



KESHAV MISHRA & ASSOCIATES
Chartered Accountants

Address : 5/7, Buroshibtala 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, 2023** and the **Trading and Profit & Loss Account** for the year ending **31st March, 2023** 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, 2023**.
- 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: 24311674BKDRUS7710



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, 2023

Particulars	Amount	Amount	Particulars	Amount	Amount
	(In Rs.)	(In Rs.)		(In Rs.)	(In Rs.)
To Opening Stock			By Sales		48,28,000
Materials	1,62,596				
Work-in-Progress	4,16,461	5,79,057	By Closing Stock		
To Purchases		24,14,000	Materials	1,30,077	
To Labour Charges		14,48,400	Work-in-Progress	3,33,169	4,63,245
To Carriage Inward		2,41,400			
To Site Expenses		48,280			
To Loading & Unloading		18,105			
To Gross Profit c/d (Transferred to Profit & Loss A/c)		5,42,004			
		52,91,245			52,91,245
To Accounting Charges		30,000	By Gross Profit b/d (Transferred from Trading A/c)		5,42,004
To Salary		4,20,000	By Commission Received		6,60,000
To Bonus		42,000			
To Electricity Expenses		30,000			
To License Fees		2,500			
To Advertisement		10,200			
To Travelling & Conveyance		30,000			
To Tea & Tiffin		9,000			
To Repairs & Maintenance		18,600			
To Donation & Subscription		2,500			
To General Expenses		36,000			
To Printing & Stationery		4,200			
To Bank Charges		7,800			
To Depreciation on:					
Plant & Machinery	22,603				
Furniture & Fixture	3,780				
Computer & Printer	229	26,611			
To Net Profit c/d (Transferred to Capital A/c)		5,32,592			
		12,02,004			12,02,004

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: 24311674BKDRUS7710



HAPPY VALLEY CONSTRUCTION

PROPRIETOR - AVIJIT GHOSAL

67, TANUPUKUR ROAD, DHAKURIA, KOLKATA - 700031

BALANCE SHEET AS ON 31ST MARCH, 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
	(In Rs.)	(In Rs.)		(In Rs.)	(In Rs.)
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>		
Opening Balance	18,02,071		Land at Bishnupur	15,00,000	
Add: Net Profit b/d	5,32,592		Land (800 Sqft)	33,45,000	
	23,34,663		Land (600 Sqft)	48,00,000	96,45,000
Less: Drawings	(5,00,000)	18,34,663	Plant & Machinery	1,50,685	
			Less: Depreciation @ 15%	(22,603)	1,28,083
<u>LOANS & LIABILITIES</u>			Furniture & Fixture	37,800	
<u>Unsecured Loans</u>			Less: Depreciation @ 10%	(3,780)	34,020
Rahaman & Associates	35,00,000		Computer & Printer	571	
Chandana Dutta	1,43,00,000	2,08,00,000	Less: Depreciation @ 40%	(229)	343
Biswajit Ghosal	30,00,000		<u>INVESTMENTS</u>		
			Franklin Templeton		1,52,500
<u>CURRENT LIABILITIES</u>		1,25,000	Jewellery		30,00,000
Other Payable			<u>Capital Balance</u>		
			Happy Valley Realtors & Infrastructure		1,000
			<u>CURRENT ASSETS</u>		
			Sundry Debtors		12,07,000
			Sundry Advances		80,00,000
			Closing Stock		
			Materials	1,30,077	
			Work-in-Progress	3,33,169	4,63,245
			<u>Cash at Bank</u>		
			DCB Bank SB	6,507	
			A/c No. 1431		
			DCB Bank CA	16,787	
			A/c No. 08722900000958		
			RBL Bank CA	37,708	
			A/c No. 409001714846		61,002
			<u>Cash in Hand</u>		
			(Certified by Proprietor)		67,470
		2,27,59,663			2,27,59,663

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: 24311674BKDRUS7710



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[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)			2023-24
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)- After due date	e-Filing Acknowledgement Number	605733450311223
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,71,580
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	4,71,580
	Net tax payable	5	0
	Interest and Fee Payable	6	1,000
	Total tax, interest and Fee payable	7	1,000
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 1,000
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
Income Tax Return submitted electronically on <u>31-Dec-2023 18:10:35</u> from IP address <u>157.40.233.5</u> and verified by <u>AVIJIT GHOSHAL</u> having PAN <u>AVKPG0712A</u> on <u>31-Dec-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>74L8KPWZCI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 AVKPG0712A03605733450311223e2a88091de4052899775070665b6da773d558047		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			