Assessment

[wnei	filed a (Please see Rule 12 of	ind verified] the Income-tax Rules, 196		2024-25
PAN	AARFA0622M		,	
Name	ASHIRBAD CONSTRUCTION			
Addres	s Surendra Nath Colony , Nabap	ally, Barasat , 24 Parganas	(North) , 32-West Bengal, 9	1-INDIA, 700126
Status	Firm	Form Numb	er	ITR-5
Filed u	/s 139(1)-On or before due date	e-Filing Ack	nowledgement Number	190593120290724
	Current Year business loss, if any		1	0
S	Total Income		2	92,790
Taxable Income and Tax Details	Book Profit under MAT, where applicable		3	0
d Tax	Adjusted Total Income under AMT, where ap	plicable	4	92,790
ne an	Net tax payable		5	28,950
Incon	Interest and Fee Payable		6	2,615
xable	Total tax, interest and Fee payable		7	31,565
Ta	Taxes Paid		8	31,600
	(+) Tax Payable /(-) Refundable (7-8)		9	(-) 40
etail	Accreted Income as per section 115TD		10	0
Тах D	Additional Tax payable u/s 115TD		11	0
e and Tax Detail	Interest payable u/s 115TE		12	0
Ē	Additional Tax and interest payable		13	0
Accreted Inco	Tax and interest paid		14	0
Accre	(+) Tax Payable /(-) Refundable (13-14)		15	0
Incom	ne Tax Return electronically transmitted on	29-Jul-2024 19:05:29	from IP address	223.29.202.54
and v	verified by GORA CHAND BASAK	having PAN	AEAPB6828F on	29-jui-2024
using	paper ITR-Verification Form /Electronic Ver	ification Code TU99	PXEZ1I generated th	rough <u>Aadhaar</u>
OTP	mode			
S	stem Generated	<b>医探视器</b>		
Ва	arcode/QR Code  AARFA0622M	7 May 1923 4 19 19 19 19 19 19 19 19 19 19 19 19 19	ı 8298c5fe6c16392e9709a	8cfb23ee1c69ff33

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

### MESSRS ASHIRBAD CONSTRUCTION BASIS OF RETURN ASSESSMENT YEAR - 2024-2025.

		Amount (Rs.)	Amount (Rs.)
1)	Income From Business:	92,789.28	92,789.28
	Profit As Per Annexed Profit & Loss Account	92,767.20	72,707.20
	Gross Total Income:		92,789.28
	Taxable Income:		92,789.28
	Income Tax Payable:	27,837.00	
	a) Income Tax	1,113.00	28,950.00
	b) Health & Education Cess @ 4%	1,110.00	28,950.00
	Add: Interest u/s:	1,156.00	
	(a) 234B	1,459.00	2,615.00
	(b) 234C	1,100,000	31,565.00
			31,570.00
	Self Assessment Tax Paid	-	(5.00)
	Balance Payable / (Refundable)	=	





49A, HARI GHOSH STREET 1ST FLOOR, KOLKATA - 700 006

Tel. (Off) : 033 2554 8791

Mobile : 9830187919/9830505708/

9830369137

E-mail: itr.cgoswami@gmail.com

#### INDEPENDENT AUDITOR'S REPORT

To the Partners of MESSERS ASHIRBAD COSTRUCTION

#### **Opinion**

We have audited the financial statements of Messers Ashirbad Costruction, S.N.Colony, Nabapally, Barasat, Kolkata – 700126, which comprise the balance sheet as at March 31st 2024, and the profit and loss account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

49A, Hari Ghosh Street, (1st Floor) Kolkata, the 29th July,2024. For and On Behalf of C.GOSWAMI & CO. CHARTERED ACCOUNTANTS Firm Registration No. 310012E

Sudipta Pal (PARTNER) Membership No. 501199 UDIN: 24501199BKFVLV3397



# S.N.COLONY, NABAPALLY, BARASAT, KOLKATA - 700126 MESSRS ASHIRBAD CONSTRUCTION

BALANCE SHEET AS AT 31ST MARCH, 2024.

