S G AGRAWAL AND ASSOCIATES
Chartered Accountants
Power One, 4th Floor, Office No. 405, Pingale Wasti, Mundhwa, Near Passport Office, Pune-411036 Maharashtra
Phone : 8446605188, E-Mail : account@sgagrawal.com

UDIN : 24168660BKAQVK1098

Form No 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 31/03/2024, and the Profit and loss account for the period beginning from 01/04/2023 to ending on 31/03/2024, attached herewith of RAMESH JANA, C R DAS SARANI, GHOSHPARA, NISCHINDA, BALLY, GHOSHPARA, HOWRAH, WEST BENGAL-711227. PAN - AFRPJ2796Q.
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 NAPATTY, KUMILLAPARA, GHOSHPARA, HOWRAH, WEST BENGAL-711227 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, 2024 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 explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observation/Qualification
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	Records necessary to verify personal nature of expenses not maintained by the assessee
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Creditors under micro small and medium enterprises Development Act, 2006 are not ascertainable
3	Records produced for verification of payments through account payee cheque were not sufficient	Records produced for verification of payments through account payee cheque were not sufficient
4	Others	DEBTORS BALANCE ARE SUBJECT TO CONFIRMATION
5	Others	Proper TDS details not maintain by the assessee
6	Others	Entire Tax Audit is Conducted on Test Check basis
7	Others	Records related to Expense with Registered and Unregistered dealer under GST is Not Available hence Reporting under clause 44 not completed
8	Documents necessary to verify the reportable transaction were not made available.	Documents necessary to verify the reportable transaction were not made available

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9	Proper stock records are not maintained by the assessee.	Proper stock records are not maintained by the assessee
10	Valuation of closing stock is not possible.	Valuation of closing stock and wip is as per management certification
11	Others	records related to loan and advances from related party were not made available

For S G AGRAWAL AND ASSOCIATES
Chartered Accountants

Sagar Ganesh Agrawal
(Proprietor)
M. No. : 168660
FRN : 0145630W
Power One, 4th Floor, Office No. 405, Pingale Wasti, Mundhwa, Near Passport Office, Pune-411036 Maharashtra

Date : 23/09/2024
Place : Pune

UDIN : 24168660BKAQVK1098

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1 Name of the Assessee — RAMESH JANA

2 Address — C R DAS SARANI, GHOSHPARA, NISCHINDA, BALLY, GHOSHPARA, HOWRAH, WEST BENGAL-711227

3 Permanent Account Number — AFRPJ2796Q

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 — No

SN	Type	Registration Number
	Nil	

5 Status — Individual

6 Previous year from — 01/04/2023 to 31/03/2024

7 Assessment year — 2024-25

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

SN	Type
1	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 / 115BAE? — Yes

Section under which option exercised — 115BAC

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios — NA

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. — NA

10 a Nature of business or profession.

Sector	Sub sector	Code
REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots(07003)	07003
REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c(07005)	07005

b If there is any change in the nature of business or profession, the particulars of such change. — No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. **Yes**

Bank Book
Purchase Register
Sales Register

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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book	INDIA	H-1006, 38 PARK MAGESTIQUE	WADACHI WADI, UNDRI	411060	PUNE	MAHARASHTRA
Bank Book	INDIA	H-1006, 38 PARK MAGESTIQUE	WADACHI WADI, UNDRI	411060	PUNE	MAHARASHTRA
Purchase Register	INDIA	H-1006, 38 PARK MAGESTIQUE	WADACHI WADI, UNDRI	411060	PUNE	MAHARASHTRA
Sales Register	INDIA	H-1006, 38 PARK MAGESTIQUE	WADACHI WADI, UNDRI	411060	PUNE	MAHARASHTRA

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

Bank Book
Purchase Register
Sales Register

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**

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year. **Mercantile system**

b Whether there has been any change in the method of accounting employed vis-à-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.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

Disclosure as per ICDS:

ICDS	Disclosure
Nil	Nil

14 a Method of valuation of closing stock employed in the previous year. **Lower of Cost or Market rate**

b 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**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: - **NA**

