

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	AFRPJ2796Q		
Name	RAMESH JANA		
Address	NAPATTY , KUMILLAPARA , GHOSHPARA , HOWRAH , 32-West Bengal , 91-India , 711227		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	764222491311022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		5,95,420
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	5,95,420
	Net tax payable	4	32,847
	Interest and Fee Payable	5	3,944
	Total tax, interest and Fee payable	6	36,791
	Taxes Paid	7	36,790
	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Dividend Tax Payable	9	0
Distribution Tax details	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accrued Income & Tax Detail	Accrued Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by RAMESH JANA in the capacity of Self having PAN AFRPJ2796Q from IP address 115.96.148.104 on 31-Oct-2022

DSC SI. No. & Issuer 5836396 & 20557433CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

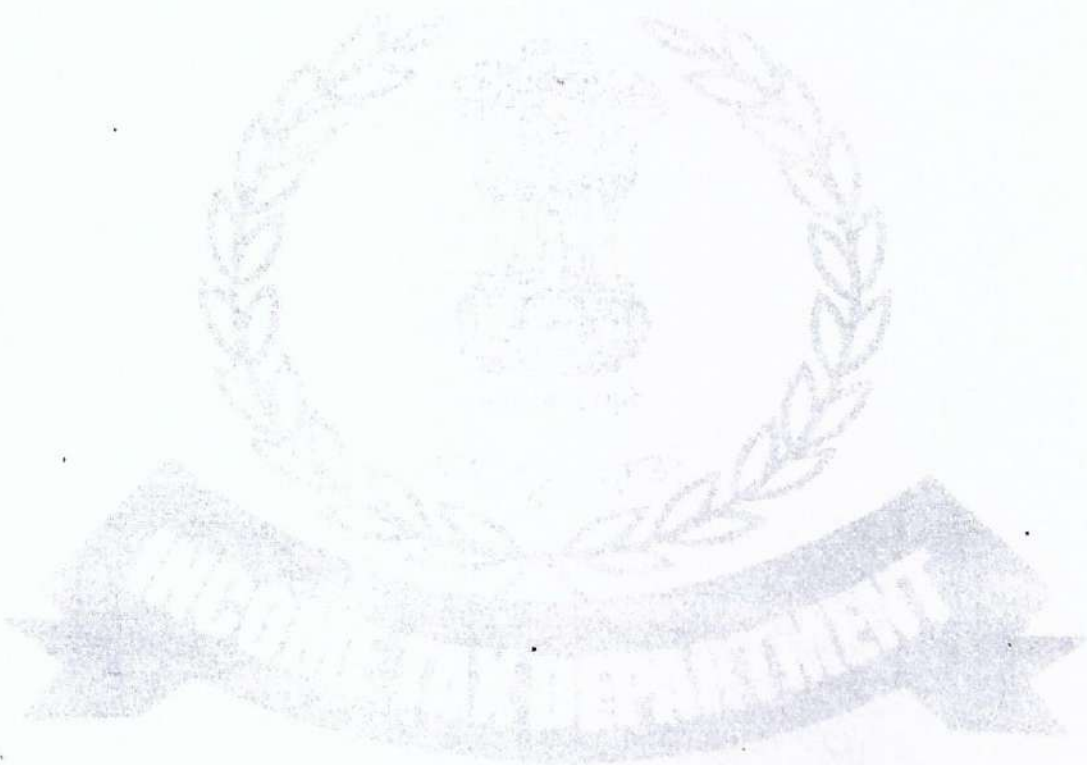
System Generated

Barcode/QR Code



AFRPJ2796Q0376422249131102223237005AA7BEB09A07D3DCDFCBBF0F830690BAC

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
619275980061022

Date of e-Filing
06-Oct-2022

Name	:	M/s LOKENATH DEVELOPER (Prop. RAMESH JANA)
PAN/TAN	:	AFRPJ2796Q
Address	:	NAPATTY, KUMILLAPARA, GHOSHPARA,, , Kumillapara, HOWRAH, Ghoshpara S.O (Howrah), West Bengal, 711227
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	:	062495

