Acknowledgement Number: 494454901150922 Date of filing: 15-Sep-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	ADRPB9041L
Name	BINOY BHAWAL
Address	28A , BEDIADANGA MASJID BARI BYE LANE , Tiljala S.O , Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal , 91-INDIA , 700039
Status	Individual
Filed u/s	139(1)-On or before due date
Form Number	ITR-3
e-Filing Acknowledgement Number	494454901150922

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		99,99,800
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	99,99,800
	Net tax payable	4	32,17,431
	Interest and Fee Payable	5	80,529
	Total tax, interest and Fee payable	6	32,97,960
	Taxes Paid	7	33,59,765
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 61,810
Accreted Income & Tax Details	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 BINOY BHAWAL in the capacity of Self having PAN ADRPB9041L from IP address 115.187.59.9 on 15-Sep-2022 DSC Sl.No & Issuer 21600379 & 21600379CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR code

ADRPB9041L03494454901150922e65e1582165279a3736764a7f804aad81a025003

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
494515740150922	15-Sep-2022

Name	:	BINOY BHAWAL
PAN/TAN	:	ADRPB9041L
Address	:	28A, BEDIADANGA MASJID BARI BYE LANE, , Kasba-Tiljala, SOUTH 24 PARGANAS, Tiljala S.O, West Bengal, 700039
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	050689

(This is a computer generated Acknowledgement Receipt and needs no signature)

knowledgement Number:494515740150922

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	BINOY BHAWAL
Address	28A , BEDIADANGA MASJID BARI BYE LANE , Tiljala S.O , Kasba-Tiljala , SOUTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700039
PAN	ADRPB9041L
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 **28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA - 700039** 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.

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	

KUMAR RAY & CO. KOLKATA FRN 322327E CHARTERED ACCOUNTANTS

knowledgement Number:494515740150922

ccountant Details

Name	KUMAR RAY
Membership Number	050689
FRN (Firm Registration Number)	
Address	Flat No-UV-04-01-D, , 1050/1, Survey Park , Santoshpur S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700075

Date of signing Tax Audit Report	10-Sep-2022
Place	115.187.59.9
Date	15-Sep-2022

his form has been digitally signed by **KUMAR RAY** having PAN **ADJPR1636B** from IP Address **115.187.59.9** on **15/09/2022 02:40:22 PM** Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

KUMAR RAY & CO.
KOLKATA
FRN 322337E
CHARTERED ACCOUNTANTS

nowledgement Number:194515740150922

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	BINOY BHAWAL
2. Address of the Assessee	28A, BEDIADANGA MASJID BARI BYE LANE, Tiljala S.O, Kasba-Tiljala, SOUTH 24 PARGANAS, 32- West Bengal, 91-India, Pincode - 700039
3. Permanent Account Number (PAN)	ADRPB9041L
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
	Goods and Services Tax 32- West Bengal	19ADRPB9041L1Z2

5. Status	Body of Individuals
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

No records added

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?

Sl. No.	Name	Profit Sharing Ratio (%)

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

(b) 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 ?

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	Building completion	06004

(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
1				

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

Sl.No.	Books prescribed
1	CASH BOOK, LEDGER, BANK BOOKS, PURCHASER REGISTER, SALE REGISTER 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
1	CASH BOOK, LEDGER, BANK BOOKS, PURCHASER REGISTER, SALE REGISTER etc.	28A, Bedladanga Masjid Bari Bye Lane		Kolkata	700039	91-India	32- West Bengal

(c) List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

Sl. No.	Books examined
1	CASH BOOK, LEDGER, BANK BOOKS, PURCHASER REGISTER, SALE REGISTER etc.

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
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
No records added		

14.(a). Method of valuation of closing stock employed in the previous year — At Cost

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

(e) 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;

Sl.No.	Description	Amount
		₹ 0

(b). 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		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

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KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

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: Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	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 ?
1								₹ 0	₹ 0	

18. 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:-

Sl. No.	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)
1	Plant and Machinery @ 15%	15	₹ 18,07,323	₹ 0	₹ 0	₹ 18,07,323	₹ 1,20,400	₹ 1,20,400	₹ 0	₹ 0	₹ 2,89,158	₹ 16,38,565
2	Plant and Machinery @ 40%	40	₹ 27,999	₹ 0	₹ 0	₹ 27,999	₹ 13,507	₹ 13,507	₹ 0	₹ 0	₹ 16,602	₹ 24,904
3	Furnitures & Fittings @ 10%	10	₹ 94,204	₹ 0	₹ 0	₹ 94,204	₹ 0	₹ 0	₹ 0	₹ 0	₹ 9,420	₹ 84,784

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

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

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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount

No records added

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

Sl. No.	Particulars	Amount

No records added

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:194515740150922

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a):

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

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
1		₹ 0										

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

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

Acknowledgement Number:494515740150922

₹ 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
1		₹ 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"
1		₹ 0											₹ 0	₹ 0

iii. as payment 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
1		₹ 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"
1		₹ 0											₹ 0	₹ 0

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KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

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 the 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
1		₹ 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:

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

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

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

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						

B. 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) ?	Yes

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

...owledgement Number:494515740150922

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

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹ 0
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).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made

No records added

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

KUMAR RAY & CO. ★ KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

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

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. 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
			₹ 0

b. not paid on or before the aforesaid date.

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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 ? — 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. — No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts

No records added

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

SL No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)

No records added

28. 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) ?

Please furnish the details of the same

Sl. No.	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

29. 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) ?

KUMAR RAY & CO. KOLKATA FRN 322237E CHARTERED ACCOUNTANTS

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		

B.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		

30. 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
1										₹ 0		₹ 0	₹ 0	

A.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:

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

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					

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 ?

Please furnish the following details

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 (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	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)	
			Assessment Year	Amount	Assessment Year	Amount
₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. 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

b. Please furnish the following details

Sl. No.	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 :-

KUMAR RAY & CO. KOLKATA FRN 313223E CHARTERED ACCOUNTANTS

...ledgement Number:494515740150922

Sl. No.	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:-

Sl. No.	Name of the person from whom specified sum is 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

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

b.(a). 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

Sl. 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	Nature of transaction	Amount of receipt	Date of receipt

No records added

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

...edgement Number:194515740150922

b.(b) 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:-

Sl. 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					

b.(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

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	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(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					

Note: 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

c. 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:-

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

Sl.	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

d. 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:-

Sl. 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 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

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bankdraft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. 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 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

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

...ledgement Number:494515740150922

... Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl No.	Assessment Year	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
1			₹ 0	₹ 0	₹ 0	₹ 0		

	Not Applicable
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	₹ 0
Please furnish the details of the same.	No
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	₹ 0
Please furnish the details of the same.	No
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	₹ 0
Please furnish the details of the same.	
	Yes

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

SL 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.
		₹ 1,50,000
1	80C	₹ 40,000
2	80DDB	₹ 25,000
3	80D	₹ 10,000
4	80TTA	

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:494515740150922

(a). 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

Tax deduction and collection Account Number (TAN) (1)	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)
CALB06321A	194C	Payments to contractors	₹ 26,15,930	₹ 26,15,930	₹ 26,15,930	₹ 26,159	₹ 0	₹ 26,159	₹ 0
CALB06321A	194H	Commission or brokerage	₹ 5,22,000	₹ 5,22,000	₹ 5,22,000	₹ 26,100	₹ 0	₹ 26,100	₹ 0
CALB06321A	194J	Fees for professional or technical services	₹ 60,000	₹ 60,000	₹ 60,000	₹ 6,000	₹ 0	₹ 6,000	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

Sl 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.

