

# **M/S. IDEAL CONSTRUCTION**

**AT**

**499, BORAL UTTAR SRIPUR,  
P.O. BORAL,**

**SOUTH 24 PGS,  
PIN-700154  
PAN. : ABOFA1654M**

## **AUDIT REPORT**

**&**

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2022**

**—AUDITOR—**

**T N D & ASSOCIATES**

**Chartered Accountants**

**G-16, Victoria Plaza, 385, Garia Main Road, Kolkata - 700084  
Mob; 9831182183**

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

Assessment

[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]

Year

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

2023-24

|                                |                                                                                                              |                                 |                 |
|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------|
| PAN                            | AAJFI4957K                                                                                                   |                                 |                 |
| Name                           | IDEAL CONSTRUCTION                                                                                           |                                 |                 |
| Address                        | 499 UTTAR SRIPUR, UTTAR SRIPUR, Boral S.O, Sukantapally, SOUTH 24 PARGANAS, 32-West Bengal, 91-INDIA, 700154 |                                 |                 |
| Status                         | Firm                                                                                                         | Form Number                     | ITR-5           |
| Filed u/s                      | 139(1)-On or before due date                                                                                 | e-Filing Acknowledgement Number | 802247650290723 |
| Taxable Income and Tax Details | Current Year business loss, if any                                                                           | 1                               | 0               |
|                                | Total Income                                                                                                 | 2                               | 0               |
|                                | Book Profit under MAT, where applicable                                                                      | 3                               | 0               |
|                                | Adjusted Total Income under AMT, where applicable                                                            | 4                               | 0               |
|                                | Net tax payable                                                                                              | 5                               | 0               |
|                                | Interest and Fee Payable                                                                                     | 6                               | 0               |
|                                | Total tax, interest and Fee payable                                                                          | 7                               | 0               |
|                                | Taxes Paid                                                                                                   | 8                               | 0               |
| Accreted Income and Tax Detail | (+) Tax Payable /(-) Refundable (7-8)                                                                        | 9                               | (+) 0           |
|                                | 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 29-Jul-2023 12:07:11 from IP address 223.226.205.138  
and verified by KRISHNA KUNDU having PAN AQWPK6104H on 29-Jul-2023 using  
paper ITR-Verification Form /Electronic Verification Code 7U98GPCL4I generated through Aadhaar OTP  
mode

System Generated

Barcode/QR Code



AAJFI4957K058022476502907235e64e72893c8b3fcdcc7f493eae0a01cb42b447

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Name : M/s IDEAL CONSTRUCTION  
 Address(O) : 499 UTTAR SRIPUR, UTTAR SRIPUR, Boral S.O, Sukantapally, SOUTH 24 PARGANAS, WEST BENGAL-700154

GST No. :  
 Permanent Account No : AAJFI4957K  
 Status : Partnership Firm  
 Previous year : 2022-2023  
 Ward/Circle :  
 Nature of Business or Profession : BUILDING OF COMPLETE CONSTRUCTIONS OR PARTS CIVIL CONTRACTORS - 06002

Date of Incorporation : 06/06/2022  
 Resident Status : Resident  
 Assessment Year : 2023-2024  
 Return : ORIGINAL

### Computation of Total Income

| Income Heads                       | Income Before Set off | Income After Set off |
|------------------------------------|-----------------------|----------------------|
| Income from House Property         | 0                     | 0                    |
| Income From Business or Profession | 0                     | 0                    |
| Income from Capital Gains          | 0                     | 0                    |
| Income from Other Sources          | 0                     | 0                    |
| Gross Total Income                 |                       | 0                    |
| Less : Deduction under Chapter VIA |                       | 0                    |
| Total Income                       |                       | 0                    |
| Rounding off u/s 288A              |                       | 0                    |
| Income Taxable at Special Rate     |                       | 0                    |

### TAX CALCULATION

|                           |   |
|---------------------------|---|
| Tax Payable               | 0 |
| Amount Payable            | 0 |
| Tax Rounded Off u/s 288 B | 0 |

### COMPREHENSIVE DETAIL

#### Partner's Allowable Remuneration & Interest

| Name of Partner | Profit Ratio | Interest | Remu. | Share Profit |
|-----------------|--------------|----------|-------|--------------|
| KRISHNA KUNDU   | 33.33        | 0        | 0     | 0            |
| UTTAM SAHA      | 33.33        | 0        | 0     | 0            |
| MANAS MUKHERJEE | 33.33        | 0        | 0     | 0            |
| Total           |              | 0        | 0     | 0            |