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

Name: Mr. RAMESH JANA
 Father's Name: Mr. KARTICK JANA
 Address(O): NAPATTY, KUMILLAPARA, GHOSHPARA, HOWRAH, WEST BENGAL-711227

Permanent Account No: AFRPJ2796Q Date of Birth: 19/06/1977

Sex: Male
 Status: Individual Resident Status: Resident
 Previous year: 2021-2022 Assessment Year: 2022-2023
 Ward/Circle: Return: ORIGINAL
 Nature of Business or Profession: OTHER REAL ESTATE/RENTING SERVICES N.E.C - 07005

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from Salary	0	0
Income from House Property	0	0
Income From Business or Profession	136343	136343
Income from Capital Gains	0	0
Income from Other Sources	532450	532450
Gross Total Income		668793
Less : Deduction under Chapter VIA		73370
Total Income		595423
Rounding off u/s 288A		595420
Income Taxable at Normal Rate		595420
Income Taxable at Special Rate		0

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	31584	
Total Tax		31584
Add : Health and Education Cess		1263
Total		32847
Add : Interest		3944
u/s 234B	2296	
2296[7M]+0[0M]		
u/s 234C	1648	
(144+436+738+328)		
Less : Tax Deposited u/s 140A		36790
Amount Payable		1
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

Exempted Income	Section	Amount
Amount received from Recognized Provident Fund	10 (12)	15155
		15155

Income from Business & Profession Details

136343

BUSINESS

Net Profit As Per P&L A/c

136343

Add Items Inadmissible/for Separate
Consideration

0

Depreciation Separately Considered

0

Total of Business & Profession

136343

Income From Other Sources

532450

Interest on Bank Savings

Interest

160776

160776

Other Income

371674

Dividend income other than u/s 2(22)(e)

220

Dividend income other than u/s 2(22)(e)

0

Dividend income other than u/s 2(22)(e)

-220

Dividend income other than u/s 2(22)(e)

28

Dividend income other than u/s 2(22)(e)

166

Dividend income other than u/s 2(22)(e)

248

Dividend income other than u/s 2(22)(e)

60

Dividend income other than u/s 2(22)(e)

38

Dividend income other than u/s 2(22)(e)

45

Dividend income other than u/s 2(22)(e)

42

Dividend income other than u/s 2(22)(e)

45

Dividend income other than u/s 2(22)(e)

60

Dividend income other than u/s 2(22)(e)

60

Dividend income other than u/s 2(22)(e)

-60

Dividend income other than u/s 2(22)(e)

70

Dividend income other than u/s 2(22)(e)

90

Dividend income other than u/s 2(22)(e)

112

Dividend income other than u/s 2(22)(e)

100

Dividend income other than u/s 2(22)(e)

100

Dividend income other than u/s 2(22)(e)

850

Dividend income other than u/s 2(22)(e)

350

Dividend income other than u/s 2(22)(e)

500

Dividend income other than u/s 2(22)(e)

1440

Dividend income other than u/s 2(22)(e)

140

Dividend income other than u/s 2(22)(e)

34124

LTCCG

205376

STCCG

127690

Total Income

532450

Total of Other Sources

532450

Deductions Under Chapter VIA

73370

DescriptionGross
AmountDeductable
Amount

u/s 80C In Respect of Investments

63370

63370

Life Insurance Premium

3370

Public Provident Fund

60000

u/s 80TTA (Interest on deposit in saving
account)

10000

10000

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-Gandhinagar	0013283	28/10/2022	00476	36790

Return Filing Due Date : 31/10/2022

Return Filing Section : 139(1)

Interest Calculated Upto : 31/10/2022

Verified By : RAMESH JANA

Tax Payer Counterfoil

PAN **AFRPJ2796Q**

Received from : RAMXXX XANA

Rs : **36790/-**

(in words) : Thirty Six Thousand And Seven
Hundred And Ninety Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : OTHER THAN
COMPANIES TAX[0021]
Minor Head : SELF ASSESSMENT TAX
[300]

For the assessment year : 2022-23

Payment Status :

Success

SBI Ref No. : IK0BYFIPE4

	BSR Code	Tender date	Challan No
CIN	0013283	281022	00476
Date of challan :	28-10-2022		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

