



AUDIT REPORT

We have examined the attached Balance Sheet of **M/s KALPATARU CONSTRUCTION** 80,DEBINIBASH ROAD,DUMDUM,KOLKATA-700074. as on 31st March, 2023 and Trading , Profit & Loss for the year ended on the date which are in agreement with the books of Account

We have obtained all information and explanation on the basis of Books of Accounts supplied to us, which are best of our knowledge and belief were necessary for the purpose of the Audit.

In our opinion and to the best of our information and according to explanation given to us the said accounts give a true and fair view:-

i) In the case of Balance Sheet, of the state of the above named assessee's affairs as at 31st March, 2023 and

ii) In the case of the Trading, Profit & Loss Account of the Profit of the above named assessee for the accounting year ending 31st March, 2023.

As per our report of even date annexed

Place -KOLKATA
Date- 27/02/2024

For Gargari & Associates.
Chartered Accountants

Debasis Gargari

CA **Debasis Gargari**
(Proprietor)

M. No. - 303434

UDIN- 24303434BKBNSE9749

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

129860750010324

Date of e-Filing

01-Mar-2024

Name	:	KALPATARU CONSTRUCTION
PAN/TAN	:	AALFK9104A
Address	:	80, DEBINIBASH ROAD,DUMDUM, , Kolkata, KOLKATA, Motijheel S.O, West Bengal, 700074
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Revised
Capacity	:	Chartered Accountant
Verified By	:	303434

(This is a computer generated Acknowledgement Receipt and needs no signature)

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	KALPATARU CONSTRUCTION
2. Address of the Assessee	80 , DEBINIBASH ROAD,DUMDUM , Motijheel S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700074
3. Permanent Account Number (PAN)	AALFK9104A
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	19AALFK9104A12H

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?	
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Sl. No.	Name	Profit Sharing Ratio (%)
1	SUMIT GHOSH	14.28
2	TUSHAR KUMAR SIL	14.28
3	PRASANTA DUTTA	14.28
4	SHIBASISH CHANDRA	14.28
5	BUDDHADEV SAHA	14.28
6	SAMIR DAS	14.28
7	GOUTAM CHOWDHURY	14.32

(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 ?	Yes
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Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
1	01-Apr-2022	GOUTAM CHOWDHURY	Change in profit sharing ratio	0.01	14.32	0

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2	01-Apr-2022	SUMIT GHOSH	Change in profit sharing ratio	16.7	14.28	0
3	01-Apr-2022	TUSHAR KUMAR SHIL	Change in profit sharing ratio	16.66	14.28	0
4	01-Apr-2022	PRASANTA DUTTA	Change in profit sharing ratio	16.66	14.28	0
5	01-Apr-2022	SHIBASISH CHANDRA	Change in profit sharing ratio	16.66	14.28	0
6	01-Apr-2022	BUDDHADEV SAHA	Change in profit sharing ratio	16.66	14.28	0
7	01-Apr-2022	SAMIR DAS	Change in profit sharing ratio	16.66	14.28	0

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
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,BANK BOOK,SALE & PURCHASE REGISTER,JOURNAL,GENERAL LEDGER AND OTHER RELATED BOOKS

(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
No records added							

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

Sl. No.	Books examined
1	CASH BOOK,BANK BOOK,SALE & PURCHASE REGISTER,JOURNAL,GENERAL LEDGER AND OTHER RELATED BOOKS

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	MERCANTILE METHOD OF ACCOUNTING EMPLOYED.EXPENSES AND INCOME ARE ACCOUNTED FOR ON ACCRUAL BASIS ASPER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES IN INDIA
2	ICDS II - Valuation of Inventories	AS PER COST OR NRV WHICHEVER IS LOWER ON FIFO METHOD.TOTAL AMMOUNT OF INVENTORY WITH BIFURCATION :- WORK IN PROGRESS OF-41019959
3	ICDS V - Tangible Fixed Assets	AS PER CLAUSE 18 OF TAX AUDIT REPORT

