

C D DEVELOPERS
81/A, BARANILPUR CHOWRONGEE CLUB, SRIPALLY, BURDWAN-713103

Profit and Loss Account for the year Ended 31.03.2024

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
To Printing & Stationery		1260.00			
" Office Rent		24000.00	By Bank Interest		130.00
" Shifting Charges		6000.00			
" Trade Licence Fee		1620.00	By Net Loss		
" Electricity		3000.00	(Transferred to Pre Operative Expenses)		63861.10
" Legal Fees		1500.00			
" Advertisement		2500.00			
" Bank Charges		7251.10			
" Mobile Charges		2400.00			
" Conveyance Expenses		2580.00			
" Surveyor Charges		10000.00			
" General Expenses		1880.00			
		<u>63991.10</u>			<u>63991.10</u>

PLACE : KOLKATA
The 5thh day of November , 2024



FOR S DUTTA & ASSOCIATES
CHARTERED ACCOUNTANTS

Partha Sarathi De
(PARTHA SARATHI DE)
PARTNER
MEMBERSHIP NO-305586

Unique Document Identification Number (UDIN) for this document is 24305586BKCMFV3439

C D DEVELOPERS
81/A, BARANILPUR CHOWRONGEE CLUB, SRIPALLY, BURDWAN-713103

Balance Sheet as at 31st March, 2024

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
Partner's Capital :			Fixed assets:		
Smt. Durga Bhattacharya			Furniture & Fixture		
As per Last A/c	340000.00		As per last a/c		25450.00
Add: This year	<u>300000.00</u>	640000.00	Land Lord Payment		2159000.00
Chandrasekhar Pd Chourasia			Pre Operative Expenses		
As per last A/c	338000.00		As per last a/c	14863.00	
Add: This year	<u>200000.00</u>	538000.00	This year	<u>63861.10</u>	78724.10
Arup Dey			Cash at Bank:-		
As per Last A/c	235250.00		HDFC Bank Ltd		
Add: This year	<u>200000.00</u>	435250.00	A/c No- 50200048988360		3295.90
Samir Dutta			Cash in hand		
As per Last A/c	386750.00		(As certified by Partners)		33530.00
Add: This year	<u>300000.00</u>	686750.00			
		<u>2300000.00</u>			<u>2300000.00</u>

PLACE : KOLKATA
The 5th day of November , 2024



FOR S DUTTA & ASSOCIATES
CHARTERED ACCOUNTANTS

Partha Sarathi de
(PARTHA SARATHI DE)
PARTNER
MEMBERSHIP NO-305586

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 2024, and the Profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024 attached herewith, of

Name	C D DEVELOPERS
Address	81/A, BARANILPUR CHOWRONGEE CLUB, , BARDHAMAN, 32-West Bengal, 91-India, Pincode - 713103
PAN	AANFC7647Q
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 81/A, BARANILPUR CHOWRONGEE CLUB, and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: 1. According to the information and explanations given to us no payment in excess of Rs.10000/- was made otherwise than by an account payee cheque or account payee bank draft. However it is not possible for us to verify whether the payments in excess of Rs.10000/- have actually been made otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence are not in the possession of the assessee. 2. Debtors and Creditors balances are subject to confirmation. 3. Audit was conducted on a test check basis, and based on that no irregularities were found.
- 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 2024; and
- ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	PARTHA SARATHI DE
Membership Number	305586
FRN(Firm Registration Number)	
Address	73A, HARISH MUKHERJEE ROAD, Bhawanipore S.O , Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700025
Date of signing Tax Audit Report	05-Nov-2024
Place	KOLKATA
Date	06-Nov-2024

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	C D DEVELOPERS
2. Address of the Assessee	81/A, BARANILPUR CHOWRONGEE CLUB, Sripalli S.O., Burdwan - I, BARDHAMAN, 32-West Bengal, 91-India, Pincode - 713103
3. Permanent Account Number (PAN)	AANFC7647Q
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 ?	No

Sl. No.	Type	Registration /Identification Number
No records added		

5. Status	Firm
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted
--

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable.

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?
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	Smt. Durga Bhattacharya	25
2	Chandrasekhar Pd Chourasia	25
3	Arup Dey	25
4	Samir Dutta	25

(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	Other construction activity n.e.c.	06010

(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 ? No

Sl. No.	Books prescribed
No records added	

(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, Debtors & Creditors Ledger, Fixed Assets Register etc.	S1/A, BARANILPUR CHOWRONGEE CLUB, SRIPALLY, BURDWAN-			713103	91-India	32-West Bengal

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

Sl. No.	Books examined
No records added	

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

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

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

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

(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:

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

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

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

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

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

Sl. No.	Description	Amount
		No records added

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
		No records added

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

No records added

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

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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
---------	-----------------	-------------------	--------	-------------------	---	---

No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
---------	-----------------	-------------------	--------	-------------------	---	---

No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹0

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

Sl. No.	Nature of Liability	Amount
---------	---------------------	--------

No records added

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

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

₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.