NAPATTY, KUMILLAPARA, GHOSHPARA, HOWRAH - 711227

WFPJ2796Q

[illegible]

JDIN : 22062495AYNGU02912



Ramesh Kumar Agrawalla
(RAMESH Kr. AGRAWALLA)
Partner
M No. 062495

LOKENATH DEVELOPER

NAPATTY, KUMILLAPARA, GHOSHPARA, HOWRAH - 711227

FRPJ2796Q

Date of Birth : 19/06/1977

ACCOUNTING YEAR ENDED AS ON 31st MARCH, 2022
ASSESSMENT YEAR: 2022-23

Trading, Profit & Loss Account for the year ended 31.03.2022

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
Opening Stock	5,11,552.00	By Sales	10,51,857.00
WIP	1,25,45,500.00		
Raw Material	95,85,740.00	By WIP	2,79,71,380.00
Labour Payment	46,32,225.00		
Accounting Charges	2,40,000.00	By Closing Stock	4,87,563.00
Audit Fees	25,000.00		
Bank Charges	5,645.56	By Interest on Savings Account	1,60,776.00
Bonus	1,05,450.00		
Carriage Inward	5,87,541.00	By LTCG	2,05,376.00
Conveyance	95,361.00		
Electric Charges	28,554.00	By STCG	1,27,690.00
General Expenses	1,75,496.00		
Printing & Stationery	21,557.00	By Dividend	38,608.00
Puja Expenses	21,000.00		
Rent	96,000.00	By Interest on PPF	15,155.00
Salary	6,45,127.00		
Tea & Tiffin Expenses	34,152.00		
Telephone Expenses	18,556.00		
Net Profit transferred to Capital Account	6,83,948.44		
	<u>3,00,58,405.00</u>		<u>3,00,58,405.00</u>

PLACE : Kolkata

DATE : 30/09/2022

UDIN : 22062495AYNGUO2912



For RAMESH SHANKAR & CO.
Chartered Accountants
(FRN No 325450E)

Ramesh Kumar Agrawalla
(RAMESH Kr. AGRAWALLA)
Partner
M No. 062495

Assessment Number: 619275980061022

FORM 3CD [See rule 6G(1)(b)]

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

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

M/s LOKENATH DEVELOPER
(Prop. RAMESH JANA)

Address

NAPATTY, KUMILLAPARA,
GHOSHPARA,
Ghoshpara S.O (Howrah),
Kumillapara, HOWRAH,
32- West Bengal, 91-India,
Pincode - 711227

PAN

AFRPJ2796Q

Aadhaar Number of the assessee, if available

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

NAPATTY, KUMILLAPARA, GHOSHPARA, HOWRAH - 711227 and 0 branches.

- a. We report the following observations/comments/discrepancies/inconsistencies if any:
Regarding Clause 44 of Form 3CD, we have been informed by the Assessee that the information required under this clause has not been maintained by him. Hence, the Assessee is of the view that it is not possible for him to determine break-up of total expenditure relating to Entities registered or not registered under the GST, as necessary information has not been maintained by the Assessee in its books of accounts. Moreover, the standard accounting software used by the 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 of this Clause 44 of Form 3CD. In view of the above we are unable to verify and report the desired information in the Clause 44 of Form 3CD.
- i. Subject to above, -
- ii. 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.
- iii. 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.
- iv. 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.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.



Engagement Number:619275980061022

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
		No records added

Accountant Details

Name RAMESH KUMAR AGRAWALLA

Membership Number 062495

FRN (Firm Registration Number) 325450E

Address 1st FLOOR, ROOM NO. 27 ,
7/1A, GRANT LANE, ,
Bowbazar S.O (Kolkata) , Kolkata ,
KOLKATA , 32- West Bengal ,
91-India , Pincode - 700012

Date of signing Tax Audit Report 30-Sep-2022

Place 223.226.76.92

Date 06-Oct-2022

This form has been digitally signed by RAMESH KUMAR AGRAWALLA having PAN AFWPA6562N from IP Address 23.226.76.92 on 06/10/2022 04:12:00 PM Dsc Sl.No and issuer 9967548CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying authority



Registration Number: 619275980061022

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

Name of the Assessee

M/s LOKENATH DEVELOPER
(Prop. RAMESH JANA)

Address of the Assessee

NAPATTY, KUMILLAPARA,
GHOSH PARA,
Ghoshpara S.O (Howrah),
Kumillapara, HOWRAH,
32- West Bengal, 91-India,
Pincode - 711227

Permanent Account Number (PAN)

AFRPJ2796Q

adhaar Number of the assessee, if available

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?

No

No. Type Registration / Identification Number

No records added

Status

Individual

Previous year

01-Apr-2021 to 31-Mar-2022

Assessment year

2022-23

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

No. Relevant clause of section 44AB under which the audit has been conducted

Clause 44AB(e) - When provisions of section 44AD(4) are applicable

a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD?

No

Section under which option exercised

PART - B

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?



Registration Number: 619275980061022

Name

Profit Sharing Ratio (%)

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	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005

(b). 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?

No

Sl. No.	Books prescribed

(b). 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
Cash and Bank Book, Purchase & Sales Register, Journal, General Ledger etc	Napatty,	Kumillapara, Ghoshpara	HOWRAH	711227	91-India	32- West Bengal



Management Number: 619275980061022

List of books of account and nature of relevant documents examined.

Same as 11(b) above

Books examined

Cash and Bank Book, Purchase & Sales Register, Journal, General Ledger 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

L. 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 ?

L. 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:

L. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
	total	₹ 0	₹ 0	₹ 0

f). Disclosure as per ICDS:

NO.	ICDS	Disclosure
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No records added



Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

No.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
	No records added			

16. Amounts not credited to the profit and loss account, being, -

a). The items falling within the scope of section 28;

No.	Description	Amount
		₹ 0

b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

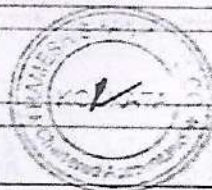
No.	Description	Amount
	No records added	

1. Escalation claims accepted during the previous year;

No.	Description	Amount
	No records added	

2. any other item of income;

No.	Description	Amount
	No records added	



Management Number: 619275900061022

Original receipt, if any.

Description

Amount

No records added

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address of Property		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
							₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
		₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Amount admissible under section-



Document Number: 619275980061022

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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No records added

20(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(iii)]

L. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

L. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

S. No.	Particulars	Amount
		₹ 0

Personal expenditure

L. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions



Statement Number: 619275980061022

Particulars	Amount
No records added	
Expenditure incurred at clubs being cost for club services and facilities used.	

No.	Particulars	Amount
No records added		
Expenditure by way of penalty or fine for violation of any law for the time being in force		

No.	Particulars	Amount
No records added		
Expenditure by way of any other penalty or fine not covered above		

No.	Particulars	Amount
No records added		
Expenditure incurred for any purpose which is an offence or which is prohibited by law		

No.	Particulars	Amount
No records added		
b). Amounts inadmissible under section 40(a);		

as payment to non-resident referred to in sub-clause (i)

c). Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
₹ 0											

d). Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
₹ 0												₹ 0



Judgement Number:619275980061022

as payment referred to in sub-clause (ia)

A Details of payment on which tax is not deducted:

No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
		₹ 0										

B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
		₹ 0											₹ 0	₹ 0

ii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted:

No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
		₹ 0										

B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
		₹ 0											₹ 0	₹ 0



Adjudgement Number: 619275980061022

Foreign benefit tax under sub-clause (ic)	₹ 0
Wealth tax under sub-clause (iia)	₹ 0
Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
		₹ 0									

vii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

L. No.	Particulars	Section	Amount debited to P/LA/C	Amount admissible	Amount inadmissible	Remarks
						No records added

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details? Yes

No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
						No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)? Yes



Assessment Number: 619275980061022

Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e) Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g) Particulars of any liability of a contingent nature;

S. No.	Nature of Liability	Amount
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₹ 0

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

S. No.	Particulars	Amount
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No records added

(i) Amount inadmissible under the proviso to section 36(1)(iii); ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006; ₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

S. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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No records added

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

S. No.	Section	Description	Amount
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No records added



5. Any Amount of profit chargeable to tax under section 41 and computation thereof.

No.	Name of person	Amount of Income	Section	Description of Transaction	Computation if any
No records added					

6. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-

a. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

i. paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

No.	Section	Nature of liability	Amount
			₹ 0

c. was incurred in the previous year and was

d. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

No.	Section	Nature of liability	Amount
			₹ 0

e. not paid on or before the aforesaid date.



