STATEMENT OF ACCOUNT
OF

JAGANNATH REALTY

NP-265, SALT LAKE, SECTOR - V,
P.O- KRISHNAPUR MILAN BAZAR,
P.S.- ELECTRONICS COMPLEX
KOLKATA - 700102

AS ON 31ST MARCH, 2023

ASIM KUMAR BISWAS & ASSOCIATES

CHARTERED ACCOUNTANTS
PREMISES NO - 1480
94A, DR. B. R. AMBEDKAR ROAD
NATUNPARA, TENTULBERIA,
GARIA, KOLKATA – 700 084

Acknowledgement Number:

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	JAGANNATH REALTY
Address	NP-265, SALT LAKE , SECTOR - V , Krishnapur S.O (North 24 Parganas) , Thakdari , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700102
PAN	AAMFJ3268R
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 **NP-265, SALT LAKE, SECTOR - V, KRISHNAPUR MILAN BAZAR, KOLKATA - 700102** 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
	No records added	

Accountant Details

Asim Kumar Biswas & Associates
Chartered Accountants

Name	ASIM KUMAR BISWAS
Membership Number	056713
FRN(Firm Registration Number)	322566E
Address	ASIM KUMAR BISWAS & ASSOCIATES, PREMISES NO- 1480 , 94A, DR B R AMBEDKAR ROAD, NATUNPARA, TENTULBERIA , Garia S.O (South 24 Parganas) , Srirampur , KOLKATA , 32-West Bengal , 91-India , Pincode - 700084

Asim Kumar Biswas & Associates * Chartered Accountants * KOLKATA

A. K. Biswas
Proprietor

Date of signing Tax Audit Report	31-Aug-2023
Place	49.37.33.221
Date	13-Sep-2023

This form has been digitally signed by having PAN from IP Address **49.37.33.221** on Dsc Sl.No and issuer

Acknowledgement Number:

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	JAGANNATH REALTY
2. Address of the Assessee	NP-265, SALT LAKE , SECTOR - V , Krishnapur S.O (North 24 Parganas) , Thakdari , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700102
3. Permanent Account Number (PAN)	AAMFJ3268R
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	19AAMFJ3268R1ZD

5. Status	Firm
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(e)- When provisions of section 44AD(4) are applicable.

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

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 (%)
1	MINTU MAJHI	50
2	SUDHA NASKAR	50

(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 ?	No

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 of complete constructions or parts- civil contractors	06002

Acknowledgement Number:

(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, 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, LEDGER, etc.	NP-265, SALT LAKE, SECTOR - V	KRISHNAPUR MILAN BAZAR	KOLKATA	700102	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, 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:

Acknowledgement Number:

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 Firm has followed the accounting policies on the concepts of going concern, consistency and accrualbasis of accounting. The Firm has not change its accounting policy during the previous year.
2	ICDS II - Valuation of Inventories	The Firm adopted accounting policy by using Cost formula with allocation of overhead of the Firm.
3	ICDS III - Construction Contracts	The Firm has engaged for construction activity.
4	ICDS IV - Revenue Recognition	The Firm has disclose turnover on the basis of Registration of the Property audit.
5	ICDS V - Tangible Fixed Assets	The Fixed Assets are shown at Written Down Value after charging Depreciation as per Income Tax Act.
6	ICDS VI - Changes in Foreign Exchange Rates	The Firm has not any Foreign transaction during the previous year
7	ICDS VII - Governments Grants	The Firm has not received any Government Grant during the previous year.
8	ICDS VIII - Securities	The Firm has not deal with any Securities during the previous year.
9	ICDS IX - Borrowing Costs	The Firm has not any Interest and other cost of borrowing during the year under audit except interest on borrowed capital
10	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	The Firm has not any expenditure required to settle the presentobligation at the end of the previous year.The Firm has not any value of which economic benefit arising at the end of the previous year.

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

Acknowledgement Number:

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:

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	Furnitures & Fittings @ 10%	10	₹12,347	₹0	₹0	₹12,347	₹0	₹0	₹0	₹0	₹1,235	₹ 11,112
2	WDV	Plant and Machinery @ 15%	15	₹11,939	₹0	₹0	₹11,939	₹0	₹0	₹0	₹0	₹1,791	₹ 10,148
3	WDV	Plant and Machinery @ 40%	40	₹29,052	₹0	₹0	₹29,052	₹0	₹0	₹0	₹0	₹11,621	₹ 17,431

19. Amount admissible under section-

Acknowledgement Number:

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
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		

Acknowledgement Number:

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
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.

