



KESHAV MISHRA & ASSOCIATES

Chartered Accountants

Address : 5/7, Buroshibhata Main

Road, Kolkata - 700038

Email: makeshav786@gmail.com

Contact: +91 98833 06111

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, 2021** and the **Trading and Profit & Loss Account** for the year ending **31st March, 2021** 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, 2021**.
- 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: 24311674BKDRUQ8096



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, 2021

Particulars	Amount	Amount	Particulars	Amount	Amount
	(In Rs.)	(In Rs.)		(In Rs.)	(In Rs.)
To Opening Stock			By Sales		27,79,313
Materials	2,54,056		By Closing Stock		
Work-in-Progress	6,50,720	9,04,776	Materials	2,03,245	
To Purchases		12,50,691	Work-in-Progress	5,20,576	7,23,821
To Labour Charges		8,33,794			
To Carriage Inward		62,535			
To Site Expenses		13,897			
To Loading & Unloading		6,253			
To Gross Profit c/d (Transferred to Profit & Loss A/c)		4,31,188			
		35,03,133			35,03,133
To Accounting Charges		30,000	By Gross Profit b/d (Transferred from Trading A/c)		4,31,188
To Salary		2,88,000	By Commission Received		6,00,000
To Bonus		28,800			
To Electricity Expenses		24,000			
To License Fees		2,500			
To Advertisement		7,800			
To Travelling & Conveyance		21,000			
To Tea & Tiffin		6,000			
To Repairs & Maintenance		10,200			
To Donation & Subscription		1,500			
To General Expenses		18,600			
To Printing & Stationery		2,400			
To Bank Charges		6,000			
To Depreciation on:					
Plant & Machinery	31,284				
Furniture & Fixture	4,667				
Computer & Printer	635	36,586			
To Net Profit c/d (Transferred to Capital A/c)		5,47,803			
		10,31,188			10,31,188

In terms of our Report of even date attached herewith

For KESHAV MISHRA & ASSOCIATES

(Chartered Accountants)

Keshav Mishra

KESHAV MISHRA

(Proprietor)

M. No. 311674

FRN: 0331799E

UDIN: 24311674BKDRUQ8096

For HAPPY VALLEY CONSTRUCTION

AVIJIT GHOSAL

(Proprietor)

Date: 4th May, 2024

Place: Kolkata



HAPPY VALLEY CONSTRUCTION

PROPRIETOR - AVIJIT GHOSAL

67, TANUPUKUR ROAD, DHAKURIA, KOLKATA - 700051

BALANCE SHEET AS ON 31ST MARCH, 2021

Liabilities	Amount	Amount	Assets	Amount	Amount
	(In Rs.)	(In Rs.)		(In Rs.)	(In Rs.)
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>		
Opening Balance	18,37,853		Land at Bishnupur	15,00,000	
Add: Net Profit b/d	5,47,803		Land (800 Sqft)	33,45,000	
	23,85,656		Land (600 Sqft)	48,00,000	96,45,000
Less: Drawings	(5,00,000)	18,85,656	Plant & Machinery	2,08,560	
			Less: Depreciation @ 15%	(30,284)	1,77,277
<u>LOANS & LIABILITIES</u>			Furniture & Fixture	46,667	
<u>Unsecured Loans</u>			Less: Depreciation @ 10%	(4,667)	42,000
Rahaman & Associates	35,00,000		Computer & Printer	1,587	
Chandana Dutta	1,43,00,000		Less: Depreciation @ 40%	(635)	952
Biswajit Ghosal	30,00,000	2,08,00,000	<u>INVESTMENTS</u>		
			Franklin Templeton		1,52,500
<u>CURRENT LIABILITIES</u>			Jewellery		30,00,000
Other Payable		1,50,000	Capital Balance		
			Happy Valley Realtors & Infrastructure		1,000
			<u>CURRENT ASSETS</u>		
			Sundry Debtors		5,55,965
			Sundry Advances		80,00,000
			Closing Stock		
			Materials	2,09,245	
			Work-in-Progress	5,20,576	7,29,821
			Cash at Bank		
			DCB Bank SB		5,283
			A/c No. 08712900000967		
			DCB Bank CA		10,457
			A/c No. 08712900000958		
			HDFC Bank		14,360
			A/c No. 19231000015372		
			Cash in Hand		5,07,042
			(As certified by Proprietor)		
		2,28,35,656			2,28,35,656

In terms of our Report of even date attached herewith

For KESHAV MISHRA & ASSOCIATES

(Chartered Accountants)

Keshav Mishra

KESHAV MISHRA

(Proprietor)

M. No. 311674

FCN: 0331794E

UDIN: 24311674BKDNLQ8196

For HAPPY VALLEY CONSTRUCTION

AVIJIT GHOSAL

(Proprietor)

Date: 4th May, 2024

Place: Kolkata



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
2021-22

PAN	AVKPG0712A		
Name	AVIJIT GHOSHAL		
Address	67 , Tanupukur Road , Dhakuria S.O , Kolkata , KOLKATA , 32-West Bengal , 91-INDIA , 700031		
Status	Individual	Form Number	ITR-3
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	470064100290322
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		4,80,320
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	4,80,320
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	1,000
	Taxes Paid	7	23
(+) Tax Payable / (-) Refundable (6-7)	8	(+) 980	
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+) Tax Payable / (-) Refundable (11-12)	13	0
Accreted Income & Tax Details	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+) Tax Payable / (-) Refundable (17-18)	19	0

Income Tax Return submitted electronically on 29-Mar-2022 16:17:16 from IP address 10.1.122.226 and verified by AVIJIT GHOSHAL having PAN AVKPG0712A on 02-Apr-2022 using paper ITR-Verification Form/
Electronic Verification Code XV3746MQHI generated through Aadhaar OTP mode.

System Generated

Barcode/QR code



AVKPG0712A03470064100290322ee1e05119a01b0cff552e6451fe1ac6a2b8c1149

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU