AGARWAL MITTAL & COMPANY

CHARTERED ACCOUNTANTS

Asmi Construction

Audit Report

[FY - 2021-22]

wledgement Number:774266921031122 **Date of filing : 03-Nov-2022**

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	AALFA6864H		
Name	ASMI CONSTRUCTION		
Address	GULMOHAR, OPPOSITE SHIV MANDIR , PUNJABIPARA, SEVOKE ROAD , PUNJABIPARA, SEVOKE ROAD , SILIGURI , SILIGURI , DARJILING , DARJILING , 32-West Bengal , 91-India , 734001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	774266921031122

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		35,83,930
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	35,83,930
	Net tax payable	4	11,18,186
	Interest and Fee Payable	5	1,13,322
	Total tax, interest and Fee payable	6	12,31,508
	Taxes Paid	7	12,31,508
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by NITIN KUMAR AGARWAL in the capacity of Partner having PAN ACHPA8743R from IP address 49.37.53.222 on 03-Nov-2022

DSC Sl. No. & Issuer 4823049 & 2930130288258287217CN=SafeScrypt sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited, C=IN

System Generated

Barcode/QR Code

AALFA6864H05774266921031122262449038F36F74864FCC7AA626EA3EE55D3EF2C2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

AGARWAL MITTAL & COMPANY

CHARTERED ACCOUNTANTS

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

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

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	ASMI CONSTRUCTION
Address	GULMOHAR, OPPOSITE SHIV MANDIR , PUNJABIPARA, SEVOKE ROAD, SILIGURI , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001
PAN	AALFA6864H
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

GULMOHAR, OPPOSITE SHIV MANDIR, PUNJABIPARA, SEVOKE ROAD, SILIGURI, DARJILING, WEST BENGAL-734001

and **0** branches.

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

b. Subject to above,-

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

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

C. In **our** opinion and to the best of **our** information and according to the explanations given to **us** the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2022 ; and

ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

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	SUDARSHAN AGARWAL
Membership Number	067956
FRN (Firm Registration Number)	0327328E
Address	2ND FLOORAPOLLO TOWER , SEVOKE ROADABOVE MAKHAN BHOG SWEETS PARLOUR , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001

AGARWAL MITTAL & COMPANY * SILIGURI * Chartered Accountants

Date of signing Tax Audit Report	20-Sep-2022
Place	SILIGURI
Date	20-Sep-2022

This form has been digitally signed by SUDARSHAN AGARWAL having PAN AGCPA8692E from IP Address SILIGURI on 20/09/2022 06:36:44 PM Dsc Sl.No and issuer
2891837536664236399CN=SafeScrypt sub-CA for RCAI Class3 2014,C=IN,O=Sify Technologies Limited,OU=Sub-CA

Acknowledgement Number:511514750200922

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

1 Name of the Assessee — **ASMI CONSTRUCTION**

2 Address of the Assessee — **GULMOHAR, OPPOSITE SHIV MANDIR, PUNJABIPARA, SEVOKE ROAD, SILIGURI, Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001**

3 Permanent Account Number (PAN) — **AALFA6864H**

Aadhaar Number of the assessee, if available

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 ? — **Yes**

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19AALFA6864H1Z0

5 Status — **Firm**

6 Previous year — **01-Apr-2021 to 31-Mar-2022**

7 Assessment year — **2022-23**

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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ? — **No**

Section under which option exercised

PART - B

9 (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?

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountant

Sl. No.	Name	Profit Sharing Ratio (%)
	NITIN KUMAR AGARWAL	50
	SUMAN AGARWAL	50

(d) 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 ? **No**

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	CONSTRUCTION	Other construction activity n.e.c.	06010

(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

No records added

11 (a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **Yes**

Sl.No.	Books prescribed
1	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, SALES, PURCHASE, ETC.

(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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

MITTAL & COMPANY SILIGURI

Acknowledgement Number:511514750200922

...	GULMOHAR, OPPOSITE SHIV MANDIR	PUNJABIPARA, SEVOKE ROAD, SILIGURI	DARJILING	734001	91-India	32- West Bengal

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

Same as 11(b) above

Sl No.	Books examined
	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, SALES, PURCHASE, ETC.
	GST & TDS RETURNS

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**

Sl 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 ?

