

GAURAV BEHANI & CO.

CHARTERED ACCOUNTANTS



Nazrul Sarani, Opp. Maya Sanyal Nursing Home
1st Floor, Ashrampara, Siliguri-734001
Ph: 9749322143 , Email:- cagauravbehani@gmail.com

STATEMENT OF ACCOUNTS & FINANCIAL REPORT

FOR THE YEAR/PERIOD ENDED : 31.03.2023

NAME: M/S VASUNDHARA PROPERTIES

ADDRESS: JYOTI NAGAR, SILIGURI

I.T PAN: AAGFV2118Q

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 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	M/S VASUNDHARA PROPERTIES
Address	JYOTI NAGAR, SEVOKE ROAD, DARJEELING, 32-West Bengal, 91-India, Pincode - 734001
PAN	AAGFV2118Q
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 SILIGURI and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: NIL
- 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 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 Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As regard quantitative details of principal items of goods traded as required in point no. 35(a) of Form 3CD: As stated by the assessee, the items dealt are numerous, therefore it is not possible to give the quantitative details of stock conveniently

Accountant Details

Name	GAURAV BEHANI
Membership Number	311143
FRN(Firm Registration Number)	329738E
Address	C/O GAURAV BEHANI & CO., SBM HEIGHTS, BLOCK-1, 3E, , OPP. UTTAR BANGA MARWARI PALAC E, SEVOKE ROAD, Siliguri H.O, SILIGURI, JALPAIGURI, 32-West Bengal, 91-India, Pincode - 734001
Date of signing Tax Audit Report	22-Sep-2023
Place	223.226.137.56
Date	27-Sep-2023



Acknowledgement Number:321010540270923

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 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	M/S VASUNDHARA PROPERTIES
Address	JYOTI NAGAR, SEVOKE ROAD, DARJEELING, 32-West Bengal, 91-India, Pincode - 734001
PAN	
Aadhaar Number of the assessee, if available	AAGFV2118Q

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 SILIGURI and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: NIL
- 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 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 Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As regard quantitative details of principal items of goods traded as required in point no. 35(a) of Form 3CD: As stated by the assessee, the items dealt are numerous, therefore it is not possible to give the quantitative details of stock conveniently

Accountant Details

Name	GAURAV BEHANI
Membership Number	311143
FRN(Firm Registration Number)	329738E
Address	C/O GAURAV BEHANI & CO., SBM HEIGHTS, BLOCK-1, 3E, OPP. UTTAR BANGA MARWARI PALAC E, SEVOKE ROAD, Siliguri H.O., SILIGURI, JALPAIGURI, 32-West Bengal, 91-India, Pincode - 734001
Date of signing Tax Audit Report	22-Sep-2023
Place	223.226.137.56
Date	27-Sep-2023



(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, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, JOURNAL, 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, SALES REGISTER, PURCHASE REGISTER, JOURNAL, LEDGER, ETC.	JYOTI NAGAR		SILIGURI	734001	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, SALES REGISTER, PURCHASE REGISTER, JOURNAL, 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
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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) ?

(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		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	The fundamental accounting assumptions of Going concern, Consistency and Accrual Concept are followed. There is no change in accounting policies during the previous year having any material effect.
2	ICDS IV - Revenue Recognition	The revenue from sale of goods have been recognized as and when sale occurred with certainty of its collection.
3	ICDS V - Tangible Fixed Assets	Tangible Fixed Assets have been shown with actual cost plus other incidental cost including taxes etc, minus depreciation as per IT Act 1961. The fixed assets has not been revalued during the year.
4	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision has been recognized on the basis of reasonable certainty and has been made with proper degree of estimation to be payable at future date as a result of past events. No contingent Liability or Asset has been recognized during the P.Y.

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

Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

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

Amount

Sl. No.

Description

No records added

(d). any other item of income;

Amount

Sl. No.

Description

₹ 0

(e). Capital receipt, if any.

Amount

Sl. No.

Description

No records added

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			

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 115B AC/115B AD (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-D)
1	WDV	Plant and Machinery @ 15%	15	₹61,526	₹0	₹0	₹61,526	₹0	₹0	₹0	₹0	₹9,229	₹52,297
2	WDV	Plant and Machinery @ 40%	40	₹71	₹0	₹0	₹71	₹0	₹0	₹0	₹0	₹28	₹43
3	WDV	Furniture & Fittings @ 10%	10	₹14,400	₹0	₹0	₹14,400	₹0	₹0	₹0	₹0	₹1,441	₹12,959

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.
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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
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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
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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
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No records added

Personal expenditure

Sl. No.	Particulars	Amount
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No records added

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

Sl. No.	Particulars	Amount
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No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
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No records added

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

Sl. No.	Particulars	Amount
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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
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No records added

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

(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:

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

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

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

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.

iii. as payment referred to in sub-clause (ib)

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

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.

