

Acknowledgement Number: 805408500151122

Date of filing: 15-Nov-2022

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

Assessment Year

2022-23

(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)

PAN: AFRPP4412M

Name: SWAPAN PAUL

Address: C/UMHIBEN CH PAUL, EAST VIVEKANANDA PALLY, P/GRABINDRA SARANI, SILIGURI - 32, West Bengal, 71-INDIA, 735009

Status: Individual

Form Number: ITR-3

Filed as: (704)-Belated

e-Filing Acknowledgement Number: 805408500151122

Taxable Income and Tax details

Accreted Income &amp; Tax Details

|                                                   |    |          |
|---------------------------------------------------|----|----------|
| Current Year Business loss, if any                | 1  | 0        |
| Total Income                                      |    | 5,69,190 |
| Book Profit under MAT, where applicable           | 2  | 0        |
| Adjusted Total Income under AMT, where applicable | 3  | 5,69,190 |
| Net tax payable                                   | 4  | 27,392   |
| Interest and Fee Payable                          | 5  | 5,000    |
| Total tax, interest and Fee payable               | 6  | 32,392   |
| Taxes Paid                                        | 7  | 32,395   |
| (-) Tax Payable / (+) Refundable (6-7)            | 8  | (-) 3    |
| Accreted Income as per section 115TD              | 9  | 0        |
| Additional Tax payable u/s 115TD                  | 10 | 0        |
| Interest payable u/s 115TE                        | 11 | 0        |
| Additional Tax and interest payable               | 12 | 0        |
| Tax and interest paid                             | 13 | 0        |
| (-) Tax Payable / (+) Refundable (12-13)          | 14 | 0        |

Income Tax Return submitted electronically on 15-Nov-2022 19:45:02 from IP address 103.82.156.215 and verified by SWAPAN PAUL having PAN AFRPP4412M using duly signed ITR-V form received at "Centralized Processing Centre, Income Tax Department, Bengaluru - 560500" on 25-Nov-2022

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**DONOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Assessee Name: **SHRI SWAPAN PAUL**  
 Father's Name: SHRI SHIBEN CHANDRA PAUL  
 Address : C/O.SHIBEN CH.PAUL,  
 EAST VIVEKANANDA PALLY,  
 P.O.RABINDRA SARANI,  
 SILIGURI - 734006  
 Mobile Number: 9434187443  
 E-mail : [biswasbiraj500@gmail.com](mailto:biswasbiraj500@gmail.com)  
 Aadhar Number: 5133-7332-4339  
 PAN : **AFRPP4412M**  
 Date of Birth: **15/10/1969**

Assessment Year : **2022 - 23**  
 Previous Year : **01-04-2021 To 31-03-2022**  
 Status : **01 » Individual**  
 Residential Status : **Resident**  
 Ward/Circle/Range : **I.T.O./WARD-2(1)/SLG. (WARD-2(1))**  
 Due Date of Return Filing : **31/07/2022**  
 Return Filed under Section : **139(4) After Due Date**  
 Interest Calculation Upto : **14/11/2022**

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Rs.      Rs.      Rs.

**COMPUTATION OF INCOME**

|                  |        |                |     |
|------------------|--------|----------------|-----|
| Sundry Debtors   | NIL    | Gross Receipts | NIL |
| Sundry Creditors | NIL    | Gross Profit   | NIL |
| Stock-In-Trade   | NIL    | Expenses       | NIL |
| Cash Balance     | 546904 | Net Profit     | NIL |

**INCOME FROM SELF-OCCUPIED HOUSE PROPERTY**

East Vivakanandapally  
 Siliguri.Darjeeling  
 Capital Borrowed on : 01/10/17  
 Acquisition/Construction Completed on: 31/03/18

|                                                               |                 |                    |           |
|---------------------------------------------------------------|-----------------|--------------------|-----------|
| Less: Interest paid on Borrowed Capital u/s 24<br>Indian Bank | 389270<br>----- | (-)200000<br>----- | (-)200000 |
|---------------------------------------------------------------|-----------------|--------------------|-----------|

**INCOME FROM HOUSE PROPERTY OTHER THAN SELF-OCCUPIED**

|                                                       |                         |        |
|-------------------------------------------------------|-------------------------|--------|
| - East Vivakananda pally<br>Siliguri.Darjeeling       | 810000                  |        |
| Less: Deductions u/s 24<br>Standard Deduction         | (-)243000<br>-----      |        |
| Co-ownership House Property Income (Details enclosed) | 567000<br>9728<br>----- | 576728 |