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

a The items falling within the scope of section 28. **NA**

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

c Escalation claims accepted during the previous year. **NA**

d Any other item of income. **NA**

e Capital receipt, if any. **NA**

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	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	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 subsection (2) of section 56 applicable?
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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 :- **NA**

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Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E NA

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)(ii)] NA

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

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 NA

Personal expenditure NA

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

Expenditure incurred at clubs being entrance fees and subscriptions NA

Expenditure incurred at clubs being cost for club services and facilities used NA

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India) NA

Expenditure by way of any other penalty or fine not covered above NA

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India. NA

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person. NA

b Amounts inadmissible under section 40(a):-

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

(A) Details of payment on which tax is not deducted: NA

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) NA

ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted: NA

(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 NA

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted: NA

(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 NA

iv. Fringe benefit tax under sub-clause (ic) Nil

v. Wealth tax under sub-clause (iia) Nil

vi. Royalty, license fee, service fee etc. under sub-clause (iib) Nil

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA

viii. Payment to PF/other fund etc. under sub-clause (iv) Nil

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

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
NA	NA	NA	NA	NA	NA

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. If not, please furnish the details **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the 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 If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) **No**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

e provision for payment of gratuity not allowable under section 40A(7) **Nil**

f any sum paid by the assessee as an employer not allowable under section 40A(9) **Nil**

g Particulars of any liability of a contingent nature **NA**

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 **NA**

i amount inadmissible under the proviso to section 36(1)(iii) **Nil**

22 (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. **Nil**

(b) Any other amount not allowable under clause (h) of section 43B of the **0**

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Income-tax Act, 1961.

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

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

25 Any amounts of profits chargeable to tax under section 41 and computation thereof **NA**

26 (i) 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:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
NA	NA	NA

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
NA	NA	NA

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

Section	Nature of Liability	Amount
NA	NA	NA

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
NA	NA	NA

state 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**

27 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**

CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

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

Type	Particular	Amount	Prior period
NA	NA	NA	NA

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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)(viia), If yes, please furnish the details of the same. **No**

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

29 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)(viib), If yes, please furnish the details of the same. **No**

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

A 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, If yes, please furnish the following details: **No**

Nature of income	Amount
Nil	Nil

B 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, If yes, please furnish the following details: **No**

Nature of income	Amount
Nil	Nil

30 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 person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details **No**

Under which clause of sub-section (1) of section 92CE primary adjustment	Amount of primary adjustment	Whether the excess money available with the associated	If yes, whether the excess money has been repatriated within the	If no, the amount (in Rs.) of imputed interest income on	Expected date of repatriation of money

is made?		enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	prescribed time	such excess money which has not been repatriated within the prescribed time	
Nil	Nil	Nil	Nil	Nil	Nil

B 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, If yes, please furnish the following details **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			A.Y.	Amount	A.Y.	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2022) No

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil

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

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	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
NA	NA	NA	NA	NA	NA	NA

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(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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
NA	NA	NA	NA	NA	NA	NA

(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 in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
NA	NA	NA	NA	NA

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to 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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
NA	NA	NA	NA	NA	NA	NA

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
NA	NA	NA	NA	NA

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:—

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the 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 taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA	NA

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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
NA	NA	NA	NA	NA

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
NA	NA	NA	NA	NA

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

SN	A. Y.	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD / 115BAE (To be filled in for assessment year 2021-22 and 2024-25 only)	Amount as assessed	Order U/S & Date	Remarks
NA	NA	NA	0	0	0	0	NA	NA

b Whether a change in shareholding 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. **No**

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c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. **No**

Nil

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

Nil

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. **No**

Nil

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

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: **No**

TAN	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details: **No**

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **No**

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TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
Nil	Nil	Nil	Nil

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/ Excess, if any
NA	NA	NA	NA	NA	NA	NA

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage /Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(C) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage /Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

6 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, If yes, please furnish the following details:- No

Amount received	Date of receipt
Nil	Nil

7 Whether any cost audit was carried out. ?" No

3 Whether any audit was conducted under the Central Excise Act, 1944. ? No

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Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? **No**

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assesse			3872200			3642500
Gross profit/turnover	185426	3872200	4.79	6557554	3642500	180.03
Net profit/turnover	185426	3872200	4.79	435642	3642500	11.96
Stock-in-trade/turnover	39651547	3872200	1024.01	37891547	3642500	1040.26
Material consumed/Finished goods produced	Nil	Nil	Nil	Nil	Nil	Nil

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.

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
NA	NA	NA	NA	NA	NA

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish **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/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43 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**

If yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

... Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2022)

NA

For S G AGRAWAL AND ASSOCIATES
Chartered Accountants

Sagar Ganesh Agrawal
Proprietor
M. No. : 168660
FRN : 0145630W
Power One, 4th Floor, Office No. 405, Pingale Wasti, Mundhwa, Near Passport Office, Pune-411036 Maharashtra

Date : 23/09/2024
Place : Pune

...gement Number:592986990081024 Date of filing : 08-Oct-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

...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 2024-25

...N	AFRPJ2796Q		
...me	RAMESH JANA		
...dress	C R DAS SARANI, GHOSHPARA, NISCHINDA, BALLY, GHOSHPARA , HOWRAH , West Bengal, INDIA, 711227		
...atus	Individual	Form Number	ITR-3
...led u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	592986990081024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	23,42,270
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	2,22,609
	Interest and Fee Payable	6	15,752
	Total tax, interest and Fee payable	7	2,38,361
	Taxes Paid	8	2,38,362
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

Income Tax Return electronically transmitted on 08-Oct-2024 19:07:13 from IP address 223.235.108.197 and verified by RAMESH JANA having PAN AFRPJ2796Q on 08-Oct-2024 using paper ITR-Verification Form /Electronic Verification Code TNGKVS3SHI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code

AFRPJ2796Q03592986990081024122a81a43ba786e412c14a3ac58c851381c380b6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

S GAGRAWAL & ASSOCIATES
FRN ...
Chartered Accountant

[illegible]	[illegible]
	[illegible]
[illegible]	[illegible]
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[illegible]	
[illegible]	[illegible]
[illegible]	[illegible]
	[illegible]
[illegible]	[illegible]

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION		[illegible]
[illegible]		
[illegible]	[illegible]	
[illegible]	[illegible]	
	[illegible]	
[illegible]		
[illegible]	[illegible]	
	[illegible]	
CAPITAL GAINS		[illegible]
[illegible]	[illegible]	
SHORT TERM CAPITAL GAIN	[illegible]	
INCOME FROM OTHER SOURCES		[illegible]
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
GROSS TOTAL INCOME		[illegible]
TOTAL INCOME		[illegible]
TOTAL INCOME ROUNDED OFF U/S 288A		[illegible]

COMPUTATION OF TAX ON TOTAL INCOME

AGRI INCOME [illegible] NIL

TAX ON RS. 300000 (600000-300000) @ 5%	15000	
TAX ON RS. 300000 (900000-600000) @ 10%	30000	
TAX ON RS. 65109 (965109-900000) @ 15%	9766	
TAX ON RS. 965109		54766
TAX ON SHORT TERM LISTED SECURITIES U/S 111A RS. 631303 @ 15%		94695
TAX U/S 112A ON LTCG RS. 645858 [745858-100000(THRESHOLD LIMIT)]		64586
		214047
ADD: HEALTH AND EDUCATION CESS @ 4%		8562
		222609
LESS TAX DEDUCTED AT SOURCE		
SECTION 194: DIVIDENDS	25632	25632
		196977
ADD INTEREST PAYABLE		
INTEREST U/S 234B	13783	
INTEREST U/S 234C	1969	15752
		212729
TAX PAYABLE ROUNDED OFF U/S 288B		212730
LESS SELF ASSESSMENT TAX U/S 140A		
0002271 - 19256 - 03-10-2024	212730	212730
TAX PAYABLE		NIL

STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS (STT PAID)

Name of Company	Date of Purchase/ Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
CONSOLIDATED	01/04/2023	31/03/2024	3233932.00	2588326.00	11750.00	0.00	633856.00
CONSOLIDATED	01/04/2023	31/03/2024	27447.00	30000.00	0.00	0.00	-2553.00
Total			3261379.00	2618326.00	11750.00	0.00	631303.00