Sl 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:

Sl No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0

AGARWAL MITTAL & COMPANY SILIGURI

...osure as per ICDS:

...No.	ICDS	Disclosure
	ICDS I-Accounting Policies	No accounting policy has been changed during the year. Fundamental Accounting Assumptions of Going concern, consistency and Accrual have been followed.
	ICDS II-Valuation of Inventories	Inventories have been valued at lower of cost or Net realisable value.
	ICDS III-Construction Contracts	No Construction contract has been executed by the assessee during the previous year.
	ICDS IV-Revenue Recognition	Revenue has been recognized only when there is reasonable certainty of its collection. During the previous year, no amount of revenue has been deferred due to lack of reasonable certainty of its ultimate collection.
	ICDS V-Tangible Fixed Assets	The schedule of Fixed Assets and Depreciation is mentioned in clause 18 of this form 3CD.
	ICDS VII-Governments Grants	No government grant has been received during the Previous Year.
	ICDS IX Borrowing Costs	No borrowing cost has been capitalised during the Previous Year.

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**

Sl. 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

Sl. 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;

AGARWAL MITTAL & COMPANY SILIGURI

Sl.No.	Description	Amount

...ement Number:511514750200922

₹ 0

... 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;

Sl. No.	Description	Amount
No records added		

(vi) Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(vii) any other item of income;

Sl. No.	Description	Amount
No records added		

(viii) Capital receipt, if any.

Sl. No.	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:

Sl. No.	Details 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	

AGARWAL MITTAL & COMPANY SILIGURI

Acknowledgement Number:511514750200922

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)
Plant and Machinery @ 40%	40	₹ 7,450	₹ 0	₹ 0	₹ 7,450	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,980	₹ 4,470
Plant and Machinery @ 15%	15	₹ 97,821	₹ 0	₹ 0	₹ 97,821	₹ 0	₹ 0	₹ 0	₹ 0	₹ 14,673	₹ 83,148

19 Amount admissible under section-

Sl. No.	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.

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)(ii)]

Sl. No.	Description	Amount

No records added

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

Sl. 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

AGARWAL MITTAL & COMPANY
SILIGURI

dgement Number:511514750200922

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

ital expenditure

. No.	Particulars	Amount
		₹ 0

rsonal expenditure

. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

xpenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

xpenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

xpenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

xpenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

xpenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

AGARWAL MITTAL & COMPANY
SILIGURI

ent Number:511514750200922

admissible under section 40(a);

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

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										

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

Sl. 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
i		₹ 0											₹ 0

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

A. Details of payment on which tax is not deducted:

Sl. 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
i		₹ 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.

Sl. 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"
I		₹ 0											₹ 0	₹ 0

AGARWAL MITTAL & COMPANY
SILIGURI

Acknowledgement Number:511514750200922

ii. Amount referred to in sub-clause (ib)

a. Details of payment on which levy is not deducted:

Sl. 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.

Sl. 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

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

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

Sl. No.	Date of payment	Amount 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									

viii. 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;

AGARWAL MITTAL & COMPANY
SILIGURI

...ent Number:511514750200922

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

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

Yes

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

Sl. 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						

Yes

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) ?

Sl. 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						

(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;

Sl. No.	Nature of Liability	Amount
1		₹ 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;

Sl. No.	Particulars	Amount
No records added		

₹ 0

AGARWAL MITTAL & COMPANY SILIGURI Chartered Accountant

...issible under the proviso to section 36(1)(iii).

Acknowledgement Number:511514750200922

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).

Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
[illegible] KUMAR AGARWAL	ACHPA8743R		PARTNER	REMUNERATION	₹ 7,20,000
SUMAN AGARWAL	AVVPA2070N		PARTNER	REMUNERATION	₹ 7,20,000

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

Sl No.	Section	Description	Amount
		No records added	

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

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

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

AGARWAL MITTAL & COMPANY SILIGURI

...ent Number:511514750200922

...during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

...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 under section 139(1);

Sl. No.	Section	Nature of liability	Amount
	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 3,26,088

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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 ? **Yes**

INTEREST ON GST - 70374/-, GST LATE FEES- 51800/- PTAX - 2500/-

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.

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
No records added		

AGARWAL MITTAL & COMPANY SILIGURI Chartered Accountant

...ment Number:511514750200922

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

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)(viia) ? **No**

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

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)(viib) ? **No**

Please furnish the details of the same

Sl. 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

No records added

A 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 ? **No**

b Please furnish the following details:

Sl. No.	Nature of income	Amount

No records added

AGARWAL MITTAL & COMPANY SILIGURI

29A a. 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**

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

29B 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**

Sl. 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
										₹ 0		₹ 0	₹ 0	

30A a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? **No**

b. Please furnish the following details:

Sl. No.	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						

30B 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 ? **No**

AGARWAL MITTAL & COMPANY SILIGURI Chartered Accountants

b. Please furnish the following details

Sl. No.	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	Amount 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. (iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)

gement Number:511514750200922

		(iii)	Assessment Year	Amount	Assessment Year	Amount
₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

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

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	

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 :-

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.
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:-

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountants

...of the ...on from ...m ...pecified sum ...s 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.