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 115BAC/115BAD (for assessment year 2021-22 only)	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	Furnitures & Fittings @ 10%	10	₹1,27,728	₹0	₹0	₹1,27,728	₹0	₹0	₹0	₹0	₹12,773	₹ 1,14,955

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2	WDV	Plant and Machinery @ 15%	15	₹5,26,905	₹0	₹0	₹5,26,905	₹0	₹0	₹0	₹0	₹79,036	₹4,47,869
3	WDV	Plant and Machinery @ 40%	40	₹524	₹0	₹0	₹524	₹0	₹0	₹0	₹0	₹210	₹314

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	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 guidelines, circular, etc., issued in this behalf.
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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
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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
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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
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No records added

Personal expenditure

Sl. No.	Particulars	Amount
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No records added

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
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No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
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No records added

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	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
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
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
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"
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
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"
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
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
1	Remuneration	40(b)	₹8,40,000	₹1,50,000	₹6,90,000	EXCESS REMUNERATION PAID AS PER INCOME TAX ACT, 1961

(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
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
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
1	SUMIT GHOSH	ADXPG0073B		PARTNER	REMUNERATION	₹1,20,000
2	TUSHAR KUMAR SHIL	ALPPS7886J		PARTNER	REMUNERATION	₹1,20,000
3	PRASANTA DUTTA	AFMPD0005P		PARTNER	REMUNERATION	₹1,20,000
4	SHIBASISH CHANDRA			PARTNER	REMUNERATION	₹1,20,000
5	BUDDHADEV SAHA			PARTNER	REMUNERATION	₹1,20,000
6	SAMIR DAS			PARTNER	REMUNERATION	₹1,20,000
7	GOUTAM CHOWDHURY			PARTNER	REMUNERATION	₹1,20,000
8	TUSHAR KUMAR SHIL	ALPPS7886J		PARTNER	INTEREST ON CAPITAL	₹1,14,999
9	SHIBASISH CHANDRA	AFMPD0005P		PARTNER	INTEREST ON CAPITAL	₹1,19,197
10	BUDDHADEV SAHA			PARTNER	INTEREST ON CAPITAL	₹39,162
11	SAMIR DAS			PARTNER	INTEREST ON CAPITAL	₹1,43,066
12	GOUTAM CHOWDHURY			PARTNER	INTEREST ON CAPITAL	₹2,50,000

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	

(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
1	SUMIT GHOSH	ADXPG0073B		PARTNER	REMUNERATION	₹1,20,000
2	TUSHAR KUMAR SHIL	ALPPS7886J		PARTNER	REMUNERATION	₹1,20,000
3	PRASANTA DUTTA	AFMPD0005P		PARTNER	REMUNERATION	₹1,20,000
4	SHIBASISH CHANDRA			PARTNER	REMUNERATION	₹1,20,000
5	BUDDHADEV SAHA			PARTNER	REMUNERATION	₹1,20,000
6	SAMIR DAS			PARTNER	REMUNERATION	₹1,20,000
7	GOUTAM CHOWDHURY			PARTNER	REMUNERATION	₹1,20,000
8	TUSHAR KUMAR SHIL	ALPPS7886J		PARTNER	INTEREST ON CAPITAL	₹1,14,999
9	SHIBASISH CHANDRA	AFMPD0005P		PARTNER	INTEREST ON CAPITAL	₹1,19,197
10	BUDDHADEV SAHA			PARTNER	INTEREST ON CAPITAL	₹39,162
11	SAMIR DAS			PARTNER	INTEREST ON CAPITAL	₹1,43,066
12	GOUTAM CHOWDHURY			PARTNER	INTEREST ON CAPITAL	₹2,50,000

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
1	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 5,000
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 14,121

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)(viiia) ? 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) (viiib) ?