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_		
400		
_	Þ	9
_	•	49
•	42	
-	2	
2	•	
-	•	200
_	2	
31.03.202	-	
~		

1.03.2023 AS At

CAPITAL & LIABILITIES

Rs.

Less : Drawings	Share of Profit As Per Annexed Profit & Loss Account	9,644,601.21 Barrier's Remuneration	Balance As Per Last Account	CAPITAL ACCHAND BASAK:	RS P. CAPITAL & LIABILITIES	THE PART OF THE PA
9,865,995.85 1,550,000.00	46,394.64	175,000.00	9,644,601.21		Ks. P.	
8,315,995.85					Rs. P.	
2,057.00 FURNITURE:	As Per Last Account	67,818.00 GOID COING	Less: Sold During The Year	26,331,837.40 LAND: As Per Last Account	Rs. P. PROPERTY	
			7,875,116.00	26,551,837.40	Rs. P.	
			24000			

8,315,995.85	
Balance As Per	2,057.00 FURNITUR

175,000.00	1,300,000.00
	8,315,995.85
1,011.00 <u>COMPUTER</u> :	Balance As Per Last Account Less: Depreciation for The Year
1	

2,057.00

18,676,721.40

Rs.

P.

67,818.00

206.00

1,851.00

1,011.00

404.00

607.00

8,208,289.19 Balance As Per Last Account

8,208,289.1

SRI SANKAR CH. MONDAL:

Add: Partner's Remuneration

Share of Profit As Per Annexed Profit & Loss Account

8,429,683.83

46,394.64

8 270 / 60 60		
25,762.00 SECURITY DEPOSITE	Balance As Per Last Account Less: Depreciation for The Year	1,011.00 <u>COMPUTER</u> :

1,300,001.00 ADVANCE AGAINST FLAT SALES:	5,700,000.00 UNSECURED LOANS:	9,174,124.00 For Goods Supplied 1,211,657.00 66,425.00 For Expenses 54,425.00	Less: Drawings 50,000.00 SUNDRY CREDITORS:
1-310 001 00	5,700,000.00	1,266,082.00	8,379,683.83
valued at cost by the Partners	500,000.00 WORK-IN-PROGRESS:  ( As taken Cortical	5,585,889.00 <u>ADVANCES</u> (Recoverable in cash or in kind or for value as )	25,762.00 SECURITY DEPOSITS:
	4,556,610.00		25.762 no

SHYAMSUNDAR CONSTRUCTION

		54,425.00
1,310,001.00	5,700,000.00	1,266,082.00
1,039,499.44 SUNDRY DEBTORS 16,344.50 BANK BALANCES: In Current Account N.	500,000.00 WORK-IN-PROGRESS:  ( As taken Certified and stated to be	(Recoverable in cash or in kind or for value to be received)
2,241,661.00	4,556,610.00	

	.68						
	34,093,440.40		303,222.06				
		(As Per Cash Book And As Certified)	303,222.06 CASH BALANCE:	of India, Barasat Branch,	In Current Account No. 34981090654 with St.	Bank, Nabapally Branch, Barasat	LICUITENT Account No. 946621423 with India
TOTAL			16,813.78		90,361.44		

4,093,440.40

TOTAL: Rs.

25,971,762

This is the Balance Sheet referred to in our Report of even date. TOTAL: Rs.

25,971,762.68

293,557.06 107,175.22

C. GOSWAMI & CO. For and On Behalf of

CHARTERED ACCOUNTANTS

Firm Registration no. 310012E

(PARTNER) Sudipta Pal

UDIN: 24501199BKFVLV3397 Membership No. 501199



(1st Floor) 49A, Hari Ghosh Succes

Kolkata, the 29th July, 2024.