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

Sl 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
		₹ 0	₹ 0	

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			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

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

No records added

37. Whether any cost audit was carried out ? — No

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? — No

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

39. 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. ? — No

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

40. 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	25670000			34770800		
(b)	Gross profit / Turnover	4153248	25670000	16.18	3755060	34770800	10.8
(c)	Net profit / Turnover	1342340	25670000	5.23	1669907	34770800	4.8
(d)	Stock-in-Trade / Turnover	32103783	25670000	125.06	33363923	34770800	95.95
(e)	Material consumed / Finished goods produced						

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

wledgement Number:494515740150922

41. Please 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						

42.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	
1	₹ 2,30,67,520	₹ 40,30,856	0	60,84,970	₹ 1,01,15,826	₹ 1,29,51,694

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

...wledgement Number:494515740150922

Accountant Details

Accountant Details

Name	KUMAR RAY
Membership Number	050609
FRN (Firm Registration Number)	
Address	Flat No-UV-04-01-B,, 1050/1, Survey Park, Santoshpur S.O , Kolkata, KOLKATA, 32- West Bengal , 91-India, Pincode - 700075
Place	115.187.59.9
Date	15-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 @ 15%								
	1	16-Jun-2021	16-Jun-2021	₹ 1,20,400	₹ 0	₹ 0	₹ 0	₹ 1,20,400

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%	1	10-Aug-2021	10-Aug-2021	₹ 13,507	₹ 0	₹ 0	₹ 0	₹ 13,507

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)	
Furnitures & Fittings @ 10%	No records added							

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

...gement Number:494515740150922

Deductions Details (From Point No.18)

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			

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
Furnitures & Fittings @ 10%	No records added			

This form has been digitally signed by **KUMAR RAY** having PAN **ADJPR1636B** from IP Address **115.187.59.9** on **15/09/2022 02:40:22 PM** Dsc Sl.No and issuer **,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

M/S. BENGAL CONSTRUCTION & CO.
28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039
BALANCE SHEET AS AT 31ST MARCH' 2022

CAPITAL & LIABILITIES	AMOUNT	AMOUNT
CAPITAL ACCOUNT :		
Balance as per last Account		69,780,358.93
Add : L.I.C. Matured	758,408.00	
Income from Rent	10,770,360.00	
Income from Other Sources	1,883,030.00	
Income from Business	1,347,340.00	14,759,138.00
		84,538,496.93
Drawings during the Year :		
Advance Tax & TDS Adjusted	2,763,308.00	
L.I.C. Premium	10,146.00	
Interest on HBL	357,037.93	
Service Tax Paid	197,039.00	
KMC Tax Paid	90,107.00	
Self Assessment Tax (F.Y.-2020-21)	315,250.00	
Mediclaim	40,377.00	
Max Life Insurance	15,337.38	
Personal Drawings	1,023,685.04	4,812,287.35
		79,722,209.51
ADVANCE FROM PARTIES :		
Advance Received against Flat Sale		5,950,000.00
SECURITY DEPOSIT(RENT) :		
Security Received Against Rent		1,740,000.00
SECURITY DEPOSIT(JOINT VENTURE) :		
Jeet Niman Pvt Ltd		6,000,000.00
LOAN(SECURED) :		
LIC Housing Finance Ltd		
Loan Account No. 212300002227	3,552,367.21	
Loan Account No. 212300004661	4,343,419.25	
Loan Account No. 212300005610	7,170,078.68	
Loan Account No. 212300005676	10,116,538.80	25,182,403.94
LOAN (UNSECURED) :		
Usha Bhawal		973,837.00
SUNDRY CREDITORS :		
For Goods & Expenses	2,578,816.00	
Duty & Taxes	63,296.00	2,642,112.00
		123,210,582.47

PROPERTY & ASSETS	AMOUNT	AMOUNT
FIXED ASSETS :		
As per ANNEXTURE - "A"		47,184,309.13
FIXED DEPOSIT :		
Balance as per last Account	19,330,947.83	
Add : Addition during the Year	3,095,319.00	
Add : Accrued Interest for the Year	111,820.00	
	22,538,086.83	
Less : Matured during the year	2,378,349.00	20,159,737.83
NATIONAL SAVINGS CERTIFICATE & K.V.P. :		
Balance as per last Account	7,370,000.00	
Add : Addition during the year	1,734,000.00	
	9,104,000.00	
Less : Matured during the year	1,167,000.00	7,937,000.00
ACCRUED INTEREST ON N.S.C. & K.V.P. :		
Balance as per last Account	19,838.30	
Accrued Interest for the Year	365,810.00	
	385,648.30	
Less : Matured during the year	365,810.00	19,838.30
INVESTMENT ON MUTUAL FUND :		
As per ANNEXTURE - "D"		145,000.00
BAJAJ ALIANZ INSURANCE :		
Balance as per last Account	927,000.00	
Paid during the year	306,750.00	1,233,750.00
MAX LIFE INSURANCE :		
Balance as per last Account	614,460.00	
Paid during the year	613,500.24	1,227,960.24
ADVANCE TAX & T.D.S :		
Balance as per last Account	2,763,308.00	
Addition during the Year	2,359,765.00	
	5,123,073.00	
Less : Advance Tax & TDS Adjusted	2,763,308.00	2,359,765.00
LOAN & ADVANCE :		
Jhumpi Bhawal (Loan)	200,000.00	
Rimpi Bhawal (Loan)	240,734.00	440,734.00
LAND :		
LAND (2153, Mukundapur) :		
Balance as per last Account		2,147,041.00
SUNDRY DEBTORS :		
Jeet Niman Pvt Ltd		686,918.00
WORK - IN - PROGRESS :		17,221,088.00
LAND & BUILDING :		
433, Purbalok, Kolkata - 700099		14,882,695.00
CASH & BANK BALANCES :		
Cash in Hand	62,468.19	
Cash at Bank :		
As per ANNEXTURE - "E"	15,542,076.97	15,604,545.16
	(0.00)	123,210,582.47

Date :10th September '2022

Place : Flat No-UV-04-01-D,
30/1, Survey Park
Kolkata-700 075

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

In terms of our separate report on even date
For KUMAR RAY & CO.
CHARTERED ACCOUNTANT

(KUMAR RAY)
Proprietor
Membership No. 050689
UDIN : 22050689ARQHCA2508

M/s BENGAL CONSTRUCTION & CO.

Bijoy Bhawal
Proprietor

M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

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

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Work - In - Progress	33,363,923.00	By FLAT SALE	
Purchase Materials	11,799,195.00	" Compensation Amt. Received	21,550,000.00
Carriage Inward	12,844.00	" Closing Stock :	120,000.00
Sub-Contract Charges	2,615,930.00	Work-In-Progress	17,221,088.00
Engineer & Supervision Charges	60,000.00	435, Purbalok, Kolkata - 99	14,882,695.00
Brokarage & Commission Paid	522,000.00		
Consumable Materials	161,326.00		
Conveyance	34,110.00		
Salary & Bonus	346,400.00		
General Expenses	28,444.00		
Car Maintenance Expenses	82,835.00		
Car Insurance Charges	25,817.00		
Electric Charges	41,490.00		
Printing & Stationery	2,850.00		
Postage & Stamps	400.00		
Profssion Tax	2,500.00		
Repairing & Maintenance	49,750.00		
Bank Charges	6,492.00		
Telephone Charges	15,845.00		
K. M. C. Tax & Plan Sanction Ch.	1,424,948.00		
Internet Charges	11,033.00		
Interest on Loan	1,730,095.00		
Trade Licence	1,150.00		
Legal Charges	56,800.00		
Donation & Subscription	2,000.00		
Security & Night Guard	12,000.00		
Advertisement	3,800.00		
Audit Fees	6,000.00		
Depreciation on Fixed Assets	315,181.00		
Net Profit transferred To Capital Account	1,038,625.00		
	53,773,783.00	-	53,773,783.00

te :10th September '2022

ce : Flat No-UV-04-01-D,
50/1, Survey Park
lkata-700 075

M/s BENGAL CONSTRUCTION & CO.

Binoy Bhawal

Proprietor

KUMAR RAY & CO. ★ KOLKATA FRN 332237E CHARTERED ACCOUNTANTS ★

In terms of our separate report on even date

For KUMAR RAY & CO.

CHARTERED ACCOUNTANT

(KUMAR RAY)

Proprietor

Membership No. 050689

UDIN : 22050689ARQHCA2508

BINOY BHAWAL

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

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

	PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To	Purchase Materials	2,384,404.00	By Contract Received	4,000,000.00
"	Labour Charges Paid	1,241,676.00		
"	Consumable Materials	34,289.00		
"	Conveyance	8,425.00		
"	General Expenses	15,721.00		
"	Printing & Stationery	875.00		
"	Postage & Stamps	125.00		
"	Telephone Charges	7,920.00		
"	Trade Licence	1,150.00		
"	Donation & Subscription	500.00		
"	Advertisement	1,200.00		
"	Net Profit transferred To Capital Account	303,715.00		
		4,000,000.00		4,000,000.00

Date : 10th September '2022

Place : Flat No-UV-04-01-D, 1050/1, Survey Park Kolkata-700 075

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

In terms of our separate report on even date
For KUMAR RAY & CO.
CHARTERED ACCOUNTANT

(KUMAR RAY)
Proprietor
Membership No. 050689
UDIN : 22050689ARQHCA2508

Binoy Bhawal

BINOY BHAWAL
28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039
Assessment Year 2022 - 2023

ANNEXURE - " A "

Sl No	PARTICULARS	Balance as on 01.04.2021	Addition during the Year	TOTAL	Depreciation during the Year	Rate of Depreciation	Sold during the Year	Balance as on 31.03.2022
1	LAND & BUILDING (28A)	4,371,070.00	-	4,371,070.00	-	0%		4,371,070.00
2	LAND & BUILDING (3128, Nayabad)	14,516,800.00	-	14,516,800.00	-	0%		14,516,800.00
3	LAND & BUILDING (3520, Nayabad)	15,122,715.00	-	15,122,715.00	-	0%		15,122,715.00
4	LAND & BUILDING (Jagadipota)	3,258,144.00	-	3,258,144.00	-	0%		3,258,144.00
5	MOTOR CAR	1,776,925.00	-	1,776,925.00	266,538.75	15%		1,510,386.25
6	COMPUTER	27,998.96	13,507.00	41,505.96	16,602.38	40%		24,903.58
7	MOTOR CYCLE	2,467.47	-	2,467.47	370.12	15%		2,097.35
8	FURNITURE & FIXTURE	94,203.58	-	94,203.58	9,420.36	10%		84,783.22
9	CC TV	19,735.93	-	19,735.93	2,960.39	15%		16,775.54
10	A. C. MACHINE	1,919.37	120,400.00	122,319.37	18,347.91	15%		103,971.46
11	FAX MACHINE	960.90	-	960.90	144.14	15%		816.77
12	MACHINERY	2,938.19	-	2,938.19	440.73	15%		2,497.46
13	XEROX MACHINE	2,376.03	-	2,376.03	356.40	15%		2,019.63
14	GOLD	5,392,651.50	3,334,878.00	8,727,529.50	-	0%		8,727,529.50
	TOTAL	44,590,905.93	3,468,785.00	48,059,690.93	315,181.18			47,744,599.75

ANNEXURE - " B "

Investment :

Sl.No	Name	Amount
1	Bajaj Allianz LIC	100,000.00
2	UTI Infrastructure Adv.	45,000.00
		145,000.00

KUMAR RAY & CO.
KOLKATA
FRN 322237E
CHARTERED ACCOUNTANTS

Binoy Bhawal

M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

Assessment Year 2022 - 2023

ANNEXTURE - 'C'

LIST OF ADVANCE FROM PARTY :

Sl. No.	NAME OF THE PARTY	AMOUNT
1	BABUA CHATTERJEE	2,000,000.00
2	NUPUR DAS	3,950,000.00
		5,950,000.00

ANNEXTURE - 'D'

LIST OF FLAT SOLD :

Sl. No.	NAME OF THE PARTY	AMOUNT
1	SUBHA GANGULY & ARPITA GANGULY	3,750,000.00
2	SONY KUMARI JHA	4,200,000.00
3	RIASHREE CHAKRABORTY	3,700,000.00
4	SRABONI GHANTI	3,400,000.00
5	MARTINA PETERS	3,500,000.00
6	BINOY SAHA	3,000,000.00
		21,550,000.00

ANNEXTURE - 'E'

DETAILS OF BANK BALANCES :

SL. No.	NAME OF THE BANK	Closing Balance
1	With Bank of India,Tiljala Br. S.B A/C. 6164	810,276.10
2	With Bank of India,Tiljala Br. C.A. A/C. 00086	4,393.70
3	With Axis Bank, Kasba Br., 911010037133535	6,049,633.12
4	With PPF Account on SBI, A/C. 11069660966	4,174,677.12
5	With S.B. Account on SBI, P. G. Br.	170,079.54
6	With S.B. Account on Indian Bank	17,676.33
7	With S.B. Account on Kotak Mahindra Bank	18,220.87
8	Bandhan Bank (SB A/C)	4,258,303.39
9	Bandhan Bank (CA A/C)	24,126.80
10	P.O. S.B. Account	14,690.00
		15,542,076.97

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Biny Bhul

BINOY BHAWAL

Prop : of M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700039

P. A. No. ADRPB9041L

Computation of Income for the Year ended 31st March ' 2022

Assessment Year 2022 - 2023

1.	**Income from Business :**			
	From M/S. Bengal Construction & Co.	1,038,625.00		
	From M/S. BINOY BHAWAL	303,715.00		1,342,340.00
2.	**Income from Other Sources :**			
	Accrued Interest on F.D	567,917.00		
	Accrued Interest on N.S.C & K.V.P.	566,810.00		
	Interest on POSB	3,010.00		
	Interest on PPF	276,753.00		
	Interest on S.B	468,540.00	1,883,030.00	
	Less : Deduction			
	U/S. 10(11) – PPF Interest	276,753.00	276,753.00	1,606,277.00
3.	**Income from House Property :**			
	3520, Nayabad, Kolkata - 700099.			
	3588, Nayabad, Kolkata - 700099.			
	Jagadipota, Dhalua, South 24 Parganas, Pin -700150.		10,770,360.00	
	Rent Received		90,107.00	
	Less : KMC Tax Paid		10,680,253.00	
			3,204,076.00	
	Less : Maintenance Exp @ 30%		7,476,177.00	
			200,000.00	7,276,177.00
	Less : Intt. on HBL			10,224,794.00
	Gross Income during the year			
	Less : Deduction U/S. 80C :	150,000.00		
	PPF Deposit (Maximum)			
	Deduction U/S. 80TTA :	10,000.00		
	S. B. Interest			
	Deduction U/S. 80DDB :	40,000.00		
	Cancer Patient			225,000.00
	Deduction U/S. 80D :	25,000.00		
	Mediclaim			9,999,794.00
				9,999,800.00
	Net Income for the Year			
	Rounded off U/S. 288A			
				2,812,440.00
	TAX CALCULATION :			
	Tax on Normal Rate on Rs. 99,99,800/- of			281,244.00
				3,093,684.00
	Add : Surcharge @ 15%			123,747.00
				3,217,431.00
	Add : Educational Cess on I. T. @ 4 %			
	Add : Interest :		42,880.00	
	U/s. 234A		37,649.00	80,529.00
	U/s. 234B			3,297,960.00
	U/s. 234C			
	Less : Tax Paid :		56,097.00	
	By TDS U/s. 194A		40,000.00	
	By TDS U/s. 194C		5,532.00	
	By TDS U/s. 194DA		1,058,136.00	
	By TDS U/s. 194IB		1,200,000.00	
	By Advance Tax		1,000,000.00	3,359,765.00
	By Self Assessment Tax paid on 17.08.2022			61,805.00
	TAX REFUNDABLE			

Binoy Bhawal

(BINOY BHAWAL)

Acknowledgement Number:229267351050923 Date of filing : 05-Sep-2023

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	ADRPB9041L		
Name	BINOY BHAWAL		
Address	20A, BEDIADANGA MASJID BARI BYE LANE, Tiljala S.O, Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700039		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	229267351050923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,13,67,440
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	1,13,67,440
	Net tax payable	5	38,54,388
	Interest and Fee Payable	6	53,649
	Total tax, interest and Fee payable	7	39,08,037
	Taxes Paid	8	39,08,041
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	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

This return has been digitally signed by BINOY BHAWAL in the capacity of Self having PAN ADRPB9041L from IP address 103.77.139.243 on 05-Sep-2023 13:02:57 DSC Sl.No & Issuer 3609612 & 21600379CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code

ADRPB9041L03229267351050923 16c45408a38a80a7f5aa8d7d1e063b26dd393a70

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms
(Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
228348160040923	04-Sep-2023

Name	:	BINOY BHAWAL
PAN/TAN	:	ADRPB9041L
Address	:	28A, BEDIADANGA MASJID BARI BYE LANE, , Kasba-Tiljala, SOUTH 24 PARGANAS, Tiljala S.O, West Bengal, 700039
Form No.	:	Form 3CB-3CD
Form Description	:	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
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	050689

(This is a computer generated Acknowledgement Receipt and needs no signature)

Acknowledgement Number:228348160040923

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. I have examined the balance sheet as on 31st March **2023**, and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	BINOY BHAWAL
Address	28A , BEDIADANGA MASJID BARI BYE LANE , Tiljala S.O , Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700039
PAN	ADRPB9041L
Aadhaar Number of the assessee, if available	

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 **28A, Bediadanga Masjid Bari Bye Lane, Kolkata - 700039** and 0 branches.

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

   b. Subject to above,-

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

   B. In My opinion, proper books of account have been kept by the head office and branches of the assessee 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 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 2023 ; 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 My opinion and to the best of My information and according to the explanations given to Me , 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	KUMAR RAY
Membership Number	050689
FRN(Firm Registration Number)	0033223E
Address	Flat No-UV-04-01-D , 1050/1, Survey Park , Santoshpur S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700075

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Date of Signing Tax Audit Report	01-Sep-2023
Place	103.77.139.210
Date	04-Sep-2023

This form has been digitally signed by KUMAR RAY having PAN ADJPR1636B from IP Address 103.77.139.210 on 04/09/2023 08:23:54 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

Acknowledgement Number:228348160040923

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	BINOY BHAWAL
2. Address of the Assessee	28A, BEDIADANGA MASJID BARI BYE LANE, Tiljala S.O, Kasba-Tiljala, SOUTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode - 700039
3. Permanent Account Number (PAN)	ADRPB9041L
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	19ADRPB9041L1Z2

5. Status	Individual
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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?

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(b). 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 ?

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	Building completion	06004

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

(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, if yes, list of books so prescribed ? Yes

Sl. No.	Books prescribed
1	Cash Book, Ledgers, Bank Book, Purchase Register, Sale Register 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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book, Ledgers, Bank Book, Purchase Register, Sale Register etc.	28A, Beliadanga Masjid Bari Bye Lane		Kolkata	700039	91-India	32-West Bengal

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Cash Book, Ledgers, Bank Book, Purchase Register, Sale Register etc.

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
		No records added	

(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:

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

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

No records added

(f). Disclosure as per ICDS.

Sl. No.	ICDS	Disclosure

14 (a). Method of valuation of closing stock employed in the previous year — At Cost

(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;

Sl. No.	Description	Amount
No records added		

(b). 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		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any

Sl. No.	Description	Amount
No records added		

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

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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			
No records added										

18. 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:-

Sl. No.	Method of Depreciation	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)
1	WDV	Furniture & Fittings @ 10%	10	₹84,783	₹0	₹0	₹84,783	₹0	₹0	₹0	₹0	₹8,478	₹ 76,305
2	WDV	Plant and Machinery @ 15%	15	₹15,30,364	₹0	₹0	₹15,30,364	₹0	₹0	₹0	₹0	₹2,29,585	₹ 13,00,779
3	WDV	Plant and Machinery @ 40%	40	₹24,904	₹0	₹0	₹24,904	₹0	₹0	₹0	₹0	₹9,962	₹ 14,942

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):

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KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

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		

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

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

(b) Amounts inadmissible under section 40(a):

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

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

Acknowledgement Number:228348160040923

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
No records added												

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
No records added													

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
No records added												

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"
No records added														

iii. as payment 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
No records added												

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"
No records added														

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	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added										

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CHARTERED ACCOUNTANTS

iv. Payment to PF /other fund etc. under sub-clause (iv)

v. Tax paid by employer for perquisites under sub-clause (v) ₹0

₹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;

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

(d) Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ? Yes

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						

B. 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. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

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
No records added		

(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		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

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).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

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

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. 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
			₹ 0

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 ? 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. Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 76,49,414	0
Credit Availed	₹ 16,56,900	0

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:228340160040923

Credit Utilized	₹ 6,48,444	0
Closing /Outstanding Balance	₹ 68,57,030	0

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. 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) ?

Please furnish the details of the same

Sl. No.	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								

29. 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) ?

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		

B.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		

30. 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

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

Sl. No.	Name of the person from whom borrowed	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

No records added

A.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 (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) 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

B.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 ?

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(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	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)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	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 :-

Sl. No.	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.

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

No records added

...Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is 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

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

b.(a). 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

Sl. 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	Nature of transaction	Amount of receipt	Date of receipt

No records added

b.(b). 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:-

Sl. 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

b.(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

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	Nature of transaction	Amount of payment	Date of payment

No records added

b.(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

Note: 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

c. 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

KUMAR RAY & CO. CHARTERED ACCOUNTANTS KOLKATA FRN 332237E

Acknowledgement Number:228340160040923

d. 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 :

Sl. 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 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					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :

Sl. 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 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					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	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)		Remarks
						Amount	Order U/s & Date	
No records added								

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
If yes, please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). Yes

Sl. 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.
1	80C	₹ 1,50,000
2	80D	₹ 25,000
3	80DDB	₹ 40,000
4	80TTA	₹ 10,000

KUMAR RAY & CO. KOLKATA FRN 332217E CHARTERED ACCOUNTANTS

(a). 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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALB06321A	194C	Payments to contractors	₹39,24,679	₹39,24,679	₹39,24,679	₹43,252	₹0	₹0	₹0
2	CALB06321A	194H	Commission or brokerage	₹5,25,074	₹5,25,074	₹5,25,074	₹26,254	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

Sl. 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.

No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

Sl. 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

No records added

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

(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

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

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

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

Not Applicable

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

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

39. 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

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

40. 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	32053700			25670000		
(b)	Gross profit / Turnover	4724852	32053700	14.74	4153248	25670000	16.18
(c)	Net profit / Turnover	2564296	32053700	8.00	1342340	25670000	5.23
(d)	Stock-in-Trade / Turnover	55763870	32053700	173.97	32103783	25670000	125.06
(e)	Material consumed / Finished goods produced			0.00			0.00

KUMAR RAY & CO. KOLKATA FRN 330337E CHARTERED ACCOUNTANTS

41. Please 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.

Acknowledgement Number:220340160040023

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			

42 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 ?	If not, 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:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

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	
1	₹ 8,52,53,274	₹ 4,84,15,648	₹ 0	₹ 1,10,81,500	₹ 5,94,97,238	₹ 2,57,56,038

Accountant Details

Accountant Details

Name	KUMAR RAY
Membership Number	050689
FRN(Firm Registration Number)	0033223E
Address	Flat No-UV-04-01-D , 1050/1, Survey Park , Santoshpur S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700075
	103.77.139.210
Place	
Date	04-Sep-2023

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

...gement Number:228348160040923

Additions Details (From Point No.5B)

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: CENVAT(2)	Adjustments on Account of: Change in Rate of Exchange (3)	Adjustments on Account of: subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(5) (1-2-3-4)
Furnitures & Fittings @ 10%	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: CENVAT(2)	Adjustments on Account of: Change in Rate of Exchange (3)	Adjustments on Account of: subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(5) (1-2-3-4)
Plant and Machinery @ 15%	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: CENVAT(2)	Adjustments on Account of: Change in Rate of Exchange (3)	Adjustments on Account of: subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(5) (1-2-3-4)
Plant and Machinery @ 40%	No records added							

Deductions Details (From Point No.5B)

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
Furnitures & Fittings @ 10%	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			

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			

This form has been digitally signed by KUMAR RAY having PAN ADJPR[illegible] from IP Address [illegible] on [illegible] PM Dsc SI.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

KUMAR RAY & CO. KOLKATA FRN 322375E CHARTERED ACCOUNTANTS

M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

BALANCE SHEET AS AT 31ST MARCH' 2023

CAPITAL & LIABILITIES	AMOUNT	AMOUNT
CAPITAL ACCOUNT :		
Balance as per last Account		79,722,209.13
Add Income from Rent	10,406,040.00	
Add Income from Other Sources	2,314,044.00	
Add Income from Business	2,564,296.00	15,284,380.00
		95,006,589.13
Less Drawings during the Year		
Advance Tax & TDS Adjusted	2,359,765.00	
L.I.C Premium	62,449.10	
Gift to Wife (NSC)	2,540,000.00	
Interest on HHL	635,546.58	
KMC Tax Paid	90,107.00	
Self Assessment Tax (F.Y.-2021-22)	1,000,000.00	
Mediclaim	47,329.00	
Max Life Insurance	15,337.59	
Personal Drawings	1,346,374.79	8,096,909.66
		86,909,680.47
ADVANCE FROM PARTIES :		
Advance Received against Flat Sale		15,040,541.00
SECURITY DEPOSIT(RENT) :		
Security Received Against Rent		1,740,000.00
SECURITY DEPOSIT(JOINT VENTURE) :		
Jeet Nirman Pvt Ltd		6,000,000.00
LOAN (SECURED) :		
L.I.C Housing Finance Ltd :		
Loan Account No. 312300002227	3,829,250.29	
Loan Account No. 312300004661	4,231,668.67	
Loan Account No. 312300005610	7,052,447.15	
Loan Account No. 312300005676	10,560,420.41	25,680,786.52
LOAN (UNSECURED) :		
Mahua Bhawal	10,048,334.00	
Jhumpi Bhawal	4,792,968.00	14,841,302.00
SUNDRY CREDITORS :		
For Goods & Expenses	526,290.00	
Duty & Taxes	59,097.00	585,387.00
		150,797,696.99

PROPERTY & ASSETS	AMOUNT	AMOUNT
FIXED ASSETS :		
As per ANNEXTURE "A"		18,347,170.34
FIXED DEPOSIT :		
Balance as per last Account	11,359,737.82	
Add Addition during the Year	11,880,000.00	
Add Accrued Interest for the Year	642,453.00	
	23,882,190.82	
Less Matured during the year	11,259,868.83	12,622,321.99
NATIONAL SAVINGS CERTIFICATE & K.V.P. :		
Balance as per last Account	7,937,000.00	
Add Addition during the year	1,557,000.00	
	9,494,000.00	
Less Matured during the year	2,814,000.00	6,680,000.00
ACCRUED INTEREST ON N.S.C. & K.V.P. :		
Balance as per last Account	19,838.50	
Accrued Interest for the Year	1,211,456.00	
	1,231,294.50	
Less Matured during the year	1,211,456.00	19,838.50
INVESTMENT ON MUTUAL FUND :		
As per ANNEXTURE - "B"		145,000.00
BAJAJ ALIANZ INSURANCE :		
Balance as per last Account	1,233,750.00	
Paid during the year	306,750.00	1,540,500.00
MAX LIFE INSURANCE :		
Balance as per last Account	1,227,960.24	
Paid during the year	1,013,500.24	2,241,460.48
SUD LIFE INSURANCE (HHI) :		
Paid during the year		731,500.00
ADVANCE TAX & T.D.S :		
Balance as per last Account	2,359,765.00	
Addition during the Year	3,689,031.00	
	6,048,796.00	
Less : Advance Tax & TDS Adjusted	2,359,765.00	3,689,031.00
LOAN & ADVANCE :		
Rimpi Bhawal		265,321.00
LAND :		
LAND (215, Mukundapur) :		
Balance as per last Account		2,147,041.00
SUNDRY DEBTORS :		
Jeet Nirman Pvt Ltd		300,000.00
ADVANCE FOR LAND PURCHASE :		
M/s. Y. S. Infracon	9,900,000.00	
Maya Sengupta	1,975,000.00	
Mira Sengupta	2,475,000.00	14,350,000.00
WORK - IN - PROGRESS :		55,763,870.00
LAND & BUILDING :		
435, Purbaloke, Kolkata - 700099		14,882,695.00
CASH & BANK BALANCES :		
Cash in Hand	76,073.12	
Cash at Bank :		
As per ANNEXTURE - "E"	16,995,674.56	17,071,747.68
		150,797,696.99

Date : 01st September 2023

Place : Kolkata.

In terms of our separate report of even date.
For KUMAR RAY & CO
Chartered Accountants
FRN : 0033223E

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

(KUMAR RAY)
Proprietor
Mem No. 050689
UDIN : 23050689BGXCNF7811

Biny Bhawal

M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH ' 2023

	PARTICULARS	AMOUNT		PARTICULARS	AMOUNT
To	Work - In - Progress	17,221,088.00	By	FLAT SALE	32,053,700.00
"	Purchase Materials	32,063,149.00	"	Closing Stock : Work-In-Progress	55,763,870.00
"	Land & Building	29,639,515.00			
"	Carriage Inward	12,500.00			
"	Sub-Contract Charges	3,924,679.00			
"	Daily Labour Charges	102,475.00			
"	Brokarage & Commission Paid	525,074.00			
"	Consumable Materials	129,512.00			
"	Conveyance	38,724.00			
"	Salary & Bonus	646,500.00			
"	General Expenses	6,540.00			
"	Car Maintenance Expenses	95,725.00			
"	Car Insurance Charges	19,986.00			
"	Insurance on Loan	13,766.00			
"	Electric Charges	1,250.00			
"	Printing & Stationery	3,225.00			
"	Postage & Stamps	575.00			
"	Profssion Tax	7,500.00			
"	Repairing & Maintenance	28,500.00			
"	Bank Charges	3,314.00			
"	Telephone & Internet Charges	29,662.00			
"	K. M. C. Tax & Plan Sanction Ch.	154,100.00			
"	Interest on OD	289,391.00			
"	Trade Licence	2,300.00			
"	Donation & Subscription	5,000.00			
"	Security & Night Guard	14,000.00			
"	Advertisement	5,000.00			
"	Audit Fees	6,000.00			
"	Depreciation on Fixed Assets	264,224.00			
"	Net Profit transferred To Capital Account	2,564,296.00			
		87,817,570.00			87,817,570.00

Date : 01st September 2023

Place : Kolkata.

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

In terms of our separate report of even date.
For KUMAR RAY & CO
Chartered Accountants
FRN : 0033223E

(KUMAR RAY)
Popríetor
Mem No. 050689
UDIN : 23050689BGXCNF7811

BINOY BHAWAL

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA - 700 039

Assessment Year 2023 - 2024

ANNEXURE - " A "

Sl.No.	PARTICULARS	Balance as on 01.04.2022	Addition during the Year	TOTAL	Depreciation during the Year	Rate of Depreciation	Transferred to Business Capital during the Year	Balance as on 31.03.2023
1	LAND & BUILDING (28A)	4,371,070.00	-	4,371,070.00	-	0%		4,371,070.00
2	LAND & BUILDING (3328, Nayabad)	14,516,800.00	-	14,516,800.00	-	0%	14,516,800.00	-
3	LAND & BUILDING (3320, Nayabad)	15,122,715.00	-	15,122,715.00	-	0%	15,122,715.00	-
4	LAND & BUILDING (Jagadipota)	3,258,144.00	-	3,258,144.00	-	0%		3,258,144.00
5	MOTOR CAR	1,510,386.25	-	1,510,386.25	226,557.94	15%		1,283,828.31
6	COMPUTER	24,903.58	-	24,903.58	9,961.43	40%		14,942.15
7	MOTOR CYCLE	2,097.35	-	2,097.35	314.60	15%		1,782.75
8	FURNITURE & FIXTURE	84,783.22	-	84,783.22	8,478.32	10%		76,304.90
9	CC TV	16,775.54	-	16,775.54	2,516.33	15%		14,259.21
10	A. C. MACHINE	103,971.46	-	103,971.46	15,595.72	15%		88,375.74
11	FAX MACHINE	816.77	-	816.77	122.52	15%		694.25
12	MACHINERY	2,497.46	-	2,497.46	374.62	15%		2,122.84
13	XEROX MACHINE	2,019.63	-	2,019.63	302.94	15%		1,716.69
14	GOLD	8,727,529.50	506,400.00	9,233,929.50	-	0%		9,233,929.50
	TOTAL	47,744,509.76	506,400.00	48,250,909.76	264,224.42		29,639,515.00	18,347,170.34

ANNEXURE - " B "

Investment :

Sl.No	Name	Amount
1	Bajaj Alianz LIC	100,000.00
2	UTI Infrastructure Adv.	45,000.00
		145,000.00

KUMAR RAY & CO.
KOLKATA
FRN 322237E
CHARTERED ACCOUNTANTS

Binoy Bhawal

M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

Assessment Year 2023 - 2024

ANNEXTURE - 'C'

LIST OF ADVANCE FROM PARTY :

Sl. No.	NAME OF THE PARTY	AMOUNT
1	BABUA CHATTERJEE	2,000,000.00
2	NUPUR DAS	3,950,000.00
3	AMIT KUMAR DEB & TANUSREE DEB	200,000.00
4	ANWESH ROY	100,000.00
5	ARKA BOSE	829,800.00
6	KOUSHIK MANDAL	100,001.00
7	RAJIB KUMAR SEAL & PAPIYA DAS SEAL	5,800,000.00
8	RUCHITA CHATTERJI & ISHITA CHATTERJI	980,000.00
9	SOURAV PATRA	1,080,740.00
		15,040,541.00

ANNEXTURE - 'D'

LIST OF FLAT SOLD :

Sl. No.	NAME OF THE PARTY	AMOUNT
1	TUSHAR KANTI DE	5,403,700.00
2	SUBHASIS BHATTACHARYA	5,000,000.00
3	PRASENJIT GANGULY	5,800,000.00
4	GAURAV KUMAR BASAK	4,950,000.00
5	ROURAV RAHA & DEBLINA RAHA	5,500,000.00
6	NIVA BHATTACHARYA	5,400,000.00
		32,053,700.00

ANNEXTURE - 'E'

DETAILS OF BANK BALANCES :

SL. No.	NAME OF THE BANK	Closing Balance
1	With Bank of India, Tiljala Br. S.B A/C. 6164	273,907.93
2	With Bank of India, Tiljala Br. C.A. A/C. 00086	4,393.70
3	With Axis Bank, Kasba Br., 911010037133535	6,286,920.25
4	With PPF Account on SBI, A/C. 11069660966	4,631,729.12
5	With S.B. Account on SBI, P. G. Br.	371,023.54
6	With S.B. Account on Indian Bank	17,676.33
7	With S.B. Account on Kotak Mahindra Bank	18,220.87
8	Bandhan Bank (SB A/C)	4,677,455.02
9	Bandhan Bank (CA A/C)	24,126.80
10	P.O. S.B. Account	8,349.00
11	Canara Bank	1,500.00
12	Bandhan Bank (OD A/C)	12,230.00
13	Axis Bank (OD A/C)	580,992.00
14	Bank of India (OD A/C)	87,150.00
		16,995,674.56

KUMAR RAY & CO. KOLKATA FRN 332137E CHARTERED ACCOUNTANTS

BINOY BHAWAL

Prop : of M/S. BENGAL CONSTRUCTION & CO.

