

ANKIT HANSARIA & CO.

CHARTERED ACCOUNTANTS

SIKHADEEP BUILDING, UPPER GROUND FLOOR
OPP. EVEREST CARRIERS NEAR BAKSHI & PAL PETROL PUMP
SEVOKE ROAD
SILIGURI-734001
Mobile :: 98320-91628

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

STHAPATYA CONSTRUCTIONS

SILIGURI



Ankit Hansaria & Co.

Chartered Accountant

Shikhadeep Building, Ground Floor
Opposite Everest Carriers
Sevoke Road, Siliguri - 734001
Ph: 98320 91628
e-mail : ankithansariaandco2011@gmail.com

FORM NO. 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. We have examined the balance sheet as at 31st March 2024 and the Profit and loss account for the period beginning from 01/04/2023 to ending on 31/03/2024 attached herewith, of STHAPATYA CONSTRUCTIONS, DESHBANDHU PARA, , SILIGURI, WEST BENGAL, 734004 ACZFS8504Q

2. We 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 SILIGURI, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
NONE

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us 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, 2024 ;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 Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observation/Qualifications
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SEVOKE ROAD,
SILIGURI, the 20th day of September, 2024

For ANKIT HANSARIA & CO.
CHARTERED ACCOUNTANTS



Ankit Hansaria
PROPRIETOR
(Membership No. 301195)
(Firm Registration No 327463E)
UDIN : 24301195BKETMA6322

STHAPATYA CONSTRUCTIONS :: SILIGURI

BALANCE SHEETS AS AT 31ST MARCH, 2024

<u>LIABILITIES :</u>	<u>Rs.</u>	<u>P.</u>	<u>ASSETS :</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>
<u>CAPITAL ACCOUNT :</u> (as per Schedule 'A' attached)			<u>FIXED ASSETS :</u> (as per Schedule 'B' attached)			15,876.00	
<u>CURRENT LIABILITIES & PROVISIONS :</u>			<u>CURRENT ASSETS, LOANS & ADVANCES :</u>				
<u>A. CURRENT LIABILITIES :</u>			<u>A. CURRENT ASSETS :</u>			92,01,023.69	
Sundry Creditors	3,98,412.00		Stock in Trade : (At Cost)				
Advance From Customer	33,28,000.00		(as per inventories taken, valued				
TDS Payable	12,338.00		and certified by Partners)				
CGST Payable	35,270.00					17,51,200.00	
SGST Payable	35,270.00		<u>SUNDRY DEBTORS :</u> (Considered Goods)				
<u>B. PROVISIONS :</u>			Cash & Bank Balances :				
Audit Fee Payable	7,500.00		Union Bank of India	32,80,082.37			
			(A/C No. 502101011998420)				
			Cash in hand				
			(as certified)	21,60,061.00		54,40,143.37	
			<u>B. LOANS & ADVANCES :</u>			48,14,343.00	

2,12,22,586.06

2,12,22,586.06

In terms of our report of even date annexed

SEVOKE ROAD,
SILIGURI, the 20th Day of September, 2024
UDIN NO : 24301195BKETMA6322



For ANKIT HANSARIA & CO.
CHARTERED ACCOUNTANTS

(Signature)

(ANKIT HANSARIA)
PROPRIETOR
(Membership No. 301195)
(Firm Registration No. 327463E)

PARTNERS

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS:

Rs. P. PARTICULARS:

Rs. P.

