

YEAR ENDED 2021 – 2022

**I R NIRMAN ASSOCIATE
PROP: INDRAJIT ROY
S/O-ASHOK ROY**

**ADD:- 2151 NAYABAD DASPARA
SHATABDI PARK KOLKATA 700099
WEST BENGAL.**

**AUDIT REPORT
AND
STATEMENT OF ACCOUNT**

**AUDITED BY:
SHERIL GUPTA AND ASSOCIATES**

(Chartered Accountant)

**ADD: - SHOP NO.35, 1ST FLOOR, M/S. AMBICA IRON STORE,
RAISINGHNAGAR, RAJASTHAN - 335051.**



SHERIL GUPTA AND ASSOCIATES

CHARTERED ACCOUNTANTS

SHOP NO.35, 1ST FLOOR, M/S AMBICA IRON STORE, RAISINGHNAGAR-335051.

Independent Auditor's Report

We have the attached audited Balance Sheet 31st March 2022, I R NIRMAN ASSOCIATE, PROP: INDRAJIT ROY, S/O-ASHOK ROY, ADD: 2151 NAYABAD DASPARA SHATABDI PARK KOLKATA 700099 WEST BENGAL.

Management's Responsibility for the Financial Statements:

The management is responsible for the preparation of these financial statements in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of design, implementation and maintenance of Internal Control relevant to the financial statements that are free from material misstatement, whether due to fraud or error.

1. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant for the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. However we have relied on test checking during the course of our audit.

2. Opinion

In our opinion and to the best of our information and documents produced before us and explanation given to us, and subject to our observation, the said account 0POs gives a true and fair view in confirmative with the Accounting Principles generally accepted in India.

1. In case of the Balance Sheet of the state of affairs of the fund as on 31st March, 2022.
2. In case the Profit & Loss Account for the year ended on that date.

As Per Audit Report of Even Date
FOR SHERIL GUPTA AND ASSOCIATES/HHJH
(Chartered Accountant)
Reg. No. 031361C

CA. Sheril Gupta
(Proprietor)
Membership No. 453649
UDIN: 22453649BAYVQM7775



Place:-Raisinghnagar

Date:27/10/2023

I R NIRMAN ASSOCIATE
PROP: INDRAJIT ROY
(PAN: AVXPR4880R)
S/O-ASHOK ROY

ADD: 2151 NAYABAD DASPARA SHATABDI PARK KOLKATA 700099 WEST BENGAL.

Trading and Profit & Loss Account For The Period From 01st April, 2021 to 31st March, 2022

Particulars	Amount (Rs)	Amount (Rs)	Particulars	Amount (Rs)	Amount (Rs)
To Opening Stock		8,55,980.00	By Sales		62,35,520.00
To Cost of Production		53,32,233.00			
To Carriage Inward		22,418.00			
To Labour Charges		1,11,185.00			
* Gross Profit c/d (Trans. to P&L A/c)		10,39,334.00	By Closing Stock		11,25,630.00
		73,61,150.00			73,61,150.00
To Staff Salaries		3,80,000.00	By Gross Profit b/d (Trans from Trading A/c)		10,39,334.00
To Staff Bonus		31,654.00			
To Repairs & Maintenance		20,350.00			
To Legal Expenses		8,250.00			
To Accounting Charges		5,000.00			
To Conveyance		2,214.00			
To Advertisement		7,013.00			
To Electricity Charges		20,647.00			
To Telephone Expenses		5,860.00			
To Festival expenses		9,878.90			
To Misc. Expenses		26,785.00			
To Depreciation					
Furniture & Fixture	6,340.00				
Plant & Machinery	15,842.10	22,182.10			
* Net Profit c/d (Trans to Capital A/c)		4,99,500.00			
		10,39,334.00			10,39,334.00

As Per Audit Report of Even Date
FOR SHERIL GUPTA AND ASSOCIATES/HHJH
(Chartered Accountant)
Reg. No. 031361C



CA. Sheril Gupta
(Proprietor)
Membership No. 453649
UDIN- 22453649BAYVQM7775

Place: Raisinghnagar

Date- 27/10/22

S/O-ASHOK ROY

ADD: 2151 NAYABAD DASPARA SHATABDI PARK KOLKATA 700099 WEST BENGAL.