No records added

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

...(i). 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

...l ...o.	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

No records added

...(ii). 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:-

...l 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

...(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

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountant

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

(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

(e) 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

(a) 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 :

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.

No records added

(b) 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:-

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountants

Number:511514750200922

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

No records added

...lars of repayment of loan or deposit or any specified advance in an amount ...ng the limit specified in section 269T received by a cheque or bank draft ... not an account payee cheque or account payee bank draft during the ... year:-

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

No records added

...iculars at (c), (d) and (e) need not be given in the case of a repayment ...an or deposit or specified advance taken or accepted from Government, ... company, banking company or a corporation established by a Central, State ...cial Act

...tails of brought forward loss or depreciation allowance, in the following ...anner, to the extent available

...sessment ...ar	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
		₹ 0	₹ 0	₹ 0	₹ 0		

...ether a change in share holding of the company has taken place in the previous year ...e to which the losses incurred prior to the previous year cannot be allowed to be ...ried forward in terms of section 79 ? **No**

...ether the assessee has incurred any speculation loss referred to in section 73 during ...e previous year ? **No**

AGARWAL MITTAL & COMPANY SILIGURI

...nish the details of the same.	₹ 0
...her the assessee has incurred any loss referred to in section 73A in respect of any ...ified business during the previous year ?	No
...furnish the details of the same.	₹ 0
...se of a company, please state that whether the company is deemed to be carrying ...speculation business as referred in explanation to section 73.	No
...furnish the details of the same.	₹ 0
...tion wise details of deductions, if any admissible under Chapter VIA or ...apter 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.
	No records added

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

...duction ...d ...lection ...count ...mber ...N)	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)
A20469	194C	Payments to contractors	₹ 33,63,490	₹ 33,63,490	₹ 33,63,490	₹ 33,635	₹ 0	₹ 0	₹ 0
A20469	194-IC	Payment under specified agreement	₹ 41,21,282	₹ 41,21,282	₹ 41,21,282	₹ 4,12,129	₹ 0	₹ 0	₹ 0
A20469	194J	Fees for professional or technical services	₹ 19,30,000	₹ 19,30,000	₹ 19,30,000	₹ 1,93,000	₹ 0	₹ 0	₹ 0

GARWAL MITTAL & COMPANY
SILIGURI

ement Number:511514750200922

20469	194Q	Payment of certain sums for purchase of goods	₹ 2,48,56,102	₹ 2,48,56,102	₹ 2,48,56,102	₹ 24,857	₹ 0	₹ 0	₹ 0

Whether the assessee is required to furnish the statement of tax deducted or tax collected ? **Yes**

Please furnish the details:

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.
	CALA20469B	26Q	31-Jul-2021	27-Jul-2021	Yes	
	CALA20469B	26Q	01-Nov-2021	15-Nov-2021	Yes	
	CALA20469B	26Q	31-Jan-2022	12-Sep-2022	Yes	
	CALA20469B	26Q	31-May-2022	19-Sep-2022	Yes	

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? **Yes**

Please furnish:

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) Amount	Date of payment
	CALA20469B	₹ 15	₹ 15	27-Jul-2021
	CALA20469B	₹ 15,000	₹ 1,500	27-Jul-2021
	CALA20469B	₹ 2,000	₹ 2,000	01-Nov-2021
	CALA20469B	₹ 1,880	₹ 1,880	15-Nov-2021
	CALA20469B	₹ 10,000	₹ 10,000	16-Nov-2021
	CALA20469B	₹ 9,517	₹ 9,517	08-Sep-2022
	CALA20469B	₹ 49,967	₹ 500	16-Nov-2021
	CALA20469B	₹ 0	₹ 5,000	16-Nov-2021
	CALA20469B	₹ 0	₹ 10,000	16-Nov-2021

CAIA20469B	₹ 0	₹ 10,000 16-Nov-2021
CAIA20469B	₹ 0	₹ 10,000 16-Nov-2021
CAIA20469B	₹ 0	₹ 14,800 19-Sep-2022

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

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
		0	0	0	0	0

(b) In the case of manufacturing concern, give quantitative details of the prinicipal 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

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

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

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

AGARWAL MITTAL & COMPANY SILIGURI

...t Number:511514750200922

...nish the following details:-

Amount received	Date of receipt
No records added	

Whether any cost audit was carried out ? **Not Applicable**

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

Whether any audit was conducted under the Central Excise Act, 1944 ? **Not Applicable**

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

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**

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	142394665			132461770		
(b)	Gross profit / Turnover	0	0	0	0	0	0
(c)	Net profit / Turnover	3341162	142394665	2.35	3149612	132461770	2.38
(d)	Stock-in-Trade / Turnover	0	0	0	0	0	0
(e)	Material consumed / Finished goods	0	0	0	0	0	

AGARWAL MITTAL & COMPANY SILIGURI

ment Number:511514750200922

ase 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.

