

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2025-26
[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)				
PAN	ADUFS4965M			
Name	SPANDAN CONSTRUCTION			
Address	696, netaji block chowhati sonarpur, Chowhati B.O, Battala , SOUTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700149			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	230901800120925	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	1,11,457	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	1,11,457	
	Net tax payable	4	34,774	
	Interest and Fee Payable	5	3,837	
	Total tax, interest and Fee payable	6	38,611	
	Taxes Paid	7	38,610	
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	(+) 0	
	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 electronically transmitted on <u>12-Sep-2025 15:08:54</u> from IP address <u>45.64.220.145</u> and verified by <u>MANAS DUTTA</u> having PAN <u>ALAPD1409P</u> on <u>12-Sep-2025</u> using paper ITR-Verification Form /Electronic Verification Code <u>EB41WVJAI</u> generated through <u>Aadhaar OTP</u> mode				
System Generated Barcode/QR Code	 ADUFS4965M0523090180012092573b3bff478d57d39b93d0f5850cc5c1b3189d41e			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				




M/S. SPANDAN CONSTRUCTION

Spandan - IV, Ground floor, 91, Ramkrishna Nagar, P.O. Laskarpur, P.S. Narendrapur Kolkata - 700153

Balance Sheet as at 31st March, 2025

		Amount in (₹)	
Particulars		Note No	As at 31st March, 2025
I.	<u>OWNERS' FUND AND LIABILITIES</u>		
	(1) <u>Owners Funds</u>		
	(a) Partners Capital Account	1	100,000
	(b) Partners Current Account	2	2,595,464
			2,695,464
	(2) <u>Non-Current Liabilities</u>		
	(a) Long term borrowings		-
	(b) Other Long term Liabilities		-
	(3) <u>Current Liabilities</u>		
	(a) Short Term Borrowings	3	4,500,000
	(b) Trade payables	-	-
	(b) Trade payables		
	(c) Other current liabilities	4	316,800
	(d) Short-term provisions	5	38,612
			4,855,412
	Total of Equity and Liabilities		7,550,875
II.	<u>ASSETS</u>		
	(1) <u>Non-current assets</u>		
	(a) Property, Plant and Equipment and Intangible assets	8	246,920
	(b) Non-current investments		-
	(d) Long-Term Loans & Advances		-
	(e) Other non-current assest		-
			246,920
	(2) <u>Current Assets</u>		
	(a) Current Investments		
	(b) Inventories	6	5,880,000
	(c) Trade receivables		-
	(d) Cash and cash equivalents	7	75,297
	(e) Short-term loans and advances	9	1,348,658
	(f) Other Current Assests		-
			7,303,955
	Total of Assets		7,550,875
Significant Accounting Policies		1	
Notes forming part of financial statements		18	

For and on behalf of the Partners



Partner



Partner

Place: Kolkata

Date:

M/S. SPANDAN CONSTRUCTION**Spandan - IV, Ground floor, 91, Ramkrishna Nagar, P.O. Laskarpur, P.S. Narendrapur Kolkata - 700153****Statement of Profit and Loss for the year ended 31st March, 2025**

		Amount in (₹)	
Particulars		Note No	As at 31st March, 2025
I	<u>Income</u>		
	Revenue from operations	11	4,450,860
	Other Income		-
	Total Revenue		4,450,860
II	<u>Expenses</u>		
	Purchase of Raw Materials		1,155,664
	Changes in Inventory	12	174,385
	Employee Benefits Expenses	13	1,188,324
	Depreciation and amortisation Expenses	8	16,880
	Finance Cost		-
	Other Expenses	14	1,444,150
	Total Expenses		3,979,403
III	Profit before exceptional and extraordinary items and tax (I - II)		471,457
IV	Exceptional Items		-
V	Profit before extraordinary items and tax (III - IV)		471,457
VI	Extraordinary Items		-
VII	Profit before Partner's Remuneration		471,457
VIII	Partners Remuneration		360,000
IX	Profit before tax		111,457
X	Tax expense:		
	(1) Current tax		38,612
	(2) Income tax for earlier years		
IX	Profit/(Loss) after tax (VII-VIII)		72,846
Significant Accounting Policies		1	
Notes forming part of financial statements		22	

For and on behalf of the Partners**Partner****Partner****Place: Kolkata****Date:**



M/S. SPANDAN CONSTRCUTION
Spandan - IV, Ground floor, 91, Ramkrishna Nagar, P.O. Laskarpur, P.S. Narendrapur Kolkata - 700153
NOTE TO ACCOUNTS