28A, BENIADANGA MASJID BARI BYE LANE, KOLKATA-700039

P. A. No. ABRPB9041L

Computation of Income for the Year ended 31st March' 2023

Assessment Year 2023 - 2024

1. **Income from Business :**			
From M/S. Bengal Construction & Co.			2,564,296.00
2. **Income from Other Sources :**			
Accrued Interest on F.D	490,880.00		
Accrued Interest on N.S.C & K.V.P.	1,211,456.00		
Interest on PPF	307,052.00		
Interest on S.B	304,656.00	2,314,044.00	
Less : Deduction			
U/S. 10(11) – PPF Interest	307,052.00	307,052.00	2,006,992.00
3. **Income from House Property :**			
3520, Nayabad, Kolkata - 700099,			
3588, Nayabad, Kolkata - 700099,			
Jagadipota, Dhalua, South 24 Parganas, Pin -700150,			
Rent Received		10,406,040.00	
Less : KMC Tax Paid		90,107.00	
		10,315,933.00	
Less : Maintenance Exp @ 30%		3,094,780.00	
		7,221,153.00	
Less : Intt. on HBL		200,000.00	7,021,153.00
Gross Income during the year			11,592,441.00
Less : **Deduction U/S. 80C :**			
PPF Deposit (Maximum)	150,000.00		
Deduction U/S. 80TTA :			
S. B. Interest	10,000.00		
Deduction U/S. 80DDB :			
Cancer Patient	40,000.00		
Deduction U/S. 80D :			225,000.00
Mediclaim	25,000.00		
Net Income for the Year			11,367,441.00
Rounded off U/S. 288A			11,367,440.00

TAX CALCULATION :		
Tax on Normal Rate on Rs. 1,13,67,440/- of		3,222,732.00
Add : Surcharge @ 15%		483,410.00
		3,706,142.00
Add : Educational Cess on I. T. @ 4 %		148,246.00
		3,854,388.00
Add : Interest :		
U/s. 234A		
U/s. 234B		
U/s. 234C	53,649.00	53,649.00
		3,908,037.00
Less : Tax Paid :		
By TDS U/s. 194A	48,427.00	
By TDS U/s. 194IB	1,040,604.00	
By Advance Tax	2,600,000.00	
By Self Assessment Tax paid on 17.08.2022	219,010.00	3,908,041.00
TAX REFUNDABLE		**NIL**

(BINOY BHAWAL)

Acknowledgement Number:428217291060924 Date of filing : 06-Sep-2024

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 2024-25

PAN	ADRPB9041L		
Name	BINOY BHAWAL		
Address	28A, BEDIADANGA MASJID BARI BYE LANE, Tiljala S.O, Kasba-Tiljala , SOUTH 24 PARGANAS , West Bengal, INDIA, 700039		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	428217291060924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,20,56,990
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	1,20,56,990
	Net tax payable	5	41,01,798
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	41,01,798
	Taxes Paid	8	41,78,826
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 77,030
Accreted Income and Tax Detail	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 DEPARTMENT

This return has been digitally signed by BINOY BHAWAL in the capacity of Self having PAN ADRPB9041L from IP address 115.187.59.1 on 06-Sep-2024 15:00:06 DSC Sl.No & Issuer 3609612 & 5928165218851994679CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code

ADRPB9041L03428217291060924dae3f0fd62a33a2e1bdd505b7085941a1bb52226

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms
(Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
422447870040924	04-Sep-2024

Name	: BINOY BHAWAL
PAN/TAN	: ADRPB9041L
Address	: 28A,, Bediadanga Masjid Bari Bye Lane, , Kasba-Tiljala, SOUTH 24 PARGANAS, Tiljala S.O, West Bengal, 700039
Form No.	: Form 3CB-3CD
Form Description	: 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
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 050689

(This is a computer generated Acknowledgement Receipt and needs no signature)

Acknowledgement Number:422447870040924

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. I have examined the **balance sheet** as on **31st March 2024** , and the **Profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024** attached herewith, of

Name	BINOY BHAWAL
Address	28A, , Bediadanga Masjid Bari Bye Lane , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700039
PAN	ADRPB0041L
Aadhaar Number of the assessee, if available	

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 **28A, Bediadanga Masjid Bari Bye Lane, Kolkata - 700039** and 0 branches.

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

b. Subject to above,-

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

B. In My opinion, proper books of account have been kept by the head office and branches of the assessee 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 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 2024** ; 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 My opinion and to the best of My information and according to the explanations given to Me , 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	KUMAR RAY
Membership Number	050689
FRN(Firm Registration Number)	0332237E
Address	1050/1 , SURVEY PARK , Santoshpur S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700075
Date of signing Tax Audit Report	03-Sep-2024
Place	KOLKATA
Date	04-Sep-2024

This form has been digitally signed by **KUMAR RAY** having PAN **ADJPR1636B** from IP Address **115.187.59.1** on **04/09/2024 01:02:37 PM** Dsc Sl.No and issuer **,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

Acknowledgement Number:422447870040924

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee — BINOY BHAWAL

2. Address of the Assessee — 28A, , Bediadanga Masjid Bari Bye Lane , Tijala S.O , Kasba-Tijala , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700039

3. Permanent Account Number (PAN) — ADRPB0041L

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	19ADRPB0041L1Z2

5. Status — Individual

6. Previous year — 01-Apr-2023 to 31-Mar-2024

7. Assessment year — 2024-25

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(b)- Gross receipts of profession exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ? — 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?

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(b). 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 ?

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	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ? — No

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:422447870040924

Sl. No.	Business	Sector	Sub Sector	Code
		No records added		

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

Sl. No.	Books prescribed
1	Cash Book, Bank Book, Purchase Register, Sale Register, Ledger 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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book, Bank Book, Purchase Register, Sale Register, Ledger etc.	28A, Beliadanga Masjid Bari Bye Lane		Kolkata	700039	91-India	32-West Bengal

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Cash Book, Bank Book, Purchase Register, Sale Register, Ledger etc.

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
	No records added		

(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
		No records added		

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

(f) Disclosure as per ICDS

Sl. No.	ICDS	Disclosure

14.(a). Method of valuation of closing stock employed in the previous year — At Cost

(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;

Sl. No.	Description	Amount
	No records added	

(b). 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 & refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). 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:

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:422447870040924

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			

No records added

18. **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:-

Sl. No.	Method of Depreciation	Description of the block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA/115BAC/115BAD (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	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)
1	WDV	Furniture & Fittings @ 10%	10	₹76,305	₹0	₹0	₹76,305	₹0	₹0	₹0	₹0	₹7,631	₹68,674
2	WDV	Plant and Machinery @ 15%	15	₹13,88,780	₹0	₹0	₹13,88,780	₹0	₹0	₹0	₹0	₹2,08,317	₹ 11,80,463
3	WDV	Plant and Machinery @ 40%	40	₹14,842	₹0	₹0	₹14,842	₹0	₹0	₹0	₹0	₹5,937	₹ 8,905

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

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

Acknowledgement Number:422447870040924

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

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a):

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

A. Details of payment on which tax is not deducted

KUMAR RAY & CO. ★ KOLKATA FRN 332237E CHARTERED ACCOUNTANTS ★

Acknowledgement Number:422447870040924

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
No records added												

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
No records added													

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
No records added												

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"
No records added														

iii. as payment 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
No records added												

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"
No records added														

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
No records added											

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(f) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

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

(g) Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?	Yes

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		

B. 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. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?	Yes

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		

(h). Provision for payment of gratuity not allowable under section 40A(7);	₹0
(i). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹0

(j). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
	No records added	

(k). 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	

(l). Amount inadmissible under the proviso to section 36(1)(iii).	₹0
22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
			No records added			

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

...ement Number: 422447870040924

... Amounts deemed to be profits and gains under section 33AC or 33AD 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

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. 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
			₹ 0

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 ? 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. Yes

CENVAT/ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 80,57,930	0
Credit Availed	₹ 16,97,054	0

KUMAR RAY & CO. KOLKATA FRN 322237E CHARTERED ACCOUNTANTS

...ce)	₹ 60,97,130	0
...g Outstanding Balance	₹ 42,57,854	0

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
		No records added		

28. 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) ?

Please furnish the details of the same

Sl. No.	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				

29. 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) ?

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	

B.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	

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

30. 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	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 Rep...

Acknowledgement Number:422447870040924

No records added

A.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 (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) 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

B.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 ?