TO OPENING STOCK :	90,84,592.15	BY GROSS RECEIPTS :	1,53,57,900.00
" PURCHASES :	74,03,653.57		
" FREIGHT INWARD :	1,762.71		
" LABOUR & WAGES EXPENSES :	33,55,940.00		
" GROSS PROFIT CARRIED DOWN :	47,12,975.26	" CLOSING STOCK :	92,01,023.69
		(as per inventories taken, valued and certified by Partners)	
	<u>2,45,58,923.69</u>		<u>2,45,58,923.69</u>
" SALARY & BONUS :	3,22,000.00	GROSS PROFIT BROUGHT DOWN :	47,12,975.26
" ELECTRICITY EXPENSES :	71,650.00	DISCOUNT RECEIVED :	513.00
" SITE EXPENSES :	1,56,216.00	ROUND OFF :	387.28
" ACCOUNTING CHARGES :	95,000.00		
" TEA & TIFFIN EXPENSES :	31,220.00		
" BROKERAGE & COMMISSION :	50,000.00		
" RENT EXPENSES :	3,05,000.00		
" PROFESSIONAL FEES :	89,000.00		
" PUJA EXPENSES :	7,700.00		
" L.U.C. CHARGES :	4,468.00		
" REPAIRS & MAINTENANCE :	5,800.00		
" PRINTING & STATIONERY :	11,073.00		
" LEGAL EXPENSES :	46,700.00		
" LATE FEE & INTEREST ON GST :	2,970.00		
" LOADING & UNLOADING EXPENSES :	2,46,950.00		
" LOCAL CONVEYANCE :	3,850.00		
" SOIL TESTING :	12,000.00		
" RUBISH LIFTING :	25,000.00		
" BANK CHARGES :	2,783.54		
" AUDIT FEE :	7,500.00		
" DEPRECIATION :	10,584.00		
" BALANCE CARRIED DOWN :	32,06,411.00		
	<u>47,13,875.54</u>		<u>47,13,875.54</u>
" INTEREST TO PARTNERS :	20,63,931.00	BALANCE BROUGHT DOWN :	32,06,411.00
" REMUNERATION TO PARTNERS :	8,00,000.00		
" NET DIVISIBLE PROFIT TRANSFERRED TO PARTNERS' CAPITAL ACCOUNTS : (Sch'A')	3,42,480.00		
	<u>32,06,411.00</u>		<u>32,06,411.00</u>

In terms of our report of even date annexed

For ANKIT HANSARIA & CO.
CHARTERED ACCOUNTANTS

SEVOKE ROAD,
SILIGURI, the 20th Day of September, 2024
UDIN NO : 24301195BKETMA6322



[Signature]

(ANKIT HANSARIA)
PROPRIETOR
(Membership No. 301195)
(Firm Registration No. 327463E)

PARTNERS

STHAPATYA CONSTRUCTIONS :: SILIGURI

SCHEDULE 'A'

CAPITAL ACCOUNT BALANCE AS AT 31.03.2024

SL NO.	PARTICULARS	VASKAR BISWAS	SHIBU CHOWDHURY	TOTAL
		50.00%	50.00%	100%
1	BALANCE B/D	70,58,585.53	1,01,40,840.53	1,71,99,426.06
2	ADDITIONS	-	-	0.00
3	INTEREST ON CAPITAL	8,47,030.00	12,16,901.00	20,63,931.00
4	PARTNERS REMUNERATION	4,00,000.00	4,00,000.00	8,00,000.00
5	PROFIT FROM FIRM	1,71,240.00	1,71,240.00	3,42,480.00
	TOTAL (A)	84,76,855.53	1,19,28,981.53	2,04,05,837.06
1	DRAWINGS	4,32,980.50	24,32,980.50	28,65,961.00
2	INCOME TAX	67,040.00	67,040.00	1,34,080.00
	TOTAL (B)	5,00,020.50	25,00,020.50	30,00,041.00
	BALANCE C/D (A-B)	79,76,835.03	94,28,961.03	1,74,05,796.06



PARTICULARS	GROSS BLOCK				DEPRECIATION		NET BLOCK	
	W.D.V. as at 01.04.23	Purchases upto 02.10.23	Purchases 3.10.23 to 31.03.24	Total	upto 02.10.23	From 3.10.23 to 31.03.24	Total	W.D.V. as at 31.03.24
BLOCK - A (40%) Computer	26,460.00	-	-	26,460.00	10,584.00	-	10,584.00	15,876.00
TOTAL	26,460.00	-	-	26,460.00	10,584.00	-	10,584.00	15,876.00