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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 (ia)

₹ 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											

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. 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.

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
1	BHAWANI RANI PAUL	CUAPP1443C		RELATIVE	INTEREST ON LOAN	₹25,900
2	S. B. ENTERPRISE	ABZFS8024N		RELATIVE	INTEREST ON LOAN	₹55,531
3	SUSHIT KUMAR BISWAS	AMDPB9083B		RELATIVE	INTEREST ON LOAN	₹32,014
4	TAPAN PRAMANIK	AKGPP4442F		RELATIVE	INTEREST ON LOAN	₹3,98,880

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

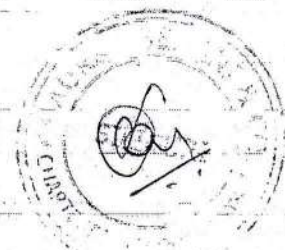
a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
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₹0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
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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	₹ 0	0
Credit Availed	₹ 0	0
Credit Utilized	₹ 0	0
Closing /Outstanding Balance	₹ 0	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)(viii) ?

No

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
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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)(vib) ?

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
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.
									No records added

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

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

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

Acknowledgement Number:321010540270923

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
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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
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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.
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1	PRAVAT HALDAR	SILIGURI	ALKPH4602C		₹4,65,000	₹4,65,000	Yes-Electronic clearing system	
2	S.B. ENTERPRISE	SILIGURI	ABZFS8024N		₹25,000	₹5,06,594	Yes-Electronic clearing system	

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
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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
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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



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 ?

Not Applicable

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).

No

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.

No records added

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	CALV02887D	194A	Interest other than Interest on securities	₹5,12,325	₹5,12,325	₹5,12,325	₹51,232	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No. Tax deduction and collection Account

Type of

Due date for

Date of furnishing,

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.



1 CALV02887D 26Q 31-May-2023 02-Jun-2023 Yes

Not Applicable

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

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
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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:

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
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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
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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
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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 ?

Please furnish the following details:-

Sl. No.	Amount received
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No records added

Date of receipt



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	2500000			10404500		
(b)	Gross profit / Turnover	2005762	2500000	80.23	8449101	10404500	81.21
(c)	Net profit / Turnover	61293	2500000	2.45	307431	10404500	2.95
(d)	Stock-in-Trade / Turnover	3360959	2500000	134.44	3080745	10404500	29.61
(e)	Material consumed / Finished goods produced			0.00			0.00

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

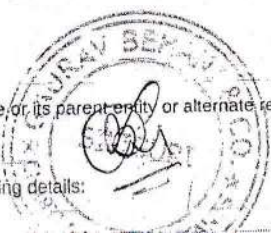
Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions 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:



Acknowledgement Number:321010540270923

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	₹ 17,19,469	₹ 0	₹ 0	₹ 42,152	₹ 42,152	₹ 16,77,317

Accountant Details

Accountant Details

Name	GAURAV BEHANI
Membership Number	311143
FRN(Firm Registration Number)	329738E
Address	C/O GAURAV BEHANI & CO., SBM HEHTS, BLOCK-1, 3E, OPP. UTTAR BANGA MARWARI PALAC E, SEVOKE ROAD, Siliguri H.O, SILIGURI, JALPAIGURI, 32-West Bengal, 91-India, Pincode - 734001
Place	223.226.137.56
Date	27-Sep-2023

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)	

No records added

Plant and Machinery @ 15%

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)	

No records added

Plant and Machinery @ 40%

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)	

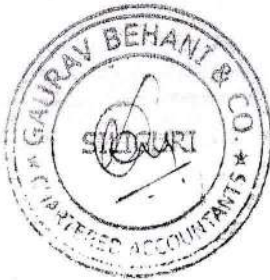


Acknowledgement Number:321010540270923

Furnitures & Fittings @ 10%	No records added
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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 GAURAV BEHANI having PAN BHMPB2581D from IP Address 223.226.137.56 on 27/09/2023 07:11:38 PM Dsc SI.No and Issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



