

Acknowledgement Number:251179260241025

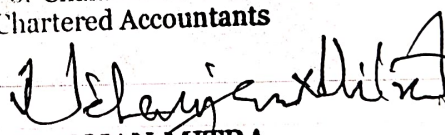
FORM 3CB [See rule 6G(1)(b)]

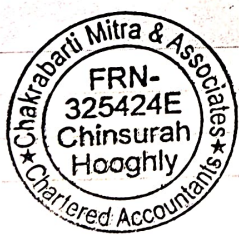
Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31st March 2025, and the Profit and loss account for the period beginning from 01-Apr-2024 to ending on 01-Mar-2025 attached herewith, of

Name	TIRUPATI CONSTRUCTION
Address	DIGAMBAR BISWAS ROAD, DHARAMPUR, HOOGHLY, 32-West Bengal, 91-India, Pincode - 712101
PAN	AAPFT1617F
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 DIGAMBAR BISWAS ROAD, DHARAMPUR, CHINSURAH, HOOGHLY PIN- 712101 and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **1.CONFIRMATION OF SUNDRY DEBTORS AND CREDITORS ARE BEING AWAITED. 2.CLOSING CASH IN HAND AND BANK ARE CERTIFIED BY THE PARTNERS.**
- 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 2025; 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
		No records added.
Accountant Details		
Name		For Chakrabarti Mitra & Associates Chartered Accountants
Membership Number		 NILANJAN MITRA 061627
FRN(Firm Registration Number)		Partner 0325424E M. No.- 061627
Address		FLAT NO. G-3, KHUSHI APARTMENT, GROUND FLOOR, CROOKED LANE, Chinsurah H.O, Chinchurah (P), HOOGHLY, 32-West Bengal, 91-India, Pincode - 712101



Date of signing Tax Audit Report	24-Oct-2025
Place	CHINSURAH
Date	24-Oct-2025

UDIN: 25061627 BMKVRK5126

This form has been digitally signed by NILANJAN MITRA having PAN AJFPM9289H from IP Address 117.194.159.49 on 24/10/2025 08:32:52 PM Dsc Sl.No and issuer 139096339241199CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA

PAN-AAPFT1617F

TIRUPATI CONSTRUCTION
 Digambar Bswas Road, Dharampur
 Chinsurah, Hooghly-712101

Trading and Profit & Loss Account for the year ended 31st March 2025

Particulars	Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)	Amount(Rs.)
To <u>Op Stock</u>	12,76,000.00		By <u>Sales Accounts</u>		3,92,02,490.00
WIP (Balaji)	1,45,000.00		Flat sale		688.00
WIP (Maa Mohismordint)	1,14,00,000.00	1,28,21,000.00	By <u>Discount</u>		207.00
WIP (Subham)			By <u>Misc Receipts</u>		
To <u>Purchases</u>			By <u>Closing Stock</u>		
Purchase Bricks	23,07,754.00		WIP (Balaji)	5,00,000.00	
Purchase (Cement)	15,20,125.00		WIP (Gajanan)	4,50,000.00	
Purchase Electrical Goods	12,88,355.00		WIP (Subham)	1,08,00,000.00	1,17,50,000.00
Purchase Electronic Goods	61,581.00				
Purchase Hardware Goods	19,88,094.00				
Purchase Iron Rod	28,19,858.00				
Purchase Misc. Items	7,13,259.00				
Purchase Paints	7,73,558.00				
Purchase Sand	29,03,055.00				
Purchase (Sanitary)	5,44,068.00				
Purchase Stone Chips	39,17,579.00				
Purchase Tiles/Marble	17,35,309.00				
Purchase Wood	3,29,848.00	2,09,02,443.00			
To <u>Direct Expenses</u>					
Elevator & Installation of Passenger	4,24,000.00				
Labour Charges	71,48,395.00				
WBSEDCL - Transformer Installation	13,90,994.00	89,63,389.00			
To <u>Indirect Expenses</u>					
Rent	12,000.00				
Accounting Charges	1,80,000.00				
Advertisement	86,389.00				
Agm Sundarban	27,730.00				
Annual Subscription Fees	17,700.00				
Audit Fees	15,000.00				
Bank Charges	26,893.82				
Carrying Charges	897.00				
Commission Charges	4,35,000.00				
Consultancy Service	1,150.00				
Depeciation	2,82,380.30				
Donation	10,000.00				
Electricity Expenses	25,493.00				
Interest on Car Loan	74,800.00				
Interest on Loan	2,30,088.00				
Marketing Expenses	8,000.00				
Misc. Expenses	1,71,144.54				
Mobile Re-Charges / Internet Exp.	3,419.00				
MOBILE REPAIRING	7,471.00				
Municipal Tax / Rates & Taxes	7,766.00				
Office Expenses	58,503.00				
Plan Sanction Exp.	1,20,000.00				
Printing & Stationery	7,513.00				
Professional Tax	2,500.00				
Professional Fees	39,613.00				
Puja Donation	31,904.00				
Puja Expenses	190.00				
Repair & Maintenance	29,870.00				
RERA Registration	1,48,940.00				
Salary to Staff	10,19,043.00				
Security Guard Expenses	87,854.00				
Staff welfare Expenses	1,304.00				
Transport & Freight Expense	1,100.00				
Travelling & Conveyance Exp.	84,658.05				
UNLOADING CHARGES	10,000.00				
GST Late Fees	200.00				
Interest on P. Tax	100.00				
Interest on TDS	100.00				
Late Filling Fee on TDS	622.50	32,67,336.21			
		4,59,54,168.21			
To <u>Intt. On Capital</u>					
Sujtt Kr Dey	6,57,607.57				
Susama Dey	6,59,049.36	13,16,656.93			
To <u>Partners Remuneration</u>					
Sujtt Kr Dey	7,20,000.00				
Susama Dey	7,20,000.00	14,40,000.00			
To <u>Share Of Profit</u>					
Sujtt Kr Dey	11,21,279.93				
Susama Dey	11,21,279.93	22,42,559.86			
		6,09,53,385.00			
					6,09,53,385.00