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

2. 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
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No records added

3.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 ?

2. 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

3.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

2. 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
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No records added

3.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.
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No records added

3. 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.
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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.

(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) 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

(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

(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

(i) 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

(ii) 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
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payer the assessee) of the payer available 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
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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	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. 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.
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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 ? No

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	(5)Total amount on which tax was required to be deducted	(6)Total amount on which tax was deducted or collected	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected or not deposited to the credit of the Central Government
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in column (3) or collected out of (4) at specified rate out of (5) less than specified rate out of (7) out of (6) and (8) (10)

No records added

10. Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

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.
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No records added

11. Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Not Applicable

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

12(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
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No records added

12(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
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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
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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
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No records added

35.(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
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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	17483200			13010200		
(b)	Gross profit / Turnover	3652047	17483200	20.89	4277244	13010200	32.88
(c)	Net profit / Turnover	-632482	17483200	-3.62	-515977	13010200	-3.97
(d)	Stock-in-Trade / Turnover	41019959	17483200	234.63	47780964	13010200	367.26
(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
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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.
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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	DEBASIS GARGARI
Membership Number	303434
FRN(Firm Registration Number)	329540E
Address	11 , P K CHATTERJEE LANE , Rishra S.O , Serampur Uttarpara , HOOGHLY , 32-West Bengal , 91-India , Pincode - 712248
Place	152.58.179.57
Date	29-Feb-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)	
Furnitures & Fittings @ 10%	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	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
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 DEBASIS GARGARI having PAN ALOPG5510C from IP Address 152.58.179.57 on 01/03/2024 12:00:17 PM Dsc Sl.No and issuer 22645375CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



M/S KALPATARU CONSTRUCTION

BALANCE SHEET AS AT MARCH 31, 2023

Particulars	Sch No	Current Year 2022-2023	Previous Year 2021-2022
SOURCES OF FUNDS			
PARTNERS' FUND			
Capital Account	1	55,82,806.07	63,52,809.54
LOANS & LIABILITIES	2	2,60,56,000.00	2,60,56,000.00
CURRENT LIABILITIES & PROVISIONS	3		
Current Liabilities and Provisions		2,47,53,837.00	3,01,94,905.00
TOTAL		5,63,92,643.07	6,26,03,714.54
APPLICATION OF FUNDS			
FIXED ASSETS			
Written Down Value - Opening Balance	4	6,55,157.00	7,62,683.00
Less: Depreciation		92,018.00	1,07,526.00
Written Down Value - Closing Balance		Total (A) 5,63,139.00	6,55,157.00
CURRENT ASSETS , LOANS & ADVANCES			
Sundry Debtors	5	-	6,12,183.00
Inventory	6	4,10,19,959.00	4,77,80,964.00
Advances	7	1,42,31,228.00	98,70,521.00
Cash & Bank Balance	8	5,78,317.07	36,84,889.54
Total (B)		5,58,29,504.07	6,19,48,557.54
TOTAL [A+B]		5,63,92,643.07	6,26,03,714.54

As per my report of even date.

M/S KALPATARU CONSTRUCTION

Tushar Kumar Datta
Partner

Prasanta Datta
Partner

Partner

Date: 27/02/2024
Place: Kolkata

Partner

FOR GARGARI & ASSOCIATES
Chartered Accountants
Firm Registration No: 329540E

Debasish Gargari
M. No. 303434
Firm Registration No: 329540E
DEBASISH GARGARI
(PROPRIETOR)
Membership No : 303434
UDIN - 24303434PKBNS9749...