M/S VASHUNDHARA PROPERTIES
JYOTI NAGAR, SEVOKE ROAD
SILIGURI-734001

BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>CAPITAL ACCOUNT:</u> (AS PER SCHEDULE "A")		(1,730,944.07)	<u>FIXED ASSETS:</u> (AS PER SCHEDULE "C")		56,148.88
<u>SECURED LOAN:</u> PNB BANK (O/D) (A/C NO: 0237213021545)	5,001,451.66		<u>LOANS & ADVANCES</u>		
PNB BANK	1,490,000.00	6,491,451.66	<u>A. CURRENT ASSETS</u>		
<u>UNSECURED LOAN:</u> (AS PER SCHEDULE "B")		4,723,252.00	STOCK IN TRADE (AS TAKEN VALUED & CERTIFIED BY THE PARTNERS)		3,360,959.00
<u>CURRENT LIABILITIES AND PROVISIONS:</u>			<u>B. LOANS & ADVANCES</u> (AS PER SCHEDULE "D")		3,451,008.00
<u>CURRENT LIABILITIES:</u>			<u>OTHER ADVANCES</u> (AS PER SCHEDULE "E")		407,000.00
SUNDRY CREDITORS		-	ADVANCE PAID TO CREDITORS (AS PER SCHEDULE "F")		1,242,191.00
<u>OTHER LIABILITIES:</u>			<u>CASH & BANK BALANCES:</u>		
AUDIT FEES PAYABLE	6,000.00		PUNJAB NATIONAL BANK (CURRENT A/C)	9,765.75	
GST TO BE REVERSED	84,712.00		STATE BANK OF INDIA (A/C NO :30330695345)	27,710.12	37,475.87
TDS PAYABLE	51,212.00	162,424.00	CASH IN HAND (AS CERTIFIED)		1,091,400.84
GST PAYABLE	20,500.00				9,646,183.59
		<u>9,646,183.59</u>			

VASHUNDHARA PROPERTIES

Partner
PARTNER

IN TERMS OF OUR REPORT OF EVEN DATE

PLACE : SILIGURI

DATED : THE 16TH DAY OF SEPTEMBER 2023.

UDIN: 23311143BGVYWO8558

FOR, GAURAV BEHANI & CO
CHARTERED ACCOUNTANTS
FRN NO.329738E

CA GAURAV BEHANI
PROPRIETOR
MEMBERSHIP NO. 311143



M/S VASHUNDHARA PROPERTIES
JYOTI NAGAR, SEVOKE ROAD
SILIGURI-734001

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

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To OPENING STOCK		3,080,745.00	By SALES		2,500,000.00
" PURCHASES		759,452.00	" CLOSING STOCK		3,360,959.00
" LABOUR CHARGE		15,000.00			
" GROSS PROFIT C/D		2,005,762.00			
		5,860,959.00			5,860,959.00
To AUDIT FEE		6,000.00	By GROSS PROFIT B/D		2,005,762.00
" ACCOUNTING CHARGES		20,000.00			
" BANK CHARGES		37,791.18			
" BANK INTEREST		648,389.00			
" ELECTRICITY EXPENSES		5,000.00			
" DEPRECIATION		9,159.00			
(AS PER SCHEDULE "C")					
" GST TAX PAID		24,000.00			
" INTEREST ON GST		90.00			
" INTEREST ON TDS		8,171.00			
" GST LATE FEES		4,050.00			
" ROUNDED OFF		2.50			
" INSURANCE PREMIUM		4,361.00			
" INTEREST ON U/LOAN		512,325.00			
" ENGINEER FEES		25,000.00			
" LUCC CHARGES		18,330.00			
" PROFESSIONAL TAX		6,800.00			
" SALARY EXP		265,000.00			
" SOIL TESTING EXPENSES		50,000.00			
" LEGAL FEES		60,000.00			
" BOOK PROFIT C/D		301,293.32			
		2,005,762.00			2,005,762.00
" INTEREST ON CAPITAL		-	BOOK PROFIT B/D		301,293.32
" PARTNER REMUNERATION		240,000.00			
" SHARE OF PROFIT		61,293.32			
		301,293.32			301,293.32

VASHUNDHARA PROPERTIES

Partner
PARTNER

IN TERMS OF OUR REPORT OF EVEN DATE

PLACE : SILIGURI

DATED : THE 16TH DAY OF SEPTEMBER 2023.

UDIN: 23311143BGVYW08558

FOR, GAURAV BEHANI & CO
CHARTERED ACCOUNTANTS

FRN NO.329738E

CA GAURAV BEHANI

PROPRIETOR

MEMBERSHIP NO. 311143



M/S VASHUNDHARA PROPERTIES
JYOTI NAGAR, SEVOKE ROAD
SILIGURI-734001

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

SCHEDULE - A
CAPITAL ACCOUNT

PARTNERS NAME	OPENING BALANCE	ADDITION	INTEREST ON CAPITAL	REMUNERATION	SHARE OF PROFIT	TOTAL	WITHDRAWAL	CLOSING BALANCE
SRI DILIP BISWAS	(654,152.48)	-	-	120,000.00	30,646.66	(503,505.82)	85,000.00	(588,505.82)
SRI DIPAYAN BISWAS	(996,434.91)	-	-	120,000.00	30,646.66	(845,788.25)	296,650.00	(1,142,438.25)
TOTAL	(1,650,587.39)	-	-	240,000.00	61,293.32	(1,349,294.07)	381,650.00	(1,730,944.07)

SCHEDULE - C
FIXED ASSETS & DEPRECIATION

SL NO.	PARTICULARS	RATE	OP. WDV	1ST HALF	2ND HALF	TOTAL	DEPRICIATION	CL. WDV
1	A C MACHINE	15%	42,061.88	-	-	42,061.88	6,309.00	35,752.88
2	AQUAGUARD	15%	2,897.00	-	-	2,897.00	435.00	2,462.00
3	INVERTER	15%	4,437.00	-	-	4,437.00	666.00	3,771.00
4	MOBILE	15%	2,901.00	-	-	2,901.00	435.00	2,466.00
TOTAL (A)			52,296.88	-	-	52,296.88	7,845.00	44,451.88
5	COMPUTER	40%	43.00	-	-	43.00	17.00	26.00
TOTAL (B)			43.00	-	-	43.00	17.00	26.00
6	FURNITURE	10%	12,968.00	-	-	12,968.00	1,297.00	11,671.00
TOTAL (C)			12,968.00	-	-	12,968.00	1,297.00	11,671.00
TOTAL (A+B+C)			65,307.88	-	-	65,307.88	9,159.00	56,148.88

VASHUNDHARA PROPERTIES

(Signature)
Partner



M/S VASHUNDHARA PROPERTIES
JYOTI NAGAR, SEVOKE ROAD
SILIGURI-734001

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

SCHEDULE -B

UNSCURED LOANS

PARTICULARS	AMOUNT (Rs.)
SUSHIT KR. BISWAS	294,615.00
S B ENTERPRISES	506,594.00
BHABANI RANI PAUL	239,051.00
TAPAN KUMAR PRAMANIK	3,682,992.00
TOTAL	4,723,252.00

SCHEDULE -D

LOANS & ADVANCES

PARTICULARS	AMOUNT (Rs.)
LANDLORD JAGDISH SAHA	1,020,000.00
PARITOSH MANDAL	50,000.00
PINAKI MAJUMDAR	158,500.00
USHA RANJAN MOITRA	175,000.00
VASUNDHARA ENTERPRISES	500,000.00
SUSOMA NEOGI	372,508.00
MONALISHA BISWAS	775,000.00
NISHIT BISWAS	100,000.00
JAYSHREE CHAKRABORTY	150,000.00
DEBJIT CHAKRABORTY	150,000.00
TOTAL	3,451,008.00

SCHEDULE -E

OTHER ADVANCES

PARTICULARS	AMOUNT (Rs.)
SECURITY DEPOSITS	7,000.00
JYOTI NAGAR PROJECT	400,000.00
TOTAL	407,000.00

VASHUNDHARA PROPERTIES

(Signature)
Partner

SCHEDULE -F

ADVANCE PAID TO CREDITORS

PARTICULARS	AMOUNT (Rs.)
DEE ESS CEMENT	542,467.00
DEE ESS ENTERPRISES	384,686.00
DIPAK BISWAS	181,650.00
DECSARI ENTERPRISES	75,000.00
SOURMEN BISWAS	50,000.00
ADV. SOMA PAUL (SERVICES)	8,388.00
TOTAL	1,242,191.00



**M/S VASHUNDHARA PROPERTIES
JYOTI NAGAR, SEVOKE ROAD, SILIGURI**

**NOTES TO AND FORMING PART OF PROFIT & LOSS ACCOUNT AND
BALANCE SHEET FOR THE YEAR ENDED 31ST DAY OF MARCH, 2023.**

SIGNIFICANT ACCOUNTING POLICIES

METHOD OF ACCOUNTING

The firm is maintaining its accounts on MERCANTILE basis.

FIXED ASSETS

Fixed Assets have been valued at cost less depreciation.

DEPRECIATION

Depreciation has been provided as per written down value method at the rates provided in the Income Tax Act, 1961.

INVENTORIES

Closing stock of goods is valued at Cost Price or Net Realizable Value whichever is lower.

REVENUE RECOGNITIONS

Revenue arising from all sales has been recognized.

ACCOUNTING POLICIES

There is no change in the accounting policies as compared to immediately preceding previous year.

