

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year
2022-23

PAN	AAKFB3213A		
Name	B L ASSOCIATES		
Address	120 , SHRI ARVIND ROAD , SALKIA , SALKIA , HOWRAH , HOWRAH , Howrah , Howrah , 32-West Bengal , 91-India , 711106		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	886836160301222

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		24,72,350
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	24,72,350
	Net tax payable	4	7,71,373
	Interest and Fee Payable	5	96,323
	Total tax, interest and Fee payable	6	8,67,696
	Taxes Paid	7	8,67,696
Accreted Income & 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

This return has been digitally signed by KUSHAL KUMAR GUPTA in the capacity of Partner having PAN AMBPG7890B from IP address 110.227.77.175 on 30-Dec-2022

DSC Sl. No. & Issuer 2928638 & 19086223CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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AAKFB3213A058868361603012223844A8F766DEE3598CF18E3E31F49F29F34591CF

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



ASHOK & SAURABH LLP

Chartered Accountants

LLPIN-AAH-0762

11A, Armenian Street,
3rd Floor, Kolkata - 700 001

T : +91 33 4063 0111

E : saurabh.sethia@icai.org

AUDITORS' REPORT

We have examined the attached Balance Sheet of **M/S. B L ASSOCIATES (PAN-AAKFB3213A)** of 120, Shri Arvind Road, Howrah - 711106 as at 31st March, 2022 and the Profit & Loss Account for the year ended on that date and report that:-

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
2. The Balance Sheet and Profit & Loss Account referred to in this report are in agreement with the books of account produced before us.

11A, Armenian Street,
Kolkata - 700001.

Date: 2nd November, 2022

UDIN:22038043BEHZLP9447

For Ashok & Saurabh LLP
FRNo. 327654E/E300021
Chartered Accountants

(Ashok Kumar Sethia)

Partner

Membership No. 038043

CA. ASHOK KUMAR SETHIA

B.COM. FCA

M : +91 9831071679

CA. SAURABH SETHIA

B.COM (H), FCA, DISA (ICAI)

M : +91 9831055928

M/S. B L ASSOCIATES

Computation of Total Income for AY 2022-23

Income from Business:

Net Profit as per P/L A/c

Add: Late Fee u/s 37

2460947

11400

2472347

2472350

R/off

Tax on above

Add: Education Cess @ 4%

741705

29668

771373

Less: TDS/TCS

291931

Less: Advance Tax

479442

0

479442

Add: Interest u/s

234A

234B

234C

234F

23970

43146

24210

5000

96326

575768

Paid u/s 140A

For B. L. Associates

Mushar Kumar Singh

Partner

M/S. B L ASSOCIATES

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

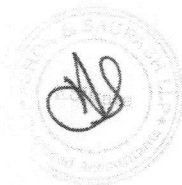
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock	115939130.00	By Sales	45518440.00
To Construction Cost	32099192.60	By Closing Stock	133078715.00
To Direct Expenses	13987825.34	(as certified)	
To Gross Profit c/d	16571007.06		
	<u>178597155.00</u>		<u>178597155.00</u>
To Advertisement	30000.00	By Gross Profit b/d	16571007.06
To Audit Fees	59000.00	By Interest recd	2919300.00
To Bank Charges	240239.60		
To Bank Interest	1161249.00		
To Brokerage	1233114.00		
To Computer Expenses	5777.00		
To Car Expenses	704105.20		
To Depreciation	700804.00		
To Electric Charges	77820.00		
To General Expenses	83540.12		
To Interest (others)	4086863.00		
To Legal & Professional Charges	1322452.00		
To Printing & Stationery	1062.00		
To Rates & Taxes	190809.59		
To Rent	84000.00		
To Retainership Charges	976350.00		
To Salary	2107900.00		
To Telephone & Internet Expenses	6717.00		
To Net Profit transferred to P/L Appropriation a/c	6418504.55		
	<u>19490307.06</u>		<u>19490307.06</u>

PROFIT & LOSS ACCOUNT (APPROPRIATION) FOR THE YEAR ENDED 31ST MARCH, 2012

To Partner's Remuneration	3600000.00	By Net Profit b/d from	6418504.55
To Partner's Interest	357558.00	P/L A/c	
To Net Profit trf to Partner's Capital A/c	2460946.55		
	<u>6418504.55</u>		<u>6418504.55</u>

NOTES ON ACCOUNTS : SCHEDULE ' C '

11A, Armenian Street,
Kolkata - 700001.
Date: 2nd November, 2022



For B. L. Associates

Ashok Kumar Sethia
Partner

As per our report of even date annexed.