M/S KALPATARU CONSTRUCTION

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars		Current Year 2022-2023	Previous Year 2021-2022
INCOME			
Turnover	9	1,75,36,723.00	1,30,62,339.00
Sub - Total (A)		<u>1,75,36,723.00</u>	<u>1,30,62,339.00</u>
DIRECT EXPENSES			
(Increase) / Decrease of Inventory	10	67,61,005.00	(81,38,664.00)
Materials Purchase	11	52,19,887.12	1,35,35,954.00
Direct Expenses	12	18,50,261.00	33,35,666.00
Sub - Total (B)		<u>1,38,31,153.12</u>	<u>87,32,956.00</u>
GROSS PROFIT [A - B]		37,05,569.88	43,29,383.00
INDIRECT EXPENSES			
Administrative & Selling Expenses	13	6,87,812.00	9,79,263.00
Other Expenses	14	20,51,798.35	24,88,858.94
		<u>27,39,610.35</u>	<u>34,68,121.94</u>
PROFIT BEFORE DEPRECIATION AND INTEREST		9,65,959.53	8,61,261.06
Depreciation	4	92,018.00	1,07,526.00
Interest on Partners Capital Account		6,66,424.00	5,49,712.00
Partners Remuneration		8,40,000.00	7,20,000.00
PROFIT BEFORE TAX		<u>(6,32,482.47)</u>	<u>(5,15,976.94)</u>
Less: Provision for Income Tax		17,945	16,853.00
PROFIT AFTER TAX		<u>(6,50,427.47)</u>	<u>(5,32,829.94)</u>
APPROPRIATION ACCOUNT - Transferred to Current Account			
MR. SUMIT GHOSH		(92,918.21)	(88,804.99)
MR. TUSHAR KUMAR SIL		(92,918.21)	(88,804.99)
MR. PRASANTA DUTTA		(92,918.21)	(88,804.99)
MR. SHIBASISH CHANDRA		(92,918.21)	(88,804.99)
MR. BUDDHADEV SAHA		(92,918.21)	(88,804.99)
MR. SAMIR GHOSH		(92,918.21)	(88,804.99)
MR. GOUTAM CHOWDHURY		(92,918.21)	(88,804.99)
		<u>(6,50,427.47)</u>	<u>(5,32,829.94)</u>

As per my report of even date.

M/S KALPATARU CONSTRUCTION

FOR GARGARI & ASSOCIATES
Chartered Accountants
Firm Registration No. 329540E

Tushar Kumar Sil Partner
Prasanta Datta Partner

Debasis Gargari
CA. DEBASIS GARGARI
(PROPRIETOR)
Membership No : 303434
UDIN - 24303434.BK.BNSE.9749..

Date: 27/02/2024
Place: Kolkata

Partner

M/S KALPATARU CONSTRUCTION

SCHEDULES
OF THE ACCOUNTS

SCHEDULE NO [1] : PARTNER'S CAPITAL ACCOUNT - FINAL

Particulars	Current Year 2022-2023	Previous Year 2021-2022
CAPITAL ACCOUNT		
MR. SUMIT GHOSH	(7,25,027)	(2,52,109)
MR. TUSHAR KUMAR SIL	7,32,071	11,49,990
MR. PRASANTA DUTTA	(5,57,231)	(59,313)
MR. SHIBASISH CHANDRA	13,38,246	11,91,967
MR. BUDDHADEV SAHA	1,67,856	3,91,612
MR. SAMIR DAS	12,95,810	14,30,662
MR. GOUTAM CHOWDHURY	33,31,082	25,00,000
CLOSING BALANCE	55,82,806.07	63,52,809.54

