

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year
2022-23

PAN	AANFP6262G		
Name	PERFECT REALTY		
Address	SINGUR CLUB COMPLEX , SINGUR , SINGUR , HOOGHLY , HOOGHLY , HOOGHLY , HOOGHLY , 32-West Bengal , 91-India , 712409		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	790107581071122

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		17,62,310
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	17,62,310
	Net tax payable	4	5,49,841
	Interest and Fee Payable	5	62,477
	Total tax, interest and Fee payable	6	6,12,318
	Taxes Paid	7	6,20,711
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 8,393
	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 17:32:00 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



AANFP6262G057901075810711221ED7D3A39E118CCA8D0ACA031327BF01547BB7B1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

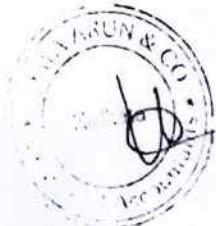
PERFECT REALTY
Singur Club Complex, Vill. & PO- Singur, Dist.- Hooghly, PIN- 712409

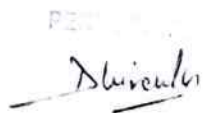
BALANCE SHEET AS ON 31.03.2022

LIABILITIES	Amount(Rs)	Amount(Rs)	ASSETS	Amount(Rs)	Amount(Rs)
Capital Account					
As per Schedule - 1		1,84,32,108.44	<u>Office Purchase</u> This year		47,00,000.00
			Work In Progress		3,64,80,843.54
			Loan & Advances (Asset)		72,88,987.00
			Taxation A/c		25,29,130.34
Advance From Party		1,37,02,937.30	Fixed Deposit		42,75,964.80
			<u>U.B.I, Uttara para Br.</u> A/c No.0163050036786		2,23,030.30
Sundry Creditors		2,24,95,111.27	IFSC - UTBI0RTMD68		
Loan From ICICI Bank		33,00,000.00	<u>HDFC Bank</u> A/C No 22727		5,99,750.00
			<u>ICICI Bank</u> A/c No 002197		92,666.00
Outstanding Audit Fees	30,000.00		<u>IDBI Bank, Uttara para Br.</u> A/c No.- 6316		22,44,754.00
Outstanding Accounting Charges	24,000.00	54,000.00	IFSC - IBKL0001052		
Other Current Liability		12,416.00	Cash In Hand		91,447.03
Provision for taxation					
As per last A/c	5,00,000.00				
Add : This year	5,30,000.00				
	10,30,000.00				
Less: Income Tax Assessed	5,00,000.00	5,30,000.00			
		5,85,26,573.01			5,85,26,573.01

Date: 29.09.2022
Place : Kolkata

UDIN: 22092929AWNTJM7420


 For UDAYA ARUN & CO.
 Chartered Accountants.
 UDAYA ARUN & CO.
 Chartered Accountants
Udaya Arun Paul
 (UDAYA ARUN PAUL)
 Proprietor
 Membership No:092929
 Firm Registration No: 323614E


Dhivakar

PERFECT REALTY

Singur Club Complex, Vill. & PO- Singur, Dist - Hooghly, PIN- 712409

Capital Accounts of the Partners as on 31.03 2022

The Partners	% of Share	As per Last A/c Rs.	Introduced Rs.	Withdrawal Rs.	Total Rs.	Partner's Remeration Rs.	Interest On Capital Rs.	Loss/profit Rs.	Balance as on 31.03.2022 Rs.
ritel	25.00%	42,42,958.36	-	-	42,42,958.36	-	5,09,155.00	3,08,077.96	50,60,191.32
amar Singh	25.00%	40,51,175.83	-	-	40,51,175.83	-	4,86,141.10	3,08,077.96	48,45,394.89
bra nath nandi	17.00%	19,94,295.30	-	-	19,94,295.30	-	2,39,315.44	2,09,493.01	24,43,103.75
s	16.50%	28,15,251.48	-	-	28,15,251.48	-	3,37,830.18	2,03,331.45	33,56,413.11
akherjee	16.50%	22,53,280.28	-	-	22,53,280.28	-	2,70,393.63	2,03,331.45	27,27,005.37
		1,53,56,961.25	-	-	1,53,56,961.25	-	18,42,835.35	12,32,311.84	1,84,32,108.44



Dr. ...