Note : 1 - PARTNERS CAPITAL ACCOUNT

Amount in (₹)

Particulars	As at March 31, 2024	Introduction For the Year	Retirement/ Deceased	As at March 31, 2025
<u>Manas Dutta</u>	50,000	-	-	50,000
<u>Raj kumar Nath</u>	50,000	-	-	50,000
	100,000			100,000
TOTAL				

Note : 3 - SHORT - TERM BORROWINGS

Particulars	As at March 31, 2025
Loan Repayable on Demand	
From Banks	-
From other parties	-
Advance Received From Customer	4,500,000
TOTAL	4,500,000

Note : 4 - OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2025
Other Payables (Specify Nature)	
Salary & wages payable	240,000
Other Payables	76,800
TOTAL	316,800

Note : 5 - SHORT TERM PROVISION

Particulars	As at March 31, 2025
Provision for Income tax	38,612
TOTAL	38,612

Note : 6 - INVENTORIES

Particulars	As at March 31, 2025
Raw Materials	
Work-in-progress	5,880,000
Finish Goods	
Others (Specify Nature)	
TOTAL	5,880,000

Note : 7 - CASH & CASH EQUIVALENTS

Particulars	Amount in (₹) As at March 31, 2025
(a) Cash in hand	33,500
(b) Balance with Banks	41,797
TOTAL	75,297

Manas Dutta

Raj Kumar Nath

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NOTE TO ACCOUNTS

Note : 9 - SHORT TERM LOANS AND ADVANCES

Particulars	Amount in (₹)
	As at March 31, 2025
Unsecured considered good	
Advance for Elevators	443,898
Other Short Term Loans and Advance	904,760
TOTAL	1,348,658

Note : 11 - REVENUE FROM OPERATIONS

Particulars	Amount in (₹)
	For the period 01-04- 2024 to 31-03-2025
Sales of Immovable Property (Flat)	4,450,860
TOTAL	4,450,860

Note : 12 -CHANGES IN INVENTORY

Particulars	Amount in (₹)
	As at March 31, 2025
Opening WIP	6,054,385
Less:- Closing W.I.P	5,880,000
TOTAL	174,385

Note : 13 - EMPLOYEE BENEFITS EXPENSES

Particulars	Amount in (₹)
	As at March 31, 2025
Employee Benefits Expenses	
Salaries and Bonus	460,324
Wages Paid	728,000
	-
TOTAL	1,188,324

Note : 14 - OTHER EXPENSES

Particulars	For the period 01-04- 2024 to 31-03-2025
Accounting Charges	30,000
Bank Charges	1,003
Brokerage & Commission	100,000
Doantion Paid	10,000
Electrical Expenses	163,200
Professional Expenses	260,000
Plan Sanction Charges	592,047
Cleaning Expenses	15,000
Painting Expenses	80,000
Land Load Expenses	163,400
Professional Tax	2,500
Repair & Maintenance	27,000
TOTAL	1,444,150

Manoj Kulkarni

Raj Kumar Nath

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Notes forming part of accounts

Note 3: Partner's Current Account as at 31st March, 2025

									Amount in (₹)
Name of the Partners	Opening Balance as at 1st Apr 2024	Profit Sharing (%)	Introduction For the year	Remuneration	Retirement/ Deseased	Share of Profit	Total as at 31.03.2025	Withdrawal during the year	Closing Balance as at 31st Mar 2025
Manas Dutta	636,309	50%	500,000	180,000	-	36,423	1,352,732	180,000	1,172,732
Raj kumar Nath	286,309	50%	1,100,000	180,000	-	36,423	1,602,732	180,000	1,422,732
Total	922,618	100%	1,600,000	360,000	-	72,846	2,955,464	360,000	2,595,464



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Spandan -IV, Ground floor, 91, Ramkrishna Nagar, P.O. Laskarpur, P.S. Narendrapur Kolkata - 700153
Notes forming part of accounts

Note 2: Property, Plant & Equipment Schedule as at 31st March, 2025

SL . No.	PARTICULARS	Rate of Depn.	Written Down Value as at 1st April, 2024	Additions More than 180 Days	Additions Less than 180 Days	Sold / Discarded (Rs.)	Total Amount (Rs.)	Depreciation During the Year	Written Down Value as at 31st March, 2025
1)	Land & Building	5%	190,000	-	-	-	190,000	9,500	180,500
2)	Furniture & Fixture	10%	73,800	-	-	-	73,800	7,380	66,420
	TOTAL		263,800	-	-	-	263,800	16,880	246,920

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