For Chakrabarti Mitra & Associates
 Chartered Accountants

Nilanjana Mitra
 NILANJAN MITRA
 Partner
 M. No.- 061627



TIRUPATI CONSTRUCTION
Sarad Kumar Dey
Susama Dey
 PARTNER

SCH-B
PAN-AAPFT1617F
TIRUPATI
CONSTRUCTION
Diqambar Biswas
Road, Dharampur
Chinsurah, Hooghly-
712101

Partners Capital Account as on 31st March 2025

<u>Name</u>	<u>Opening Balance</u>	<u>Introduction of Capital</u>	<u>Interest on Capital</u>	<u>Salary</u>	<u>Net Profit</u>	<u>Total</u>	<u>Preliminary Exp</u>	<u>Loss on Car Sale</u>	<u>Drawings</u>	<u>Closing Balance</u>
Sujit Kr Dey	54,80,063.06	1,00,89,488.50	6,57,607.57	7,20,000.00	11,21,279.93	1,80,68,439.06	0.00	0.00	17,26,070.00	1,63,42,369.06
Susama Dey	54,92,078.04	18,00,000.00	6,59,049.36	7,20,000.00	11,21,279.93	97,92,407.33	0.00	0.00	23,95,990.00	73,96,417.33
	<u>1,09,72,141.10</u>	<u>1,18,89,488.50</u>	<u>13,16,656.93</u>	<u>14,40,000.00</u>	<u>22,42,559.86</u>	<u>2,78,60,846.39</u>	<u>0.00</u>	<u>0.00</u>	<u>41,22,060.00</u>	<u>2,37,38,786.39</u>



TIRUPATI CONSTRUCTION
Susama Dey.
PARTNER

Tirupati Construction
(Partner's of Sujit Kr. Dey & Susama Dey)
Vinayak Residency, Dharampur, Chinsurah, Hooghly-712101

SCHEDULE FORMING PARTS OF ACCOUNTS

PAN-AAPFT1617F

SCH-A	<u>Computation of Depreciation</u>									Amount in Rupees	
Particulars	Rate of Dep.	Gross Block				Depreciation				Net Block	
		Original Cost as on 31.03.2024	Addition for the year	Deductio n	Original Cost as on 31.03.2025	As on 31.03.2025	Dep. For the year	Adjust-ment	Cumulative as on 31.03.2025	As on 31.03.2025	As on 31.03.2024
Business Segment											
AirCondition	15%	66,000.00	-	-	66,000.00		9,900.00			56,100.00	66,000.00
CC TV	40%	41,847.00	-	-	41,847.00		16,738.80			25,108.20	41,847.00
Computer m/c.	40%	68,656.00	-	-	68,656.00		27,462.40			41,193.60	68,656.00
Inverter Battery	40%	23,000.00	-	-	23,000.00		9,200.00			13,800.00	23,000.00
Mobile Phone	15%	-	10,000.00	-	10,000.00		1,500.00			8,500.00	-
Mahindra -XUU	15%	-	11,63,694.00	-	11,63,694.00		1,74,554.10			9,89,139.90	-
Printer m/c.	40%	20,500.00	-	-	20,500.00		8,200.00			12,300.00	20,500.00
Tally Software	25%	17,500.00	-	-	17,500.00		4,375.00			13,125.00	17,500.00
Television (TV)	40%	40,000.00	-	-	40,000.00		16,000.00			24,000.00	40,000.00
Office Furniture & Fixture	10%	1,44,500.00	-	-	1,44,500.00		14,450.00			1,30,050.00	1,44,500.00
		4,22,003.00	11,73,694.00	-	15,95,697.00	0	2,82,380.30	-	-	13,13,316.70	4,22,003.00



TIRUPATI CONSTRUCTION
Sujit Kumar Dey
Susama Dey
PARTNER

TIRUPATI CONSTRUCTION
Digambar Biswas Road, Dharampur
Chinsurah, Hooghly-712101

Computation Of Taxable Income and Tax There On

<u>Income from Business</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
Net Profit as per Profit & Loss Account	22,42,559.86	
Add: Remuneration to Partners	<u>14,40,000.00</u>	36,82,559.86
 <u>Less: Remuneration to Partners</u>		
600000 90%	2,70,000.00	
3680061.42 60%	<u>18,49,535.91</u>	<u>14,40,000.00</u>
	21,19,535.91	
		<u>22,42,559.86</u>
 Say.....2242560		<u>22,42,560.00</u>
 Tax Payable		6,72,768.00
 Add: Education Cess @ 4%		<u>26,910.72</u>
		<u>6,99,678.72</u>
 Round Off		<u>6,99,680.00</u>
 Less: TCS	10,690.00	
Less: Adv Tax	<u>3,00,000.00</u>	3,10,690.00
 Payble/Refundable(Rounded)		<u>3,88,990.00</u>

TIRUPATI CONSTRUCTION

Suresh Kumar PARTNER

TIRUPATI CONSTRUCTION

Aruna Das

PARTNER