Document Number: 619275980061022

Section

Nature of liability

Amount

₹ 0

Are whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account?

No

a. Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in accounts.

No

VAT / ITC

Amount Treatment in Profit & Loss/Accounts

No records added

Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

10. Type

Particulars

Amount Prior period to which it relates (Year in yyyy-yy format)

No records added

Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii) ?

Please furnish the details of the same

Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added



Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii) ?

Please furnish the details of the same

No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

2. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?

No

Please furnish the following details:

No.	Nature of income	Amount
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No records added

2. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?

No

Please furnish the following details:

No.	Nature of income	Amount
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No records added

1. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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₹ 0

₹ 0

₹ 0

Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year?

No

Please furnish the following details:



Under which clause of sub-section (1) of section 92CE primary adjustment is made?

Amount of primary adjustment

Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE?

Whether the excess money has been repatriated within the prescribed time?

The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time

Expected date of repatriation of money

No records added

a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B?

Please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred (i)

Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)

Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)

Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)

Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)

₹ 0

₹ 0

₹ 0

₹ 0

₹ 0

a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)?

No

Please furnish the following details

a. Nature of the impermissible avoidance arrangement

Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-



Knowledge Number: 619275980061022

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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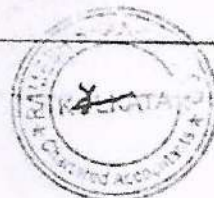
No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added



b (b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b (c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b (d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-



Judgement Number: 619273980061022

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act



Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
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1			₹ 0	₹ 0	₹ 0	₹ 0	
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b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

Please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

Please furnish the details of the same. ₹ 0

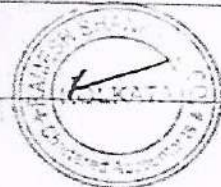
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. Not Applicable

Please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Yes

I. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
	80C	₹ 63,370
	80TTA	₹ 10,000

4.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? No



Acknowledgement Number: 619275980061022

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
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(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

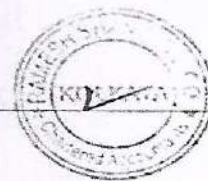
No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
		₹ 0	₹ 0

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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0

0

0

0

0

(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.



Judgement Number: 619275980061022

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

S. No.	Particulars	Previous Year	%	Preceding previous Year	%
a)	Total turnover of the assessee	1051857		4465255	
b)	Gross profit / Turnover	6868008	1051857 652.94	5727083	4465255 128.26
c)	Net profit / Turnover	136343	1051857 12.96	607503	4465255 13.61
d)	Stock-in-Trade / Turnover	28458943	1051857 2705.59	13057052	4465255 292.41
e)	Material consumed / Finished goods produced				

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

S. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						



Acknowledgement Number: 619275980061022

42 a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

43 a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

No records added

Accountant Details

Accountant Details

Name

RAMESH KUMAR AGRAWALLA

Membership Number

062495

FRN (Firm Registration Number)

325450E



Jedgement Number:619275980061022

Address

1st FLOOR, ROOM NO. 27,
7/1A, GRANT LANE,
Bowbazar S.O (Kolkata), Kolkata,
KOLKATA, 32- West Bengal, 91-India,
Pincode - 700012

223,226,76.92

06-Oct-2022

Additions Details (From Point No.18)

No records added

Deductions Details (From Point No.18)

No records added

This form has been digitally signed by RAMESH KUMAR AGRAWALLA having PAN AFWPA6562N from IP Address 13.226.76.92 on 06/10/2022 04:12:00 PM Dsc Sl.No and issuer 1967548CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

