

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[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]

2022-23

(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AAIFP2348C		
Name	PODDER ASSOCIATES		
Address	FA 8/3 , DESHBANDHU NAGAR , DESHBANDHU NAGAR , KOLKATA , 32-West Bengal , 91-INDIA , 700059		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	539483321260922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		7,65,100
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	7,65,100
	Net tax payable	4	2,38,711
	Interest and Fee Payable	5	1,032
	Total tax, interest and Fee payable	6	2,39,743
	Taxes Paid	7	3,09,293
Accreted Income & Tax Details	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 69,550
	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 PODDER ASSOCIATES in the capacity of Partner havingPAN AFDPP5821J from IP address 202.78.234.176 on 26-Sep-2022 DSC Sl.No & Issuer 14487612222666& 14487612222666CN=SafeScrip sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=Sify Technologies Limited,C=IN

System Generated

Barcode/QR code

AAIFP2348C05539483321260922a901cc6ad3977d0ad93347d988a32df28cf0732

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

533537770250922

Date of e-Filing

25-Sep-2022

Name	: PODDER ASSOCIATES
PAN/TAN	: AAIFP2348C
Address	: FA 8/3, DESHBANDHU NAGAR, , Baguihati, NORTH 24 PARGANAS, Desh Bandhu Nagar S.O, West Bengal, 700059
Form No.	: Form 3CB-3CD
Form Description	: 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
Assessment Year	: 2022-23
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 054835

(This is a computer generated Acknowledgement Receipt and needs no signature)

Ashok Kumar Agarwala
Partner
M.No.054835

PODDER ASSOCIATES
FA-8/3 DESHBANDHU NAGAR, KOLKATA- 700059

Contractual & Profit & Loss Account for the Y.E. 31.03.2022

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To Opening Stock and		Flat , Garage and Shop Sold	16406226.00
▪ Work in Progress	6781720.00	Work in Progress	4520320.00
▪ Purchase Registered GST	9108927.81		
Purchase Un Registered	846188.00	Intt. On F D	95139.00
Labour Charges Others	320000.00		
Labour Charges Daily Pay	1523000.00		
Accounting Charges	60000.00		
Audit fees	10000.00		
Bank charges	910.00		
Lift Fitting & Maintance	26920.00		
Carring Cost	85960.00		
Depreciation	13898.00		
Motor Car hire charges	61320.00		
Bonus	60000.00		
Printing & Stationery	2050.00		
General Charges	16320.00		
Telephone Charges	6320.00		
SGST Late Fees	2250.00		
CGST Late Fees	2250.00		
Salary	288000.00		
Site Expenses	93125.19		
Professional Tax	2500.00		
Travelling Expenses	47230.00		
Electricity Charges	26850.00		
	19385739.00		
Book Profit	1635946.00		
	<u>21021685.00</u>		
<u>Interest on Capital</u>			
Rekha Podder	212958.00		
Rinku Podder	182388.00		
<u>Partner Salary</u>		By Book Profit	1635946.00
Rekha Podder	240000.00		
Rinku Podder	240000.00		
<u>Net Profit</u>			
Rekha Podder	380300.00		
Rinku Podder	380300.00		
	<u>1635946.00</u>		<u>1635946.00</u>

Date : 20th day of September '2022
Place: Kolkata
UDIN : 22054835AUVAKP8374



Signed In Terms of Our Report of Even Date.

For Agarwala Ashok Kumar & Co..

