knowledgement Number: 747281161231022 Date of filing: 23-Oct-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	AIHPR4083K		
Name	PRASANTA KUMAR RAY		
Address	83 A , CHANDRA MASTER ROAD , NONA CHANDAN PUKUR , KOLKATA , 32-West Bengal , 91-INDIA , 700122		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	747281161231022

Current Year business loss, if any	1	0
Total Income		13,77,430
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	13,77,430
Net tax payable	4	2,28,190
Interest and Fee Payable	5	16,360
Total tax, interest and Fee payable	6	2,44,550
Taxes Paid	7	2,45,091
(+) Tax Payable / (-) Refundable (6-7)	8	(-) 540
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 PRASANTA KUMAR RAY in the capacity of Self having PAN AIHPR4083K from IP address 103.170.183.191 on 23-Oct-2022 DSC Sl.No & Issuer 21947491 21947491CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR code

AIHPR4083K03747281161231022247a1ad9601c8ab14dde5ddb48bfc70042f8bc712

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PRASANTA KUMAR RAY

Name of Assessee	: **PRASANTA KUMAR RAY**
Father's Name	: PABITRA KUMAR RAY
Address	: 83/A, CHANDRA MASTER ROAD NONA CHANDAN PUKUR KOLKATA-700122
Date of Birth	: 04-02-1972
Permanent Account No.	: **AIHPR4083K**
Ward/Circle/Range	: **Ward**

Status	: Individual
Previous Year ended on	: 31-03-2022
Assessment Year	: 2022-23
Aadhar No.	: 646991172141
Mobile No.	: 9230642137

COMPUTATION OF INCOME

Profits and Gains of Business or Profession			
Net Profit/Loss as per Profit & Loss Account	1194713		
Add : Depreciation Taken Seperately	22337		
	1217050		
Less : Depreciation	23333	1193717	
Rem./Intt. from Partnership Firm			
STAR CONSTRUCTION	326028	326028	1519745
Income from Capital Gain			
Long Term			
MF Sales			
Sale Consideration	91045		
Less Index cost for purchase of Rs. 54675.00	54675	36370	36370
Income from Other Sources			
Interest			
Saving Bank Interest sb interest	4252		
Others			
DIVIDEND	1100		5352
Gross Total Income			1561467
Deductions Chapter VIA			
80C			
Tuition Fees	109787		
LIC	67280	150000	
80D			
Mediclaim	33124	25000	
80TTA			
Intt from sb interest	4252	4252	179252
Total Income			1382215
Rounded off as per section 288A			1382220
Tax on Above			
At normal rates on Rs. 1345850/=	216255		
At special rate on LTCG on Rs. 36370/=	3637	219892	
Add : Education Cess		8796	
		228688	
Add : Interest			
U/s 234 B	9618		
U/s 234 C	6783	16401	
Net Tax		245089	
Tax Paid		245091	
Net Tax		NIL	

Depreciation Chart

NAME OF ASSET	DEP.RATE	OP. BAL.	PURCH.	TOTAL	SALE	DEP.
Business : 1						
1. Tools & Equipments	15 %	65399	0	65399	0	9810
2. Furniture & Fixture	10 %	135225	0	135225	0	13523
TOTAL		200624	0	200624	0	23333

Self Assessment

S.No.	Bank Name	Challan No.	BSR Code	Amount	Da...
1	RBI	80	6930001	153810	19/10/20...
			Total :	153810	

TDS On

S.No.	Deducted By	TAN	Amount	Da...
2	SAYXX XXAKRABORTY	ALOPC2402K	50250	31/03/202...
3	CANARA BANK SB	BLRC20142D	41031	31/03/202...
		Total :	91281	
		Grand Total :	245091	

Details of all banks accounts held in India at any time during the previous year (excluding dormat accounts)

S. No.	IFS CODE OF THE BANK	NAME OF THE BANK	ACCOUNT NUMBER (of 9 digits or more as per CBS system of the bank)	(tick one account for refund)
1.	CNRB0003716	CANARA BANK	3716201000229	
2.	HDFC0000712	HDFC BANK	07121000043081	
3.	ICIC0001611	ICICI BANK	161101505848	✓

...ature of Business Detail

Business Details

Business Details	Trade Name	Business Code
Construction Activity - Building of complete const	M/s. Jagannath Construction	06002

...ST Details

...o.	GSTIN	Turnover	Turnover as per 26AS
	19AIHPR4083K1ZN		23527363.00

... Comparison Between New and Old Regime of Taxation

	Old Regime	New Regime
...et Income :	1382220.00	
...dj. u/s 115BAC :		
Standard Deduction :		0.00
Entertainment Allowance :		0.00
Professional Tax :		0.00
Other Salary Exemption :		0.00
House Property Loss :		0.00
Family Pension Exemption :		0.00
B/f Losses Setoff ag. House Property Income :		0.00
Deduction u/c VIA :		179252.00
Income Tax :	216255.00	195031.00

Acknowledgement Number:584082920300922

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

1. 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	PRASANTA KUMAR RAY
Address	83/A, CHANDRA MASTER ROAD, P.O. NONA CHANDAN PUKUR BARRACKPORE , Nonachandanpukur S.O , Barrackpur - I , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700122
PAN	AJHPR4083K
Aadhaar Number of the assessee, if available	

