| Financial Year | : 2024-25 |
| Major Head | : Income Tax (Other than Companies) (0021) |
| Minor Head | : Self-Assessment Tax (300) |
| Amount (in Rs.) | : ₹ 1,000 |
| Amount (in words) | : Rupees One Thousand Only |
| CIN | : 25123100247595SBIN |
| Mode of Payment | : Net Banking |
| Bank Name | : State Bank Of India |
| Bank Reference Number | : IK0DNCZLI2 |
| Date of Deposit | : 31-Dec-2025 |
| BSR code | : 0002271 |
| Challan No | : 61534 |
| Tender Date | : 31/12/2025 |

Tax Breakup Details (Amount In ₹)

| | | |
|---------------------|-----------|--------------------------|
| A | Tax | ₹ 0 |
| B | Surcharge | ₹ 0 |
| C | Cess | ₹ 0 |
| D | Interest | ₹ 1,000 |
| E | Penalty | ₹ 0 |
| F | Others | ₹ 0 |
| Total (A+B+C+D+E+F) | | ₹ 1,000 |
| Total (In Words) | | Rupees One Thousand Only |

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