



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile *](#)

You have logged in as: CA SHANKAR GOSWAMI (306108)

Last login: 05/02/2024 | 13:17:25

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **24306108BKBGMI1607**

[GENERATE ANOTHER UDIN](#)

[LOGOUT](#)

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2024 All rights reserved to the ICAI



AUDITOR'S REPORT

We have audited the attached Balance Sheet of **SANJIB DUTTA** of 19, CHUNA PUKUR LANE, BOWBAZAR MUCHIPARA, KOLKATA-700012 as at 31st March, 2023, Profit & Loss Account for the Period on the date annexed thereto. These Financial Statements are the responsibility of the entities management; our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates read with the estimate related disclosures made in the notes on accounts by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet, of the state **SANJIB DUTTA** as at 31st March, 2023.

A N D

- b) In the case of the Profit & Loss Account, of the Net Profit for the period on that date.

For **SHANKAR GOSWAMI & ASSOCIATES**
(Chartered Accountants)



(**C.A. SHANKAR GOSWAMI**)
Firm's Registration No. - 328460E
Membership No. 306108

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 (3) of rule 6G

1. I have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	SANJIB DUTTA
Address	19, CHUNA PUKUR LANE, Kolkata, 32- West Bengal, 91-India, Pincode - 700012
PAN	AFWPO7985E
Adhaar 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 19,CHUNA PUKUR LANE,Kolkata,Bowbazar S.O,KOLKATA and 0 branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any.
- 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 2023, and
- ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In 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
1	Others	PROPER RECORDS OF STOCK REQUIRED TO BE MAINTAINED.
2	Others	ASSESSEE UNABLE TO PROVIDE EXPENDITURE DETAILS AS PER CLAUSE 44.
3	Others	Huge creditors are shown in the balance sheet, it is advisable to repay those as early as possible.
4	Others	Assessee declaring turnover in the financial statement but the same not shown in GST portal
5	Others	It is advisable to the assessee to update in the GST Return by showing previous year turnover and pay appropriate amount Of GST
6	Others	Assessee should take separate GST registration as per their business activities and also advisable to show their turnover in GST return appropriately
7	Others	Since assessee accepts advances from customers it is very necessary to maintain the advance register and pay appropriate Gst on such advances
8	Others	Assessee should maintain loan register and pay interest by following income Tax rules made there under
9	Others	Assessee unable to provide proper clarification for many high value transactions.
10	Others	Assessee unable to provide the details of transactions with related parties.

Accountant Details

Name	SHANKAR GOSWAMI
Membership Number	306108



Acknowledgement Number:926685680310124

FRN(Firm Registration Number)	0328460E
Address	B/2/1/1 , KADAMTALA, NARASINGHA DUTTA ROAD , 32-West Bengal , 91-India , Pincode - 711101
Date of signing Tax Audit Report	19-Jan-2024
Place	49.37.44.242
Date	27-Jan-2024

This form has been digitally signed by SHANKAR GOSWAMI having PAN:BNAPGL792D from IP Address 49.37.44.242 on 31/01/2024 05:55:00 PM Dsc:SI.No and issuer 462728030939CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd,OU=Certifying Authority



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

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

PART - A

1. Name of the Assessee	SANJIB DUTTA
2. Address of the Assessee	18, CHUNA PUKUR LANE, Kolkata, 32- West Bengal, 91-India, Pincode - 700012
3. Permanent Account Number (PAN)	APWPO7985E
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	19AFWPO7985ELZP

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

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/inward gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

No

Section under which option exercised

PART - B

9.(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(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	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c.	09028

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

No



Sl. No.	Business	Sector	Sub Sector	Code
No records added				

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

Yes

Sl. No.	Books prescribed
1	Cash Book
2	Bank Book
3	Journal
4	Ledger
5	Purchases Register
6	Sales Register