DETAILS OF PARTNER'S CAPITAL ACCOUNT - FINAL

Amount Credited/Debited During the Year:	SUMIT GHOSH	TUSHAR KUMAR SIL	PRASANTA DATT	SHIBASISH CHANDRA	BUDDHADEV SAHA	SAMIR DAS	GOUTAM CHOWDHUR
Opening As per Last	(2,52,108.91)	11,49,990.09	(59,312.91)	11,91,967.09	39,162.09	14,30,662.09	25,00,000.00
ADD : FURTHER CAPITAL	-	-	-	5,00,000.00	-	-	9,00,000.00
ADD : GOODWILL	-	-	-	-	-	-	-
ADD : PARTNERS REMUNERATION	1,20,000.00	1,20,000.00	1,20,000.00	1,20,000.00	1,20,000.00	1,20,000.00	1,20,000.00
ADD : INTEREST ON CAPITAL A/C.	-	1,14,999.00	-	1,19,197.00	39,162.00	1,43,066.00	2,50,000.00
ADD : SHARE OF NET PROFIT	(92,918.21)	(92,918.21)	(92,918.21)	(92,918.21)	(92,918.21)	(92,918.21)	(92,918.21)
LESS : SHORT PROVISION FOR I.T.	(2,25,027.12)	12,92,070.88	(32,231.12)	18,38,245.88	4,57,855.88	16,00,809.88	36,77,081.70
LESS : DRAWINGS ON CURRENT A/C.	5,00,000.00	5,60,000.00	5,25,000.00	5,00,000.00	2,90,000.00	305,000.00	346,000.00
Total :-	(7,25,027.12)	7,32,070.88	(5,57,231.12)	13,38,245.88	1,67,855.88	12,95,809.88	33,31,081.70

SCHEDULE NO [2] : LOANS & LIABILITIES

UNSECURED LOAN

Loan Received from Friends & Relatives

J. M. Enterprise	52,000	4,52,000	
Rupa Samadder	60,24,000	60,24,000	
Mr. Dulal Krishna Das	16,00,000	16,00,000	
Mrs. Papli Ghosh	24,80,000	24,80,000	
Mr. Rajesh Dasgupta	50,00,000	50,00,000	
Mrs. Rupa Samaddar	72,00,000	72,00,000	
Mr. & Mrs. Swapan Kr. Pyne & Lila Pyne	13,00,000	13,00,000	
Mr. Tapan Kumar Ghosh	-	5,00,000	
Mrs. Tapati Dutta	24,00,000	15,00,000	
	2,60,56,000.00	2,60,56,000.00	0.00

SECURED LOAN

Car Loan Received from H.D.F.C.

-	-	
-	-	
2,60,56,000.00	2,60,56,000.00	

SCHEDULE NO [3] : CURRENT LIABILITIES & PROVISIONS

CURRENT LIABILITIES :

Amnt. Payable to Land Lord	1,46,16,866	1,85,16,866
Liabilities for Expenses		
T.D.S. Payable	14,121	15,952
Accounting Charges Payable	6,500	6,500
Audit Fees Payable	10,000	10,000
Garrage Rent	2,500	2,500
Godown Rent	5,000	5,000
Salary	27,000	27,000
GST Payable / Other Expenses	5,000	-
Cable & Internet charges payable	1,133	1,115
	1,46,88,120.00	1,85,84,933.00



M/S KALPATARU CONSTRUCTION

SCHEDULES TO THE ACCOUNTS

Particulars	Current Year 2022-2023	Previous Year 2021-2022
Advance From Customer		
Mr. Tulika Kundu & Mahadeb Kundu	7,00,000	5,00,000
Mr. Subhankar Guha	12,00,000	5,00,000
Mr. Prabir Som & Susmita Som	18,50,000	2,50,000
Mr. Pankaj Kumar Das	3,00,000	1,00,000
Mr. Netai Nandy		1,00,000
Mr. Aniket Paramanik & Mrs. Uma Paramanik	15,00,000	4,00,000
Mr. Baudhendra Banerjee	5,00,000	2,00,000
Mr. Bijen Barua	17,00,000	2,00,000
Mrs. Sukriti Dey	5,00,000	
Mrs. Sumita Saha	2,00,000	
Mrs. Kasturi Chowdhury	2,00,000.00	2,00,000.00
Mr. Nanda Gopal Kundu	2,31,000.00	
Mr. Sanjay Kumar Deb	1,00,000.00	
Mr. Gopa Das	8,00,000.00	8,00,000.00
Mr. Krishnasish Roy		25,83,200.00
Mr. Moumana Ghosh		6,50,000.00
Mr. Saurav Sandhukhan		25,60,000.00
Mr. Shib Sankar Sarkar		23,00,000.00
	<u>97,81,000.00</u>	<u>1,13,43,200.00</u>
Provisions		
Provision for Income Tax	2,84,717	2,66,772
	<u>2,84,717.00</u>	<u>2,66,772.00</u>
	<u>2,47,53,837.00</u>	<u>3,01,94,905.00</u>

SCHEDULE NO [5] : INVESTMENT

Investment in R.D. & F.D.		4,88,750
RD with IOB A/c. No. 81150054	-	1,23,433
Add : Accrued Interest	-	
		<u>6,12,183.00</u>



M/S KALPATARU CONSTRUCTION

SCHEDULES TO THE ACCOUNTS

Particulars	Current Year 2022-2023	Previous Year 2021-2022
SCHEDULE NO [6] : INVENTORY		
Closing Work in Progress	4,10,19,959.00	4,77,80,964.00
	<u>4,10,19,959.00</u>	<u>4,77,80,964.00</u>
SCHEDULE NO [7] : ADVANCE		
Advance to Land Lord	5,00,000.00	5,00,000.00
Mrs. Gita Sarkar	15,25,000.00	15,25,000.00
Mr. Pushpak Sarkar	11,25,000.00	11,25,000.00
Mrs. Shampa Sarkar	9,54,010.00	9,54,010.00
Mr. Shyamal Sarkar	3,00,000.00	3,00,000.00
Mr. Amal Kanti Datta	3,00,000.00	3,00,000.00
Mr. Ashok Kanti Datta	3,00,000.00	3,00,000.00
Mr. Dilip Kanti Datta	3,00,000.00	3,00,000.00
Mrs. Gita Datta	3,00,000.00	3,00,000.00
Mr. Pijush Kanti Datta	3,00,000.00	3,00,000.00
Mr. Swapan Kanti Datta	8,00,000.00	8,00,000.00
Mr. Mintu Sen	11,50,000.00	11,50,000.00
Mr. Shubhra Sarkar	5,00,000.00	5,00,000.00
Mrs. Gopa Ghosh	13,50,000	3,00,000
Mrs. Mita Sanyal	30,29,000	
Advance to Vendors	<u>1,27,33,010.00</u>	<u>86,54,010.00</u>
Advance to Govt. Authorities	1,82,950	2,12,500
Income Tax	67,314	16,057
T.D.S. Receivable	12,47,954	9,87,954
G.S.T. Receivable (Customer)	<u>14,98,218.00</u>	<u>12,16,511.00</u>
	<u>1,42,31,228.00</u>	<u>98,70,521.00</u>
SCHEDULE NO [8] : CASH IN HAND AND AT BANK		
Cash in Hand	2,75,955.54	6,92,537.46
As certified by the Partner	<u>2,75,955.54</u>	<u>6,92,537.46</u>
Total (A)		
Cash at Bank	93,477.41	1,12,433.85
IOB A/c. No. 355802000000111	6,430.75	6,430.75
UBI A/c. No. 0117050022589	3,303.50	10,03,303.50
Axis Bank A/c. No. 916020044341125	88,336.87	5,71,013.98
Central Bank of India a/c. no.:- 3798344260	1,10,813.00	12,99,170.00
ICICI Bank Ltd.	<u>3,02,361.53</u>	<u>29,92,352.08</u>
Total (B)		
	<u>5,78,317.07</u>	<u>36,84,889.54</u>
SCHEDULE NO [9] : TURNOVER		
Turnover		
- Sales of Flat		
Mr. Abhishek Sinha	-	4,00,000.00
Mr. Krishnasish Roy	35,83,200.00	-
Mr. Arijit Kumar Datta	-	2,00,000.00
Mrs. Moumana Ghosh	36,00,000.00	-
Mrs. Netai Nandy	35,00,000.00	-
Mr. Saurav Sandhukhan	34,00,000.00	-
Mr. Shib Sankar Sarkar	34,00,000.00	-
Mr. Biswajit Goswami	-	1,27,000.00
Mr. Dipankar Chakraborty	-	10,000.00
Mr. Debasish Paul & Tapati Paul	-	19,25,000.00
Mr. Haridas Kundu	-	10,68,000.00
Mr. Moumita Dey & Prosenjit Dey	-	14,60,000.00
Mr. Pinaki Mukherjee	-	21,50,200.00
Mrs. Rama Ghosal & Gopal Debnath	-	8,00,000.00
Mr. Sanjay Kr. Deb	-	20,00,000.00
Mrs. Parthana Yadav	-	14,55,000.00
Mr. Dulal Charndra Paul	-	6,05,000.00
Mr. Nanda Gopal Kundu	-	8,10,000.00
	<u>1,74,83,200.00</u>	<u>1,30,10,200.00</u>
- Other Income		
F.D. Interest Received	53,523.00	52,139.00
	<u>53,523.00</u>	<u>52,139.00</u>
	<u>1,75,36,723.00</u>	<u>1,30,62,339.00</u>



M/S KALPATARU CONSTRUCTION

SCHEDULES OF THE ACCOUNTS

Particulars	Current Year 2022-2023	Previous Year 2021-2022
SCHEDULE NO [10] : (INCREASE) / DECREASE OF INVENTORY		
Opening Inventory	4,77,80,964	3,96,42,300.00
Closing Inventory	4,10,19,959	4,77,80,964.00
	<u>67,61,005.00</u>	<u>(81,38,664.00)</u>
SCHEDULE NO [11] : MATERIALS PURCHASE		
- Purchase Construction Material Purchase	52,19,887.12	1,35,35,954
	<u>52,19,887.12</u>	<u>1,35,35,954.00</u>
SCHEDULE NO [12] : DIRECT EXPENSES		
Labour Charges	13,12,314.00	14,75,100.00
Municipality Cost	4,00,000.00	15,27,381.00
Loading & Unloading Charges	23,974.00	20,450.00
Site Expenses	1,13,973.00	3,12,735.00
	<u>18,50,261.00</u>	<u>33,35,666.00</u>
SCHEDULE NO [13] : ADMINISTRATIVE AND SELLING EXPENSES		
Accounting Charges	78,000.00	78,000.00
Table Charges	14,567.00	13,380.00
Computer Maintenance Charges	7,656.00	
Electric Charges	55,588.00	60,000.00
Engineering Fees		2,03,900.00
Staff Welfare Expenses	51,075.00	70,047.00
Office Expenses	87,214.00	1,35,230.00
Printing & Stationery Expenses	34,057.00	60,206.00
Staff Salary	3,24,000.00	3,24,000.00
Telephone Charges	25,655.00	24,500.00
Audit Fees	10,000.00	10,000.00
	<u>6,87,812.00</u>	<u>9,79,263.00</u>
SCHEDULE NO [14] : OTHER EXPENSES		
Bank Charges	10,411.55	5,143.94
Advertisement & Publicity	14,050.00	11,770.00
Postage and Telegram	6,765	
Car Insurance	21,546.00	25,000.00
Brokerage & Commission	5,000.00	20,000.00
Car Up-Keep Expenses	23,700.00	1,37,735.00
General Expenses	48,454.80	3,53,782.00
Garraage Rent	30,000.00	30,000.00
House Rent	8,71,500.00	8,66,750.00
Repairing & Maintaning Charges	25,856.00	58,645.00
Pooja Bonus	21,500.00	22,000.00
Pooja Expenses	22,400.00	12,613.00
Subscription & Donation	2,79,380.00	98,000.00
Licence & Taxes	27,500.00	16,400.00
Travelling & Conveyence	16,822.00	17,360.00
Interest Paid	5,66,913.00	7,53,660.00
Godown Rent	60,000.00	60,000.00
Rounded off		
	<u>20,51,798.35</u>	<u>24,88,858.94</u>



