



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. I have examined the balance sheet as on 31st March 2024, and the profit and loss account for the period beginning from 01.04.2023 to ending on 31.03.2024, attached herewith of **HAZRA RESIDENCY, 1 NO., MAHATAB ROAD, PO - NUTANGANJ, BURDWAN - 713102, WEST BENGAL, PAN NO - AAOFH7783H.**
- 2. I 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 **1 NO., MAHATAB ROAD, PO - NUTANGANJ, BURDWAN - 713102, WEST BENGAL** and NIL branches.
- 3. (a) I report the following observations, if any :-
(b) Subject to above:-
 - (A) I have obtained all the information and explanation which, to the best of my knowledge and belief were necessary for the purpose of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office and branches of the assesses so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, they 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 assesses as at 31st March, 2024 and
 - (ii) In the case of the profit and loss account of the profit of the assesses 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 my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No.3CD are true and correct subject to following observations/qualifications, if any:

Proper Stock Records are not maintained by the Assessee.	Closing Stock & Cash in Hand has been certified by the management and quantative details are not available
Documents necessary to verify the reportable transaction were not made available.	Documents pertains to GST not provided to us therefore we are not in a position to provide information in clause-44.

Place: Kolkata
Date: 29.08.2024

For Swarup Kumar Garai & Associates
Chartered Accountant

S. K. Garai FCA
M.No.- 304670
PAN:- AMZPG1049G
FRN - 0328014E
UDIN - 24304670BKAHHO8433

HAZRA RESIDENCY
1 No. Mahatab Road, PO Nutanganj, Burdwan 713102

PAN - AAOFH7783H

GST - 19AAOFH7783H1ZM

Trading and Profit or Loss Account for the Year ended on 31.03.2024

Particulars	Amount(Rs.)	Particulars	Amount(Rs.)
Opening WIP			
Plan Estimate Fee	20,000.00		
Misc Construction Exp	1,11,379.00		
		Closing WIP	1,31,379.00
	1,31,379.00		1,31,379.00
Trade License	1,850.00	Gross Priliminary Exp	21,078.00
Legal Fee	6,000.00	(Trans to B/s)	
Bank Charge	1,158.00		
Printing Stationery	1,560.00		
Telephone exp	1,250.00		
Traveling Exp.	2,410.00		
Office Exp.	1,850.00		
Depreciation	-		
AccountingExp	5,000.00		
Interest on Capital	-		
	21,078.00		21,078.00

Signed in terms of our separate report under section
44AB of the Income Tax Act,1961 of even date.

Place: Kolkata

Date: 29.08.2024

For Swarup Kumar Garai & Associates

Chartered Accountants

FRN No. 328014E

S. K. Garai FCA

M. No. 304670

UDIN - 24304670BKAHHO8433



HAZRA RESIDENCY
1 No. Mahatab Road, PO Nutanganj, Burdwan 713102

Balance Sheet as on 31.03.2024

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
Capital A/c			Computer Peripherals	42,000.00	
Debi Prasad Hazra	1,00,000.00			-	42,000.00
Add: Interest	-				
Add: Remuneration	-				
Add: Share of Profit	-				
	1,00,000.00				
Less: Drawings		1,00,000.00	Furniture	25,000.00	
				-	25,000.00
Gijoya Hazra	1,00,000.00				
Add: Interest	-				
Add: Remuneration	-				
Add: Share of Profit	-				
	1,00,000.00				
Less: Drawings		1,00,000.00	Closing Balance		
			Closing WIP	1,31,379.00	
Dhrita Hazra	1,00,000.00		Punjab National Bank	9,409.71	
Add: Interest	-		A/c 0545202100000555		
Add: Remuneration	-		IFSC PUNB0054520		2,11,922.00
Add: Share of Profit	-		Cash	71,133.29	
Less: Drawings		1,00,000.00	Priliminary Exp		21,078.00
Advance Taken		-			
		3,00,000.00			3,00,000.00

Signed in terms of our separate report under section
44AB of the Income Tax Act, 1961 of even date.

Place: Kolkata

Date: 29.08.2024

For Swarup Kumar Garai & Associates
Chartered Accountants

FRN No. 328014E

S. K. Garai FCA

M. No. 304670

UDIN - 24304670BKAHH08433