Acknowledgement Number:

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											

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
1	Interest	40(b)	₹61,69,014	₹6,16,904	₹0	Nil
2	Remuneration	40(b)	₹80,000	₹80,000	₹0	Nil

(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;

Acknowledgement Number:

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
1	MINTU MAJHI	APAPM8441A		PARTNER	INTEREST ON CAPITAL	₹3,08,326
2	MINTU MAJHI	APAPM8441A		PARTNER	REMUNERATION	₹40,000
3	SUDHA NASKAR	AQNPN5708M		PARTNER	INTEREST ON CAPITAL	₹3,08,578
4	SUDHA NASKAR	AQNPN5708M		PARTNER	REMUNERATION	₹40,000

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

Acknowledgement Number:

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.	No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 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) ?	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
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

Acknowledgement Number:

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 ?	Yes

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
1	Immovable property received in a consideration less than stamp duty value	₹ 4,71,875

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

Acknowledgement Number:

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									

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							

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

Acknowledgement Number:

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								

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	

Acknowledgement Number:

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	CALJ08857C	194C	Payments to contractors	₹7,15,817	₹7,15,817	₹7,15,817	₹7,158	₹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 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.
1	CALJ08857C	26Q	31-Jul-2022	20-Jul-2022	Yes	
2	CALJ08857C	26Q	31-Oct-2022	25-Nov-2022	Yes	
3	CALJ08857C	26Q	31-Jan-2023	12-Jan-2023	Yes	
4	CALJ08857C	26Q	31-May-2023	17-May-2023	Yes	

Acknowledgement Number:

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

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
1	CALJ08857C	₹ 84	₹ 84	13-Jul-2022
2	CALJ08857C	₹ 34	₹ 34	02-Nov-2022

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
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										

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

Acknowledgement Number:

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	6309968			5250000		
(b)	Gross profit / Turnover		6309968	0.00		5250000	0.00
(c)	Net profit / Turnover	650	6309968	0.01	25985	5250000	0.49
(d)	Stock-in-Trade / Turnover	13872459	6309968	219.85	13395557	5250000	255.15
(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:

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	₹ 60,74,670	₹ 0	₹ 0	₹ 44,58,969	₹ 44,58,969	₹ 14,91,701

Accountant Details

Accountant Details

Asim Kumar Biswas & Associates
Chartered Accountants
A. K. Biswas
Proprietor

Asim Kumar Biswas & Associates * Chartered Accountants * KOLKATA

Name	ASIM KUMAR BISWAS
Membership Number	056713
FRN(Firm Registration Number)	322566E
Address	ASIM KUMAR BISWAS & ASSOCIATES, PREMISES NO- 1480 , 94A, DR B R AMBEDKAR ROAD, NATUNPARA, TENTULBERIA , Garia S.O (South 24 Parganas) , Srirampur , KOLKATA , 32-West Bengal , 91-India , Pincode - 700084
Place	49.37.33.221
Date	13-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)	
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	No records added							

Acknowledgement Number:

@ 40%	

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			

This form has been digitally signed by having PAN from IP Address **49.37.33.221** on Dsc Sl.No and issuer

JAGANNATH REALTY
NP-265, SALT LAKE, SECTOR - V,
P.O- KRISHNAPUR MILAN BAZAR,
P.S.- ELECTRONICS COMPLEX
KOLKATA - 700102

BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
PARTNER'S CAPITALS ACCOUNT			**FIXED ASSETS**		
MINTU MAJHI			As per Annexure		1,07,51,368.28
Bal as per last a/c	1,02,77,533.61				
Add.i) Amt.Introduced	50,000.00		**WORK IN PROGRESS**		1,38,72,459.00
ii) Share of Profit	1,55,002.26				
iii) Remuneration	40,000.00				
iv) Interest on Capital	3,08,326.00	1,08,30,861.87			
			LOANS & ADVANCES		
SUDHA NASKAR			GST Input	7,29,256.18	
Bal as per last a/c	1,02,85,943.60		Adv to suppliers	9,15,000.00	16,44,256.18
Add.i) Amt.Introduced	50,000.00				
ii) Share of Profit	1,55,002.26				
iii) Remuneeration	40,000.00		**CASH & BANK BALANCES**		
iv) Interest on Capital	3,08,578.00	1,08,39,523.86	Cash in hand		10,207.00
			Cash at Bank		
			With Bank of India,		
CURRENT LIABILITIES			Sec-v,Saltlake br	40,394.27	
For Goods	29,51,331.00		A/C.No.407120110000187		
For Expenses	16,000.00		With ICICI Bank		
For TDS	310.00		Sec-v,Saltlake br	21,862.00	62,256.27
Adv from Customers	15,40,000.00	45,07,641.00	A/C.No.721105500115		
PROVISION FOR TAXATION		1,62,520.00			
		2,63,40,546.73		-	2,63,40,546.73

