



KESHAV MISHRA & ASSOCIATES

Chartered Accountants

Address : 5/7, Buroshibtala Main

Road, Kolkata - 700038

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AUDIT REPORT

We have examined the Balance Sheet of **M/s Happy Valley Construction** of the Proprietor **Mr. Avijit Ghosal** having registered place of business at **67, Tanupukur Road, Dhakuria, Kolkata – 700031, West Bengal, India** as at **31st March, 2022** and the **Trading and Profit & Loss Account** for the year ending **31st March, 2022** which are in agreement with the Books of Accounts maintained by the Assessee.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of **Audit**.

In our opinion proper **Books of Accounts** have been kept by the Assessee so far as it appears from our examination of the books and records

In our opinion and to the best of our information according to the explanations given to us the for the said Accounts gives true and fair view:

- a) In case of **Profit and Loss Account** of the **Profit** for the year ending **31st March, 2022**.
- b) In case of **Balance Sheet** of the state of affairs **as on date**.

For KESHAV MISHRA & ASSOCIATES

(Chartered Accountants)

Keshav Mishra

KESHAV MISHRA

(Proprietor)

FRN: 0331799E

M.No. 311674

UDIN: 24311674BKDRUR7515



Date: 4th May, 2024

Place: Kolkata

HAPPY VALLEY CONSTRUCTION

PROPRIETOR - AVIJIT GHOSAL

67, TANUPUKUR ROAD, DHAKURIA, KOLKATA - 700031

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

Particulars	Amount (In Rs.)	Amount (In Rs.)	Particulars	Amount (In Rs.)	Amount (In Rs.)
To Opening Stock			By Sales		33,35,175
Materials	2,03,245		By Closing Stock		
Work-in-Progress	5,20,576	7,23,821	Materials	1,62,596	
To Purchases		15,00,829	Work-in-Progress	4,16,461	5,79,057
To Labour Charges		10,00,553			
To Carriage Inward		1,12,562			
To Site Expenses		16,676			
To Loading & Unloading		7,504			
To Gross Profit c/d (Transferred to Profit & Loss A/c)		5,52,287			
		39,14,232			39,14,232
To Accounting Charges		30,000	By Gross Profit b/d (Transferred from Trading A/c)		5,52,287
To Salary		3,60,000	By Commission Received		6,00,000
To Bonus		36,000			
To Electricity Expenses		26,400			
To License Fees		2,500			
To Advertisement		9,000			
To Travelling & Conveyance		24,000			
To Tea & Tiffin		8,400			
To Repairs & Maintenance		16,200			
To Donation & Subscription		2,000			
To General Expenses		30,000			
To Printing & Stationery		3,000			
To Bank Charges		7,200			
To Depreciation on:					
Plant & Machinery	26,592				
Furniture & Fixture	4,200				
Computer & Printer	381	31,172			
To Net Profit c/d (Transferred to Capital A/c)		5,66,415			
		11,52,287			11,52,287

In terms of our Report of even date attached herewith

For HAPPY VALLEY CONSTRUCTION
AVIJIT GHOSAL
(Proprietor)
Date: 4th May, 2024
Place: Kolkata

For KESHAV MISHRA & ASSOCIATES

(Chartered Accountants)



Keshav Mishra

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(Proprietor)

M. No. 311674

FRN: 0331799E

UDIN: 24311674BKDRUR7515

HAPPY VALLEY CONSTRUCTION

PROPRIETOR - AVIJIT GHOSAL

67, TANUPUKUR ROAD, DHAKURIA, KOLKATA - 700031

BALANCE SHEET AS ON 31ST MARCH, 2022

Liabilities	Amount (In Rs.)	Amount (In Rs.)	Assets	Amount (In Rs.)	Amount (In Rs.)
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>		
Opening Balance	18,85,656		Land at Bishnupur	15,00,000	
Add: Net Profit b/d	5,66,415		Land (800 Sqft)	33,45,000	
	24,52,071		Land (600 Sqft)	48,00,000	96,45,000
Less; Drawings	(6,50,000)	18,02,071			
<u>LOANS & LIABILITIES</u>			Plant & Machinery	1,77,277	
<u>Unsecured Loans</u>			Less: Depreciation @ 15%	(26,592)	1,50,685
Rahaman & Associates	35,00,000				
Chandana Dutta	1,43,00,000		Furniture & Fixture	42,000	
Biswajit Ghosal	30,00,000	2,08,00,000	Less: Depreciation @ 10%	(4,200)	37,800
<u>CURRENT LIABILITIES</u>					
Other Payable		75,000	Computer & Printer	952	
			Less: Depreciation @ 40%	(381)	571
			<u>INVESTMENTS</u>		
			Franklin Templeton		1,52,500
			Jewellery		30,00,000
			<u>Capital Balance</u>		
			Happy Valley Realtors & Infrastructure		1,000
			<u>CURRENT ASSETS</u>		
			Sundry Debtors		6,67,035
			Sundry Advances		80,00,000
			Closing Stock		
			Materials	1,62,596	
			Work-in-Progress	4,16,461	5,79,057
			<u>Cash at Bank</u>		
			DCB Bank SB	2,464	
			A/c No. 1431		
			DCB Bank CA	1,812	
			A/c No. 08722900000958		
			HDFC Bank	9,243	
			A/c No. 19231000015372		13,518
			Cash in Hand		4,29,905
			(As certified by Proprietor)		
		2,26,77,071			2,26,77,071

In terms of our Report of even date attached herewith

For HAPPY VALLEY CONSTRUCTION
AVIJIT GHOSAL
(Proprietor)
Date: 4th May, 2024
Place: Kolkata

For KESHAV MISHRA & ASSOCIATES
(Chartered Accountants)




Keshav Mishra

KESHAV MISHRA
(Proprietor)
M. No. 311674
FRN: 0331799E
UDIN: 24311674BKDRUR7515

Assessment Year

2022-23

(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AVKPG0712A		
Name	AVIJIT GHOSHAL		
Address	67 , Tanupukur Road , Kolkata , KOLKATA , Dhakuria S.O , 32-West Bengal , 91-INDIA , 700031		
Status	Individual	Form Number	ITR-3
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	882194070291222
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		4,97,870
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	4,97,870
	Net tax payable	4	0
	Interest and Fee Payable	5	1,000
	Total tax, interest and Fee payable	6	1,000
	Taxes Paid	7	0
	(+) Tax Payable / (-) Refundable (6-7)	8	(+) 1,000
Accreted Income & Tax Details	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
Income Tax Return submitted electronically on 29-Dec-2022 17:39:38 from IP address 157.40.104.84 and verified by AVIJIT GHOSHAL having PAN AVKPG0712A on 02-Jan-2023 using Electronic Verification Code 7F3EFIYZ2I generated through Aadhaar OTP mode.			
System Generated			
Barcode/QR code	AVKPG0712A0388219407029122287f7d8365d13f2d41fac4af2ae78890d6c8d7ec3		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			