(h). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book (Computerized)	19,	CHUNA PUKUR LANE	KOLKATA	700012	91-India	32-West Bengal
2	Bank Book (Computerized)	19,	CHUNA PUKUR LANE	KOLKATA	700012	91-India	32-West Bengal
3	Journal (Computerized)	19,	CHUNA PUKUR LANE	KOLKATA	700012	91-India	32-West Bengal
4	Ledger (Computerized)	19,	CHUNA PUKUR LANE	KOLKATA	700012	91-India	32-West Bengal
5	Purchases Register (Computerized)	19,	CHUNA PUKUR LANE	KOLKATA	700012	91-India	32-West Bengal
6	Sales Register (Computerized)	19,	CHUNA PUKUR LANE	KOLKATA	700012	91-India	32-West Bengal

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

Sl. No.	Books examined
1	Cash Book
2	Bank Book
3	Journal
4	Ledger
5	Purchases Register
6	Sales Register



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, 44BBD, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

14.(a). Method of valuation of closing stock employed in the previous year. Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. No

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
	No records added			

16. Amounts not credited to the profit and loss account, being -

(a). The items falling within the scope of section 28:

Sl. No.	Description	Amount



No records added.

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.

Sl. No.	Description	Amount
---------	-------------	--------

No records added.

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

Sl. No.	Description	Amount
---------	-------------	--------

No records added.

(d). any other item of income:

Sl. No.	Description	Amount
---------	-------------	--------

₹ 0

(e). Capital receipt, if any:

Sl. No.	Description	Amount
---------	-------------	--------

No records added.

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in sections 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country State			

No records added.

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depn + (%)	Costing Method/Rate	Adjustment made to the written down value under section 32(2)(b) (i.e. for year 2002-03 only)	Adjustment made to the written down value of Intangible asset due to including value of goodwill of a business or profession	Adjusted or the same value(s)	Written up Value	Total Value of Purchases	Depreciation (i)	Other Adjustments	Depreciation Allowable (ii)	Written Down Value at the end of the year (2002-03)
1	WDT	Carriers & Parts @ 30%	30	14,05,113	0	0	14,05,113	0	0	0	0	14,05,113	1,14,409



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.
---------	---------	---	--

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 39(1)(vi))

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

No records added

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

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

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

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

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

Sl. No.	Particulars	Amount
---------	-------------	--------



No records added

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

(b) Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Contract Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Contract Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ii)

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	Contract Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Contract 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 Tax paid out of tax deducted
No records added														

iii. as payment referred to in sub-clause (b)

A. Details of payment on which levy is not deducted

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Contract Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State
No records added												



B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Business or Income Nature of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy Deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (Iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (Iib) ₹ 0

vii. Salary payable outside India/ to a non resident without TDS etc. under sub-clause (Ii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (Iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
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. If not, please furnish the details? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

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

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.



Sl. No.	Particulars	Amount
	No records added	

(i) Amount inadmissible under the proviso to section 35(1)(ii).	₹ 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(3)(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 32AB or 32AC or 32ABA.	
---	--

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. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 138, the liability for which-

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

a. paid during the previous year.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0



b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account?

No

27 a. Amount of Central Value Added Tax Credit/ Input Tax Credit(ITC) availed or utilized during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credit/Input Tax Credit(ITC) in accounts.

No

CENVAT ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii) ?

Not Applicable

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) (viii) ?

Not Applicable

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. 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 58?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom account borrowed or repaid on hundi	Address of the person, if available	Auditor Number of the person, if available	Address Line 1	Address Line 2	City/Town or District	St./State/ Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount repaid including interest	Date of repayment
No records added													

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE?	If yes, whether the excess money has been repatriated within the prescribed time?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B?

No

b. Please furnish the following details:

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

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

No

b. Please furnish the following details:

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		



31.a Particulars of each loan or deposit in an amount exceeding the limit specified in section 26955 taken or accepted during the previous year -

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
---------	---------------------------------	------------------------------------	--	---	---	--	--	---	--

No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 26955 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 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

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

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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 2695T, 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 2695T, 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 (b), (b), (b) and (b) 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 2695S 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

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) Amount	Order U/s & Date	Remarks
No records added								

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0



d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	Not Applicable
If yes, please furnish the details of the same.	₹ 0

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

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.	Yes
1	80C		₹ 1,50,000
2	80D		₹ 50,000
3	80TTA		₹ 10,000

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 ?