PERFECT REALTY
Singur Club Complex, Vill. & PO- Singur, Dist. - Hooghly, PIN- 712409
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

PARTICULARS		Amount (Rs.)	Amount (Rs.)	PARTICULARS		Amount (Rs.)	Amount (Rs.)
							3,99,84,960.00
To	Cost of Construction		3,44,34,239.00	By	Sale		
	Salary & Wages		1,80,000.00				
	Bonus		15,000.00				92,777.00
	Travelling & Conveyance		32,004.00		Interest on FD		
	Misc. Expenses		7,585.00				
	Printing & Stationery		15,356.00				
	Professional Fees		25,000.00				
	Commission		11,38,399.00				
	Rent		1,43,000.00				
	Repair & Maintenance		30,000.00				
	Trade Licence		500.00				
	Telephone Charges		21,564.00				
	Professional Tax		2,500.00				
	Processing Charges		35,813.00				
	Interest On Loan		7,334.00				
	Bank Charges		533.81				
	Electricity Charges		2,76,039.00				
	Audit Fees		30,000.00				
	Legal Charges		18,000.00				
	Security Charges		35,723.00				
	Soil Test						
	Accounting Charges		24,000.00				
	Interest On Capital		18,42,835.35				
To	Book Profit		17,62,311.84				
			4,00,77,737.00				4,00,77,737.00
				By	Book Profit		17,62,311.84
To	Provision For Income Tax		5,30,000.00				
To	Net Profit Allocation						
	Of Share		12,32,311.84				
	Dhiren patel	3,08,077.96					
	Sushil Kumar Singh	3,08,077.96					
	Samarendra nath nandi	2,09,493.01					
	Pabir Das	2,03,331.45					
	Sagar Mukherjee	2,03,331.45					
			17,62,311.84				17,62,311.84

Signature



For UDAYA ARUN & CO.
Chartered Accountants.
UDAYA ARUN & CO.
Chartered Accountants
Uday Arun Paul
(UDAYA ARUN PAUL)
Proprietor
Membership No: 092929
Firm Registration No: 323614E

Date: 29.09.2022
Place : Kolkata

UDIN: 22092929AWNTJM7420

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
585365330300922

Date of e-Filing
30-Sep-2022

Name	:	M/S PERFECT REALTY
PAN/TAN	:	AANFP6262G
Address	:	SINGUR CLUB COMPLEX, SINGUR, , Ratanpur, HOOGHLY, Singur S.O, West Bengal, 712409
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	:	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)

Knowledge Number:585365330300922

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

I have examined the **balance sheet** as on 31st March **2022**, and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	M/S PERFECT REALTY
Address	SINGUR CLUB COMPLEX, SINGUR, Singur S.O, Ratanpur, HOOGHLY, 32- West Bengal, 91-India, Pincode - 712409
PAN	AANFP6262G
Aadhaar Number of the assessee, if available	

2. I certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at **SINGUR** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:
As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of **my** knowledge and belief, were necessary for the purposes of the audit.
- B. In **my** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **my** examination of the books.
- C. In **my** opinion and to the best of **my** information and according to the explanations given to **me** the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022** ; and
- ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **my** opinion and to the best of **my** information and according to the 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
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Acknowledgement Number:585365330300922