Return Filing Due Date : 31/07/2023

Return Filing Section : 139(1)

Interest Calculated Upto : 29/07/2023

Date of E\_Filing : 29/07/2023

Acknowledgement No : 802247650290723

Verified By : KRISHNA KUNDU



**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

2023-24

|           |                                                                                                                |                                 |                 |
|-----------|----------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------|
| PAN       | AAJFI4957K                                                                                                     |                                 |                 |
| Name      | IDEAL CONSTRUCTION                                                                                             |                                 |                 |
| Address   | 499 UTTAR SRIPUR, UTTAR SRIPUR, Boral S.O, Sukantapally , SOUTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700154 |                                 |                 |
| Status    | Firm                                                                                                           | Form Number                     | ITR-5           |
| Filed u/s | 139(5)-Revised                                                                                                 | e-Filing Acknowledgement Number | 597330100301223 |

## Taxable Income and Tax Details

|                                                   |    |       |
|---------------------------------------------------|----|-------|
| Current Year business loss, if any                | 1  | 0     |
| Total Income                                      | 2  | 0     |
| Book Profit under MAT, where applicable           | 3  | 0     |
| Adjusted Total Income under AMT, where applicable | 4  | 0     |
| Net tax payable                                   | 5  | 0     |
| Interest and Fee Payable                          | 6  | 0     |
| Total tax, interest and Fee payable               | 7  | 0     |
| Taxes Paid                                        | 8  | 0     |
| (+) Tax Payable /(-) Refundable (7-8)             | 9  | (+) 0 |
| 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     |

## Accreted Income and Tax Detail

Income Tax Return submitted electronically on 30-Dec-2023 18:46:06 from IP address 117.99.94.79 and  
verified by KRISHNA KUNDU having PAN AQWPK6104H on 30-Dec-2023 using  
paper ITR-Verification Form /Electronic Verification Code 74K8KGKQYI generated through Aadhaar OTP  
mode

System Generated

Barcode/QR Code



AAJFI4957K05597330100301223fe9130c435b6db50e6d1b83f3b0fbc813f6f6a05

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



**AUDITOR'S REPORT**

We have audited the Balance Sheet & Profit & Loss Account as at 31st March, 2023, attached herewith of M/s. Ideal Construction, 499, Boral Uttar Sripur, P.O. Boral, South 24PGS, PIN-700154 PAN. : ABOFA1654M

These financial statements are the responsibility of the partners of the firm. Our responsibility is to express an opinion on these financial statements based on our audit

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting to the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, as shown by books of association, and to the best of our information and according to the explanations given to us the said accounts together with the significant accounting policies and notes thereon and rules made there-under in manner so required for the Act and give a true and fair view in conformity with the accounting principles and criteria:

- (i) In the case of Balance Sheet of the state of affairs of the above mentioned entity as at 31<sup>st</sup> March, 2023
- (ii) In the case of the Income & Expenditure A/c, Surplus for the year ended on 31<sup>st</sup> March, 2023.

Place: Kolkata  
Date: 29/07/2023



For **T N D & ASSOCIATES**  
Chartered Accountants

FRN: 015923C

(Partner)

**CA. Tarak Nath Dey**  
M.No. 064336

UDIN:

**IDEAL CONSTRUCTION**  
**499 UTTAR SRIPUR, UTTAR SRIPUR,**  
**Boral S.O, Sukantapally,**  
**SOUTH 24 PARGANAS, KOLKATA-700154**

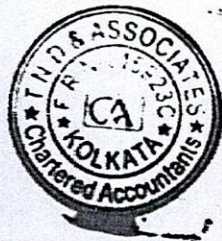
**BALANCE SHEET AS ON 31 March 2023**

| LIABILITIES     |              | AMOUNT (IN RS.)     | ASSETS                 |  | AMOUNT (IN RS.)     |
|-----------------|--------------|---------------------|------------------------|--|---------------------|
| CAPITAL ACCOUNT |              |                     | CASH AND BANK          |  |                     |
| MANAS MUKHJREE  | 700,000.00   |                     | BALANCE WITH SCHEDULED |  | 464,300.33          |
|                 |              |                     | BANK                   |  |                     |
| MR.K.KUNDU      | 1,189,000.00 |                     | WORK IN PROGRESS       |  | 2113453.00          |
| UTTAM SAHA      | 890,000.00   | 2,779,000.00        | CASH IN HAND           |  |                     |
|                 |              |                     | CASH                   |  | 1,241.95            |
|                 |              |                     | LOANS AND ADVANCES     |  |                     |
|                 |              |                     | LAND LOAD PAYMENT      |  | 200,004.72          |
| <b>TOTAL</b>    |              | <b>2,779,000.00</b> | <b>TOTAL</b>           |  | <b>2,779,000.00</b> |