Sl. 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

41 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.

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	

AGARWAL MITTAL & COMPANY SILIGURI

ment Number:511514750200922

No records added

Accountant Details

Accountant Details

Name	SUDARSHAN AGARWAL
Membership Number	067956
FRN (Firm Registration Number)	0327328E
Address	2ND FLOORAPOLLO TOWER, SEVOKE ROADABOVE MAKHAN BHOG SWEETS PARLOUR , Siliguri H.O, SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734001
Place	SILIGURI
Date	20-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							

ARWAL MITTAL & COMPA
SILIGURI

Deductions Details (From Point No.18)

ent Number:511514750200922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
	No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
	No records added			

This form has been digitally signed by **SUDARSHAN AGARWAL** having PAN **AGCPA8692E** from IP Address **SILIGURI** on **30/09/2022 06:36:44 PM** Dsc Sl.No and issuer **3001837536664236399CN=SafeScrypt sub-CA for RCAI Class3 2014,C=IN,O=Sify Technologies Limited,OU=Sub-CA**

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountant

M/S. ASMI CONSTRUCTION
PUNJABIPARA, SILIGURI - 734001

BALANCE SHEET AS ON 31ST MARCH,2022

IABILITIES	AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
S CAPITAL ACCOUNT *edule - "A")*	1,90,59,110.41	**FIXED ASSETS** *(As per schedule -"B")*	87,617.37
& LIABILITY		**INVESTMENTS** *(As per schedule -"C")*	2,85,28,451.42
ed Loan *chedule - "H")*	1,00,12,082.00	**CURRENT ASSETS, LOANS & ADVANCES**	
NT LIABILITIES & IONS		Loans & Advances *(As per Schedule - "D")*	6,44,97,004.00
s From Customers *chedule - "I")*	10,98,90,381.11	Sundry Debtors *(As per Schedule - "E")*	23,22,035.00
Creditors *chedule - "J")*	3,30,56,952.98	Duties & Taxes *(As per Schedule - "F")*	64,79,377.87
iabilities *chedule - "K")*	58,12,539.02	Closing Stock	7,66,17,089.39
n for Income Tax	11,18,187.00	Cash At Bank *(As per schedule -"G")*	1,11,906.47
		Cash in Hand *(As Certified by the Partners)*	3,05,771.00
	17,89,49,252.52		17,89,49,252.52

Account as per Schedule - "L"

AS PER OUR REPORT OF EVEN DATE ANNEXED

i Construction
1

M/S. ASMI CONSTRUCTION
Nikita Agarwal
PARTNER

2

M/S. ASMI CONSTRUCTION
Sumay Agarwal
PARTNER

Siliguri
.09.2022

For AGARWAL MITTAL & COMPANY
Chartered Accountants
FRN 327328E

AGARWAL MITTAL & COMPANY SILIGURI Chartered Accountants

(CA.Sudarshan Agarwal)
Partner
Membership No. 067956
UDIN : 22067956ATKLBT2949

M/S. ASMI CONSTRUCTION
PUNJABIPARA, SILIGURI - 734001

TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	AMOUNT(RS.)	PARTICULARS	AMOUNT(RS.)
in Progress b/d	5,87,61,820.00	By Gross Receipts	14,23,94,665.00
struction Expenses	15,48,80,721.79	By Work in Progress c/d	7,66,17,089.39
Audit Fees	29,500.00	By Other Income	20,93,085.88
Bank Charges	15,400.16	By Round Off	-
Office Expenses	22,076.00		
Depreciation	17,652.95		
Bad Debts	1,34,487.74		
Interest on GST	70,374.00		
Interest on Income Tax	1,83,280.00		
Interest on TDS	56,680.00		
Conveyance Expenses	1,00,161.76		
General Expenses	1,49,482.72		
Labour Charged by Party	21,909.98		
Consultancy & Professional Fees	38,600.00		
Discounts	1,065.48		
Refreshment (Food) Expense	15,103.16		
Late fee on GST	51,800.00		
Late fee on TDS	2,806.00		
Installation & Fitting Charges	15,400.00		
Printing & Stationery	35,820.00		
Professional Tax	2,500.00		
Power & Fuel	1,01,750.44		
Salary & Bonus	15,83,150.00		
Mobile & Intener Expenses	9,558.91		
WB Fire Service License Fee	6,000.00		
Round Off	17.62		
Repairs & Maintenance	16,560.00		
Net Profit c/d	47,81,161.56		
	22,11,04,840.27		22,11,04,840.27
Partner's Remuneration	14,40,000.00	By Net Profit b/d	47,81,161.56
Profit After Appropriaton	33,41,161.56		
	47,81,161.56		47,81,161.56
Provision For Income Tax	11,18,187.00	By Profit After Appropriaton	33,41,161.56
Net Profit transferred to Partners Capital A/c	22,22,974.56		
	33,41,161.56		33,41,161.56

on Account as per Schedule - "L"