As per Annexed Report.
For ASIM KUMAR BISWAS & ASSOCIATES
CHARTERED ACCOUNTANTS.
FRN- 322566E

Asim Kumar Biswas & Associates Chartered Accountants KOLKATA

CA ASIM KUMAR BISWAS
PROPRIETOR
MEMBERSHIP NO- 056713

DATED:- 31/08/2023
PLACE: KOLKATA

JAGANNATH REALTY
Sudha Naskar
Partner

JAGANNATH REALTY
Partner

JAGANNATH REALTY
NP-265, SALT LAKE, SECTOR - V,
P.O- KRISHNAPUR MILAN BAZAR,
P.S.- ELECTRONICS COMPLEX
KOLKATA - 700102

FIXED ASSETS & DEPRECIATION

DESCRIPTION OF ASSETS	OPENING BALANCE AS ON 01/04/2022	ADDITION DURING THE YEAR		SALE/ DISPOSAL/ TRANSFER	TOTAL VALUE OF ASSETS	RATE OF DEP.	AMOUNT OF DEP.	CLOSING BALANCE AS ON 31/03/2023
		FROM 01/04/2022 TO 30/09/2022	FROM 01/10/2022 TO 31/03/2023					
LAND	88,42,127.00	18,70,550.00	-	-	1,07,12,677.00	0.00%	-	1,07,12,677.00
Furniture & Fixture	12,346.83	-	-	-	12,346.83	10.00%	1,234.68	11,112.15
C C Camera	11,938.75	-	-	-	11,938.75	15.00%	1,790.81	10,147.94
Computer	29,052.00	-	-	-	29,052.00	40.00%	11,620.80	17,431.20
Total	88,95,464.58	18,70,550.00	-	-	1,07,66,014.58		14,646.30	1,07,51,368.28
Summary								
Flat & Shop	88,42,127.00	18,70,550.00	-	-	1,07,12,677.00	0.00%	-	1,07,12,677.00
Furniture & Fixture	12,346.83	-	-	-	12,346.83	10.00%	1,234.68	11,112.15
Plant @15%	11,938.75	-	-	-	11,938.75	15.00%	1,790.81	10,147.94
Plant @40%	29,052.00	-	-	-	29,052.00	40.00%	11,620.80	17,431.20
Total	88,95,464.58	18,70,550.00	-	-	1,07,66,014.58		14,646.30	1,07,51,368.28

Asim Kumar Biswas & Associates * Chartered Accountants * KOLKATA

JAGANNATH REALTY
Sudha Naskar
Partner

JAGANNATH REALTY
Partner

JAGANNATH REALTY
NP-265, SALT LAKE, SECTOR - V,
P.O- KRISHNAPUR MILAN BAZAR,
P.S.- ELECTRONICS COMPLEX
KOLKATA - 700102

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

	PARTICULARS	Amount		PARTICULARS	Amount
To	Work -in- Progress	1,33,95,557.00	By	Outward Supply of Goods & Service	63,09,967.74
"	Material Purchase	44,11,518.68			
"	Land Lord Payment	3,00,000.00			
"	Labour Charges	8,85,510.00	"	Work in Progress	1,38,72,459.00
"	Printing & Statiaonery	1,236.00			
"	Miscellaneous Expenses	1,428.58			
"	Bank Charges	8,188.09			
"	Salary	1,24,000.00			
"	Internet Charges	4,974.57			
"	Audit Fees	16,000.00			
"	Accounting Charges	24,000.00			
"	Professional Fees	6,000.00			
"	Electric Cgarges	2,86,014.00			
"	Trade Licence	4,200.00			
"	GST Late Fees	1,600.00			
"	Depreciation on Fixed Assets	14,646.30			
"	Net Profit Carried Down	6,97,553.52			
		2,01,82,426.74			2,01,82,426.74

As per Annexed Report.
For ASIM KUMAR BISWAS & ASSOCIATES
CHARTERED ACCOUNTANTS.
FRN- 322566E

CA ASIM KUMAR BISWAS
PROPRIETOR
MEMBERSHIP NO- 056713

Asim Kumar Biswas & Associates Chartered Accountants KOLKATA

DATED:- 31/08/2023
PLACE: KOLKATA

JAGANNATH REALTY
Sudha Naskar
Partner

JAGANNATH REALTY
Partner

JAGANNATH REALTY
NP-265, SALT LAKE, SECTOR - V,
P.O- KRISHNAPUR MILAN BAZAR,
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KOLKATA - 700102

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023.