STATEMENT OF LONG TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS

CAPITAL GAIN TAXABLE @ 10% (WITHOUT INDEXATION BENEFIT) [SECTION 112A) IS APPLICABLE]

Name of Company	Date of Purchase / Year	Date of Sale/ Year	Sales Price	Purchase Cost (Deductible)	Transfer Expenses	Exempt	Capital Gain	Actual Purchase Cost	FMV on Jan 31, 2018
CONSOLIDATED	01/04/2022	31/03/2024	2877307.00	2302548.00	0.00	0.00	574759.00	2302548.00	0.00
CONSOLIDATED	01/04/2022	31/03/2024	294329.00	225000.00	0.00	0.00	69329.00	225000.00	0.00
CONSOLIDATED	01/04/2022	31/03/2024	441469.00	339699.00	0.00	0.00	101770.00	339699.00	0.00
Total			3613105.00	2867247.00	0.00	0.00	745858.00	2867247.00	0.00

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	Dividend	Other Source	194	327914.00	327914.00	327914.00	Nil	261801.00	-66113.00
2	Interest from savings bank	Other Source	194A	444007.00	444007.00	444007.00	Nil		
3	Interest from deposit	Other Source	194A	7756.00	7756.00	7756.00	Nil	0.00	-7756.00
4	Interest from others	Other Source	193/194A	6.00	6.00	6.00	Nil	6.00	Nil
5	Sale of securities and units of mutual fund	Capital Gain		5001047.00	5001047.00	6874484.00	-1873437.00		
6	Cash deposits			1500000.00	1500000.00			0.00	1500000.00
7	Cash withdrawals			840000.00	840000.00			0.00	840000.00
8	Purchase of securities and units of mutual funds			1540206.00	1540206.00				

M/S. LOKENATH DEVELOPER
PROP. RAMESH JANA
C R DAS SARANI, GHOSHPARA, NISCHINDA, BALLY
HOWRAH KOLKATA, WEST BENGAL - 711227

BALANCE SHEET AS ON 31ST MARCH 2024

SR. NO.	PARTICULAR	SCH. NO.	2023-24 RS.
A.	**SOURCES OF FUNDS**		
a.	Proprietor's Capital	1	27,747,613
b.	Unsecured Loan	7	131,277
	Total Funds		27,878,890
B	**APPLICATION OF FUNDS**		
a.	Fixed Assets	2	1,254,569
b.	Investment	3	23,883,134
c.	Current Assets		
	i. Cash & Bank Balance	4	5,189,349
	ii. Sundry Debtors	5	95,600
	iii. Closing Stock	10	39,651,547
	iv. Loans and Advance	6	45
	v. Other Current Assets	8	1,011,596
	Total Current Assets		45,948,137
d.	Less: Current Liabilities & Provisions	9	43,206,950
	Net Current Assets (c-d)		2,741,187
	Total Funds		27,878,890

S G AGRAWAL & ASSOCIATES
FRN 014563OW
Chartered Accountants

Sagar Agrawal
Proprietor
Membership No.: 168660
For and on behalf of
S G Agrawal & Associates
Chartered Accountant
F.R.N.:145630W
Date: September 23, 2024
UDIN: 24168660BKAQVK1098

M/S. LOKENATH DEVELOPER
SUPARNA NATH
Proprietor

M/S. LOKENATH DEVELOPER
PROP. RAMESH JANA
C R DAS SARANI, GHOSHPARA, NISCHINDA, BALLY
HOWRAH KOLKATA, WEST BENGAL - 711227

PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024

SR. NO.	PARTICULAR	SCH. NO.	2023-24 RS.
A.	REVENUE		
a.	Sale		3,872,200
b	Income From Speculative Business		32,967
	TOTAL		3,905,167
B.	EXPENDITURE		
a.	Cost of Raw Material Consumed	10	(311,565)
b.	Staff Cost	11	422,400
c.	Other Expenses	12	3,608,906
d.	Depreciation	2	-
	Total Expenditure		3,719,741
C.	Net Profit		185,426
	TOTAL		3,905,167

