

Acknowledgement Number: 790578551071122

Date of filing : 07-Nov-2022

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
2022-23

PAN	ADUFS8263J		
Name	S.K.BUILDERS AND DEVELOPERS LLP		
Address	16/1A, 1ST FLOOR , ABDUL HAMID STREET , Esplanade S.O , Esplanade S.O , Kolkata , Kolkata , KOLKATA , KOLKATA , 32-West Bengal , 91-India , 700069		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before date	e-Filing Acknowledgement Number	790578551071122
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		87,38,070
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	87,38,070
	Net tax payable	4	27,26,278
	Interest and Fee Payable	5	3,53,328
	Total tax, interest and Fee payable	6	30,79,606
	Taxes Paid	7	30,79,606
(+) Tax Payable /(-) Refundable (6-7)	8	0	
Accreted Income & Tax Detail	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 07-Nov-2022 17:52:10 from IP address 202.142.65.230 and verified by SUSHIL KUMAR SINGH having PAN AKAPS4895B on 07-Nov-2022 using generated through mode

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

S K BUILDERS AND DEVELOPERS LLP
16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA

KOLKATA, WEST BENGAL, 700062

PAN - ADUFS8263J DOI- 06/12/2018

Previous Year : 2021-22 Assessment Year : 2022-23

<u>Computation of Tax</u>		<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
1] Income from House property			
Rent Income		156,000.00	
Less Standard Deduction @ 30%		<u>46,800.00</u>	109,200.00
2] Income From Business and Profession			
Profit as per Profit & Loss A/c		8,784,869.93	
Add: Depreciation as per Accounts	224,645.73		
Less: Depreciation as per IT act	<u>224,645.73</u>	-	
		8,784,869.93	
Less- Income chargeable under other head		<u>295,555.00</u>	
		8,489,314.93	
Add: Expenses chargeable under other head		-	8,489,314.93
	Income from Business and Profession		
3] Income From Other Sources			
Interest on Fixed Deposits		119,790.00	
Misc. Income		<u>19,765.00</u>	139,555.00
	TAXABLE INCOME		<u>8,738,069.93</u>
	TAXABLE INCOME [Rounded off]		<u>8,738,070.00</u>
Tax on above			2,621,421.00
Add: Educational Cess 4%			<u>104,857.00</u>
	TAX PAYABLE		2,726,278.00
Less : Advance Tax Paid & TDS			<u>18,711.00</u>
			2,707,567.00
Add: Interest U/S 234 A			
Add: Interest U/S 234 B	189,525.00		
Add: Interest U/S 234 C	136,728.00		
		<u>326,253.00</u>	326,253.00
			<u>3,033,820.00</u>
Less : Self Assessment Tax Paid			<u>3,033,820.00</u>
	Total Tax Due /Refundable		<u>3,033,820.00</u>

S K BUILDERS AND DEVELOPERS LLP
16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA
KOLKATA, WEST BENGAL, 700069
BALANCE SHEET AS ON 31st March, 2022

	Note No.	As on 31st March, 2022	As on 31st March, 2021
I. SOURCES OF FUNDS			
1 Partners' / members' fund			
a) Contribution Received	1	51,00,000.00	51,00,000.00
b) Partners Current Account Balances		1,42,63,430.82	74,78,560.89
c) Capital Reserves	2	2,16,41,013.20	2,16,41,013.20
2 NON CURRENT LIABILITIES			
a) Long Term borrowings	3	3,61,14,266.48	3,85,94,771.60
		<u>7,71,18,710.50</u>	<u>7,28,14,345.69</u>
II. APPLICATION OF FUNDS			
1 NON CURRENT ASSETS			
a) Fixed Assets			
i) Tangible Assets	7	13,21,812.49	14,87,558.22
a) Non Current Investments	8	1,00,000.00	1,00,000.00
2 CURRENT ASSETS			
a) Current Investments	10	20,70,35,751.39	26,79,25,829.70
b) Trade Receivables	11	-	-
c) Cash and Cash Equivalent	12	96,33,360.75	1,47,49,979.36
d) Short Term Loans & Advances	13	7,73,14,600.00	2,55,01,900.00
e) Other Current Assets	14	1,37,18,774.48	1,39,69,099.63
3 CURRENT LIABILITIES			
a) Trade Payables	4	22,89,34,104.61	25,06,74,701.22
b) Other Current Liabilities	5	2,16,595.00	1,90,431.00
c) Short Term Provisions	6	38,90,000.00	10,90,000.00
4 Miscellaneous expenses which are not written off or adjusted			
Deferred Tax Asset	9	10,35,111.00	10,35,111.00
		<u>7,71,18,710.50</u>	<u>7,28,14,345.69</u>

Notes to Balance Sheet And Statement of Profit and Loss (1-17)

Signed in terms of our Report of even Date



For UDAYA ARUN & CO.

Chartered Accountants,

UDAYA ARUN & CO.

Chartered Accountants

UDAYA ARUN PAUL

Proprietor

Membership No:092929

Firm Registration No: 323614F

LLP UDIN NO - 22092929AWYEIX794I

TAX AUDIT UDIN - 22092929AWXYX4020

Place : Kolkata

Dated : 29th day of September, 2022

S K BUILDERS AND DEVELOPERS LLP

Murthy
 Designated Partner/Partner

S K BUILDERS AND DEVELOPERS LLP
16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA
KOLKATA, WEST BENGAL, 700069

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st March, 2022

	Note No.	31st March 2022	31st March 2021
I I Revenue From Operation	15	24,94,62,623.00	7,65,97,547.00
II II Other Income		2,95,554.50	1,05,408.00
III III TOTAL REVENUE (I+II)		24,97,58,177.50	7,67,02,955.00
IV IV Expenses			
Cost of Materials Consumed	10	22,97,41,231.00	6,10,07,463.00
Purchase of Stock-in-Trade		-	-
Changes in Inventory of WIP		-	-
Employee Benefit Expenses		-	-
Finance Cost	16	24,35,099.56	27,91,575.00
Depreciation and Amortization Expense	7	2,24,645.73	2,58,359.00
Other Expense	17	85,72,331.28	90,22,061.39
TOTAL EXPENSE		24,09,73,307.57	7,30,79,458.39
V V Profit before Exceptional and Extraordinary Items and Tax (III - IV)		87,84,869.93	36,23,496.61
VI VI Exceptional Items		-	-
VII VII Profit before Extraordinary Items and Tax (V - VI)		87,84,869.93	36,23,496.61
VIII VIII Extraordinary Items and Tax		-	-
IX IX Profit Before Tax (VII - VIII)		87,84,869.93	36,23,496.61
X X Tax Expenses			
I I Current Tax			
a) For the Year		38,90,000.00	10,90,000.00
		-	-
		38,90,000.00	10,90,000.00
XI XI Profit After Tax		48,94,869.93	25,33,496.61
XII XII Balance brought forward from previous year			
XIII XIII Amount available for appropriation		48,94,869.93	25,33,496.61

Notes to Balance Sheet And Statement of Profit and Loss (1-17)

Signed in terms of our Report of even Date



For UDAYA ARUN & CO.

UDAYA ARUN & CO.
Chartered Accountants

Uday Arun Paul

(UDAYA ARUN PAUL)

Proprietor

Membership No:092929

Firm Registration No: 323614E

LLP UDIN NO - 22092929AWYEIX7941

TAX AUDIT UDIN - 22092929AWXXYYX4020

Place : Kolkata

Dated : 29th day of September, 2022

S. K. BUILDERS AND DEVELOPERS LLP

Shrikanth
Designated Partner/Partner

S K BUILDERS AND DEVELOPERS LLP
16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA

KOLKATA, WEST BENGAL, 700069

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2022

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Note-15: Revenue from Operation		
Sale of Flat	22,36,07,607.00	6,51,44,452.00
Job Work	35,72,181.00	87,16,245.00
Sale of Garage	2,22,82,835.00	27,36,850.00
Rental income	1,56,000.00	96,000.00
Profit on sale of share(STCG)	-	279.00
Profit on sale of share(LTCG)	-	2,499.00
Interest on Fixed Deposit	1,19,790.00	6,630.00
Misc.Income	19,764.50	-
	<u>24,97,58,177.50</u>	<u>7,67,02,955.00</u>
Note-16 : Finance Cost		
Interest on HDFC	-	59,588.00
Interest on IDBI Bank	4,25,273.56	2,80,097.00
Interest on IDBI Bank	20,09,826.00	24,51,890.00
	<u>24,35,099.56</u>	<u>27,91,575.00</u>
NOTE - 17: OTHER EXPENSES		
Salary	16,44,000.00	16,20,500.00
Bonus	75,000.00	66,000.00
Partner's Remuneration	8,00,000.00	8,00,000.00
Rent	12,03,300.00	15,65,200.00
Printing & Stationery	54,751.00	38,652.00
Car Expenses	40,961.00	-
Telephone Charges	21,564.00	16,423.00
Electric Charges	65,525.00	4,73,982.00
Travelling & Conveyence	67,172.00	65,963.00
Bank Charges	39,041.03	1,27,322.18
Tea & Tiffin Expenses	7,538.00	7,123.00
Commission Paid	24,44,072.00	17,77,284.00
Advertisement	1,70,900.00	1,90,692.00
Insurance	33,559.00	95,046.00
General Expenses	58,509.00	1,30,724.00
Repair & Maintenance	1,58,704.00	1,55,813.00
Misc.Expenses	10,063.00	11,237.00
Accounting Charges	24,000.00	20,600.00
Consultancy Charges	1,30,200.00	1,25,400.00
Donation	5,000.00	-
Legal Charges	65,600.00	56,932.00
Audit Fees LLP	30,000.00	30,000.00
Tax Audit fee (LLP)	30,000.00	30,000.00
Professional Tax	2,500.00	2,500.00
Puja Expenses	12,365.00	56,321.00
Carriage Outward	-	57,465.00
Office Exepenses	34,153.00	51,423.00
Professional Fees	1,25,630.00	1,15,325.00
Professional & Roc Charges	54,091.00	53,621.00
Trade licence	5,000.00	5,000.00
Internet charges	4,569.00	15,600.00
Business Promotion	12,560.00	94,756.00
Cable Connection Charges	3,547.00	4,949.00
GST Interest and Late Fee	2,964.00	-
Sale Discount	9,754.44	-
GST Discount Allowed	11,25,597.00	11,60,206.00
Rounded Off	141.61	2.21
TOTAL	<u>85,72,331.28</u>	<u>90,22,061.39</u>

S. K. BUILDERS AND DEVELOPERS LLP
Designated Partner/Partner



S.K. BUILDERS AND DEVELOPERS LLP
16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA
KOLKATA, WEST BENGAL, 700069

Notes to Accounts & Accounting Policies

a) Capital Contribution/Obligation

The LLP was registered under the Limited Liabilities Partnership Act, 2008 on Conversion From S.K. BUILDERS AND DEVELOPERS PVT. LTD. CIN U45400WB2009PTC136457. w.e.f 06.12.2018 with LLPIN: AAN-6440 with total partners contribution/ Obligation of Rs 51,00,000/- Subsequently the Profit during above period is distributed to the partners and remained in partners' current account.

b) Accounting Period

The financial Statements under report related to period from 01.04.2020 and ended on 31st March 2021.

c) Depreciation

An amount of RS. 2,24,645.73/- is charged as Depreciation.

d) Basic Of Accounting :

The financial statements have been prepared under the Mercantile system of Accounting and on going concern basis .

Method of Accounting followed for determining the sale price and cost construction .

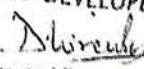
Recognition of revenue , Assignment of cost

Revenue has not been recognised on Advance received against Flat bookings as per the provisions of Accounting Standard 9. Generally in construction business actual sale, sale price and cost price cannot be determined in any particular financial year due to its complex nature. Normally, a project takes 3 to 4 years for its completion, which involves more than one financial year. So in a particular any financial year, sale as well as cost price can not be ascertained because expenses are continuously incurred more than one financial year and either part payment or advance are received more than the one financial year. In such a complex situation, profit can not be ascertained on actual basis. So, in this situation, revenue are recognized either on advance receipt basis or part completion basis. Similarly expenses are ascertained on proportionate cost basis according to revenue assigned.

So According to accounting procedure for construction business, following method is followed for determining of sale price and proportionate cost for ascertaining cost of construction.

Amount received from parties for booking of flat as an advance are shown as advance receipt in liability side of Balance sheet. As soon as completion of particular flat is made and registration takes place, then such particular amount of advance received against such flat are treated as sale.

According to above, sale is credited by debiting the advance receipt. In other word, when advance booking is made, then parties are credited on advance receipt head and when registration takes place, sale is credited by debiting the advance price. Same and similar procedure are continued over the year to year for determining the sale price. When actual registration takes place, revenue is recognized. If registration does not take place, all advances are remained as advance receipt and shown as liability side of Balance sheet.

S. K. BUILDERS AND DEVELOPERS LLP

Designated Partner/Partner



All purchase, labour with every expenses related to construction incurred during the year are accumulated and debited to work in progress account, which is shown as assets side of Balancesheet. In other word actual purchase and all other direct expenses of construction during the year are debited to work in progress account.

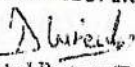
As soon as revenue is recognized against the sale of flat, a proportionate cost of construction, against the respective flat are debited to profit and loss account for the flats, those are taken into sale price as well as reorganization of revenue. Balance cost are remained in work in progress account. As soon as sale takes place proportionate cost debited to profit and loss account by crediting the work in progress account.

Due to its complex nature, particular cost of flat can not be ascertained. Purchase and labour payment are made at large volume for all the project at a time. Stock-in-hand are also not ascertained because input are used in all the project simultaneously and some input remain at the site of project. So incomplete flat, complete flat, land and materials at site, all are incorporated and retained in work in progress account. In our accounting system it is not justified to shown above stock in profit and loss account as well as Balance sheet separately. So all items are incorporated through purchase account in respective year, in which those are incurred and according to work contact method all are reflected in work in progress account at cost price.

So, in any accounting year closing stock are not shown in profit and loss account. If purchase are not debited, then question of crediting stock does not arise in profit and loss account.

- e) Figures of Unsecured Loan and Advance received are subject to confirmation. However confirmation from some parties have been received.
- f) Details of Work - in - progress are certified by Designated Partners.
- g) Cash - in - hand is certified by Designated Partners.
- h) During the financial year , GST collected and paid on Advance Received in respective priod .Whereas Sale proceeds credited to P/L A/C relates to actual sales i.e.registration of flats made during the year.
- i) During the period, company generated a pending bill of a job work of HOOGHLY RIVER BRIDGE COMMISSION of Rs.35,72,181

S. K. BUILDERS AND DEVELOPERS LLP


Designated Partner/Partner



S K BUILDERS AND DEVELOPERS LLP
16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA
KOLKATA, WEST BENGAL, 700069

	As at 31st March, 2022		As at 31st March, 2021	
NOTE - 1: PARTNERS FUND				
Name of Partner	Ratio	Obligation for Contribution	Contribution Received for Contribution	Contribution Received
Shri SUSHIL KUMAR SINGH	63.73	32,50,000.00	32,50,000.00	
Smt SHARMILA SINGH	31.37	16,00,000.00	16,00,000.00	
Shri DHIREN PATEL	4.90	2,50,000.00	2,50,000.00	51,00,000.00
PARTNER'S CURRENT A/C				
Shri SUSHIL KUMAR SINGH	63.73	89,80,196.15	47,66,038.54	
Smt SHARMILA SINGH	31.37	42,23,506.14	23,46,052.44	
Shri DHIREN PATEL	4.90	10,59,728.53	3,66,469.91	74,78,560.89
	100.00			
			<u>1,93,63,430.82</u>	<u>1,25,78,560.89</u>
NOTE- 2 Reserve and Surplus				
Capital Reserve			<u>2,16,41,013.20</u>	<u>2,16,41,013.20</u>
NOTE - 3: Loan Term Borrowing				
a) Term Loan				
Loan from IDBI Bank		2,41,10,822.00	2,59,19,012.00	
Loan from IDBI bank		41,63,444.46	53,53,000.00	
Car Loan From HDFC		-	3,25,729.60	3,15,97,741.60
b) Other Loans				
Unsecured Loan			78,40,000.00	69,97,030.00
			<u>3,61,14,266.48</u>	<u>3,85,94,771.60</u>
NOTE -4 Trade Payables				
Sundry Creditors			1,75,81,066.15	1,22,77,284.38
Advance From party			21,13,53,038.46	23,83,97,416.84
			<u>22,89,34,104.61</u>	<u>25,06,74,701.22</u>
NOTE -5 Other Current Liabilities				
LLP Audit Fees Payable			30,000.00	30,000.00
Tax Audit Fees Payable			30,000.00	30,000.00
TDS payable			1,56,595.00	1,30,431.00
			<u>2,16,595.00</u>	<u>1,90,431.00</u>
NOTE -6 Short Term Provisions				
1] Income tax provision				
As per Last A/c			10,90,000.00	16,50,000.00
Provision During the year			28,00,000.00	10,90,000.00
			38,90,000.00	27,40,000.00
Less Deemed To Be Assessed			-	16,50,000.00
			<u>38,90,000.00</u>	<u>10,90,000.00</u>

S. K. BUILDERS AND DEVELOPERS LLP

Miranda
Designated Partner/Partner



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NOTE - 7: Tangible Asset

(as per details attached)

	13,21,812.49	14,87,558.22
	<u>13,21,812.49</u>	<u>14,87,558.22</u>

NOTE - 8: Non Current Investment

Investment in Reliance Liquid Fund

	1,00,000.00	1,00,000.00
	<u>1,00,000.00</u>	<u>1,00,000.00</u>

NOTE - 9: Deferred Tax Asset

As Per Opening Balance

	10,35,111.00	10,35,111.00
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Add: During The Year

	-	-
	<u>10,35,111.00</u>	<u>10,35,111.00</u>

NOTE -10: CURRENT INVESTMENT

Work in Progress

Opening Balance

	26,79,25,829.70	20,67,63,423.58
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Add:-Transferred During The Year

	16,88,51,152.69	12,21,69,869.12
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	<u>43,67,76,982.39</u>	<u>32,89,33,292.70</u>
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Less:-Trf. to Cost of Construction

	22,97,41,231.00	6,10,07,463.00
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	<u>20,70,35,751.39</u>	<u>26,79,25,829.70</u>
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NOTE -11 Trade Receivable

Sundry Debtors

	-	-
	<u>-</u>	<u>-</u>

NOTE - 12: CASH & CASH EQUIVALENT

CASH & BANK BALANCE

ICICI Bank

A/C No.007

49,576.91

ICICI Bank

A/C No.405

16,471.71

ICICI Bank

A/C No.427

19,764.50

ICICI Bank

A/c No.1587

3,28,759.00

UBI

Makhla Branch

A/C No.CA 4636

33,872.00

HDFC BANK

A C NO. (1439)

27,18,699.28

HDFC BANK

A/C NO. (03950)

20,421.47

IDBI BANK

A/C No.1014

76,042.68

A/C No.1885

92,03,077.22

57,231.18

A/C No. 7252

1,06,70,943.22

1,39,91,784.65

Cash In Hand

4,30,283.53

7,58,194.71

96,33,360.75

1,47,49,979.36

NOTE - 13: Short Term Loans & Advance

Loans & Advances

	7,73,14,600.00	2,55,01,900.00
	<u>7,73,14,600.00</u>	<u>2,55,01,900.00</u>

NOTE - 14: OTHER CURRENT ASSETS

Prepaid Taxes

1,04,15,701.48

95,33,799.63

a) Taxation A/C

6,630.00

b) Interest receivable

25,000.00

25,000.00

c) Security Deposit (Yat)

d) Discount & Advance

-

32,78,073.00

44,03,670.00

e) GST Discount

1,37,18,774.48

1,39,69,099.63

Total Other Current Assets

S. K. BUILDERS AND DEVELOPERS LLP

S. K. Builders
Designated Partner/Partner



S K BUILDERS AND DEVELOPERS LLP
16/1 A. ABDUL HAMID STREET, 1ST FLOOR, KOLKATA
KOLKATA-700069

Not 7'

NOTE 7' OF DEPRECIATION ON FINED ASSETS AS PER INCOME TAX ACT 1961 FOR THE ASST YEAR 2022-2023

Sl No	Description	Rate of Depreciation %	WDV as on 31.03.2021	ADDITIONS		DEDUCTIONS		WDV as on 31.03.2021	Trial WDV before Depn as on 31.03.2021	Depreciation Allowable	WDV as on 31.03.2022
				Amount	Date	Amount	Date				
B	Furniture & Fixtures (BLOCK-10%)										
1	Furniture & Fixtures	10	4,564.27	-	-	4,564.27	-	34,561.27	3,456.43	31,107.84	
2	Furniture & Fixtures (machines)	10	2,578.00	-	-	2,578.00	-	2,578.00	257.80	2,320.20	
3	Furniture & Fixtures (Furniture)	10	21,073.50	-	-	21,073.50	-	21,073.50	2,107.35	18,966.15	
4	C.C. TV Camera	10	5,458.00	5,900.00	-	64,354.00	-	64,354.00	5,236.00	59,122.00	
C	Computer (BLOCK-40%)										
5	Computer & Printer	40	0.41	-	-	0.41	-	0.41	-	9.00	0.41
6	Computers (internet router)	40	23.00	-	-	23.00	-	23.00	-	9.00	14.00
D	Plant & Machinery (BLOCK-15%)										
7	Air Conditioner	15	12,752.53	-	-	12,752.53	-	12,752.53	1,912.88	10,839.65	
8	Fare Excavator	15	965.00	-	-	965.00	-	965.00	144.75	820.25	
9	Motor Car (BLOCK-15%)	15	14,483.00	-	-	14,483.00	-	14,483.00	2,172.45	12,310.55	
E	Motor Car (BLOCK-15%)										
10	Motor Car	15	19,073.55	-	-	19,073.55	-	19,073.55	2,861.03	16,212.52	
11	Motor Car	15	11,52,574.00	-	-	11,52,574.00	-	11,52,574.00	1,72,886.10	9,79,687.90	
12	Motor Car	15	1,25,413.87	-	-	1,25,413.87	-	1,25,413.87	18,812.08	1,06,601.79	
13	Motor Car	15	98,599.09	-	-	98,599.09	-	98,599.09	14,789.86	83,809.23	
Total			14,87,558.22			14,87,558.22		15,46,38.22	2,24,645.73	13,21,812.49	

Note : Columns relating to Modified under Excise Rule 5, change in rate of Currency and subsidy or Grant are not given if this Amendment in the same are not applicable.

S.K. BUILDERS AND DEVELOPERS LLP
(Signature)
 Designated Partner/Partner



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



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

Date of e-Filing

595947800300922

30-Sep-2022

Name	: S.K. BUILDERS AND DEVELOPERS LLP
PAN/TAN	: ADUFS8263J
Address	: 16/1A, 1st FLOOR,, ABDUL HAMID STREET (BRITISH INDIAN STREET), Kolkata, KOLKATA, Esplanade S.O, West Bengal, 700069
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2022-23
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 092929

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

Acknowledgement Number: 595947800300922

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

Name

S.K. BUILDERS AND DEVELOPER
S LLP

Address

16/1A, 1st FLOOR, ,
ABDUL HAMID STREET (BRITISH I
NDIAN STREET)
Esplanade S.O, Kolkata ,
KOLKATA, 32- West Bengal ,
91-India, Pincode - 700069

PAN

ADUFS8263J

Aadhaar Number of the assessee, if available

was conducted by me **UDAYA ARUN & CO** in pursuance of the provisions of the **Limited Liability Partnership Act, 2008**,

and I annex hereto a copy of my audit report dated **29-Sep-2022** along with a copy each of

- a. the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- b. the audited balance sheet as at **31-Mar-2022** ; and
- c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, 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
1	Others	BALANCES OF SUNDRY CREDITORS ARE SUBJECT TO CONFIRMATION. CASH IN HAND IS CERTIFIED BY THE PARTNERS. GST TAX ARE COLLECTED ON ADVANCE RECEIVED AND ACCORDINGLY RETURNS ARE FIELD IN THEIR RESPECTIVE PERIOD. BALANCES OF ADVANCE FROM CUSTOM ER AND LOANS & ADVANCES ARE SUBJECT TO CONFIRMATION. WIP IS CERTIFIED BY THR PARTNERS.

Accountant Details

Name

UDAYA ARUN PAUL

Membership Number

092929

Acknowledgement Number:595947800300922

FRN (Firm Registration Number)	323614E
Address	10/1A, ROOM NO. - 4B, 4TH FLOOR, ABDUL HAMID STREET (BRITISH INDIA N STREET) , Esplanade S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700069
Date of signing Tax Audit Report	29-Sep-2022
Place	202.142.65.230
Date	30-Sep-2022

This form has been digitally signed by **UDAYA ARUN PAUL** having PAN **AFTPP7619G** from IP Address **202.142.65.230** on **30/09/2022 07:21:02 PM** Dsc Sl.No and issuer ,**C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	S.K. BUILDERS AND DEVELOPERS LLP
2. Address of the Assessee	16/1A, 1st FLOOR, , ABDUL HAMID STREET (BRITISH INDIA N STREET) , Esplanade S.O, Kolkata, KOLKATA , 32- West Bengal, 91-India, Pincode - 700069
3. Permanent Account Number (PAN)	ADUFS8263J
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	19ADUFS8263J1Z1

5. Status	Limited Liability Partnership
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

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
No records added	

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	SUSHIL KUMAR SINGH	63.73

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1	CASH BOOK BANK BOOK PARTY LEDGER SALE AND PURCHASE REGISTER, ETC	16/1A, A BDUL HA MID STREET, 1ST FLOOR	KOLKATA	700069	91-India	32- West Bengal
---	---	--	---------	--------	----------	-----------------

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

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, PARTY LEDGER, SALE AND PURCHASE REGISTER, 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
		₹ 0	₹ 0

(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
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

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 or any other item of Income
 SI No.

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(f). Disclosure as per ICDS:

SI. NO.	ICDS	Disclosure
		No records added

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

SI. 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

SI. 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;

SI.No.	Description	Amount
		₹ 0

(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;

SI. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

SI. No.	Description	Amount
		No records added

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Acknowledgement No.

1	Furnitures & Fittings @ 10%	₹ 63,674	₹ 0	₹ 0	₹ 63,674	₹ 50,900	₹ 50,900	₹ 0	₹ 0	₹ 9,312	₹ 1,111
2	Plant and Machinery @ 40%	₹ 23	₹ 0	₹ 0	₹ 23	₹ 0	₹ 0	₹ 0	₹ 0	₹ 9	₹ 14
3	Plant and Machinery @ 15%	₹ 14,23,861	₹ 0	₹ 0	₹ 14,23,861	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,13,579	₹ 12,10,282

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
---------	-------------	--------

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
1		₹ 0

Personal expenditure

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'
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (ia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vi. 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
1		₹ 0									

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/LA/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(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. Please furnish the details ? Yes

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Acknowledgement Number
was incurred in 14-

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						

8. 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, 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
1		₹ 0

(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).

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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
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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
		No records added

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

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Acknowledgement Number: 595947800300922
Please furnish the...

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Mode
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

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)(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]

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31.a. Particulars of each section 269SS taken
 wledgemente

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	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

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 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?	Whether the excess money has been repatriated within the prescribed time?	The amount 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?

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)	Assessment Year	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Amount	Assessment Year	Amount	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	Amount
1	₹ 0	₹ 0	₹ 0			₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)? 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		

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edgement
No. Name of the payee Address of the payee

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 26955 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.
No records added								

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

Acknowledgement Number: 595947800300922

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 / 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) Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

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

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

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

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.
		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.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALS45098E	192	Salary	₹ 4,80,000	₹ 4,80,000	₹ 0	₹ 40,000	₹ 0	₹ 0	₹ 0
2	CALS45098E	194C	Payments to contractors	₹ 2,57,62,900	₹ 2,57,62,900	₹ 0	₹ 2,58,479	₹ 0	₹ 0	₹ 0
3	CALS45098E	194H	Commission or brokerage	₹ 19,02,480	₹ 19,02,480	₹ 0	₹ 98,780	₹ 0	₹ 0	₹ 0
4	CALS45098E	194J	Fees for professional or technical services	₹ 1,10,000	₹ 1,10,000	₹ 0	₹ 11,000	₹ 0	₹ 0	₹ 0
5	CALS45098E	194-IC	Payment under specified agreement	₹ 69,68,800	₹ 69,68,800	₹ 0	₹ 6,96,880	₹ 0	₹ 0	₹ 0
6	CALS45098E	194-IB	Payment of rent by certain individuals or Hindu undivided family	₹ 3,36,000	₹ 3,36,000	₹ 0	₹ 33,600	₹ 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	CALS45098E	24Q	31-Jul-2021	31-Jul-2021	Yes	
2	CALS45098E	26Q	31-Jul-2021	31-Jul-2021	Yes	
3	CALS45098E	24Q	31-Oct-2021	30-Oct-2021	Yes	
4	CALS45098E	26Q	31-Oct-2021	30-Oct-2021	Yes	

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Jyotdharma
C. By-products

5	CALS45098E	24Q	31-Jan-2022	31-Jan-2022	Yes
6	CALS45098E	26Q	31-Jan-2022	03-Feb-2022	Yes
7	CALS45098E	24Q	31-May-2022	31-May-2022	Yes
8	CALS45098E	26Q	31-May-2022	01-Jun-2022	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)
		₹ 0	Amount Date of payment ₹ 0

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 previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(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 previous year	Consumption during the previous year	Sales during the previous 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 previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
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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 ?

No

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
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Acknowledgement Number: 595947800300922

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 Date of f.

(a)	Total turnover of the assessee	249758178			76702955	
(b)	Gross profit / Turnover	249758178			76702955	
(c)	Net profit / Turnover	8784870	249758178	3.52	3623497	76702955
(d)	Stock-in-Trade / Turnover		249758178			4.72
(e)	Material consumed / Finished goods produced					76702955

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 along with 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 ?	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:

Acknowledgement Number: 595947800300922

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: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	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		
No records added						

Accountant Details

Accountant Details

Name	UDAYA ARUN PAUL
Membership Number	092929
FRN (Firm Registration Number)	323614E
Address	16/1A, ROOM NO. - 4B, 4TH FLOOR, ABDUL HAMID STREET (BRITISH INDIA N STREET), Esplanade S.O. Kolkata, KOLKATA, 32- West Bengal, 91-India. Pincode - 700069
Place	202.142.65.230
Date	30-Sep-2022

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%	1	24-Dec-2021	24-Dec-2021	₹ 58,900	₹ 0	₹ 0	₹ 0	₹ 58,900

Knowledge

Acknowledgement Number: 595947800300922

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								
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 @ 15%								
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 @ 40%				
No records added				

Acknowledgement Number:595947800300922

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				

This form has been digitally signed by **UDAYA ARUN PAUL** having PAN **AFTPP7619G** from IP Address **202.142.65.230** on **30/09/2022 07:21:02 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