As Per Audit Report of Even Date  
**FOR T N D AND ASSOCIATES**  
 (Chartered Accountants)  
 Reg No. :0015923C

**TARAK NATH DEY**  
 (Partner)

Membership No : 064336



**FOR IDEAL CONSTRUCTION**

(Partner)

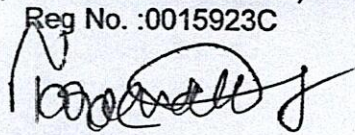
Place :  
 Date : 29/07/2023

**IDEAL CONSTRUCTION**  
499 UTTAR SRIPUR, UTTAR SRIPUR,  
Boral S.O, Sukantapally,  
SOUTH 24 PARGANAS, KOLKATA-700154

**TRADING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 March 2023**

| PARTICULARS             |            | AMOUNT (IN RS.)     | PARTICULARS         |  | AMOUNT (IN RS.)     |
|-------------------------|------------|---------------------|---------------------|--|---------------------|
| TO DIRECT EXPENSES      |            |                     |                     |  |                     |
| ADVERTISING EXPENSES    | 1,700.00   |                     |                     |  |                     |
| ADVOCATE FEES           | 5,500.00   |                     |                     |  |                     |
| ASSESSMENT COPY         | 25.00      |                     |                     |  |                     |
| BROKARAGE FEES          | 12,000.00  |                     |                     |  |                     |
| BUILDING PLAN FEES      | 332,235.00 |                     |                     |  |                     |
| CONVEYANCE CHARGES      | 20,476.00  |                     |                     |  |                     |
| ELECTRICITY CHARGES     | 3,864.00   |                     |                     |  |                     |
| GENERAL CHARGES         | 53,689.00  |                     |                     |  |                     |
| LABOUR PAYMENT          | 507,690.00 |                     |                     |  |                     |
| LAND CLEANING           | 3,290.00   |                     |                     |  |                     |
| LOADING UNLOADING       | 2,522.00   |                     |                     |  |                     |
| MACHINE PURCHASE        | 3,700.00   |                     |                     |  |                     |
| MATERIAL PURCHASE       | 976,734.00 |                     |                     |  |                     |
| OFFICE EXPENSES         | 22,710.00  |                     |                     |  |                     |
| PUMP INSTALLATION FEES  | 19,000.00  |                     |                     |  |                     |
| PLANTS ELEVATION        | 2,500.00   |                     |                     |  |                     |
| POSTAGE & STAMPS        | 81.00      |                     |                     |  |                     |
| PRINTING & STATIONERY   | 8,796.00   |                     |                     |  |                     |
| PUJA EXPENSES           | 301.00     |                     |                     |  |                     |
| RENT                    | 25,000.00  |                     |                     |  |                     |
| RENT(GODOWN)            | 1,500.00   |                     |                     |  |                     |
| REQUISITRARIAN CHARGES  | 29,050.00  |                     |                     |  |                     |
| SOIL TESTING            | 30,000.00  |                     |                     |  |                     |
| STAFF SALARY            | 15,000.00  |                     |                     |  |                     |
| TAN REGISTER FEES       | 1,000.00   |                     |                     |  |                     |
| TELEPHONE CHARGES       | 7,000.00   |                     |                     |  |                     |
| TRADE LIANCE FEES       | 3,960.00   |                     |                     |  |                     |
| TRAVELLING & CONVEYANCE | 12,130.00  |                     |                     |  |                     |
| WAGES                   | 12,000.00  | 2,113,453.00        |                     |  |                     |
|                         |            |                     | BY WORK IN PROGRESS |  | 2,113,453.00        |
| <b>TOTAL</b>            |            | <b>2,113,453.00</b> | <b>TOTAL</b>        |  | <b>2,113,453.00</b> |

As Per Audit Report of Even Date  
FOR T N D AND ASSOCIATES  
(Chartered Accountants)  
Reg No. :0015923C



TARAK NATH DEY  
(Partner)

Membership No : 064336



FOR IDEAL CONSTRUCTION

(Partner)