₹0

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

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

No records added

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

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. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms -
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (f)	Date of payment (ii)
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:-

No

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

37. Whether any cost audit was carried out ?

No

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

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

No

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

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

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	0		0	
(b)	Gross profit / Turnover	0	0.00	0	0.00
(c)	Net profit / Turnover	-63861	0	-14863	0
(d)	Stock-in-Trade / Turnover	0	0.00	0	0.00
(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:

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	
No records added						

Accountant Details

Accountant Details

Name	PARTHA SARATHI DE
Membership Number	305586
FRN(Firm Registration Number)	
Address	73A, HARISH MUKHERJEE ROAD , Bhawanipore S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700025
Place	KOLKATA
Date	06-Nov-2024

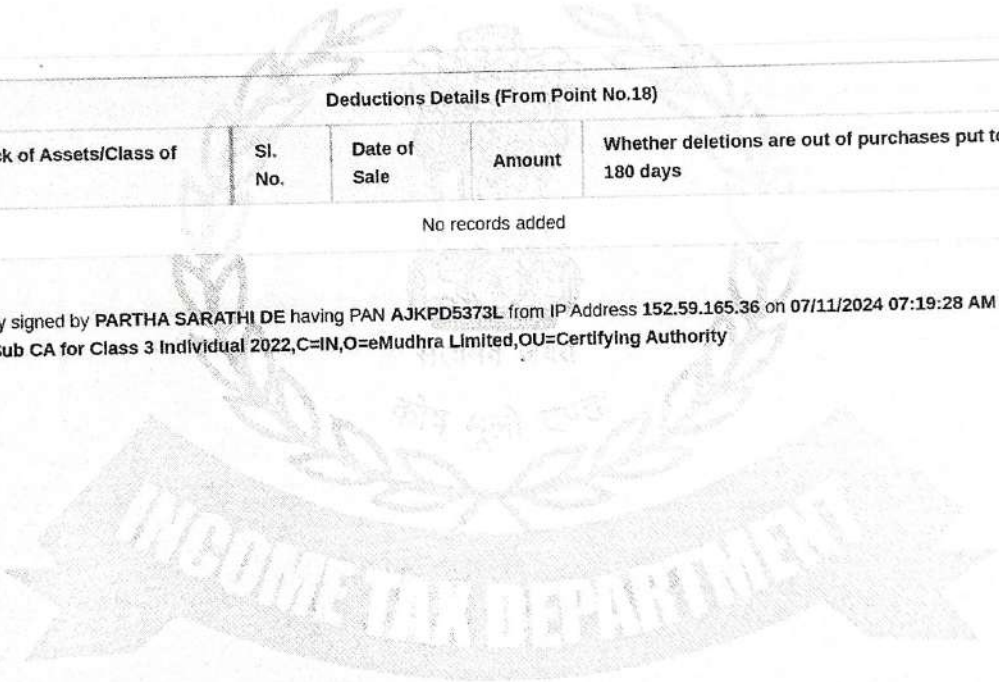
Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
No records added								

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
No records added				

This form has been digitally signed by PARTHA SARATHI DE having PAN AJKPD5373L from IP Address 152.59.165.36 on 07/11/2024 07:19:28 AM Dsc Sl.No and Issuer 25055452CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	AANFC7647Q		
Name	C D DEVELOPERS		
Address	BARANILPUR, NEAR CHOWRANGEE CLUB, Sripalli S.O, Burdwan - I, BARDHAMAN, 32-West Bengal, 91-INDIA, 713103		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	686850971081124

Taxable Income and Tax Details			
	Sl. No.	Amount	
Current Year business loss, if any	1	63,861	
Total Income	2	0	
Book Profit under MAT, where applicable	3	0	
Adjusted Total Income under AMT, where applicable	4	0	
Net tax payable	5	0	
Interest and Fee Payable	6	0	
Total tax, interest and Fee payable	7	0	
Taxes Paid	8	40	
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 40	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by ARUPDEY in the capacity of Partner
having PAN AKKPD2547B from IP address 202.142.113.236 on 08-Nov-2024 16:19:30 DSC
SI.No & Issuer 8690316 & 516701972986CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust
DigiSign Private Limited,C=IN

System Generated

Barcode/QR Code



AANFC7647Q056868509710811249bc70304f09bbdb9a6d2f89585c355578910228f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU