

*NAME*

**GRAND SPACE INFRA  
ALIGANJ::MIDNAPORE-721101 (WEST BENGAL)**

**STATEMENT OF ACCOUNT  
&  
AUDIT REPORT**

**FOR THE YEAR ENDED 31ST MARCH, 2023**



**T.K.MANDAL & CO  
CHARTERED ACCOUNTANT**

**C-1, BIDHANNAGAR::P.O.-MIDNAPORE  
DIST.-PASCHIM MEDINIPUR**

**Phone:- 03222-316213**

**Mobile:- 9434021894**

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), 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  
2023-24

PAN	AAOFG0646C		
Name	GRAND SPACE INFRA		
Address	ALIGANJ, 42/36, ALIGUNJ, MEDINIPUR , PASCHIM MEDINIPUR , 32-West Bengal, 91-INDIA, 721101		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	336861651290923

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	21,84,110
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	21,84,110
	Net tax payable	5	6,81,442
	Interest and Fee Payable	6	31,892
	Total tax, interest and Fee payable	7	7,13,334
	Taxes Paid	8	7,13,330
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
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

This return has been digitally signed by SWAPAN KUMAR JANA in the capacity of Partner having PAN AGMPJ8204F from IP address 49.37.51.11 on 29-Sep-2023 10:53:42 DSC SI.No & Issuer 6842684 & 490666792036CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



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**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

## FORM 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 on 31st March 2023 , and the **Profit and loss account** for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	GRAND SPACE INFRA
Address	ALIGANJ, 42/36, ALIGUNJ , MEDINIPUR, PASCHIM MEDINIPUR , WEST MIDNAPORE , 32-West Bengal , 91-India , Pincode - 721101
PAN	AAOFG0646C
Aadhaar Number of the assessee, if available	

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 **PASCHIM MEDINIPUR** and 0 branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any:

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 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 2023 ; 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 the explanations given to Us , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

## Accountant Details

Name	T K Mandal
Membership Number	054889
FRN(Firm Registration Number)	320037E
Address	C-1, Bidhannagar, P.O.- Midnapore, Dist.- Paschim Medinipur, West Bengal, PIN - 721101 , Paschim Medinipur , WEST MIDNAPORE , 32-West Bengal , 91-India , Pincode - 721101

Date of signing Tax Audit Report	31-Aug-2023
Place	49.37.51.122
Date	27-Sep-2023

This form has been digitally signed by **TAPAN KUMAR MANDAL** having PAN **AERPM7733H** from IP Address **49.37.51.122** on **27/09/2023 12:51:04 PM** Dsc Sl.No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

GRAND SPACE INFRA

ALIGANJ::MIDNAPORE-721101 (WEST BENGAL)

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH '2023

<u>CAPITAL &amp; LIABILITIES</u>	<u>AMOUNT</u>	<u>PROPERTIES &amp; ASSETS</u>	<u>AMOUNT</u>
	Rs.		Rs
<b>Capital Account :</b>		<b>Closing W.I.P</b>	4,04,56,862.83
Sudipta Bose	38,26,057.28		
Swapan Kumar Jana	26,74,040.27	<b>Land &amp; Building ( Curnchees):</b>	
Ardhendu Sarkar	38,57,682.27	As per Last Account	18,45,800.00
Bijoy Kr Das	45,72,088.27	<b>Grand Space Infra Office</b>	
Subrata Sarkar	<u>13,95,174.22</u>	As per Last Account	9,48,750.00
	1,63,25,042.31	<b>Loan &amp; Advance :</b>	
		Curnchees	5,69,986.00
<b>Laon Account</b>		Subhrangshu Chowdhury	<u>1,00,000.00</u>
Unsecured Loan	1,68,97,826.00	<b>Fixed Assets ( As per Annx)</b>	
Secured Loan	1,71,16,675.80	As per Last Account	11,77,571.19
		Add : This Year	<u>12,500.00</u>
<b>Advance for Flat Booking</b>	47,16,514.60		11,90,071.19
Prov for Income Tax 23-24	6,81,576.00	Less : Depreciation	<u>1,37,101.00</u>
			10,52,970.19
Sundry Crediors for Exp	15,28,928.00	<b>Advance to Land Owner</b>	
Duties & Taxes		This year	5,00,000.00
T.D.S Payable	99,400.00	<b>Domain Purchase</b>	
Profession Tax	<u>1,320.00</u>	As per last Account	3,000.00
	1,00,720.00	<b>Investment in Share</b>	
		As per last Account	45,000.00
		<b>F.D in Bank</b>	9,21,500.00
		<b>Add : This year</b>	<u>3,50,000.00</u>
			12,71,500.00
		<b>Blance With Rev Authority</b>	
		T.D.S A.Y 2020-21	64,603.00
		T.D.S A.Y 2023-24	8,130.00
		Service Tax Excess Payment	15,660.00
		Advance Tax A.Y 23-24	5,00,000.00
		Excess CGST Paid	79,479.49
		Excess SGST Paid	<u>79,479.49</u>
			7,47,351.98

P.T.O



**Advance to Susanta Saha for Land**

As per last Account 25,00,000.00

**Advance for Mirbazar Land**

As per last Account 85,000.00

**Sundry Debtors**

Amit Mallick 3,08,000.04

Nirupam Jana 10,00,000.00

Curnchees 50,079.00 13,58,079.04

**Accued Int on F.D**

As per Last Account 1,09,083.00

Add : This year 73,154.00 1,82,237.00

**CASH & BANK BALANCE**

Contai Co-op Bank-16 1,69,695.75

Contai Co-op Bank 0038 78,031.96

Uco Bank 2,95,249.10

HDFC Bank 1,08,567.86

U.B.I Bank 13,572.50

Cash in hand 50,35,628.50 57,00,745.67

**5,73,67,282.71**

**5,73,67,282.71**

Midnapore,  
The 31st August,2023



In terms of our report of even date

**T. K. MANDAL & CO**

**CHARTERED ACCOUNTANTS**

  
**(T. K. Mandal)**

**Proprietor**

**M. N. 054889**

UDIN- 23054889BGSWTA9563

GRAND SPACE INFRA

ALIGANJ::MIDNAPORE-721101 (WEST BENGAL)

**Profit & Loss & Appropriation Account For the period Ended 31<sup>ST</sup> March '2023**

To Interest to Partner		By Book Profit	54,73,067.58
Swapn Kumar Jana	2,79,155.00		
Ardhendu Sarkar	3,65,581.00		
Bijoy Kr Das	4,43,732.00		
Sudipto Bose	3,49,871.00		
Subrata Sarkar	<u>50,194.00</u>	<b>14,88,533.00</b>	
To Remuneration to Partner			
Sudipto Bose	3,60,000.00		
Swapn Kumar Jana	3,60,000.00		
Ardhendu Sarkar	3,60,000.00		
Bijoy Kr Das	3,60,000.00		
Subrata Sarkar	<u>3,60,000.00</u>	<b>18,00,000.00</b>	
To Taxable Profit		<b>21,84,534.58</b>	
		<u>54,73,067.58</u>	<u>54,73,067.58</u>
<b>To Prov For I.Tax A.y 23-24</b>		<b>6,81,576.00</b> By Taxable Profit	21,84,534.58
<b>To Divisible Profit</b>			
Sudipto Bose	3,00,591.72		
Swapn Kumar Jana	3,00,591.72		
Ardhendu Sarkar	3,00,591.72		
Bijoy Kr Das	3,00,591.72		
Subrata Sarkar	<u>3,00,591.70</u>	<b>15,02,958.58</b>	
		<u>21,84,534.58</u>	<u>21,84,534.58</u>

Midnapore,  
The 31st August,2023



In terms of our report of even date

**T. K. MANDAL & CO**

**CHARTERED ACCOUNTANTS**

**(T. K. Mandal)**

**Proprietor**

**M. N. 054889**

UDIN- 23054889BGSWTA9563

GRAND SPACE INFRA

ALIGANJ::MIDNAPORE-721101 (WEST BENGAL)

Trading ,Profit & Loss & App. Account For the period Ended 31<sup>ST</sup> MARCH '2023

Particulars	AMOUNT	Particulars	AMOUNT
To Opening W.I.P	4,97,28,214.94	By Flat sale under GST reigm	5,83,41,064.00
To Purchase during the year	1,93,61,817.89	By Discount	10,998.00
To Caipitalised during the year(Dharma Land)	1,72,06,072.00	By Interest on F.D	81,284.00
To Audit Fees	20,000.00	By Rent Received	3,52,377.96
To Subscribion	2,30,970.00	By Interest received from loan	11,564.00
To Profession Tax	2,500.00	By Closing W.I.P	4,04,56,862.83
To Office Staff Salary	5,65,320.00		
To Puja Bonus	40,000.00		
To Office Expenses	3,45,023.00		
To Printing Stationery	27,707.42		
To Telephone Internet Charge	11,360.00		
To Staff Wefare	51,160.00		
To Professional Fees	42,000.00		
To Trade Licenche	61,733.00		
To Travelling	1,28,900.00		
To Electrical Exp	94,556.00		
To Late fee for GST	120.00		
To Insurance	21,536.35		
To Int on TDS	355.00		
To Int on Ptax	73.00		
To Interst on I.T	31,286.00		
To Minicipal Tax	11,727.00		
To Bank Charge	28,299.09		
To Misc Exp	13,962.39		
To Interest o Unsecure Loan	23,10,022.00		
To Interest o Bank Loan	33,09,267.13		
To Depreciation	1,37,101.00		
To, Book Profit	54,73,067.58		
	<u>9,92,54,150.79</u>		<u>9,92,54,150.79</u>

In terms of our report of even date

Midnapore,  
The 31st August,2023

T. K. MANDAL & CO  
CHARTERED ACCOUNTANTS



*(Handwritten Signature)*

(T. K. Mandal)

Proprietor

M. N. 054889

UDIN- 23054889BGSWTA9563

T. K. MANDAL & CO  
CHARTERED ACCOUNTANTS  
Prop: T K. Mandal, F.C.A, DISA

C-1, BIDHANNAGAR,  
P.O. & DIST- MIDNAPORE  
MOBILE - 9434021894

GRAND SPACE INFRA  
ALIGANJ::MIDNAPORE-721101 (WEST BENGAL)  
Partners Capital Account For the Year Ended 31st March, 2023

PARTNER NAME	OP. BALANCE	CAPITAL INVEST	DRAWINGS	INTEREST ON CAPITAL	PARTNER SALARY	SHARE PROFIT	CLOSING BALANCE
ARDHENDU SARKAR	30,46,509.55	-	2,15,000.00	3,65,581.00	3,60,000.00	3,00,591.72	38,57,682.27
BIJOY KUMAR DAS	36,97,764.55	-	2,30,000.00	4,43,732.00	3,60,000.00	3,00,591.72	45,72,088.27
SUBRATA SARKAR	8,04,388.52	-	1,20,000.00	50,194.00	3,60,000.00	3,00,591.70	13,95,174.22
SUDIPTO BOSE	29,15,594.56	2,00,000.00	3,00,000.00	3,49,871.00	3,60,000.00	3,00,591.72	38,26,057.28
SWAPAN KUMAR JANA	23,26,293.55	-	5,92,000.00	2,79,155.00	3,60,000.00	3,00,591.72	26,74,040.27
Total	1,27,90,550.73	₹ 2,00,000	₹ 14,57,000	₹ 14,88,533	₹ 18,00,000	15,02,958.58	1,63,25,042.31

In terms of our report of even date

T. K. MANDAL & CO  
CHARTERED ACCOUNTANTS

Midnapore,  
The 31st August, 2023



*(Signature)*

(T. K. Mandal)

Proprietor

M. N. 054889

UDIN- 23054889BGSWTA9563

T. K. MANDAL & CO  
CHARTERED ACCOUNTANTS  
Prop: T K. Mandal, F.C.A, DISA

C-1, BIDHANNAGAR,  
P.O. & DIST- MIDNAPORE  
MOBILE - 9434021894

GRAND SPACE INFRA  
ALIGANJ::MIDNAPORE-721101 (WEST BENGAL)  
Trading ,Profit & Loss & App. Account For the period Ended 31<sup>ST</sup> MARCH '2023  
Fixed Assets Annexure As on 31.03.2023

Particulars	Op Balance	Addition		Total	Depreciation	Cl. Balance
		30/09/2022	01/10/2022			
Furniture	8,33,575.00	-	12,500.00	8,46,075.00	83,983.00	7,62,092.00
Aircondition	59,911.00	-	-	59,911.00	8,987.00	50,924.00
Activa 4 G	27,626.00	-	-	27,626.00	4,144.00	23,482.00
Bjaj Pulsur	48,264.00	-	-	48,264.00	7,240.00	41,024.00
Bike Royal Enfileld 2	1,43,086.36	-	-	1,43,086.36	21,463.00	1,21,623.36
Ceeling Fan	2,400.00	-	-	2,400.00	240.00	2,160.00
Computer	3,092.00	-	-	3,092.00	1,237.00	1,855.00
Laptop	4,568.80	-	-	4,568.80	1,828.00	2,740.80
Printer	944.17	-	-	944.17	378.00	566.17
Printer New (02-06-2020)	5,616.00	-	-	5,616.00	2,246.00	3,370.00
C.C Tv Camera	10,123.00	-	-	10,123.00	1,518.00	8,605.00
Water Purifier	9,096.59	-	-	9,096.59	910.00	8,186.59
Vaccum Cleaner	3,227.02	-	-	3,227.02	323.00	2,904.02
Kent Max Star	10,350.00	-	-	10,350.00	1,035.00	9,315.00
LED TV	15,691.25	-	-	15,691.25	1,569.00	14,122.25
Total	11,77,571.19	-	-	11,77,571.19	1,37,101.00	10,52,970.19

Midnapore,  
The 31st August,2023



In terms of our report of even date  
T. K. MANDAL & CO  
CHARTERED ACCOUNTANTS

(T. K. Mandal)  
Proprietor  
M. N. 054889

UDIN- 23054889BGSWTA9563

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	GRAND SPACE INFRA
2. Address of the Assessee	ALIGANJ, 42/36, ALIGUNJ , MEDINIPUR, PASCHIM MEDINIPUR , WEST MIDNAPORE , 32-West Bengal , 91-India , Pincode - 721101
3. Permanent Account Number (PAN)	AAOFG0646C
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	19 AAOFG0646C 1ZH

5. Status	Firm
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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 / 115BAD ?

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	SWAPAN KUMAR JANA	20
2	ARDHENDU SARKAR	20
3	BIJOY KUMAR DAS	20
4	SUDIPTA BOSE	20
5	SUBRATA SARKAR	20

(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
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).

Acknowledgement Number:315722670270923

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003

(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
No records added				

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

Sl. No.	Books prescribed
1	Cash book
2	Ledger

(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	Bank book	ALIGANJ, 42/36, ALIGUNJ, MEDINIPUR		PASCHIM MEDINIPUR	721101	91-India	32-West Bengal
2	Cash book	ALIGANJ, 42/36, ALIGUNJ, MEDINIPUR		PASCHIM MEDINIPUR	721101	91-India	32-West Bengal
3	Ledger	ALIGANJ, 42/36, ALIGUNJ, MEDINIPUR		PASCHIM MEDINIPUR	721101	91-India	32-West Bengal

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

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Ledger
4	Bills Invoice Vouchers statements etc.

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
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
	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	Accounting has been done following fundamental accounting assumptions going concern, consistency & accrual , no charge in accounting policies.
2	ICDS II - Valuation of Inventories	Valuation of inventory has been done on cost basis applying FIFO method of valuation. No change in method of valuation.
3	ICDS III - Construction Contracts	Business is a developer, all cost incurred charged to construction A/c and revenue has been recognised on completion & sales method.
4	ICDS IV - Revenue Recognition	Revenue has been recognised on execution of sale deed of the flats etc..
5	ICDS V - Tangible Fixed Assets	All fixed assets are shown on historical basis. And depreciation has been charged on WDV method.
6	ICDS VII - Governments Grants	Not applicable to the assessee
7	ICDS IX - Borrowing Costs	Borrowing cost includes interest on loan charged to construction work-in-progress a/c
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Not applicable to the assessee

14.(a). Method of valuation of closing stock employed in the previous year At Cost

(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			



**Acknowledgement Number:315722670270923**

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
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
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
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹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
No records added						

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.

Yes

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)(viiia) ?

Not Applicable

Please furnish the details of the same

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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) (viib) ?

Please furnish the details of the same

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

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 Year	Amount	Assessment Year	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.
1	DEBARATI DEY	Midnapore	ATFPD3311H		₹10,00,000	No	₹10,00,000	Yes-Cheque	Account payee cheque
2	SAIBAL SARKAR	Midnapore	AITPS5624B		₹10,00,000	No	₹10,00,000	Yes-Cheque	Account payee cheque
3	ALOKE KR GHOSH	Midnapore	AGGPG2782D		₹30,00,000	No	₹30,00,000	Yes-Cheque	Account payee cheque

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	Address of the person from whom	Permanent Account Number (if available with the assessee) of the person from whom	Aadhaar Number of the person from whom specified	Amount of specified sum	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an
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specified sum is received	specified sum is received	whom specified sum is received	sum is received, if available	taken or accepted	system through a bank account ?	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
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
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
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
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.
1	BITHI NAG	Midnapore	AFYPM7195L		₹5,00,000	₹5,00,000	Yes-Cheque	Account payee cheque
2	FANNY	Midnapore	BSUPB5686E		₹7,50,000	₹7,50,000	Yes-Cheque	Account payee

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BHATTACHARYA							cheque
3	NARAYAN CH MAITY	Midnapore	ARZPM6015D	₹3,05,000	₹3,05,000	Yes-Cheque	Account payee cheque
4	SAIBAL SARKAR	Midnapore	AITPS5624B	₹22,00,000	₹22,00,000	Yes-Cheque	Account payee cheque
5	SK NEAJUL ISLAM	Midnapore		₹4,00,000	₹4,00,000	Yes-Cheque	Account payee cheque
6	SUNITA SHAW	Midnapore	AJBPG0858N	₹1,00,000	₹1,00,000	Yes-Cheque	Account payee cheque
7	ALOKE KR GHOSH	Midnapore	AGGGP2782D	₹40,00,000	₹40,00,000	Yes-Cheque	Account payee cheque

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
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
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	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
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.								Not Applicable
If yes, please furnish the details of the same.								₹ 0

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33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

SI. 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	CALG08062F	194A	Interest other than Interest on securities	₹23,10,022	₹23,10,022	₹23,10,022	₹2,31,002	₹0	₹0	₹0
2	CALG08062F	194C	Payments to contractors	₹51,50,505	₹51,50,505	₹51,50,505	₹51,505	₹0	₹0	₹0
3	CALG08062F	194J	Fees for professional or technical services	₹1,66,666	₹1,66,666	₹1,66,666	₹16,666	₹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	CALG08062F	26Q	31-Jul-2022	20-Jul-2022	Yes	
2	CALG08062F	26Q	30-Nov-2022	21-Oct-2022	Yes	
3	CALG08062F	26Q	31-Jan-2023	23-Jan-2023	Yes	
4	CALG08062F	26Q	31-May-2023	22-May-2023	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

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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	58797288		16601347	
(b)	Gross profit / Turnover	58797288	0.00	16601347	0.00
(c)	Net profit / Turnover	5473068	9.31	3701902	22.30
(d)	Stock-in-Trade / Turnover	58797288	0.00	16601347	0.00
(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	
1	₹ 20,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 20,000
2	₹ 28,299	₹ 0	₹ 0	₹ 28,299	₹ 28,299	₹ 0

Accountant Details

Accountant Details

Name: T K Mandal

Membership Number: 054889

FRN(Firm Registration Number): 320037E

Address: C-1, Bidhannagar, P.O.- Midnapore, Dist.- Paschim Medinipur, West Bengal, PIN - 721101, Paschim Medinipur, WEST MIDNAPORE, 32-West Bengal, 91-India, Pincode - 721101

Place: 49.37.51.122

Date: 27-Sep-2023

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)	
Building @ 40%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%	1	09-Dec-2022	09-Dec-2022	₹ 12,500	₹ 0	₹ 0	₹ 0	₹ 12,500
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by	Total Value of Purchases(B) (1+2+3+4)

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							whatever name called (4)	
Plant and Machinery @ 15%	No records added							
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
Building @ 40%	No records added			
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
Furnitures & Fittings @ 10%	No records added			
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 @ 15%	No records added			
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 TAPAN KUMAR MANDAL having PAN AERPM7733H from IP Address 49.37.51.122 on 27/09/2023 12:51:04 PM Dsc Sl.No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