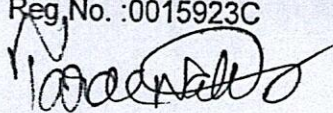
Place :  
Date : 29/07/2023

**IDEAL CONSTRUCTION**  
499 UTTAR SRIPUR, UTTAR SRIPUR,  
Boral S.O, Sukantapally,  
SOUTH 24 PARGANAS, KOLKATA-700154

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 March 2023**

| PARTICULARS             |            | AMOUNT (IN RS.) | PARTICULARS      |  | AMOUNT (IN RS.) |
|-------------------------|------------|-----------------|------------------|--|-----------------|
| TO DIRECT EXPENSES      |            |                 |                  |  |                 |
| ADVERTISING EXPENSES    | 1,700.00   |                 |                  |  |                 |
| ADVOCATE FEES           | 5,500.00   |                 |                  |  |                 |
| ASSESSMENT COPY         | 25.00      |                 |                  |  |                 |
| BROKARAGE FEES          | 12,000.00  |                 |                  |  |                 |
| BUILDING PLAN FEES      | 332,235.00 |                 |                  |  |                 |
| CONVEYANCE CHARGES      | 20,476.00  |                 |                  |  |                 |
| ELEETRICITY CHARGES     | 3,864.00   |                 |                  |  |                 |
| GENRAL CHARGES          | 53,689.00  |                 |                  |  |                 |
| LABOUR PAYMENT          | 507,690.00 |                 |                  |  |                 |
| LAND CLEANING           | 3,290.00   |                 |                  |  |                 |
| LODING UNLODING         | 2,522.00   |                 |                  |  |                 |
| MACHINE PURCHASE        | 3,700.00   |                 |                  |  |                 |
| MATARIAL PURCHASE       | 976,734.00 |                 |                  |  |                 |
| OFFICE EXPENCES         | 22,710.00  |                 |                  |  |                 |
| PAMP INSTALATION FEES   | 19,000.00  |                 |                  |  |                 |
| PLANTS ELEVATION        | 2,500.00   |                 |                  |  |                 |
| POSTAQE & STAMPS        | 81.00      |                 |                  |  |                 |
| PRINTING & STATIONERY   | 8,796.00   |                 |                  |  |                 |
| PUJA EXPENSES           | 301.00     |                 |                  |  |                 |
| RENT                    | 25,000.00  |                 |                  |  |                 |
| RENT(GODOWN)            | 1,500.00   |                 |                  |  |                 |
| REQUISTRARIN CHARGES    | 29,050.00  |                 |                  |  |                 |
| SOIL TESTING            | 30,000.00  |                 |                  |  |                 |
| STAFF SALARY            | 15,000.00  |                 |                  |  |                 |
| TAN REGISTER FEES       | 1,000.00   |                 |                  |  |                 |
| TELEPHONE CHARGES       | 7,000.00   |                 |                  |  |                 |
| TRADE LIANCE FEES       | 3,960.00   |                 |                  |  |                 |
| TRAVELLING & CONVEYANCE | 12,130.00  |                 |                  |  |                 |
| WAGES                   | 12,000.00  | 2,113,453.00    | WORK IN PROGRESS |  | 2,113,453.00    |
| TOTAL                   |            | 2,113,453.00    | TOTAL            |  | 2,113,453.00    |

As Per Audit Report of Even Date  
FOR T N D AND ASSOCIATES  
(Chartered Accountants)  
Reg.No. :0015923C

  
TARAK NATH DEY  
(Partner)  
Membership No : 064336



FOR IDEAL CONSTRUCTION

(Partner)

Place :  
Date : 29/07/2023

**Annexure-1 of Notes on accounts and significant accounting Policies annexed to and forming part of accounts for the year ended 31<sup>st</sup> March, 2023**

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**1. Sales:**

No Sales is reported in this year,

**2. Fixed Assets:**

All the fixed assets of the firm are valued at cost less Depreciation and the same has not Been revalued during the year.

**3. Depreciation:**

Depreciation has been provided on written down value method in the books of accounts for the year.

**4. Inventories:**

Inventory is valued at cost.

**5. Revenue Recognition:**

Items of Income & expenditures are recognized on accrual basis, except some petty expenses are accounted for payment Basis. All the expenditure has been transferred to Work in progress.

**6. Contingent Liabilities:**

Contingents' liabilities (if any) have not been provided in the accounts.

7. Balance due to/from parties is subject to confirmation.

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Signed for Identification.

**For' T N D & ASSOCIATES**

**Chartered Accountants**

**FRN:015923C**

*(Signature)*

**(Partner)**

**CA. Tarak Nath Dey**

**M.No. 064336**

**UDIN:**

Place: Kolkata

Date:29/07/2023