Sagar Agrawal
Proprietor
Membership No.: 168660
For and on behalf of
S G Agrawal & Associates
Chartered Accountant
F.R.N.:145630W
Date: September 23, 2024
UDIN: 24168660BKAQVK1098

M/S. LOKENATH DEVELOPER
SUPARNA NATH
Proprietor

SCHEDULES ANNEXED TO BALANCE SHEET & PROFIT & LOSS A/C

SCHEDULE NO. 1 CAPITAL ACCOUNT

SR.NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a.	Opening Balance	6,015,893
b.	Add: Amount Introduced During the year	30,852,884
	Net Profit During the Year	185,426
	Sub - Total	37,054,203
c.	Less: Amount Withdrawal During the year	
	Drawings	9,306,590
	Sub - Total	9,306,590
d.	**Closing Balance**	**27,747,613**

S G AGRAWAL & ASSOCIATES
FRN 146530W
Chartered Accountants

SCHEDULE NO. 3 INVESTMENT

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a	Investment in Shares	21,942,690
b	Investments	1,545,775
c	PPF	394,669
	Total	23,883,134

SCHEDULE NO. 4 CASH & BANK BALANCES

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a	Cash Balance	296,667
b	Bank Balances	
	AXIS Bank (AC No 918020048255602)	42,600
	Axis Bank (SB NO 916010075586013)	55,328
	Bandhan Bank Ltd (AC 10200008859266)	28,842
	Bandhan Bank (SB No 52200045932682)	4,695,636
	Bank of Baroda (AC No 68500200000090)	14,672
	Bank of Baroda (SB NO 68500100001784)	3,896
	State Bank of India (SB NO 30612360262)	41,337
	The Karur Vysya Bank Ltd (AC No 3112135000009533)	10,371
	Total	5,189,349

SCHEDULE NO. 5 SUNDRY DEBTORS

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a	Sundry Debtors	95,600
	Total	95,600

SCHEDULE NO. 6 LOAN AND ADVANCES

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a.	Loan & Advances	45
	Total	45

SCHEDULE NO. 7 UNSECURED LOAN

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a.	Unsecured Loan	131,277
	Total	131,277

SCHEDULE NO. 8 OTHER CURRENT ASSETS

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a.	Other Current Assets	625,947
b.	Househlod Appliances	385,649
	Total	1,011,596

SCHEDULE NO. 9 CURRENT LIABILITY & PROVISION

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a.	Sundry Creditors	-
b.	Advance from Customer	41,150,030
c.	Other Payable	2,056,920
	Total	43,206,950

SCHEDULE NO. 10 COST OF MATERIAL CONSUMED

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a.	Opening Stock in Trade	37,891,547
b.	Purchases	1,448,435
	Sub-total	39,339,982
c.	Less: Closing Stock	39,651,547
	Total	(311,565)

SCHEDULE NO. 11 STAFF COST

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a.	Salary & Bonus	422,400
	Total	422,400

SCHEDULE NO. 12 OTHER EXPENSES

SR. NO.	PARTICULAR	AMOUNT (RS.) 2023-24
a.	Accounting Charges	64,000
b	Advertisement	18,000
c.	Bank Charges	2,747
d.	Carriage Inward	635,964
e.	Conveyance	110,457
f.	Courier Charges	1,421
g.	Electric Charges	37,950
h.	Electricity Charges	3,262
i.	Fuel Charges	8,095
j.	Insurnace Charges	26,052
k.	Labour Charges	2,594,870
l.	Printing & Stationery Charges	31,252
m.	Staff Welfare	55,003
n.	Telephone Charges	19,833
	Total	3,608,906

S GAGRAWAL & ASSOCIATES
FRN 014530W
Chartered Accountants

SCHEDULE NO. 2 FIXED ASSETS

Sr. No.	Particular	W.D.V.	Addition		Sales	Total	Depreciation		W.D.V.
		01.04.2023	Before Sept. 23	After Sept. 23			Rate	Amount	31.03.2024
a.	Land	1,254,569	-	-	-	1,254,569	0%	-	1,254,569
	Total	1,254,569	-	-	-	1,254,569		-	1,254,569

S G AGRAWAL & ASSOCIATES * Chartered Accountant *