

Acknowledgement Number: 439091080220822

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

1. 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

SUNIL KUMAR
SHAW (BOL BHAI BOL GRP)

Address

33/2, MC GHOSH LANE,
Howrah R.S.S.O., Howrah,
HOWRAH, 32- West Bengal,
91-India, Pincode - 711101

PAN

BDBPS9769K

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 **33/2, M.C.GHOSH LANE, HOWRAH - 711101** 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 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

No records added

Accountant Details



Acknowledgement Number:439091080220822

Jaya Mittal

Name

JAYA MITTAL

Membership Number

313824

FRN (Firm Registration Number)

Address

GR FLOOR, SHIVA HEIGHTS ,
171A, RAMESH DUTTA STREET ,
Beadon Street S.O , Kolkata ,
KOLKATA , 32- West Bengal ,
91-India , Pincode - 700006

Date of signing Tax Audit Report 18-Aug-2022

Place 49.37.42.160

Date 19-Aug-2022

This form has been digitally signed by JAYA MITTAL having PAN CPJPM2389J from IP Address 49.37.42.160 on 22/08/2022 10:37:49 AM Dsc Sl.No and issuer

21251006CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



Acknowledgement Number: 439091080220822

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

1. Name of the Assessee **SUNIL KUMAR SHAW (BOL BHAI BOL GRP)**

2. Address of the Assessee **33/2, MC GHOSH LANE, Howrah R.S.S.O. Howrah, HOWRAH, 32- West Bengal, 91-India, Pincode - 711101**

3. Permanent Account Number (PAN) **BDBPS9769K**

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	19BDBPS9769K1ZJ
2	Goods and Services Tax 32- West Bengal	19BDBPS9769K2ZI

5. Status **Individual**

6. Previous year **01-Apr-2021 to 31-Mar-2022**

7. Assessment year **2022-23**

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

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

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?



Acknowledgement Number: 439091080220822

Sl. No.	Name*	Profit Sharing Ratio (%)
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(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	CONSTRUCTION	Building completion	06004
2	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Restaurants ? without bars	10008

11. 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
1				

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

Yes

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, PURCHASE AND SALES INVOICES, VOUCHERS, BILLS, LEDGERS, ETC

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

Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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Acknowledgement Number: 439091080220822

1	CASH BOOK, 33/2 • 1 BANK BOOK, PURCHASE AND SALES I NVOICES, V OUCHERS, B ILLS, LEDGE RS, ETC	M.C. GHOSH LANE	HOWRAH	711101	91-India	32- West Bengal
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(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, PURCHASE AND SALES INVOICES, VOUCHERS, BILLS, LEDGERS, ETC

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

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

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0



M/S. BOL BHAI BOL RESTAURANT
(PROP: SUNIL KUMAR SHAW)
352, BELILIOUS ROAD, HOWRAH - 711101.

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST March, 2022.

PARTICULARS	AMOUNT (₹).	PARTICULARS	AMOUNT (₹).
To Opening Stock	6,04,231.00	By Gross Receipts from sale	1,31,40,827.00
To Purchases	80,68,293.00	By Closing Stock	7,26,330.00
To Carriage Inward	3,01,662.00		
To Labour & Wages	16,08,552.00		
To Gross Profit c/d	32,84,419.00		
--transferred to P/L A/c			
	<u>1,38,67,157.00</u>		<u>1,38,67,157.00</u>
To Accounting charges	1,20,000.00	By Gross Profit b/d	32,84,419.00
To Audit Fees	15,500.00	---transferred from trading A/c	
To Electricity Charges	1,50,270.00		
To General Expenses	1,23,255.00		
To Bank Charges	30,172.00		
To Legal charges	31,000.00		
To Rent, rates & taxes	2,75,335.00		
To Printing & Stationery	34,263.00		
To Maintenance Charges	1,64,683.00		
To Salary & Bonus	12,06,880.00		
To Staff Welfare	1,82,730.00		
To Telephone & Internet Exp.	45,928.00		
To Travelling & Conveyance	1,34,263.00		
To Bank Interest	43,182.00		
To Depreciation	55,402.53		
To Net Profit			
-transferred to Capital	6,71,555.47		
	<u>32,84,419.00</u>		<u>32,84,419.00</u>

As per Separate report of even date

Date : 18.08.2022
Place : Kolkata



For CA JAYA MITTAL
CHARTERED ACCOUNTANTS

Jaya
CA JAYA MITTAL
(PROPRIETOR)
M.No. 313824

UDIN → 22313824APMIC55757

M/S. BOL. BHAI BOL RESTAURANT
(PROP: SUNIL KUMAR SHAW)
352, BELILIOUS ROAD, HOWRAH - 711101.

BALANCE SHEET AS ON 31ST MARCH, 2022.