AS PER OUR REPORT OF EVEN DATE ANNEXED

Asmi Construction
Partner 1

M/S. ASMI CONSTRUCTION

PARTNER

M/S. ASMI CONSTRUCTION

Partner 2

Sumay Agarwal

PARTNER

For AGARWAL MITTAL & COMPANY
Chartered Accountants
FRN 327328E

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountant

(CA.Sudarshan Agarwal)
Partner
Membership No. 067956
UDIN : 22067956ATKLBT2949

Place : Siliguri
Date: 20.09.2022

SCHE

(Annexed to and forming part of Balance Sheet and Profit & Loss Account

Details of Partner's Capital Account as at 31st March, 2022

Name of Partner	Profit Sharing Ratio	Opening Balance	Addition During the year	Interest	Salary	Share of Profit /(loss)	Drawings	Closing Balance
Nitin Kumar Agarwal	50%	80,68,105.98	7,10,957.10	-	7,20,000.00	11,11,487.28	-	1,06,10,550.36
Suman Agarwal	50%	86,45,300.97	-	-	7,20,000.00	11,11,487.28	20,28,228.20	84,48,560.04
		1,67,13,406.95	7,10,957.10	-	14,40,000.00	22,22,974.56	20,28,228.20	1,90,59,110.41

M/S. ASMI CONSTRUCTION

Nitin Kumar Agarwal

PARTNER

M/S. ASMI CONSTRUCTION

Suman Agarwal

PARTNER

AGARWAL MITTAL & COMPANY * Chartered Accountants * SILIGURI

PUNJABIPARA, SILIGURI - 734001

(Annexed to and forming part of Balance Sheet and Profit & Loss Account
for the year ended 31st March,2022)

SCHEDULE "I"

Details of Fixed Assets as on 31st March, 2022

Particulars	Rate of Depre-ciation	WDV as on 01/04/2021	Addition		Total As on 31/03/2022	Depreciation during the year	W.D.V. as on 31/03/2022
			Before 30/09/2021	After 30/09/2021			
Computer & Accessories	40%	12.60	-	-	12.60	5.04	7.56
Laptop	40%	7,437.00	-	-	7,437.00	2,974.80	4,462.20
Plant & Machinery	15%	79,340.87	-	-	79,340.87	11,901.13	67,439.74
Xerox Machine	15%	18,479.85	-	-	18,479.85	2,771.98	15,707.87
		1,05,270.32	-	-	1,05,270.32	17,652.95	87,617.37

M/S. ASMI CONSTRUCTION

PARTNER

M/S. ASMI CONSTRUCTION

Sumay Agarwal

PARTNER

AGARWAL MITTAL & COMPANY
SILIGURI

M/S. ASMI CONSTRUCTION
PUNJABIPARA, SILIGURI - 734001

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET
AS ON 31ST MARCH,2022

	AMOUNT(RS.)
SCHEDULE-"C"	
INVESTMENTS	
Ganga Sagar Enterprise Pvt. Ltd.	44,00,000.00
Co-Operative Hawkers Centre Ltd	2,29,02,100.42
Raj Construction	11,69,453.00
Accured Interest	56,898.00
	2,85,28,451.42
SCHEDULE- "D"	
LOANS & ADVANCES	
Ajit Kumar Goswami	1,50,000.00
Alfred Tamang	12,13,326.00
Anna Ghosh	6,00,000.00
Arup Malakar	2,39,000.00
Dilip Karmakar	9,94,034.00
Greentop Vinimay Pvt Ltd	1,00,000.00
Kaliprasad Barman	79,00,304.00
Parimal Ghosh	10,00,000.00
Mrs Jaya Choudhry	9,00,000.00
Rakhi Agarwal(Ajit Ag)	32,50,000.00
Sandeedp Aneja	1,36,00,000.00
Swapan Ghosh/ Dipak Ghosh	2,00,000.00
Amit Agarwal	87,500.00
Gupta Travels	22,95,125.00
Jain Group	50,00,000.00
Asha Agarwal	20,00,000.00
Nilesh Agrwal	75,00,000.00
Ratan Kumar Agarwal	1,00,00,000.00
Sailesh Agarawal	1,27,00,000.00
Supriya Ghosh	2,00,000.00
Sandip Sarkar	3,78,648.00
	7,03,07,937.00
LESS:	
Sambhu Agarwal	8,00,000.00
Raj Dutta	21,44,651.00
	29,44,651.00
Less: **Khudirampally**	
Bhajan Ghosh	5,29,672.00
Gour Karmakar	7,78,870.00
Subhash Ghosh	7,78,870.00
Sujit Roy	7,78,870.00
	28,66,282.00