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(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:(iii)	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)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	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 :-

Sl. No.	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.

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

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:-

Number:422447870040924

... of person from whom specified sum is 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

te: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act

(a) 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

Sl. 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	Nature of transaction	Amount of receipt	Date of receipt

No records added

(b) 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:-

Sl. 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

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	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, operative 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

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

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:-

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

...:42244787004092 4

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	

...ars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft ...ot an account payee cheque or account payee bank draft during the previous 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	

...ulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government ...anking company or a corporation established by a Central, State or Provincial Act

...ails of brought forward loss or depreciation allowance, in the following manner, to the extent available

Assessment Year	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 / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed [give reference to relevant order]			Remarks
					Amount	Order U/s	Date of order	
			No records added					

...er a change in share holding of the company has taken place in the previous year due to which the losses incurred prior ...revious year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
...er the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
...ase furnish the details of the same	₹ 0
...er the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous	No
...ase furnish the details of the same	₹ 0
...e of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in ...on to section 73.	No
...ase furnish the details of the same.	₹ 0
...on-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	Yes

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.
80C	₹ 1,50,000
80D	₹ 26,418

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

...rt Number: 42244787004892 4

...ntial

...RITTA

₹ 40,000

₹ 10,000

34 (a) 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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALB06321A	194H	Commission or brokerage	₹21,82,880	₹21,82,880	₹21,82,880	₹1,09,144	₹0	₹0	₹0
2	CALB06321A	194C	Payments to contractors	₹21,83,200	₹21,83,200	₹21,83,200	₹21,832	₹0	₹0	₹0
3	CALB06321A	194J	Fees for professional or technical services	₹3,47,000	₹3,47,000	₹3,47,000	₹34,700	₹0	₹0	₹0

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

Sl. 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.

No records added

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

Sl. 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

No records added

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

(b) In the case of manufacturing concern give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

...Number:422447870040924

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					

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

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
	No records added	

37. Whether any cost audit was carried out ? — Not Applicable

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? — Not Applicable

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

39. 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

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

40. 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	114096269			32053700		
(b)	Gross profit / Turnover	10900786	114096269	9.50	4724052	32053700	14.74
(c)	Net profit / Turnover	6982776	114096269	6.00	2564296	32053700	8.00

KUMAR RAY & CO. KOLKATA FRN 332232E CHARTERED ACCOUNTANTS

...Number: 422447870040924

...on Trade / Turnover

Material consumed / Finished goods produced	49253372	114696269	42.95	65763879	32569700	173.97
			0.00			0.00

1. Please 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			

12.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 ?	If not, please furnish list of the details/transactions which are not reported.
			No records added			

3.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

Please furnish the following details.

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

Please enter expected date of furnishing the report.

Break-up of total expenditure of entities registered or not registered under the GST.

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	
₹ 10,11,71,295	₹ 6,13,74,345	₹ 0	₹ 1,40,12,917	₹ 7,53,87,262	₹ 2,57,84,033

Accountant Details

...untant Details

...e	KUMAR RAY
...bership Number	050689
(Firm Registration Number)	0332237E

KUMAR RAY & CO. ★ KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

... number:422447870040924

1050/1 , SURVEY PARK , Santoshpur S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700075

KOLKATA

04-Sep-2024

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)	
Furnitures & Fittings @ 10%	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							

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							

Deductions Details (From Point No.18)

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
Furnitures & Fittings @ 10%	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			

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			

...form has been digitally signed by KUMAR RAY having PAN ADJPR1836B from IP Address 115.187.59.1 on 04/09/2024 01:02:37 PM Dsc SI No and issuer ...,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

BALANCE SHEET AS AT 31ST MARCH' 2024

CAPITAL & LIABILITIES	AMOUNT	AMOUNT
CAPITAL ACCOUNT :		
Balance as per last Account		8,69,09,680.47
Add Income from Rent	48,07,950.00	
Add Income from Other Sources	24,74,574.00	
Add Income from Business	69,82,776.00	1,42,65,300.00
		10,11,74,980.47
Less Drawings during the Year		
Advance Tax & TDS Adjusted	36,89,031.00	
L.I C Premium	10,146.00	
Interest on HBL	12,39,712.32	
Self Assessment Tax (F.Y.-2021-22)	2,19,010.00	
Mediclaim	26,418.00	
Max Life Insurance	15,337.59	
Personal Drawings	16,05,420.00	68,05,074.91
		9,43,69,905.56
ADVANCE FROM PARTIES :		
Advance Received against Flat Sale		83,10,000.00
SECURITY DEPOSIT(RENT) :		
Security Received Against Rent		17,40,000.00
SECURITY DEPOSIT(JOINT VENTURE) :		
Jeet Nirman Pvt Ltd		40,00,000.00
LOAN (SECURED) :		
LIC Housing Finance Ltd :		
Loan Account No. 212300002227	34,37,413.94	
Loan Account No. 212300005676	1,00,40,918.74	1,34,78,332.68
LOAN (UNSECURED) :		
Mahua Bhawal		90,48,334.00
SUNDRY CREDITORS :		
For Goods & Expenses	5,91,863.00	
Duty & Taxes	47,685.00	6,39,548.00
		13,35,86,120.24

PROPERTY & ASSETS	AMOUNT	AMOUNT
FIXED ASSETS :		
As per ANNEXTURE - "A"		2,15,87,416.02
LAND & BUILDING :		
435, Purbaloke, Kolkata - 700099		1,48,82,605.00
FIXED DEPOSIT :		
Balance as per last Account	1,26,22,521.00	
Add : Addition during the Year	45,00,000.00	
Add : Accrued Interest for the Year	7,63,239.00	
	1,78,85,760.00	
Less : Matured during the year	40,00,000.00	1,38,85,760.00
NATIONAL SAVINGS CERTIFICATE & K.V.P. :		
Balance as per last Account		66,80,000.00
ACCRUED INTEREST ON N.S.C. & K.V.P. :		
Balance as per last Account	19,838.30	
Accrued Interest for the Year	5,85,925.00	6,05,763.30
INVESTEMENT ON MUTUAL FUND :		
As per ANNEXTURE - "B"		1,45,000.00
BAJAJ ALIANZ INSURANCE :		
Balance as per last Account	15,40,500.00	
Paid during the year	3,06,750.00	18,47,250.00
MAX LIFE INSURANCE :		
Balance as per last Account	22,41,460.48	
Paid during the year	10,13,500.24	32,54,960.72
SUD LIFE INSURANCE (BOI) :		
Balance as per last Account	7,31,500.00	
Paid during the year	7,15,750.00	14,47,250.00
ADVANCE TAX & T.D.S :		
Balance as per last Account	36,89,031.00	
Addition during the Year	40,64,826.00	
	77,53,857.00	
Less : Advance Tax & TDS Adjusted	36,89,031.00	40,64,826.00
LOAN & ADVANCE :		
Rimpi Bhawal		7,65,321.00
LAND :		
LAND (2153, Mukundapur) :		
Balance as per last Account		21,47,041.00
SUNDRY DEBTORS :		
Jeet Nirman Pvt Ltd		3,00,000.00
WORK - IN - PROGRESS :		4,92,21,672.00
CASH & BANK BALANCES :		
Cash in Hand	79,103.35	
Cash at Bank :		
As per ANNEXTURE - "E"	1,26,72,061.65	1,27,51,165.00
	(0.00)	13,35,86,120.24

Date : 3rd September 2024

Place : Kolkata.

In terms of our separate report of even date.