STHAPATYA CONSTRUCTIONS :: SILIGURI

DETAILS SHEET AS AT 31ST MARCH, 2024

A. BALANCE SHEET ITEMS :

1. SUNDRY CREDITORS :

A & A Enterprise	90,412.00
Dey Enterprises	1,53,228.00
Manorama Marble	70,000.00
Patwari And Company	32,079.00
Pawan Agarwala	20,100.00
Senbro Power	32,593.00
	<u>3,98,412.00</u>

2. LOANS & ADVANCES :

Vaskar Biswas	11,00,000.00
Jaya Dutta	5,00,000.00
Rana Bhowmick	20,000.00
Advance For Land	23,14,000.00
Vaskar Biswas (Tax A/c)	61,156.00
GST Cash Ledger	104.00
<u>Advances to Supplier :</u>	
Dee Ess Cement	77,300.00
Dee Ess Enterprise	10,629.00
Maa Tara Enterprise	70,000.00
Shaft Elevators Llp	2,00,000.00
Sri Ramkrishna Sales Agency	4,61,154.00
	<u>48,14,343.00</u>

3. SUNDRY DEBTORS :

Jayanta Kanjilal & Others	30,000.00
Subasish Maity	20,000.00
Susmita Das & Raja Das	21,200.00
Samrat Chowdhury	16,80,000.00
	<u>17,51,200.00</u>

4. ADVANCE FROM CUSTOMER :

Gouri Roy	27,32,500.00
Madhabi Biswas	5,46,000.00
Sutapa Nandy	49,500.00
	<u>33,28,000.00</u>



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

STHAPATYA CONSTRUCTION

2. Address of the Assessee

1, DESHBANDHU PARA, SILIGURI, Siliguri Town S.O,
SILIGURI, DARJEELING, 32-West Bengal, 91-India, Pincode -
734004

3. Permanent Account Number (PAN)

ACZFS8504Q

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	19ACZFS8504Q1ZS

5. Status

Firm

6. Previous year

01-Apr-2023 to 31-Mar-2024

7. Assessment year

2024-25

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(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?

Section under which option exercised

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 (%)
1	VASKAR BISWAS	50
2	SHIBU CHOWDHURY	50

(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 ?

No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
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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	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(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
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No records added

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

No

Sl. No.	Books prescribed
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No records added

(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	The accounts are being maintained in Computer, Cash Book, Bank Book, Journal, and General ledgers	DESHBANDHU PARA	SILIGURI	DARJEELING	734004	91-India	32-West Bengal

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

Sl. No.	Books examined
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1	The accounts are being maintained in Computer, Cash Book, Bank Book, Journal, and General ledgers
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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, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
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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
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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	THE ASSESSEE FOLLOWS THE MERCANTILE BASIS OF ACCOUNTING. ALL ITEMS OF REVENUE & EXPENDITURES ARE ACCOUNTED FOR ON ACCRUAL BASIS.
2	ICDS II - Valuation of Inventories	INVENTORIES ARE VALUED AT COST OR NET RELIASABLE VALUE WHICHEVER IS LOWER, THE VALUE OF CLOSING STOCK IS Rs.92,01,024/-
3	ICDS III - Construction Contracts	NOT APPLICABLE.
4	ICDS IV - Revenue Recognition	REVENUE IS RECOGNISED ONLY WHEN RISKS AND REWARDS INCIDENTAL TO OWNERSHIP ARE TRANSFERRED TO THE CUSTOMER, IT CAN BE RELIABLY MEASURED AND IT IS REASONABLE TO EXPECT ULTIMATE COLLECTION.
5	ICDS V - Tangible Fixed Assets	TANGIBLE ASSETS ARE STATED AT COST NET OF RECOVERABLE TAXES, TRADE DISCOUNTS AND REBATES AND INCLUDE AMOUNT ADDED ON REVALUATION LESS ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSS, IF ANY. DEPRECIATION IS CHARGED AS PER INCOME TAX ACT, 1961.
6	ICDS VII - Governments Grants	NOT APPLICABLE
7	ICDS IX - Borrowing Costs	BORROWING COSTS ARE INTEREST AND OTHER COSTS, INCURRED IN CONNECTION WITH THE BORROWING OF FUNDS, HAS BEEN DEBITED TO THE EXPENDITURE ACCOUNT.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	PROVISION IS RECOGNISED IN THE ACCOUNTS WHEN THERE IS PRESENT OBLIGATION AS A RESULT OF PAST EVENTS AND IT IS PROBABLE THAT AN OUTFLOW OF RESOURCES WILL BE REQUIRED TO SETTLE THE OBLIGATION AND A RELIABLE ESTIMATE CAN BE MADE, PROVISION FOR AUDIT FEES IS MADE AT Rs.7,500/