AGARWAL MITTAL & COMPANY SILIGURI

M/S. ASMI CONSTRUCTION M/S. ASMI CONSTRUCTION

	6,44,97,004.00

ULE- "E"
RY DEBTORS

iq	22,680.00
nand Agarwal	7,00,000.00
Rajat & Jaya Mukherjee	18,60,000.00
Shambu Barman & Rima Das	55,000.00
Less:	
Udaan Hotels And Resort Pvt Ltd	3,15,645.00
	23,22,035.00

SCHEDULE- "F"
DUTIES & TAXES

Tds For The Year	2,13,385.39
Tcs On Purcahse	29,282.00
Tds On Cash Withdrawal	7,119.48
Cgst Cash Ledger	10,127.00
Sgst Cash Ledger	10,127.00
Late Fee Cash Ledger	1,700.00
Intertest Cash Ledger	977.00
Igst Cash Ledger	851.00
Cgst Credit Ledger	31,34,549.00
Sgst Credit Ledger	30,71,260.00
	64,79,377.87

SCHEDULE- "G"
CASH AT BANK

Accrued Interest Boi	1,09,652.00
Icici Bank (020805006226)	455.12
Sbi Bank (00000034422536879)	1,799.35
	1,11,906.47

SCHEDULE - "H"
UNSECURED LOAN

Pragya Commodities Pvt Ltd	1,00,12,082.00
	1,00,12,082.00

SCHEDULE- "I"
ADVANCE FROM CUSTOMERS

Anustup Mazumdar	65,000.00
Ashok Agarwal	3,00,000.00
Ashok Bhaduri & Sikha Bhaduri	2,60,000.00
Binod Kumar Bansal	1,82,775.00

GARWAL MITTAL & COMPANY
SILIGURI

...r Ram	1,00,000.00
[illegible]	11,63,882.00
...umar Pathak	8,43,000.00
...p Gupta	6,00,000.00
...hik Ghosh	13,75,000.00
...esh Chandra Saha	2,96,600.00
...anisha Karmakar	6,70,000.00
Mojesh Khati	16,00,000.00
Naresh Agarwal	12,95,000.00
Padam Prasad Dhakal	10,00,000.00
Pramod Kumar Mishra	7,08,000.00
Anghuman Saha	20,00,000.00
Anoj Das	1,00,000.00
Biplab Debnath	4,00,000.00
Sachit Paul	95,000.00
Sandeep Harlalka	28,00,000.00
Sanjay Das (Liton Party-Dilip Da)	17,85,714.30
Sanjay & Divya Agarwal	8,65,000.00
Sanjay & Ratan Paul	34,52,366.00
Sanjay & Sarala Mittal	8,89,680.00
Shyamal & Utpal Saha	20,00,000.00
Subhas Sarkar	8,71,500.00
Sudipta Joardar	6,83,895.90
Tapan Mitra	15,50,972.00
Tapan Saha	7,51,335.83
Uttam Biswas & Others	20,00,000.00
Aatif Rassol	31,783.20
Alpana Guha/Pinaki Guha	29,40,218.00
Deepmala Jaiswal	56,58,000.00
Dilip Agarwal	42,50,000.00
Dilip Rai	2,00,000.00
Dipak Choudhury	1,94,041.00
Gobind Sharma	1,00,000.00
Gouranga Deb	24,00,000.00
Kanhaiya Jaiswal	48,78,500.00
Khusboo & Navin Bansal	5,00,000.00
Manju Gupta	2,50,000.00
Sahil	3,00,000.00
Mukesh & Pratima Agarwal	38,96,000.00
Shek Nasim	36,54,893.00
Shuvandu & Anita Ghosh	33,75,000.00
Tanzil Rehman	16,22,001.00
Vivek Shah	6,04,600.00
Bishakha Sarkar	1,64,986.00
Debkumar Dolai & Sabari Dalai	3,42,000.00
Md Nizamuddin	2,37,813.00
Praveer Chandra	10,76,552.80
Rahul& Anup Sarkar	1,02,000.00
Ruchi Agarwal	10,00,000.00
Siddharth Mittal	60,00,000.00
Subba	19,50,100.00

AGARWAL MITTAL & COMPANY
SILIGURI

...na	12,67,200.00
... Karmakar	27,00,000.00
...ta Kumar Ch	8,92,857.14
...ma & Debabrata Bose Das	6,01,650.00
...endra Mishra-Nirmala Flat	27,00,000.00
Jitendra Mohan & Pronati Bhattachar	32,60,000.00
Joyjit Roy/Esha Sarkar/Sandhaya	4,26,544.00
Kundan Kumar And Minu Das	70,000.00
Pramila, Nagen & Khusboo Pradhan	8,25,000.00
Pramila Pradhan	50,63,393.00
Pranabesh Adhikary	42,91,024.00
Preeti Agarwal	22,04,397.00
Rahul & Tanushree Dutta	13,25,000.00
Ramesh Kr Saraf N Mamta Devi	30,00,000.00
Shankar Das/Ghosh	8,97,314.00
Shankerlal Agarwal	5,00,000.00
Supratim Sengupta	34,50,000.00
Tenzing Ongmu Sherpa	2,01,820.00
	11,01,09,408.17

Less:

Anup Agarwal & Manju Agarwal	5,17,100.00
Anjana Deb	4,41,000.00
Badal Saha	3,15,000.00
Ajmeer Pasha	10,15,500.00
Samir Sengupta	8,00,700.00
Umakant Mishra	3,03,600.00
Shuvankar & Dipankar Ghosh	12,23,571.00
Rohit Tiwari & Priyanka Tiwari	17,18,944.02
Sanjay Kumar Gupta	32,79,000.00
Chandrashekhar Tamang	5,00,000.00
Pradip Agarwal	7,00,000.00
Praveen Kumar (Dilip Da 3A)	7,00,000.00
	1,15,14,415.02
	9,85,94,993.15

Ronak Ag & Sarita Devi	1,50,010.00
Dilip Biswas	5,50,000.00
Indira Devi Chorasia	5,00,000.00
Prem Singh	2,70,001.00
Satadru Maitra	4,00,000.00
Shakti Realtors Pvt Ltd	24,00,000.00
Subhankar Sarkar	7,00,000.00
Bijay Mittal	4,01,785.70
Kundan Kumar Singh	1,87,500.00
Nagen Pradhan	89,285.72
Ramprasad Ghimire	7,10,098.34
Sudip Mimani	15,46,429.00
Sujit Ghosh	2,67,857.14

AGARWAL MITTAL & COMPANY
SILIGURI

	4,28,000.00
…ahato	4,28,000.00
	77,44,966.90
	34,61,801.80
Shamim Akhtar And Sharif Qamar	34,61,801.80
Less:	
Binod Kumar Gupta & Ram Lal Prasad	12,50,000.00
	12,50,000.00
	22,11,801.80

ADVANCE FOR LAND

Ajit Agarwal	1,57,000.00
Chaitali Ghosh & Maitaili Ghosh	90,000.00
Annapurna Textile	2,80,000.00
Ashok Kumar Choudhury	10,30,000.00
Bakul Mahanta	4,00,000.00
Bikash Mittal	11,00,000.00
Car Scanners	1,00,000.00
Kalika Plantation	2,78,500.00
Md Noor Ali	17,35,502.86
Sri Krishna Constructions	10,00,000.00
Star Builders	6,28,000.00
	67,99,002.86
Less:	
Gannanayak Residency	10,36,780.00
	10,36,780.00
	57,62,222.86
	10,98,90,381.11

SCHEDULE -"J"

SUNDRY CREDITORS

Anil Agencies	6,58,196.00
Builders Steel Centre	2,81,316.00
Arijit Ghosh	2,26,850.00
Durga Iron Store	1,22,086.00
Greenline Elevator	3,76,800.00
Deepmala Enterpsrise	50,44,358.00
Eta General Pvt Ltd	19,96,323.84
Geeta Traders	10,24,467.00
Goyal Traders	11,36,353.00
Hamid Refrigerator	8,88,031.00
Chorus Power Corporation	2,50,000.00
Khemka Ply	76,256.00

M/S. ASMI CONSTRUCTION M/S. ASMI CONSTRUCTION

AGARWAL MITTAL & COMPANY SILIGURI Chartered Accountants

...lectricals	3,89,393.00
...e & Granite Centre	3,64,052.00
...s Surya Enterprise	4,94,600.00
...ahul Hardware Store	5,06,999.00
Rajat Electricals	5,03,735.00
R K Electricals	96,788.00
Rs Enterprise	7,96,400.00
Senbro Power	86,921.00
Shree Computer	1,06,862.00
Shree Shyam Udyog	53,32,510.00
R K Sanitation	2,36,788.00
Siliguri Sanjay Agencies	71,364.00
Siliguri Trade Links Pvt. Ltd.	14,75,491.27
Sri Balaji False Ceilings	12,88,631.00
Videohms Agencies	2,26,550.00
Tirupati Marbles	1,96,124.00
Tista Decocem Pvt Ltd	1,96,386.00
Universal Impex	18,25,046.90
Salsify Delamark Pvt Ltd	1,50,265.00
Shiv Gauri Distributors	15,99,457.00
Century Cement	54,34,400.13
Classic Sanitation	1,99,457.00
Dream Computer	55,814.00
Hemco Global(P) Ltd	1,61,134.00
Khatu Shyam International	2,27,590.[illegible]6
Kundu Brothers Marketing	1,73,383.00
Mahabir Industries	2,72,051.70
M N Sons	3,99,417.00
M/S Sp Sarkar	2,00,000.00
Shree Shyam Trade Link	4,50,927.00
Shyam Marble & Granite	78,116.00
Sinhal Traders	6,24,338.[illegible]8
Sonar Bangla Cement	1,64,750.00
	3,64,66,778.98
Less:	
A B Sales	6,82,617.00
Bahist	3,55,966.00
Colors	5,07,131.00
Glass And Glass	2,10,220.00
Manish Enterprise	16,798.00
Pijush Barua	18,000.00
Sant Traders	36,750.00
Maa Amba Builder	6,23,787.00
Shree Shyam Agency House	6,02,392.00
Shreya Enterprise	3,56,165.00
	34,09,826.00
	3,30,56,952.98

AGARWAL MITTAL & COMPANY
SILIGURI
Chart... ...ntant

M/S AG...

ULE -"K"

ER LIABILITIES

vice Tax Payables	47,53,190.74
Tax Payable	2,500.00
Tds Payable	5,33,376.28
Audit Fees Payable	1,97,384.00
Gst Payable	3,26,088.00
	58,12,539.02

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountant

M/S. ASMI CONSTRUCTION
PARTNER

M/S. ASMI CONSTRUCTION
Sumay Agarwal
PARTNER

M/S. ASMI CONSTRUCTION
PUNJABIPARA, SILIGURI - 734001

	AMOUNT(RS.)
AILS OF CONSTRUCTION EXPENSES :	
Construction Expense	59,89,269.00
Electricity Expense	4,29,07,483.00
Land Expense	5,31,210.00
Bricks	28,60,919.08
Contract Expense	3,45,580.00
[illegible] Metal Material	75,000.00
[illegible]	1,72,95,440.00
[illegible]	5,37,504.00
[illegible]	55,000.00
[illegible] Expenses	9,83,440.00
[illegible]	12,88,026.00
[illegible] Supply	54,000.00
[illegible] Service	75,18,608.96
[illegible] On Purchase	8,04,41,480.04
Purchase A/C	26,56,965.00
Purchase	14,64,919.85
Purchase @5%	51,21,582.80
Purchase @5%-Itc	7,81,631.47
Purchase @12%	3,00,67,171.55
Purchase @18%	1,96,90,680.45
Purchase @18%-Itc	55,43,046.96
Purchase @28%	72,33,243.67
Purchase @28%-Itc	18,80,000.00
Purchase 18% -Inter State	7,44,39,241.75
	15,48,80,721.79

DETAILS OF OTHER INCOME :

INDIRECT INCOME	41,842.00
Interest On BOI	49,243.88
Interest From WBSEDCL	20,02,000.00
Rent Income	20,93,085.88
	20,93,085.88

AGARWAL MITTAL & COMPANY SILIGURI

M/S. ASMI CONSTRUCTION

M/S. ASMI CONSTRUCTION

M/S. ASMI CONSTRUCTION
PUNJABIPARA, SILIGURI - 734001

SCHEDULE - "L"

NOTES ON ACCOUNT FOR THE YEAR ENDED 31-03-2022

DISCLOSURE OF ACCOUNTING POLICIES:

1	**GENERAL:** Accounting Policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.
2	**REVENUE RECOGNITION:** Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3	**FIXED ASSETS:** Fixed Assets have been stated at cost less Depreciation.
4	**DEPRECIATION:** Depreciation on Fixed Assets have been charged as per Income Tax Rules,1962 on Written Down Value method.
5	Closing Stock has been valued at Cost/NRV as certified by the Partners.
6	Cash In Hand is at value as certified by Partners.
7	Provisions has been created in books as per Income Tax Act 1961.

M/S. ASMI CONSTRUCTION
PARTNER

M/S. ASMI CONSTRUCTION
Sunmay Agarwal
PARTNER

AGARWAL MITTAL & COMPANY
SILIGURI
Chartered Accountant