2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **83/A, CHANDRA MASTER ROAD,, P.O. NONA CHANDAN PUKUR, BARRACKPORE, Kolkata, West Bengal** and **0** branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **Confirmation of unsecured loan was not available during the course of audit**

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.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In Our opinion and to the best of Our information and according to 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
1	Others	The Balance Sheet and Profit and Loss Account are not prepared by the assessee on the the format as prescribed by the ICAI as per Guidance Note on Financial Reporting of Non Corporate Entities.
2	Others	We are Unable to comment with regards to bifurcation of the figures provided for point No. 44 of form 3CD as the assessee does not maintain books of accounts in accordance with the required bifurcation here.
3	Others	The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
4	Others	The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications , circulars etc that are to be included in the Statement.
5	Others	Our responsibility is to express an opinion on these financial statements based on my/our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
6	Others	An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

JAGANNATH CONSTRUCTION

(Prop: Prasant Kumar Ray)

83/a, P.O. - Nona Chandanpukur, Chandra Master Road, Barrackpore, Kolkata - 700 122

Balance Sheet as on 31st March'2022

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital A/C:			**Fixed Assets**		663,920.00
As per last year	4,844,357.80		**Land**		
dd: Net Profit	1,194,713.36				
dd: Profit in Partnership	86,644.67		**Funiture & Fixtures**		
dd: Intt. On Capital from Partnershi	29,976.00		- as per last a/c	135,468.00	
dd: Remunaration from Partnership	296,052.00		Less: Depreciation	-13,547.00	121,921.00
dd: Saving Interest	4,252.00		**Tools & Equipments**		
dd: Gas Subsidy	19.57		- as per last a/c	65,399.00	
	6,456,015.40		Less: Depreciation	-6,540.00	58,859.00
ss: LIC paid	-67,280.00				
ss: Mediclaime	-33,124.00		**Mobile Phone**	15,000.00	
ss: Income Tax Paid	-182,850.00		Less: Depreciation	2,250.00	12,750.00
ss: Tuitions Fees	-109,787.00				
ss: Drawings	-1,111,240.72	4,951,733.68	**Investments**		
			Investment	26,740.05	
			Investments in Shares	55,321.96	
			M/s. Star Constructions	612,472.67	694,534.68
oans:					
anat Construction	1,070,000.00				
inayak Construction	400,000.00				
tar Construction	4,929,920.00	6,399,920.00	**Current Assets**		
			Work-in-Progress		16,055,850.00
urrent Liabilities					
uties & Taxes	138,389.00		Advances for Projects		1,450,000.00
dvance from party	19,174,209.00		Advances for Land		3,515,000.00
undry Creditors	359,786.00		Loans & Advances		1,088,000.00
/S Accounting Charges	20,000.00		**Cash at Bank**		
/S Audit Fees	11,800.00	19,704,184.00	Canara Bank	6,999,460.00	
			HDFC Bank	93,256.21	
			ICICI Bank	11,686.24	7,104,402.45
			Cash At Hand		199,307.55
			TDS		91,293.00
		31,055,837.68			31,055,837.68

e: 30.09.2022

In terms of our audit report on even date

For NIRUPAM & ASSOCIATES
Chartered Accountants

Partner

Chartered Accountant
UDIN: 22058495BDXIDU2714

JAGANNATH CONSTRUCTION

(Prop: Prasant Kumar Roy)

83/a, P.O. - Nona Chandanpukur, Chandra Master Road, Barrackpore, Kolkata - 700 122

Profit & Loss A/C for the year ended 31st March'2022

Particulars	Amount	Particulars	Amount
To, Opening Work-in-Progress	12,747,500.00	By, Flat Sales	27,280,756.00
To, Purchase A/C	18,664,713.00		
To, Labour Charges Paid	5,658,964.00	By Closing Wrok-in-Progress (Certified by Propeitor)	16,055,850.00
To, Interior Work	50,000.00		
To, Fuel	545,000.00		
To, Registry Fees	1,792,847.00		
To, Gross Profits c/d	**3,877,582.00**		
	43,336,606.00		**43,336,606.00**
To, House Rent	50,000.00	**By, Gross Profit b/d**	**3,877,582.00**
To, Accounting Charges	20,000.00		
To, Audit Fees	11,800.00		
To, Bank Charges	14,523.82		
To, Consultancy Charges	68,000.00		
To, Conveyance	15,875.00		
To, Depreciation	22,337.00		
To, Engineering Fees	310,000.00		
To Municipality Tax	967,541.00		
To, Office Expenses	12,365.00		
To, Printing & Stationery	50,460.00		
To, Salary	791,500.00		
To, Subscriptions	30,000.00		
To, Supervision Charges	300,000.00		
To, Tea & Tiffin Expenses	16,580.00		
To, Telephone Expenses	1,886.82		
To, Net Profit c/d	**1,194,713.36**		
	3,877,582.00		**3,877,582.00**

Date: 30.09.2022

In terms of our audit report on even date

For NIRUPAM & ASSOCIATES
Chartered Accountants

Chartered Accountant

Partner

UDIN: 22058495BDXIDU2714