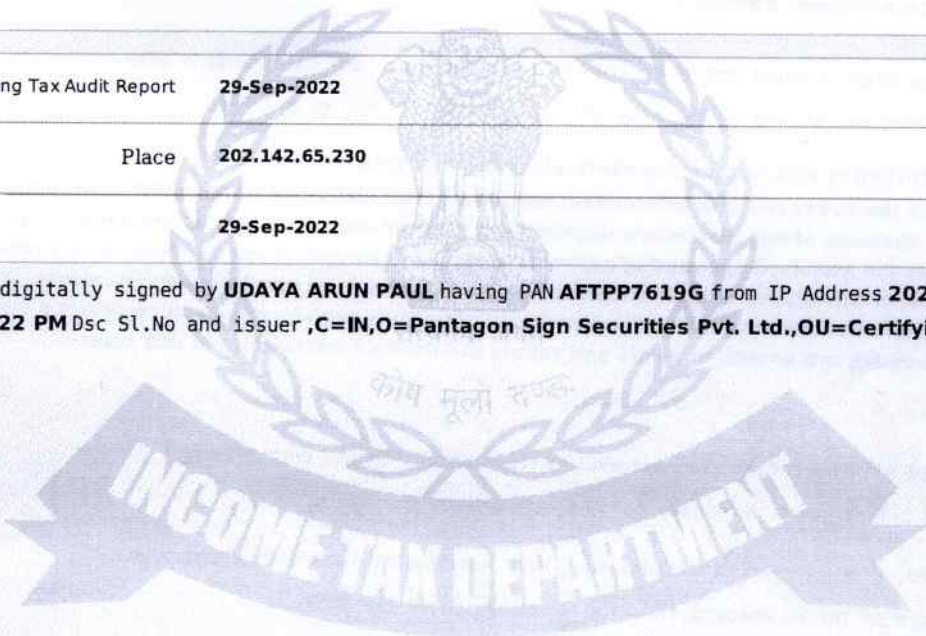
1 Others CASH IN HAND IS SUBJECT TO CONFIRMATION. GST is collected on advance received and accordingly returns are filed in their respective period.

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 INDIAN 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	29-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 02:58:22 PM** Dsc Sl.No and issuer ,**C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**



Acknowledgement
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registration
for the same
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8. Indicate th
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Acknowledgement Number:585365330300922

FORM 3CD [See rule 6 G(2)]

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

PART - A

Name of the Assessee	M/S PERFECT REALTY
Address of the Assessee	SINGUR CLUB COMPLEX , SINGUR , Singur S.O , Ratanpur , HOOGHLY , 32- West Bengal , 91-India , Pincode - 712409
Permanent Account Number (PAN)	AANFP6262G
Aadhaar Number of the assessee, if available	
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
	Goods and Services Tax 32- West Bengal	19AANFP6262G1ZT
5. Status		Firm
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)- Proviso where aggregate cash receipts and cash payments 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	25
2	DHIREN PATEL	25



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3	SAMARANDRA NATH NANDI	17
4	PROBIR DAS	16.5
5	SAGAR MUKHERJEE	16.5

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	OTHER SERVICES	Other services n.e.c.	21008

(b). If there is any change in the nature of business or profession, the particulars of such change ?

Sl. No.	Business	Sector	Sub Sector	Code
1				

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

Sl.No.	Books prescribed

(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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, GENERAL LE DGER, PART Y LEDGER	SINGURCLUB COMPLE	SINGUR	HOOGLHY	712409	91-India	32- West Bengal



Acknowledgement Number: 585365330300922

List of books of account and nature of relevant documents examined.

Same as 11(b) above

Books examined

No records added

No

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.) ?

Amount

No. Section

No records added

Mercantile system

3.(a). Method of accounting employed in the previous year.

No

3.(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 ?

3.(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Increase in profit

Decrease in profit

Sl. No. Particulars

₹ 0

₹ 0

No

No

3.(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) ?