Chartered Accountants

F.R.No.325752E

Ashok Kumar Agarwala

Partner

M.No.054835

PODDER ASSOCIATES

FA-8/3 DESHBANDHU NAGAR, KOLKATA-700059
FOR THE YEAR ENDED ON 31st March '2022

Schedules of Notes Annexed to tax audit report of even date

- 1) We have verified the correctness of the information given in the statements annexed and all the transactions for such of the documentary evidences, fact & figures as were made available and produced before us and wherever any such documentary evidences were not available, entries authenticated by the partners has also been accepted as proper evidence. The nature and classifications of account was accepted as mentioned in records as per the explanations given us.
- 2) Schedules and details annexed hereto are forming part of this report.
- 3) Sales are accounted when sale of goods are completed on accrual basis.
- 4) Recognition of the Income & Expenditure is accounted for on mercantile basis, stated otherwise specifically.
- 5) There is no change in method of accounting employed in the immediately preceding previous year. It is in accordance with the generally accepted accounting policies.
- 6) Expenses supported by internal vouchers are certified by the Partners to be bonafide business expenditure.
- 7) Cash In hand as on the last day of period is taken and as certified by the partners.
- 8) The Balance of debtors, creditors, loans, advances, deposits and bank are subject to confirmation & reconciliation from him.
- 9) Provisions for expenses are made on the basis of past experience.
- 10) Payments made by cheque/drafts have been considered by us as payment made through crossed cheques/DDs.
- 11) Advances are recoverable in cash or kind.
- 12) Valuation of closing stock is taken, valued & certified by Partners. There is no change in the method of valuation in comparison to the method followed in immediately preceding previous year. This is in accordance with generally accepted accounting policies.
- 13) Fixed assets are stated at W.D.V., the depreciation has been charged as per I.T.Act, 1961.
- 14) Fixed assets have not been physically verified by us.

For Agarwala Ashok Kumar & Co.

Chartered Accountants

F.R.No.325752E

Ashok Kumar Agarwala

Partner

M.No.054835



Place : Kolkata

Date : 20th day of September '2022

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. We 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

PODDER ASSOCIATES

Address

FA 8/3, DESHBANDHU NAGAR, Desh Bandhu Nagar S.O, Baguihati,
NORTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode - 700059

PAN

AAIFP2348C

Aadhaar Number of the assessee, if available

2. We 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 KOLKATA and 0 branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any:

b. Subject to above,-

A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.

C. In Our opinion and to the best of Our information and according to the explanations given to Us 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 Our opinion and to the best of Our information and according to the explanations given to Us, 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
1	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assessee	All explanations obtained to the best of our knowledge.
2	Records produced for verification of payments through account payee cheque were not sufficient	It is the practice of the company not to pay in cash except under circumstance given in Rule 6DD. However in case of payment by cheques it has not been possible for us, in the absence of paid Cheque, to verify whether payment have been made otherwise than by crossed Cheque or draft.
3	Others	Clause 44 : We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause.

Accountant Details

Name

ASHOK KUMAR AGARWALA

Membership Number

054835

FRN(Firm Registration Number)

0325752E

i) ICDS-I Accounting Policies	As disclosed in audited statement of accounts. There has been no changes in accounting policies during the year.
ii) ICDS-II Valuation of Inventories	The opening and closing stock are valued at cost or net realisable value whichever is less
iii) ICDS-III Construction Contracts	The assessee is not engaged in the business of construction contract. Hence, the said ICDS is not applicable to the assessee.
iv) ICDS-IV Revenue Recognition	During the course of audit, no such transaction involving sale of goods was identified which has not been recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection. The assessee is a not service provider. Hence, no revenue has been recognised from service transactions.
v) ICDS-V Tangible Fixed Assets	The fixed assets are stated at Written Down Value as referred to in clause No.18 of Form 3CD.
vi) ICDS-VII Governments Grants	During the previous year, the assessee has not received any government grants. Hence the disclosure requirement for the said ICDS is not applicable to the assessee.
vii) ICDS-IX Borrowing Costs	Borrowing costs relating to acquisition / construction of qualifying assets are capitalised until the time all substantial activities necessary to prepare qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue. The assessee has not capitalised any borrowing cost during the year
viii) ICDS-X Provisions, Contingent Liabilities and contingent Assets	As this Income Computation and Disclosure Standard deals with Provisions, Contingent liabilities and Contingent assets, except those resulting financial instruments, the disclosure requirement of each class of provision is not applicable to the Company. The assessee has not recognised any contingent assets.



Address

Chayan, 1st Floor, 8, RAJA GURUDAS STREET, Baranagar,
S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pin-700017

Date of signing Tax Audit Report

20-Sep-2022

Place

103.50.83.244

Date

20-Sep-2022

This form has been digitally signed by ASHOK KUMAR AGARWALA having PAN ACWPA9289P from IP Address - on 25/09/2022 03:15:32 PM Dsc SI.No and issuer
,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