Liabilities		Assets	
	Amount (Rs)		Amount (Rs)
CAPITAL ACCOUNT:		FIXED ASSETS:	
Capital B/F	12,74,340.00	Furniture & Fixture	63,400.00
Add: Net Profit	4,99,500.00	Less: Depreciation @ 10%	6,340.00
Add: Interest from Income Tax Refund	102.00		
	17,73,942.00	Plant & Machinery	1,05,614.00
Less: Drawings:		Less: Depreciation @ 15%	15,842.10
Cash & Others	1,15,569.00		
L.I.P	-	INVESTMENTS:	
	1,15,569.00	CURRENT ASSETS,	
Secured loan:	16,58,373.00	LOANS & ADVANCES:	
	-	Sundry Debtors	2,63,039.00
Unsecured loan:	-	Closing Stock	11,25,630.00
		TDS (A/Y-22-23)	29,700.30
Current Liabilities & Provisions:		Cash in hand & at Bank	
Sundry Creditors	71,170.00	Cash & Bank Balance	1,73,526.80
Other Liabilities	9,185.00		
	17,38,728.00		17,38,728.00

Date- 27/10/22



COMPUTATION OF INCOME TAX

Name of Assessee : INDRAJIT ROY

Assessment Year : 2022 - 2023

PAN : AVXPR4880R

Financial Year : 2021- 2022

Particulars	Amount (Rs.)	Amount (Rs.)
<u>INCOME FROM SALARY</u>		NIL
<u>INCOME FROM HOUSE PROPERTY</u>		NIL
Interest on Borrowed Capital		
<u>PROFIT & GAINS FROM BUSINESS OR PROFESSION</u>		
Net Profit as per Profit & Loss Account		4,99,500.00
<u>INCOME FROM CAPITAL GAINS</u>		NIL
<u>INCOME FROM OTHER SOURCES</u>		
Interest Received From SB A/c	-	-
Interest from Income Tax Refund	102.00	102.00
Interest Received From FD A/c	-	-
GROSS TAXABLE INCOME		4,99,602.00
<u>Less : Deduction U/S 80 C to 80 U :</u>		
<u>Deduction U/S 80 C</u>		
L.I.C Premium		
Child Tution Fees		
Deduction U/S 80 D		
Deduction U/S 80 TTA		
	-	-
TOTAL TAXABLE INCOME		4,99,602.00
Tax Payable on Total Income	12,480.10	
Less: Rebate U/S 87A	12,480.10	-
Add: Education Cess @ 4%	-	-
Add: <u>Interest and Late Fees</u>		
Interest U/s 234A	-	
Interest U/s 234B	-	
Interest U/s 234C	-	
Interest U/s 234F	-	-
TOTAL TAX		-
Less: TDS	29,700.30	
Less: Advance Tax on	-	
Less: Self Assessment Tax	1,000.00	28,700.30
TAX PAYABLE / (REFUNDABLE)		(28,700.30)





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DOCUMENT DETAILS

Verification Date/Time:	20-01-2023 03:37:24
UDIN Generation Date/Time:	27-10-2022 13:48:02
Unique Document Identification Number (UDIN):	22453649BAYVQM7775
Member Details:	SHERIL GUPTA (453649)
Firm Details:	NA/ Individual Capacity
Document Type:	Certificates
Type of Certificate:	Others
Date of signing of Document:	27-10-2022
Figures/Particulars:	1. SALES: 6235520 2. NET PROFIT: 499500
Document Description:	IT IS OF FY 21/22 OF INDRAJIT ROY
Status:	Active

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