For KUMAR RAY & CO

Chartered Accountants

FRN : 0033223E

(KUMAR RAY)

Proprietor

Mem No. 050689

UDIN : 24050689BKARMQ1844

KUMAR RAY & CO. KOLKATA FRN 332237E CHARTERED ACCOUNTANTS

BENGAL CONSTRUCTION & CO

Proprietor

M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH' 2024

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Work In Progress	5,57,63,870.00	By F L A T S A L E	11,46,96,269.00
Purchase Materials	3,19,86,677.00		
Land Purchase	5,81,10,476.00	Closing Stock :	
Carriage Inward	47,725.00	Work-In-Progress	4,92,21,672.00
Sub Contract Charges	25,77,544.00		
Daily Labour Charges	2,86,863.00		
Engineer & Supervision Charges	1,47,000.00		
Brokerage & Commission Paid	21,87,858.00		
Consumable Materials	1,17,742.00		
Salary & Bonus	7,57,145.00		
General Expenses	19,115.00		
Car Maintenance Expenses	96,865.00		
Car Insurance Charges	16,725.00		
Electric Charges	74,190.00		
Printing & Stationery	4,215.00		
Postage & Stamps	425.00		
Profession Tax	2,500.00		
Repairing & Maintenance	30,680.00		
Bank Charges	947.00		
Telephone & Internet Charges	27,315.00		
K. M. C. Tax & Plan Sanction Ch.	22,59,006.00		
Interest on O.D.	16,334.00		
Trade License	2,300.00		
Donation & Subscription	2,500.00		
Advertisement	5,000.00		
Audit Fees	6,000.00		
Depreciation on Fixed Assets	2,22,524.00		
Net Profit transferred To Capital Account	69,82,776.00		
	16,39,17,941.00		16,39,17,941.00

Date : 2nd September 2024

Place : Kolkata

KUMAR RAY & CO. KOLKATA FRN 322237E CHARTERED ACCOUNTANTS

In terms of our separate report of even date.
For KUMAR RAY & CO
Chartered Accountants
FRN : 0311223E

(KUMAR RAY)
Proprietor
Mem No. 059689
UDIN : 24059689BKARMQ1844

BENGAL CONSTRUCTION & CO

Proprietor

BINOY BHAWAL

28A, BEHIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

Assessment Year 2024 - 2025

ANNEXURE - " A "

PARTICULARS	Balance as on 01.04.2023	Addition during the Year	TOTAL	Depreciation during the Year	Rate of Depreciation	Transferred to Business Capital during the Year	Balance as on 31.03.2024
LAND & BUILDING (28A)	43,71,070.00	-	43,71,070.00	-	0%		43,71,070.00
LAND & BUILDING (Jogendpota)	32,58,144.00	-	32,58,144.00	-	0%		32,58,144.00
MOTOR CAR	12,83,828.31	-	12,83,828.31	1,92,574.25	15%		10,91,254.06
COMPUTER	14,942.15	-	14,942.15	5,976.86	40%		8,965.29
MOTOR CYCLE	1,782.75	-	1,782.75	267.41	15%		1,515.34
FURNITURE & FIXTURE	76,304.90	-	76,304.90	7,620.49	10%		68,674.41
C TV	14,259.21	-	14,259.21	2,138.88	15%		12,120.33
A C MACHINE	88,375.74	-	88,375.74	13,256.36	15%		75,119.38
FAX MACHINE	694.25	-	694.25	104.14	15%		590.11
MACHINERY	2,122.84	-	2,122.84	318.43	15%		1,804.41
XEROX MACHINE	1,716.69	-	1,716.69	257.50	15%		1,459.19
GOLD	92,33,929.50	34,62,770.00	1,26,96,699.50	-	0%		1,26,96,699.50
TOTAL	1,83,47,170.34	34,62,770.00	2,18,09,940.34	2,22,524.33		-	2,15,87,416.02

ANNEXURE - " B "

Investment :

Name	Amount
Bajaj Allianz LIC	1,00,000.00
UTI Infrastructure Adv.	45,000.00
	1,45,000.00

KUMAR RAY & CO.
KOLKATA
FRN 332237E
CHARTERED ACCOUNTANTS

BENGAL CONSTRUCTION & CO

Binoy Bhawal

Proprietor

M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

Assessment Year 2024 - 2025

ANNEXTURE - 'C'

LIST OF ADVANCE FROM PARTY :

SL No.	NAME OF THE PARTY	AMOUNT
1	BABUA CHATTERJEE	20,00,000.00
2	NUPUR DAS	45,00,000.00
3	PARTHA PRATIM MAITY	18,10,000.00
		83,10,000.00

ANNEXTURE - 'D'

LIST OF FLAT SOLD :

SL No.	NAME OF THE PARTY	AMOUNT
1	RUCHITA CHATTERJI, ISHITA CHATTERJI, DEBJANI CHATTE	49,00,000.00
2	RAJIB KUMAR SEAL & PAPIYA DAS SEAL	58,00,000.00
3	AMIT KUMAR DEB & TANUSREE DEB	60,00,000.00
4	KOUSHIK MANDAL & ANAMIKA MANDAL	54,00,000.00
5	AMRITA SINGH & NILOY MAJUMDER (Flat-101)	57,75,000.00
6	AMRITA SINGH & NILOY MAJUMDER (Flat-102)	57,75,000.00
7	MADHU SUDAN DUTTA & MANIKA DUTTA	61,47,569.00
8	ANIK SINGHA & MAMON DUTTA SINGHA	50,50,000.00
9	ANWESH ROY & SUCHETANA SHOME	50,50,000.00
10	SAUGATA DE	50,00,000.00
11	SOURAV PATRA & CHUMKI CHOWDHURY	54,03,700.00
12	RINKU KUNDU	55,00,000.00
13	Kshudiram Chowdhury & Amiya Choudhury (Flat-101)	53,71,625.00
14	KshudiramChowdhury & Amiya Choudhury(Flat-302)	53,48,375.00
15	SUJEET KUMAR & POOJA KUMARI	66,00,000.00
16	LUCKY DEWAN	51,50,000.00
17	ANURAG NAYAK	65,00,000.00
18	SUBHAJIT PAL	50,00,000.00
19	ANKAN DEY	54,00,000.00
20	SAIKAT SARKAR	54,25,000.00
21	DEBASHIS MUKHERJEE & ANURADHA BANERJEE	54,00,000.00
22	ANURAG NAYAK (CAR PARKING)	4,00,000.00
		11,46,96,269.00

ANNEXTURE - 'E'

DETAILS OF BANK BALANCES :

SL. No.	NAME OF THE BANK	Closing Balance
1	With Bank of India,Tiljala Br. S.B A/C. 6164	4,90,100.93
2	With Bank of India,Tiljala Br. C.A. A/C. 00086	4,393.70
3	With Axis Bank, Kasba Br., 911010037133535	43,74,671.50
4	With PPF Account on SBI, A/C. 1106066066	51,21,232.12
5	With S.B. Account on SBI, P. G. Br.	5,72,960.60
6	With S.B. Account on Indian Bank	17,676.33
7	With S.B. Account on Kotak Mahindra Bank	18,220.87
8	Bandhan Bank (SB A/C)	14,53,036.21
9	Bandhan Bank (CA A/C)	23,066.00
10	Bandhan Bank (SB A/C No. 108156)	7,697.80
11	P.O. S.B. Account	9,036.00
12	Canara Bank	1,500.00
13	Bandhan Bank (OD A/C)	12,230.00
14	Axis Bank (OD A/C)	5,80,992.00
15	Bank of India (OD A/C)	(14,752.30)
		1,26,72,061.65

KUMAR RAY & CO. KOLKATA FRN 322237E CHARTERED ACCOUNTANTS

BINOY BHAWAL

Prop : of M/S. BENGAL CONSTRUCTION & CO.

28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA - 700 039

P. A. No. ADRPB9041L

Computation of Income for the Year ended 31st March ' 2024

Assessment Year 2024 - 2025

1. **Income from Business :**			
From M/S. Bengal Construction & Co.			69,82,776.00
2. **Income from Other Sources :**			
Accrued Interest on F.D	8,47,270.00		
Accrued Interest on N.S.C & K.V.P.	5,85,925.00		
Interest on PPF	3,39,503.00		
Interest on S.B	7,01,876.00	24,74,574.00	
Less : Deduction.			
U/S. 10(11) - PPF Interest	3,39,503.00	3,39,503.00	21,35,071.00
3. **Income from House Property :**			
Japadipota, Dhalua, South 24 Parganas, Pin -700150.			
Rent Received		48,07,950.00	
Less : KMC Tax Paid		,	
		48,07,950.00	
Less : Maintenance Exp @ 30%		14,42,385.00	
		33,65,565.00	
Less : Intt. on HBL		2,00,000.00	31,65,565.00
Gross Income during the year			1,22,83,412.00
Less : **Deduction U/S. 80C :**			
PPF Deposit (Maximum)	1,50,000.00		
Deduction U/S. 80TTA :			
S. B. Interest	10,000.00		
Deduction U/S. 80DDB :			
Cancer Patient	40,000.00		
Deduction U/S. 80D :			
Mediclaim	26,418.00		2,26,418.00
Net Income for the Year			1,20,56,994.00
Rounded off U/S. 288A			1,20,56,990.00
TAX CALCULATION :			
Tax on Normal Rate on Rs. 1,20,56,990/- of			34,29,597.00
Add : Surcharge @ 15%			5,14,440.00
			39,44,037.00
Add : Educational Cess on I. T. @ 4 %			1,57,761.00
			41,01,798.00
Less : Tax Paid :			
By TDS U/s. 194A		84,031.00	
By TDS U/s. 194IB		4,80,795.00	
By TDS on Flat Sale		1,14,000.00	
By Advance Tax		35,00,000.00	41,78,826.00
TAX REFUNDABLE			77,028.00

Biny Bhawal

(BINOY BHAWAL)