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected as specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected or not deposited to the credit of the Central Government out of (9) and (8) (10)
No records added										

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

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.
No records added						

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 208C(7) ?

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/208C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
		Amount	Date of payment
No records added			



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

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

No records added

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

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

No records added

B. Finished products:

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

No records added

C. By-products:

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

No records added

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

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

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. ? No

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	76597768		0			
(b)	Gross profit / Turnover	4655009	76597768	6.08	0	0	0.00
(c)	Net profit / Turnover	4475133	76597768	5.84	0	0	0.00
(d)	Stock-in-Trade / Turnover	10900000	76597768	14.23	0	0	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1967 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.01 or Form No. 51A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 236 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST:

Sl. No.	Total amount of Expenditure incurred	Expenditure in respect of entities registered under GST	Expenditure relating to entities not registered



during the year	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	under GST
No records added					

Accountant Details

Accountant Details

Name	SHANKAR GOSWAMI
Membership Number	306109
FIRN(Firm Registration Number)	0328480E
Address	8/2/1/1 , KADAMTALA, NARASINGHA DUTTA ROAD , 32-West Bengal , 91-India , Pincode - 711101
Place	98.37.44.242
Date	27-Jan-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
No records added								
Furniture & Fittings @ 10%								

Deductions Details (From Point No.15)

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
No records added				
Furniture & Fittings @ 10%				

This form has been digitally signed by SHANKAR GOSWAMI having PAN BNAPG1762D from IP Address 48.37.44.242 on 31/01/2024 05:55:00 PM Dsc SLNo and issuer 462728036939CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd,OU=Certifying Authority



BOOKWORM

4A, WOOD STREET, KOLKATA-700016

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>Capital Account</u>			<u>Fixed Assets</u>		
<u>SANJIB DUTTA</u>			<u>Computer</u>		
(As per Last A/c)	6,48,272.72		Purchased This Year		44,000.00
Add: Introduced This Year	-		<u>Furniture & Fixtures</u>		
Add: Net Profit	<u>1,98,738.94</u>	8,47,011.66	(As Per Last A/c)	4,05,513.00	
Less: Drawings		<u>3,94,774.95</u>	Less: Depreciation	<u>40,551.00</u>	3,64,962.00
		4,52,236.71	<u>Loans & Advances</u>		1,01,000.00
<u>Loan & Liabilities</u>		6,00,000.00	<u>Current Assets:</u>		
<u>Current Liabilities</u>			<u>Cash & Bank Balance</u>		
			Cash-in-hand		3,69,848.00
			Cash-At-Bank		
			<u>Axis Bank</u>		1,72,426.01
			A/C No: 914020006513739		
		<u>10,52,236.71</u>			<u>10,52,236.71</u>



BALAJI ENTERPRISE

200/3, JESSORE ROAD, RAJBARI COLONY, KOLKATA, P.O: RAJBARI COLONY,

P.S: AIRPORT, PINCODE-700081

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>Capital Account</u>			<u>Fixed Assets</u>		
<u>SANJIB DUTTA</u>			<u>Loans & Advances</u>		48,910.00
(As per Last A/c)			<u>Current Assets:</u>		
Add: Introduced This Year	95,00,000.00		<u>Cash & Bank Balance</u>		
Add: Net Profit	<u>3,33,421.10</u>	98,33,421.10	Cash-in-hand		91,040.00
Less: Drawings		<u>10,00,000.00</u>	Cash-AI-Bank		
		88,33,421.10	<u>Axis Bank</u>		94,93,471.10
			A/C No: 922020034293002		
<u>Loan & Liabilities</u>		8,00,000.00			
<u>Current Liabilities</u>					
		<u>96,33,421.10</u>			<u>96,33,421.10</u>



BALAJI ENTERPRISES
19, CHUNA PUKUR LANE, BOWBAZAR MUCHIPARA, KOLKATA
BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
Capital Account			Fixed Assets		
SANJIV DUTTA			Property		
(As per Last A/c)	1,02,93,510.08		(As Per Last A/c)	2,50,000.00	
Add: Introduced This Year	15,51,000.00		Add: Purchased This Year	<u>2,25,000.00</u>	4,75,000.00
Add: Net Profit	20,99,378.71				
	<hr/>	1,39,43,888.79			
Less: Drawings	4,89,398.48		Loan & Advance Assets		
Less: LIC Of India	1,96,933.00		Loans & Advances		1,14,94,230.00
	<hr/>	6,86,331.48			
		<u>1,32,57,557.31</u>	Current Assets:		
Current Liabilities			Closing Stock		1,09,00,000.00
Sundry Creditors		1,22,300.90	(As certified by proprietor)		
Advance Against Properties		1,87,50,000.00	Cash & Bank Balance		
		<hr/>	Cash-in-hand		29,069.00
		<u>2,10,803.90</u>	Cash-At-Bank		
			Axis Bank	6,96,553.19	
			A/C No- 921020049742286		
			IDFC Bank	4,28,957.00	
			A/C No- 10565916592		
			Karnataka Bank	<u>1,06,449.02</u>	12,31,959.21
			A/C No- 1472000100124401		
		<hr/>			
		<u>2,41,30,258.21</u>			<u>2,41,30,258.21</u>



BALAJI ENTERPRISE

200/3, JESSORE ROAD, RAJBARI COLONY, KOLKATA, P.O:- RAJBARI COLONY,

P.S. AIRPORT, PINCODE-700081

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To, Opening Stock			By, Sales		
To, <u>Purchase</u>			" Sale Of Agricultural Goods	41,39,540.00	41,39,540.00
" Purchase Of Agricultural Goods		38,01,930.00			
To, Gross Profit (C/F)		3,35,610.00			
		<u>41,39,540.00</u>			<u>41,39,540.00</u>
			By, Gross Profit (C/F)		3,35,610.00
To, <u>Indirect Expenses</u>					
* Bank Charges		1,008.90			
* Card Charges		1,180.00			
To, Net Profit (Transferred to Capital A/c)		3,33,421.10			
		<u>3,35,610.00</u>			<u>3,35,610.00</u>



lu

BALAJI ENTERPRISES

15, CHINA PUKUR LANE, HOWRAHAR MICHIPARA, KOLKATA

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

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To, Opening Stock		1,00,00,000.00	By, Sales		
To, Purchase			Sale Of Agricultural Goods	1,34,80,984.00	
Purchase Of Agricultural Goods	1,23,56,652.00		Sale Of Properties	<u>2,23,74,000.00</u>	3,58,62,984.00
Purchase Of Properties	1,09,00,000.00				
To, Direct Expenses			By, Closing Stock		1,00,00,000.00
Expenses For Property Development	1,15,00,000.00		(As certified by proprietor)		
To, Gross Profit (GP)		21,46,332.00			
		<u>4,67,81,984.00</u>			<u>4,67,81,984.00</u>
To, Indirect Expenses			By, Gross Profit (GP)		21,46,332.00
Bank Charges	41,237.29				
Subscription	1,000.00				
Interest Charges	4,720.00				
To, Net Profit		20,99,378.71			
(Transferred to Capital A/c)		<u>21,46,332.00</u>			<u>21,46,332.00</u>



[Handwritten Signature]

SANJIB DUTTA

19, CHINA PUKER LANE, BOWBAZAR MUCHIPARA, KOLKATA-700012

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To, Opening Stock		1,50,00,000.00	By, Sales		
To, Purchase			" Sale Of Agricultural Goods	41,20,210.00	
" Purchase Of Agricultural Goods		37,49,034.61	" Sale Of Properties	3,00,00,000.00	3,41,20,210.00
To, Direct Expenses					
" Expenses For Property Development		1,34,90,222.00			
To, Gross Profit (G/P)		18,80,953.39			
		<u>3,41,20,210.00</u>			<u>3,41,20,210.00</u>
To, Indirect Expenses			By, Gross Profit (G/P)		18,80,953.39
" Bank Charges		37,539.17			
To, Net Profit		18,43,594.22			
(Transferred to Capital A/c)		<u>18,80,953.39</u>			<u>18,80,953.39</u>