	PARTICULARS		Amount		PARTICULARS	Amount
To	**Partner Remuneration**			By	Net Profit Brought Down	6,97,553.52
	Mintu Majhi	40,000.00				
	Sudha Naskar	40,000.00	80,000.00	"	Deemed Income	4,71,875.00
"	**Interest on Capital**					
	Mintu Majhi	3,08,326.00				
	Sudha Naskar	3,08,578.00	6,16,904.00			
"	Provision for Taxation					
	Current Year		1,62,520.00			
"	**Share of Profit - Transferred to Partners' Capital Account**					
	MINTU MAJHI (Share of Profit 50 paise in a rupee)	1,55,002.26				
	SUDHA NASKAR (Share of Profit 50 paise in a rupee)	1,55,002.26	3,10,004.52			
			11,69,428.52			11,69,428.52

As per Annexed Report.
For ASIM KUMAR BISWAS & ASSOCIATES.
CHARTERED ACCOUNTANTS.
FRN- 322566E

Asim Kumar Biswas & Associates Chartered Accountants [redacted]

CA ASIM KUMAR BISWAS
PROPRIETOR
MEMBERSHIP NO- 056713

DATED:- 31/08/2023
PLACE: KOLKATA

JAGANNATH REALTY
Sudha Naskar
Partner

JAGANNATH REALTY
Mintu Majhi
Partner

JAGANNATH REALTY
NP-265, SALT LAKE, SECTOR - V,
P.O- KRISHNAPUR MILAN BAZAR,
P.S.- ELECTRONICS COMPLEX
KOLKATA - 700102

ACCOUNTING YEAR ENDED ON 31ST MARCH , 2023

Annexed To And Forming the part of Balance Sheet
DISCLOSURE OF ACCOUNTING POLICIES.

METHOD OF ACCOUNTING

The Assessee follows Mercantile System of Accounting.

DEPRECIATION.

The Assessee follows written down value method of depreciation; at the rate prescribed under Income Tax Act, 1961.

FIXED ASSETS.

The Fixed Assets are shown at Historical cost Less Depreciation.

INVENTORIES

The Inventory for flat under construction are valued at cost plus cost allocated for contract.

NOTES ON ACCOUNTS.

Parties account are subject to confirmation and reconciliation, if any.

Internal Vouchers have been relied upon whereever external evidences were are not available.

As per Annexed Report.
For ASIM KUMAR BISWAS & ASSOCIATES.
CHARTERED ACCOUNTANTS.
FRN- 322566E

CA ASIM KUMAR BISWAS
PROPRIETOR
MEMBERSHIP NO- 056713

DATED:- 31/08/2023
PLACE: KOLKATA

Asim Kumar Biswas & Associates Chartered Accountants KOLKATA

JAGANNATH REALTY
Sudha Naskar
Partner

JAGANNATH REALTY
Partner

JAGANNATH REALTY
NP-265, SALT LAKE, SECTOR - V,
P.O- KRISHNAPUR MILAN BAZAR,
P.S.- ELECTRONICS COMPLEX
KOLKATA - 700102

COMPUTATION OF TOTAL INCOME

Annexure - I

PAN : AAMFJ3268R
DO1 :25/082016

Particulars		Amount	Amount
Net Profit as per Profit & Loss A/C			6,97,553.52
Less : Interest on capital			6,16,904.00
BOOK PROFIT------------------			80,649.52
Less : Partners Remunaration admissible under The Income Tax Act.			
100% on Rs.	80,649.52	80,649.52	
60% on Rs.	-	-	
	80,649.52	80,649.52	
Partners Remuneration allowable subject to limitaion to debited to Profit & Loss A/C			80,000.00
Immovable Property received in a consideration less than Stamp Duty Value U/S 56(2)(x)			
Stamp Duty Value		17,71,875.00	
Less: Cost of Acquisition		13,00,000.00	4,71,875.00
TOTAL INCOME			4,72,524.52
ROUNDED OFF			4,72,520.00
Tax on Total Income			1,41,756.00
Add: Education cess.			5,670.24
Gross Tax Liability			1,47,426.24
Add: Interest			15,096.45
			1,62,522.69
ROUNDED OFF			1,62,520.00

As per Annexed Report.
For ASIM KUMAR BISWAS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN- 322566E

CA ASIM KUMAR BISWAS
PROPRIETOR
MEMBERSHIP NO- 056713

DATED:- 31/08/2023
PLACE: KOLKATA

JAGANNATH REALTY
Sudha Naskar
Partner

JAGANNATH REALTY
Partner