BALANCE SHEET AS ON 31ST MARCH, 2022.					
LIABILITIES	AMOUNT (₹)	AMOUNT (₹)	ASSETS	AMOUNT (₹)	AMOUNT (₹)
CAPITAL A/C			FIXED ASSETS		
Opening balance	20,63,451.29		Utensils	3,18,338.73	
Add: Net Profit	<u>6,71,555.47</u>		Add: Purchased	-	
	27,35,006.76			<u>3,18,338.73</u>	
			Less: Depr.	<u>31,833.87</u>	2,86,504.86
Less : Drawings	<u>2,72,133.56</u>	24,62,873.20	Furniture & Fixture	1,11,577.50	
			Less: Depr.	<u>11,157.75</u>	1,00,419.75
			Gas Stove	14,928.30	
		NIL	Less: Depr.	<u>1,492.83</u>	13,435.47
SECURED LOANS			Computer	27,295.20	
			Add: Purchased	-	
UNSECURED LOANS		NIL		<u>27,295.20</u>	
			Less: Depr.	<u>10,918.08</u>	16,377.12
					NIL
CURRENT LIABILITIES AND PROVISIONS		1,68,277.00	INVESTMENTS		
Sundry Creditors			CURRENT ASSETS.		
			LOANS & ADVANCES.		
			A. Current Assets		66,830.00
			Sundry Debtors		7,26,330.00
			Closing Stock		1,66,253.00
			Cash in Hand & at Bank		
			B. Loans & Advances		9,50,000.00
			Advance for Building		3,05,000.00
			Other Advances		
					<u>26,31,150.20</u>
		<u>26,31,150.20</u>			

As per Separate report of even date

Date : 18.08.2022
Place : Kolkata

For CA JAYA MITTAL
CHARTERED ACCOUNTANTS



CA JAYA MITTAL
(PROPRIETOR)
M.No. 313824

M/S. BOL BHAI BOL CONSTRUCTION
(PROP: SUNIL KUMAR SHAW)
49/1, MADHUSUDAN BISWAS LANE, HOWRAH - 711101.

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST March, 2022.

PARTICULARS	AMOUNT (₹).	PARTICULARS	AMOUNT (₹).
To Opening Stock WIP	70,28,300.00	By Gross Receipts from sale	1,64,33,300.00
To Purchases	1,04,55,370.00	By Closing Stock WIP	72,50,000.00
To Carriage Inward	3,96,885.00		
To Labour & Wages	26,85,600.00		
To Gross Profit c/d	31,17,145.00		
--transferred to P/L A/c			
	2,36,83,300.00		2,36,83,300.00
To Accounting charges	1,20,000.00	By Gross Profit b/d	31,17,145.00
To Electricity Charges	26,454.00	--transferred from trading A/c	
To General Expenses	1,64,560.00		
To Bank Charges	7,628.00		
To Salary & Bonus	5,56,025.00		
To Staff Welfare	1,06,250.00		
To Telephone & Internet Exp.	24,354.00		
To Travelling & Conveyance	1,76,283.00		
To Building Expense	6,28,166.00		
To Legal Expense	2,75,040.00		
To Maintenance Expense	1,77,230.00		
To Interest on Loan	1,22,656.00		
To Depreciation	63,090.51		
To Net Profit			
--transferred to Capital	6,69,408.49		
	31,17,145.00		31,17,145.00

As per Separate report of even date

For CA JAYA MITTAL
 CHARTERED ACCOUNTANTS



Jaya Mittal
 CA JAYA MITTAL
 (PROPRIETOR)
 M.No. 313824

Date : 18.08.2022
 Place : Kolkata

(PROP: SUNIL KUMAR SHAW)
49/1, MADHUSUDAN BISWAS LANE, HOWRAH - 711101.

BALANCE SHEET AS ON 31ST MARCH, 2022.

[illegible]

As per Separate report of even date

Date : 18.08.2022
Place : Kolkata

For CA JAYA MITTAL
CHARTERED ACCOUNTANTS



CA JAYA MITTAL
(PROPRIETOR)
M.No. 313824

SUNIL KUMAR SHAW**33/2, MC GHOSH LANE, SHIB MANDIR, HOWRAH - 711101.**

Status :- INDIVIDUAL
DOB :- 01.01.1973
Prev. Year :- 2021 - 2022
Asst. Year :- 2022 - 2023

PAN :- BDBPS9769K
Father's Name :- GANGA PRASAD SHAW

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31st March, 2022.

	AMOUNT (₹)
A. INCOME FROM SALARY	NIL
B. PROFIT & GAINS FROM BUSINESS / PROFESSION	
Net Profit from Business	6,71,555.47
- M/S. BOL BHAI BOL RESTAURANT	6,69,408.49
- M/S. BOL BHAI BOL CONSTRUCTION	
C. INCOME FROM HOUSE PROPERTY	
Self occupied Flat	
Annual Value	NIL
Less: Deduction u/s 24(b) for Interest on Loan	<u>2,00,000.00</u> (2,00,000.00)
D. INCOME FROM CAPITAL GAIN	NIL
E. INCOME FROM OTHER SOURCE	
Bank Interest	<u>1,652.00</u>
Gross Total Income	<u>11,42,615.96</u>
Less :- Deduction under Chapter VI - A	
Deduction U/s 80C	1,50,000.00
Deduction U/s 80D	25,000.00
Deduction U/s 80TTA	1,652.00
Total Taxable income	<u>9,65,963.96</u>
Rounded off u/s 288A	<u>9,65,960.00</u>
Tax on Above Income (₹)	
5% of ₹ 2,50,000.00	12,500.00
20% of ₹ 4,65,960.00	<u>93,192.00</u>
	1,05,692.00
Add : Health & E. Cess @ 4%	<u>4,228.00</u>
	1,09,920.00
Add: Interest & Fees u/s 234	<u>11,040.00</u>
Tax Liability	<u>1,20,960.00</u>
Less : Tax Paid	<u>1,20,960.00</u>
Tax Payable	<u>NIL</u>