49A, Hari Ghosh Street (1st Floor)

Kolly

PARTUND

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024. S.N.COLONY, NABAPALLY, BARASAT, KOLKATA - 700126 MESSRS ASHIRBAD CONSTRUCTION

DR. Year Ended 31.03.2023.

3,060,000.00
9,502,732.40
13,025.00
1455,000.00
2,007,260.00
69,487.00
30,000.00
32,844.00
18,451.00
60,000.00
1,232,232.00
4,150.00
1,451.00
1,401.60
3,600.00
9,000.00
2,500.00

		2,127,436.75	442,789.28	TOTAL: Rs. ==	
			92,789.28	22	" Balance Transferred to Partners' Capital Accounts: -Sri G.C. Basak @ 50% -Sri Sankar Ch. Mondol @ 50%
			350,000.00	175,000.00 175,000.00	To Partner's Remuneration: - Sri G.C. Basak - Sri Sankar Ch. Mondol
	" Net Profit Brought Down	II.			To Income Tax
		21,230,601.00	2,816,545.00	1	
			442,789.28		" Net Profit Carried Down
			610.00	404.00	" Depreciation On Computer @ 40%
			35,400.00	3	" Audit Fees
			•		" E-filing Charges
			7,920.00		" Refreshments
			1.131.72		" Bank Charges
			1,560.00		" Property Lax " Travelling & Conveyance
			2,500.00		" Profession Tax
			21,418.00		" Professional Charges
			•		" Computer Upkeep & Maintanance
		1	1		" Carrying Charges
			300,000.00		" Subscription
			512.006.00		" GSI Late rine " Municipal Fees
			20,250.00		" GST Paid
			212,400.00		" Engineer's Fees
			1		" Electricty Charges
			•		" General Expenses
			18,000.00		" Accounting Charges
			8,743.00		" Printing & Stationery
			•		" Labour Charges
Down	( As Certified)		221,000.00		" Salary, Allowances & Bonus
	Profit on Sale of Land	500.000.00	10.362.00		" Building Materials
	20,730,601.00 By Gross Receipts	20,730,601.00	500,000.00		To Work-In-Progress Brought Down
		Rs. P.	Rs. P.	Rs. P.	
		31.03.2023.			
		Year Ended			

21,230,601.00

530,700.00

1,246,000.00

350,736.75

2,127,436.75

118,787.00 2,210.25

128,816.00 31,860.00 20,390.00

2,127,436.75

This is the Profit & Loss Account referred to in our Report of even date. For and On behalf of

TOTAL: Rs.

442,789.28

2,816,545.00

442,789.28

CHARTERED ACCOUNTANTS Firm Registration no. 310012E C. GOSWAMI & CO.

Membership No. 501199 UDIN: 24501199BKFVLV3397 (PARTNER) Sudipta Pal



Kolkata, the 29th July,2024. 49A, Hari Ghosh Street (1st Floor)

R

Rs. P.

Rs. P.

2,241,661.00

524,884.00 50,000.00

#### C.GOSWAMI & CO. CHARTERED ACCOUNTANTS

## MESSERS ASHIRBAD COSTRUCTION, S.N.COLONY, NABAPALLY, BARASAT, KOLKATA – 700126. STATEMENT ON ACCOUNTING POLICIES

1) SYSTEM OF ACCOUNTING

: The Firm adopts the Mercantile System of

Accounting.

2) SALES

: Sales are recognized on handing over the

possession of Flats.

3) WORK-IN-PROGRESS

: Work-in -progress are valued at cost.

4) <u>FOREIGN CURRENCY</u> TRANSACTIONS

NIL

For and On Behalf of C.GOSWAMI & CO. CHARTERED ACCOUNTANTS Firm Registration No. 310012E

49A, Hari Ghosh Street, (1st Floor) Kolkata, the 29th July, 2024.

Sudipta Pal (PARTNER) Membership No. 501199 UDIN: 24501199BKFVLV3397

