

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[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)				
PAN	AFYPP8192F			
Name	SWAPAN PAUL			
Address	26, SAHAPUR MAIN ROAD, Sahapur S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700038			
Status	Individual	Form Number	ITR-3	
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	463892361291023	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	22,96,590	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	22,96,590	
	Net tax payable	5	5,21,536	
	Interest and Fee Payable	6	36,797	
	Total tax, interest and Fee payable	7	5,58,333	
	Taxes Paid	8	5,58,500	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 170	
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 submitted electronically on <u>29-Oct-2023 21:59:48</u> from IP address <u>110.225.215.160</u> and verified by <u>SWAPAN PAUL</u> having PAN <u>AFYPP8192F</u> on <u>29-Oct-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____				
System Generated Barcode/QR Code	 AFYPP8192F0346389236129102387e1bd9cfd32bf75aace4e2168931eec92216293			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Shri Swapan Paul
26 Sahapur Main Road,
Kolkata-700038

LIABILITIES

Balance Sheet as at 31st March 2023

Capital Account :

Swapan Kumar Paul
As per last A/c

Add: Net Profit (As per Profit & Loss A/c)

Add: Profit on Sale of Share
Less: Drawings

Cash & Cheque
LIC

Mediclinam

Unsecured loan
M/S NUCON ASSOCIATES
(As per last A/c)
RKLLP

Sundry Creditors
(For supply of material & services)

Advance against Booking of Flat
(As per Annex - A)

Advance for Expenses

Outstanding Liabilities
Accounting Charges
Audit Fees
Other Exp.

Rs.

Rs.

ASSETS

Rs.

Rs.

Fixed Assets (As per Schedule-A)
Bus

Less: Depreciation @ 30% p.a.

Motor Car
As per last A/c

Less: Depreciation @ 15% p.a.

Purchase of Land
Land A/c Durga Pal
Land A/c S. Pal

Loans & Advances (Asset)

Current Assets
Work-in-Progress

(a) Cash & Bank Balances
(b) Cash in Hand
(b) Cash at Bank (As per Schedule -B)

Accrued Int. on FD
Advance Income Tax (A.Y. 2023-24)

Sundry Debtors
(GST Recoverable from parties)

Investment with FD

Sundry Advance

9500.00
2850.00

390041.00

58506.00

331535.00

8609000.00
9685000.00
9850000.00

41640405.51

1020675.00

300204.00
21499801.51

21800005.51

1878.00
250000.00

396624.00

10000.00

68730.00

93670503.02

93670503.02

Accounting Policies

- Revenue has been recognised on the basis of sale of flat during the year 2022 - 2023
- No depreciation has been charged on flat being residential in nature

Date : 20.10.2023.

Place: 122/14A, Maharani Indira Devi Road,
Kolkata - 700 060

Signed in terms of our separate report in Form 3CB

For D.P. Batabyal & Associates

Chartered Accountants

D.P. Batabyal
Proprietor
M. No. 053699



Signature of D.P. Batabyal

Shri Swapan Paul
26 Sahapur Main Road,
Kolkata-700038

Profit & Loss Account for the year ended 31st March, 2023

PARTICULARS	Rs.	Rs.	PARTICULARS	Rs.	Rs.
Opening WIP					35409000.00
		10582650.00	By Sale of Flat		
To Construction Expense :					1020675.00
Construction Expense (Material)	14256401.40		" Closing WIP		
Construction Expense (Labour)	7694883.70		(Flat under Construction)		
Construction Expense (Direct)	1344192.50	23295477.60			
		33878127.60			
Gross Profit		2551547.40			36429675.00
		36429675.00			
			By Gross Profit b/d		2551547.40
To Overhead Expenses					865680.00
Accounting Charges		30000.00	By Interest received from SB A/c		
" Audit Fees		10000.00			1878.00
Salary to Staff		345000.00	" Interest Accrued on FD		
Conveyance		30650.00			346.00
Delivery Charges		6200.00			
Electricity Charges		42785.00	" Misc. Recpt		
Donation & Subscription		30000.00			
Motor Car Running Expenses		85650.00			
Printing & Stationery		25200.00			
Telephone Charges		15250.00			
Tea & Tiffin Expenses		24600.00			
Profession Tax		2500.00			
Trade License		1150.00			
" Bank Charges		69653.93			
Misc. Expenses		15600.00			
Repair & Maintenance Charges		10250.00			
Late Fees		456.00			
Service Charges		132000.00			
Depreciation on					
Motor Car	58506.00				
Bus	2850.00	61356.00			
		938300.93			
" Net Profit(Transferred to Balance Sheet)		2481150.47			3419451.40
		3419451.40			