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 @ 30%	30	₹26,450	₹0	₹0	₹26,450	₹0	₹0	₹0	₹0	₹10,584	₹15,876

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss	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
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account

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
	No records added	

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



Sl. No.	Particulars	Amount
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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
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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
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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
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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
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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
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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"
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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"
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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
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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
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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
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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
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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
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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;



Sl. No.	Particulars	Amount
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No records added

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

₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.

₹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
1	VASKAR BISWAS			PARTNER	INTEREST ON CAPITAL	₹8,47,030
2	VASKAR BISWAS			PARTNER	REMUNERATION	₹4,00,000
3	SHIBU CHOWDHURY			PARTNER	INTEREST ON CAPITAL	₹12,16,901
4	SHIBU CHOWDHURY			PARTNER	REMUNERATION	₹4,00,000

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	Section	Description of Transaction	Computation if any
				No records added	

26.i. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowed 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 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
			₹ 0

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 /Outstanding 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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
								No records added

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) (viii) ?

Please furnish the details of the same

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

available

available

issued

received

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 ?

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	Amount	Assessment	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.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit 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

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.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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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.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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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.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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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.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

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.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	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.
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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.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
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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.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
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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)	Amount	Order U/s	Date of order	Remarks
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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

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. No

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	CALS38343E	194C	Payments to contractors	₹33,55,940	₹33,55,940	₹33,55,940	₹33,572	₹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	CALS38343E	26Q	30-Sep-2023	12-Sep-2023	Yes	
2	CALS38343E	26Q	31-Oct-2023	19-Oct-2023	Yes	



3	CALS38343E	26Q	31-Jan-2024	27-Jan-2024	Yes
4	CALS38343E	26Q	31-May-2024	15-May-2024	Yes

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

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 principal 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 principal 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.(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	



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 ?

Not Applicable

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. ?

Not Applicable

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	15357900			16640000		
(b)	Gross profit / Turnover	4712975	15357900	30.69	4909536	16640000	29.50
(c)	Net profit / Turnover	342480	15357900	2.23	383540	16640000	2.30
(d)	Stock-in-Trade / Turnover	9201024	15357900	59.91	9084592	16640000	54.59
(e)	Material consumed / Finished goods produced			0.00			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:

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	
			No records added			

Accountant Details

Accountant Details

Name	ANKIT HANSARIA
Membership Number	301195
FRN(Firm Registration Number)	0327463E
Address	ANKIT HANSARIA AND CO, SIKHADEEP BUILDING, , GROUND FLOOR, OPP EVEREST CARRIERS, SEVOKE ROAD , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001
Place	SILIGURI
Date	21-Sep-2024

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 @ 40%					No records added			

Deductions Details (From Point No.18)

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

This form has been digitally signed by ANKIT HANSARIA having PAN AGOPH2915H from IP Address 49.47.156.167 on 21/09/2024 06:26:07 PM Dsc Sl.No and issuer 24240098CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



UDIN:	24301195BKETMA6322
MRN/Name:	301195/ANKIT HANSARIA
Firm Registration No.:	327463E
Document type:	GST and Tax Audit
Document sub type:	Form 3CB - Section 44AB(a)
Document Date:	20-09-2024
Create Date/Time:	02-10-2024 12:07:29
AY/FY:	2024
Financial Figures/Particulars:	
Total Turnover as per Form 3CD:	15357900
Net Profit/ Turnover (ratio) as per Form 3CD:	2.23
WDV of Fixed Assets:	15876
Assessment Year:	2024-2025
Document description:	INCOME TAX AUDIT