3.(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
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

3.(f). Disclosure as per ICDS:

Sl. NO. ICDS Disclosure

No records added



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

At C

(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:

Sl. NO.	Particulars	Increase in profit	Decrease in p
	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 asset is converted into stock-in trade
	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
		₹

(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
	No records added	



Acknowledgement No
Capital receipt, if a
Description
Where any land consideration less of a State Govern
Details of property Address 1
18. Particulars of each ass
Sl. No. Description of the Block of Assets/Class of Assets
1
19. Amount

Acknowledgement Number:585365330300922

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1962 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or other guidelines, circular, etc., issued in this behalf
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
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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions



Acknowledgement Number: 585365330300922

Income-tax Act, 1962
under the relevant
Rules, 1962 or
provided in this behalf

as payment referred to in sub-clause (ia)

Details of payment on which tax is not deducted:

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
		₹ 0										

Amount

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.

due date of
to the
authorities

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"
	₹ 0											₹ 0	₹ 0

as payment referred to in sub-clause (ib)

Details of payment on which levy is not deducted:

Amount

₹ 0

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
		₹ 0										

Amount

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.

Amount

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



Acknowledgement Number: 585365330300922

Particulars	Amount
No records added	

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

Particulars	Amount
No records added	

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

Particulars	Amount
No records added	

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

Particulars	Amount
No records added	

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

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
1		₹ 0										

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
1		₹ 0											₹ 0



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);

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		

(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).

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

23. Particulars of any payments made to persons specified under section 40A(2)(b).

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

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			



Acknowledgement Number: 585365330300922

Fringe benefit tax under sub-clause (ic)	₹ 0
Wealth tax under sub-clause (iia)	₹ 0
Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of the 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/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(d). Disallowance/deemed income under section 40A(3): Yes

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 ?

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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes



Sl. No.	Section	Nature of liability	Amount
			₹

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

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) ?



Acknowledgement Number: 585365330300922

Amount

Any Amount of profit chargeable to tax under section 41 and computation thereof.

No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

No

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.



Sl. No.	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)	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
1	₹ 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		

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-



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Please furnish the details of the same

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

No

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 ?

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

No

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 ?

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

No

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]

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

₹ 0

₹ 0

₹ 0

1

No

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 ?

b. Please furnish the following details:



b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-



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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

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the specified sum 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.
---------	--------------------------------------------------------	-----------------------------------------------------------	-------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------	-------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------

No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added



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	
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



Name of the payee

d. Particulars exceeding or bank the prev

Sl. No.

e. I

Sl

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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



35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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 pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

Tax deduction and collection Account Number (TAN) (1)

1 CALP145

(b). Where colle

Please

Sl. No.

1
2
3



Acknowledgement Number: 585365330300922

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 (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1 CALP14562C	194H	Commission or brokerage	₹ 7,51,168	₹ 7,51,168	₹ 0	₹ 37,557	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? Yes

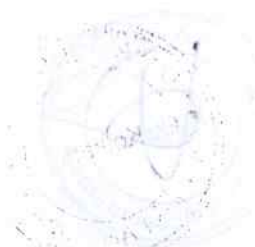
Please furnish the details:

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	CALP14562C	26Q	31-Jul-2021	30-Jul-2021	Yes	
2	CALP14562C	26Q	31-Jan-2022	01-Feb-2022	Yes	
3	CALP14562C	26Q	31-May-2022	31-May-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? Na

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
		₹ 0	₹ 0	



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:

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				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



Knowledge Number: 585365330300922

7. 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	39984960			37428450		
(b)	Gross profit / Turnover	1762312	39984960	4.41	1645226	37428450	4.4
(c)	Net profit / Turnover	1762312	39984960	4.41	1145226	37428450	3.06
(d)	Stock-in-Trade / Turnover		39984960			37428450	
(e)	Material consumed / Finished goods produced						

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.



Acknowledgement Number:585365330300922

Name	UDAYA ARUN PAUL
Membership Number	092929
FIRN (Firm Registration Number)	323614E
Address	16/1A ROOM NO 4B, 4TH FLOOR. ABDUL HAMID STREET (BRITISH INDIAN STREET) , Esplanade S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700069
Place	202.142.65.230
Date	29-Sep-2022

Additions Details (From Point No.18)

No records added

Deductions Details (From Point No.18)

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 02:58:22 PM** Dsc Sl.No and issuer, **C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