Signed in terms of our separate report in Form 3CB
For D.P. Batabyal & Associates
Chartered Accountants

Date : 20.10.2023.

Place: 122/14A, Maharani Indira Devi Road,
Kolkata - 700 060

D.P. Batabyal
Proprietor
M. No. 053699



Swapan Paul

Shri Swapan Paul
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Schedule-A

Schedule of Fixed Assets as on 31.03.2023

Sl.No	Description of Assets	WDV as on 01.04.22	Addition During the year		Recovered During the year		Gross Value	Rate of Depn.	Depreciation	WDV as on 31.03.23
			Date	Amount	Date	Amount				
1	Motor Car	390041.00					390041.00	15%	58506.00	331535.00
2	Bus	9500.00					9500.00	30%	2850.00	6650.00
		399541.00					399541.00		61356.00	338185.00

Schedule-B

Cash at Bank as on 31.03.2023

Sl.No	Name of the Bank	Branch	Account No.	Amount
1	Bandhan Bank		35218	20305602.00
2	HDFC Bank	New Alipore	401000189076	501819.02
3	Indian Bank (SB A/c)	Hyde Road	450135717	8120.63
5	Karnataka Bank	...	...37701	42617.99
6	State Bank of India	Taratola	30131796848	628489.00
8	United Bank of India		64602	8152.87
Total				Rs. 21494801.51



Swapan Paul

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ANNEXURE - A

Details of Advance received against Booking of Flat as on 31.03.2023

	<u>Rs.</u>
Adv. Agnst booking of Flat	5254001.00
Niru - J-Saha	1550000.00
Swapan Chowdhury	352600.00
Tapati Bhattacharjee	25000.00
Goutam Kr. Sur	50000.00
Kedar Babu	100000.00
Manju Ghosh	50000.00
Nibedita Baidya	1400000.00
Pinaki Chakraborty	370000.00
Sarbari Chowdhury	200000.00
Sirajul Islam	900000.00
Sumitra Das	130000.00
Sunita Sharma Saha	1750000.00
Arnab Panja	300000.00
Kakali Mustafi	400000.00
Santosh Kumar Jaiswal	500000.00
Sudipta Chowdhury	500000.00
Prantik Co-Operative Housing Ltd.	7000000.00
Total Rs.	<u>20831601.00</u>



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Shri Swapan Paul
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Annexure "c"

Details of Loans & Advances as on 31.03.2023

	<u>Rs.</u>
Adv A/c Ankush Mitra	500000.00
Adv A/c Indrani Sanjit	300000.00
Adv A/c Pritam Das	100000.00
Adv A/c Sabita Chakraborty	1500000.00
Adv A/c (Prantik Co-Operative)	3215000.00
Adv. For Purchase of Flat	293000.00
Adv. For Purchase of land (Supriyo Ghosh)	400000.00
Adv. For Purchase of land (Santanu Halder)	100000.00
Adv to RKLLP	275000.00
Caravansary Hospitality	1100000.00
Loan A/c Anup Tiwari	500000.00
Loan A/c Durga Paul	13488894.00
Merlin Projects Ltd.	9800000.00
Merlin Recreation Pvt. Ltd.	201750.00
Raktokorobi Hotel & Restaurants Pvt. Ltd.	433334.00
Raktokorobi Resort LLP	3728427.51
Weaver Birds Realty Pvt. Ltd.	5705000.00
Total Rs.	<u>41640405.51</u>



→ Swapan Paul