For Ashok & Saurabh LLP
FRNo. 327654E/E300021
Chartered Accountants

Bethia
(Ashok Kumar Sethia)

Partner

Membership No. 038043

M/S. B L ASSOCIATES

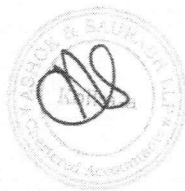
BALANCE SHEET AS AT 31ST MARCH, 2022

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>PARTNER'S CAPITAL ACCOUNT</u>		<u>FIXED ASSETS</u>	
As per Schedule 'A'	4461348.02	As per Schedule 'B'	3743813.00
<u>SECURED LOAN</u>		<u>CURRENT ASSETS</u>	
Overdraft with PNB	16597057.12	Closing Stock (as taken, valued & certified by a partner)	133078715.00
Car Loan from PNB	1961206.00	Cash at banks	147468.19
<u>UNSECURED LOAN</u>		Cash in Hand (As certified by the partner)	388143.00
From Sundries	85104575.00	Sundry Debtors (net)	259295.00
<u>CURRENT LIABILITIES</u>		Prepaid Expenses	66397.00
Advance from Customers	97683172.00	Loans & Advances	94654970.00
Sundry Creditors (net)	37200592.05	Deposits	12725355.00
Other Liabilities	8341056.00	Income Tax	1084931.00
		Tax Recoverable from Customers	4999919.00
		Receivables	200000.00
	<u>251349006.19</u>		<u>251349006.19</u>

NOTES ON ACCOUNTS : SCHEDULE 'C'

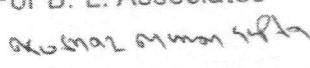
As per our report of even date annexed.

11A, Armenian Street,
Kolkata - 700001.
Date: 2nd November, 2022



For Ashok & Saurabh LLP
FRNo. 327654E/E300021
Chartered Accountants


(Ashok Kumar Sethia)
Partner
Membership No. 038043

For B. L. Associates

Partner

M/S. B L ASSOCIATES

YEAR ENDED 31ST MARCH, 2022

PARTNER'S CAPITAL ACCOUNT

SCHEDULE - 'A'

<u>PARTICULARS</u>	<u>K K Gupta</u>	<u>M D Gupta</u>	<u>R K Gupta</u>	<u>AMOUNT</u>
Balance b/f	4584437.92	11076126.41	-8174923.99	7485640.34
Add: Net Profit	820315.52	820315.52	820315.51	2460946.55
Introduced	98945.00	0.00	2739651.13	2838596.13
Interest	239194.00	649669.00	-531305.00	357558.00
Remuneration	1200000.00	1200000.00	1200000.00	3600000.00
	6942892.44	13746110.93	-3946262.35	16742741.02
Less: Withdrawls	3157352.00	861565.00	8262476.00	12281393.00
Balance C/F	3785540.44	12884545.93	-12208738.35	4461348.02

FIXED ASSETS

SCHEDULE - 'B'

<u>PARTICULARS</u>	<u>BALANCE B/F</u>	<u>ADDITION</u>	<u>DEDUCTION</u>	<u>DEPCN.</u>	<u>BALANCE C/F</u>
Computer	86726.00	272869.00	0.00	90043.00	269552.00
Furniture	39857.00	0.00	0.00	3986.00	35871.00
Motor Car	3903140.00	0.00	0.00	585471.00	3317669.00
Office Equipment	115985.00	15600.00	0.00	19738.00	111847.00
Mobile Telephone	10440.00	0.00	0.00	1566.00	8874.00
	4156148.00	288469.00	0.00	700804.00	3743813.00

SCHEDULE - 'C'

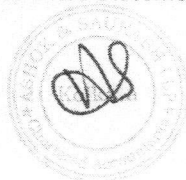
NOTES ON ACCOUNTS

1. Significant accounting policies:

- A. Method of accounting : Mercantile
- B. Inventories : Inventories are valued at cost or market price whichever is lower.
- C. Fixed Assets : Fixed assets are stated at cost less depreciation.
- D. Depreciation : Depreciation is provided on w.d.v. method.

2. Party balances are subject to confirmation/reconciliation.

3. Closing WIP has been taken from the certified Statement of Work in Progress.



For B. L. Associates

Kushal Kumar Gupta

Partner