**PROFIT & GAINS OF BUSINESS or PROFESSION**

|                                     |                 |        |
|-------------------------------------|-----------------|--------|
| Profit & Gains of Business u/s 44AD | 350050<br>----- | 350050 |
|-------------------------------------|-----------------|--------|

**INCOME FROM OTHER SOURCES****INCOME FROM INTEREST**

|                                                                   |      |
|-------------------------------------------------------------------|------|
| Interest from Saving Bank A/c<br>Vijaya Bank and Others, Siliguri | 4876 |
|-------------------------------------------------------------------|------|

Interest on F.D. with Banks

-----

|                                     | Rs. | Rs.  | Rs.  |
|-------------------------------------|-----|------|------|
| B/F.Amt.of Rs.74219.00(Vijaya Bank) |     | 4628 |      |
|                                     |     | ---- | 9504 |
| <u>INCOME FROM OTHERS</u>           |     |      |      |
| Misc.Income                         |     | 5430 |      |
|                                     |     | ---- | 5430 |

**SUMMARY OF TOTAL INCOME**

|                                           |     |        |        |
|-------------------------------------------|-----|--------|--------|
| Income from House Property                |     |        |        |
| Self occupied                             | (-) | 200000 |        |
| Other than self occupied                  |     | 576728 |        |
|                                           |     | -----  | 376728 |
| Profits & Gains of Business or Profession |     |        |        |
| Own Business or Profession                |     |        | 350050 |
| Income from Other Sources                 |     |        |        |
| Income from Interests                     |     | 9504   |        |
| Other Income                              |     | 5430   |        |
|                                           |     | -----  | 14934  |
|                                           |     |        | -----  |
| <u>GROSS TOTAL INCOME</u>                 |     |        | 741712 |

Less: Deductions under chapter VI-A

|                                            |       |        |           |
|--------------------------------------------|-------|--------|-----------|
| Deduction u/s 80-C                         |       |        |           |
| Life Insurance Premium (LIP)               |       | 85400  |           |
| L.I.C. / /                                 | 85400 |        |           |
| Repayment of Housing Loan                  |       | 304368 |           |
| Allowable Deduction u/s 80-C               |       | -----  | 150000    |
| Deduction u/s 80-D                         |       |        |           |
| Health Insurance Premium (Self+Family)     |       | 17647  |           |
| Allowable Deduction u/s 80-D               |       | -----  | 17647     |
| Deduction u/s 80-TTA                       |       |        |           |
| Interest from Saving Bank A/c              |       | 4876   |           |
| Allowable Deduction u/s 80-TTA             |       | ----   | 4876      |
|                                            |       | -----  |           |
| <u>Total Deductions under chapter VI-A</u> |       |        | (-)172523 |
|                                            |       |        | -----     |
| <u>NET TOTAL INCOME</u>                    |       |        | 569189    |
| <u>ROUNDED OFF</u>                         |       |        | 569190    |
|                                            |       |        | =====     |

**CALCULATION OF TAX  
(CASE OF MALE)**

Sec.44AD/44ADA Income is considered only for 234C - 4th Installment

|                                                          |          |
|----------------------------------------------------------|----------|
| Tax on Total Income                                      | 26338    |
| Add: Health & Education Cess.... @ 4.00%                 | 1054     |
|                                                          | -----    |
|                                                          | 27392    |
| Less: Tax Deducted/Collected at Source From Rent         | (-)32395 |
| Add: Late Filing Fee u/s 234F                            | 5000     |
| <u>Net Tax Refundable</u> (Subject to interest u/s 244A) | (-)3     |

**INCOME FROM CO-OWNERSHIP HOUSE PROPERTY**

1. East Vivakananda pally

|                                                       | Rs.   | Rs.       | Rs.   |
|-------------------------------------------------------|-------|-----------|-------|
| siliguri                                              |       | 80000     |       |
| Less: Deductions u/s 24                               |       |           |       |
| Standard Deduction                                    | 24000 |           |       |
| Interest paid on borrowed capital                     |       |           |       |
| Vijaya Bank, Siliguri                                 | 36544 |           |       |
|                                                       | ----- | (-) 60544 |       |
|                                                       |       | -----     | 19456 |
| 50.00% share of the Assessee in House Property Income |       |           | 9728  |
| =====                                                 |       |           | ===== |

**Schedule TDS2: Details of Tax deducted at source on Income [As per Form 16A issued by Deductor(s)]**

| Sl. No. | TAN of Deductor | Name of the Deductor | Fin. Year | Total Tax Deducted | TDS Amt claimed | Amount on which Tax Deducted | * |
|---------|-----------------|----------------------|-----------|--------------------|-----------------|------------------------------|---|
| 1.      | CALS52615D      | SUMAN MOHAPAL        | 21-22     | 32395              | 32395           | 319000                       | H |
|         |                 |                      |           | -----              | -----           | -----                        |   |
|         |                 |                      |           | <b>32395</b>       | <b>32395</b>    | <b>319000</b>                |   |

\* B: Business or Profession, H: House Property, C: Capital Gain, O: Other Sources, E: Exempt Income

**PROPRIETOR'S CAPITAL ACCOUNT**  
**AS ON 31.03.2022**

| Particulars                             | Amount      | Particulars                           | Amount      |
|-----------------------------------------|-------------|---------------------------------------|-------------|
| To. Drawings                            | 190980.00   | By. Balance b/f.                      | 13130661.79 |
| To. L.I.C. Premium add Mediclim         | 103047.00   | By. Income from Other Sources         | 14934.00    |
| To. Interest paid on H.B. Loan (Indian) | 389270.00   | By. Income from Rental from H. Propt. | 850000.00   |
| To. Interest Paid Mortgage Loan (IDBI)  | 343856.00   | By. Income From Business              | 350050.00   |
| To. Interest Paid (H.B.L) Bank of Bor   | 18272.00    |                                       |             |
| To. Balance c/f.                        | 13300220.79 |                                       |             |
|                                         | -----       |                                       | -----       |
|                                         | 14345645.79 |                                       | 14345645.79 |

BALANCE SHEET  
AS ON 31.03.2022

| Liabilities                                            | Amount      | Assets                                 | Amount    | Amount      |
|--------------------------------------------------------|-------------|----------------------------------------|-----------|-------------|
| Balance b/f.                                           | 13300220.79 | Machinery B/F                          | 313872.00 |             |
| Secured Loan from Indian Bank(H.B.L A/C.No.6701969511. | 1719687.00  | Less.Dep @15%                          | -47080.00 |             |
|                                                        |             |                                        | -----     | 266792.00   |
| Secured Loan From Indian Bank(H.B.L A/C.No.6577041902. | 2863964.00  | Garage Room b/f.                       |           | 54054.00    |
|                                                        |             | F.D (Vijaya Bank) b/f                  | 74219.00  |             |
| Secured Loan(Morgage Loan)IDBI A/C.No.0182675100036360 | 3580327.00  | Add.Interest                           | 4628.00   |             |
|                                                        |             |                                        | -----     | 78847.00    |
| Secured Loan(H.B.L With Sanjoy)                        | 216224.00   | H.D.F.C.Life Insurance                 |           | 250000.00   |
| A/C No.77730600000223 Bank of Barod                    |             | Land & Building b/f.(50% With Sanjo Y) |           | 1073521.00  |
|                                                        |             | Hand City B/F(With tandta Paul)        |           | 581725.00   |
|                                                        |             | Land and Building B/F(Nazrul Sarani    |           | 6125570.00  |
|                                                        |             | Land And Building(Gift Tandra Paul)    |           | 4158310.00  |
|                                                        |             | Land and Building(Gift Mother)         |           | 2072570.00  |
|                                                        |             | Land and Building(Godown)B/F           |           | 2580580.00  |
|                                                        |             | Work-in-Progress                       |           | 1098760.00  |
|                                                        |             | Mutual Fund(SIP) Dated.21/11/2021      |           | 75000.00    |
|                                                        |             | T.D.S.                                 |           | 32395.00    |
|                                                        |             | Cash at Bank                           |           | 2685395.00  |
|                                                        |             | Cash in Hand                           |           | 546903.79   |
|                                                        | -----       |                                        |           | -----       |
|                                                        | 21680422.79 |                                        |           | 21680422.79 |

Assessee Name: **SHRI SWAPAN PAUL**

Father's Name: SHRI SHIBEN CHANDRA PAUL

Assessment Year : **2022-23**Previous Year : 01-04-2021 To 31-03-2022

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**DETAILS OF INCOME FROM BUSINESS / PROFESSION**  
-----**1. Profit & Gains of Business u/s 44AD**

Gross Receipts/Gross Turnover during the year

(a) Received thru a/c payee CHQ/DD or ECS NIL

(b) Received thru Any other mode 3376900

Deemed Profit u/s 44AD

- 6.00% of (a) NIL

- 8.00% of (b) 270152 270152

Deemed Profit taken u/s 44AD

- Deemed Profit taken of (a) NIL

- Deemed Profit taken of (b) 350050 350050  
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