SCHEDULE NO [4] : FIXED ASSETS :-

Assets	Rate	Opening W.D.V as on 01.04.2022	Addition		Deletion	Balance as on 31.03.2023	Depreciation for the Year	Closing WDV as on 31.03.2023
			Before 30/09/2022	After 30/09/2023				
	%							
AC Machine	15.00%	8,174	-	-	-	8,174	1,226.00	6,948
Computer & Pharepheral	40.00%	524	-	-	-	524	210.00	314
Furniture & Fixture	10.00%	1,27,728	-	-	-	1,27,728	12,773.00	1,14,955
Motor Car	15.00%	4,98,326	-	-	-	4,98,326	74,749.00	4,23,577
Vacum Cleaner	15.00%	8,402	-	-	-	8,402	1,260.00	7,142
Water Purifier	15.00%	5,320	-	-	-	5,320	798.00	4,522
Note Counting Machine	15.00%	6,683	-	-	-	6,683	1,002.00	5,681
TOTAL		6,55,157	-	-	-	6,55,157	92,018	5,63,139



COMPUTATION OF INCOME TAX FOR THE ASSESSMENT YEAR 2023-2024

NAME : M/S KALPATARU CONSTRUCTION
ADDRESS : 80, DEBINIBASH ROAD,
 DUM DUM, KOLKATA - 700074
DATE OF INCORPORATION: 15/06/2011
PAN NO. : AALFK9104A
STATUS : Partnership Firm
WARD : 37/KOL

Particulars	Amount	Amount
Net Loss as per P&L A/c		(6,32,482)
Less : Income from Other Sources		(53,523)
Add : Remuneration to Partners		8,40,000
Book Profit		1,53,995
Less : Remuneration allowable		1,50,000
Add : Income from Other Sources		53,523
Taxable Profit		57,518
Rounded Off		57,520
Income Tax Payable		17,256
Add: Education Cess @ 3%		345
Add: Higher Education Cess @ 2%		344
Tax Payable		17,945
Add: Interest Payable		17,945
Less : Advance Tax	-	-
Less : TDS	51,257	51,257
Net Tax Payable / (Refundable) ==>		33,312

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENTAssessment
Year
2023-24[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)

PAN	AALFK9104A		
Name	KALPATARU CONSTRUCTION		
Address	80, DEBINIBASH RAOD , DUMDUM , KOLKATA , 32-West Bengal, 91-INDIA, 700074		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	416191521171023

Taxable Income and Tax Details		
	1	0
Current Year business loss, if any	2	57,520
Total Income	3	0
Book Profit under MAT, where applicable	4	57,520
Adjusted Total Income under AMT, where applicable	5	17,946
Net tax payable	6	0
Interest and Fee Payable	7	17,946
Total tax, interest and Fee payable	8	51,257
Taxes Paid	9	(-) 33,311
(+) Tax Payable /(-) Refundable (7-8)	10	0
Accreted Income as per section 115TD	11	0
Additional Tax payable u/s 115TD	12	0
Interest payable u/s 115TE	13	0
Additional Tax and interest payable	14	0
Tax and interest paid	15	0
(+) Tax Payable /(-) Refundable (13-14)		

This return has been digitally signed by SHIBASISH CHANDRA in the capacity of
Partner having PAN ANEPC4467C from IP address 103.77.46.201 on 17-
Oct-2023 16:21:45 DSC SI.No & Issuer 7211625 & 23125070CN=e-Mudhra Sub CA for Class 3 Individual
2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code

AALFK9104A054161915211710236c968c7354822cfe42ce2ab91e32830b3c01706e

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU