



# INCOME TAX DEPARTMENT

Mandate Form For Making Tax Payment Through RTGS/ NEFT Mode



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

<b>PAN</b>	<b>A.Y</b>	<b>FY</b>	<b>Major Head</b>	<b>Minor Head</b>
AFNPR0555H	2025-26	2024-25	Income Tax (Other than Companies) (0021)	Self-Assessment Tax (300)

ITNS No. : 280

I hereby authorize bank name ( ) to remit an amount of ₹ 1,45,000 (Rupees One Lakh Forty Five Thousand Only) through ( ) RTGS ( ) NEFT as per details given below:



Valid Till  
13-Dec-2025

### Details of Applicant (Remitter)

Name of the remitter	:	ASHOK KUMAR ROY
Account Number	:	61008870198
Cheque Number	:	888234
Cheque Date	:	29-11-2025
Contact Number	:	9830337384

### Details of Beneficiary

Beneficiary Name	:	ITD
Beneficiary Account Number	:	25112800056419
Beneficiary Bank Name	:	Reserve Bank of India
Beneficiary Bank IFSC Code	:	RBIS000
Amount	:	₹ 1,45,000
Sender to Receiver Remarks	:	ITD Payment



*Ashok Kumar Roy*  
(Signature)

Date :

### For Bank's Usage

Date & Time of Receipt of NEFT/RTGS Request : NEFT/RTGS Initiation Date & Time. :

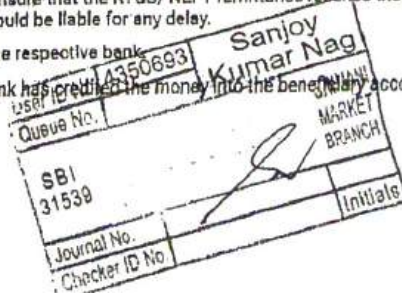
(a) Transaction Amount : NEFT/RTGS Unique Transaction No. (UTR No.): SBIN345333236407


(b) NEFT/RTGS charges :

Total debit to the taxpayer (a + b) :

### NOTE

- No change is allowed in the RTGS/ NEFT details by the customer or the originator bank. The transaction is liable to be rejected in case of any change in the RTGS/ NEFT details.
- This RTGS/ NEFT transaction should reach the destination bank by 13-Dec-2025. In case of any delay the RTGS/ NEFT transaction would be returned to the originating account. It will be the responsibility of the taxpayer and the originating bank to ensure that the RTGS/ NEFT remittance reaches the beneficiary account well before the expiry date and time and neither the ITD authorities nor Reserve Bank of India would be liable for any delay.
- Bank charges will be applicable as per the terms and conditions prescribed by the respective bank.
- The taxpayer will get the credit of the tax payment on the date when selected bank has credited the money into the beneficiary account with RBI.
- CIN will be as per NEFT/RTGS settlement cycle of RBI.



<b>FORM ITR-V</b>	<b>INDIAN INCOME TAX RETURN VERIFICATION FORM</b> [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically] (Please see Rule 12 of the Income-tax Rules, 1962)		<b>Assessment Year</b> 2025-26
<b>Name</b>	ASHOK KUMAR ROY		
<b>PAN</b>	AFNPR0555H	<b>Form Number</b>	ITR-3
<b>Filed u/s</b>	139(4)- After due date	<b>e-Filing Acknowledgement Number</b>	625239510221125
<b>VERIFICATION</b>			
I, <b>ASHOK KUMAR ROY</b> son/daughter of <b>AJIT KUMAR ROY</b> , solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number <b>625239510221125</b> is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as <b>Self</b> and I am also competent to make this return and verify it. I am holding permanent account number <b>AFNPR0555H</b>			
<b>Signature</b>			
<b>Date of submission</b>	22-Nov-2025	<b>Source IP address</b>	10.128.26.1
<b>System Generated Barcode / QR Code</b>	 <b>AFNPR0555H03625239510221125aadafcc083e85dbecaa89e86e2858d89ee51a9</b>		
<b>Instructions:</b>			
<ol style="list-style-type: none"> <li>1. Please e-verify the electronically transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/ Demat Account or EVC generated through Bank ATM. Alternately, you may send the duly signed (preferably in blue ink) Form ITRV to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by SPEED POST ONLY.</li> <li>2. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-filing account.</li> <li>3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.</li> <li>4. Please sign only in the box provided for signature. Signature anywhere else other than the box provided can render the ITR V Invalid.</li> <li>5. Where ITR data is electronically transmitted and ITR-V is submitted within 30 days of transmission of data-in such cases the date of transmitting the data electronically shall be considered as the date of furnishing the return of income.</li> <li>6. Where ITR data is electronically transmitted but ITR-V is submitted beyond the time-limit of 30 days of transmission of data-in such cases the date of ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the Act shall follow.</li> <li>7. For any queries, please contact 1800 103 0025, 1800 419 0025. For International callers +91-80-46122000, +91-80-61464700.</li> </ol>			
If the ITR V is being sent from outside India, please inscribe the below lines on the envelope being sent to CPC: "This communication is meant for Income tax Department, Government of India and contains ITR-V for the purpose of verification of ITR. For details contact helpdesk number 1800-103-0025."			

**COMPUTATION**

**Name of the Assessee** : ASHOK KUMAR ROY  
**Father Name** : AJIT KUMAR ROY  
**Status** : INDIVIDUAL (Resident)  
**Date of Birth** : 10/06/1969  
**Address** : 6/1 , RAJA BAGAN LANE , Ghugudanga S.O , Kolkata KOLKATA , WEST BENGAL ,  
700030  
**Previous Year** : 2024-25  
**Form No** : ITR 3  
**Assessment Year** : 2025-26  
**Permanent Account No.** : AFNPR0555H  
**Ward** :  
**Aadhar No.** : 588219898926  
**Contact No.** : 9903838467  
**Email** : tapaskumar\_ghosh@yahoo.com  
**Acknowledge No./ Date of filling** : 625239510221125 / 2025-11-22  
**Old / New Regime** : New Regime

**Computation of Taxable Income****Income From House Property**

**Property Address : 48/4A B T ROAD SOUTH  
SINTHEE MORE, KOLKATA, WEST BENGAL, INDIA,  
700050**

**Tenant Details : MUTHOOT FINANCE LTD**

Annual Letable Value	804610	
Less : Municipal Taxes Paid	<u>250000</u>	
Net Annual Value	<u>554610</u>	

Net Annual Value (Own Share 100%) 554610

Less : Deductions under Section 24		
Standard Deduction @30% - 24(a)	<u>166383</u>	<u>388227</u>

**Property Address : 48/4A B T ROAD SOUTH  
SINTHEE MORE, KOLKATA, WEST BENGAL, INDIA,  
700050**

**Tenant Details : MEGHBELA INFITEL CABLE &  
BROADBAND PVT LTD**

Annual Letable Value	885900	
Less : Municipal Taxes Paid	<u>300000</u>	
Net Annual Value	<u>585900</u>	

Net Annual Value (Own Share 100%)	585900		
Less : Deductions under Section 24			
Standard Deduction @30% - 24(a)	<u>175770</u>	<u>410130</u>	798357
<b><u>Income From Business Profession</u></b>			
Profit Before Tax as per Profit & Loss account			324395
Add : Disallowances			
Depreciation debited to Profit & Loss A/C		<u>19549</u>	324395
Less : Deductions			
Deduction under section 32		<u>19549</u>	324395

**Capital Gains**

-1790209

Short Term Capital Gains

**Income From Other Sources**

Interest			
Savings Bank Interest			
KOTAK MAHINDRA BANK LIMITED (AAACK4409J.AB194)	1359		
STANDARD CHARTERED BANK (AABCS4681D.AB360)	1946		
STATE BANK OF INDIA (AAACS8577K.AB703)	60173		
ICICI BANK LIMITED (AAACI1195H.AB288)	426708		
HDFC BANK LIMITED (AAACH2702H.AB772)	<u>846</u>	<u>491032</u>	
Term Deposit			
STATE BANK OF INDIA (AAACS8577K.AB703)	1539		
WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED (CALW05053G)	<u>8704</u>	<u>10243</u>	<u>501275</u>
Other Incomes (Taxable)			
Dividends From Indian Companies		756349	<u>1257624</u>
<b>Gross Total Income</b>			<u>2380376</u>
Taxable Income			2380376
Tax Due at Normal Rates on Rs. 2380380.00			404118
Tax Due at Special Rates on Rs. 0.00			<u>0</u>
Total Tax Due on Taxable Income			404118
Surcharge			0
Education Cess			<u>16165</u>
Tax Payable Including Surcharge & Education Cess			420283
Add : Interest Under Section 234A/234B/234C			
Interest Under Section 234A		3570	
Interest Under Section 234B		9520	

est Under Section 234C  
 : Late Fee Under Section 234F  
 Late Fee U/S 234F  
 .ess : Prepaid Tax  
 TDS (Other Than salary)  
 Tax Payable/Refund

5471 18561  
 5000  
 301214  
 142630

Due Date for filing of Return 31/07/2025  
 Due Date extended to 16/09/2025

NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE)

S.No.	Code [Please see instruction]	Trade name of the proprietorship, if any	Description
Nil	NIL	NIL	NIL

**Slab wise income tax calculation**

SI No	Slab detail	Income	Tax thereon
1	Nil to 300000 @ 0%	300000	0
2	300000 to 700000 @ 5%	400000	20000
3	700000 to 1000000 @ 10%	300000	30000
4	1000000 to 1200000 @ 15%	200000	30000
5	1200000 to 1500000 @ 20%	300000	60000
6	Above 1500000 @ 30 %	880376	264113
<b>Total</b>		<b>2380376</b>	<b>404113</b>

26AS Download Date 22/11/2025

C Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]												
SI No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Fin. Year (TDS deducted during FY 2024-25)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)		Corresponding Receipt offered	TDS credit being carried forward		
					Fln. Year in which deducted	TDS b/f	Deduct ed in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)			Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							Income	TDS	Income	TDS	PAN/ Aadhaar No.	

	Self	BLRH00096F	0	0	661	0	0	661	0	0	6602	OS	0
2	Self	CALW05053 G	0	0	2064	0	0	2064	0	0	8704	OS	0
3	Self	CHNT00811G	0	0	94222	0	0	94222	0	0	804610	HP	0
4	Self	CALT02347C	0	0	1251	0	0	1251	0	0	12501	OS	0
5	Self	DELI04124B	0	0	15005	0	0	15005	0	0	150009	OS	0
6	Self	DELM25853C	0	0	88590	0	0	88590	0	0	885900	HP	0
7	Self	DELP10348C	0	0	0	0	0	0	0	0	0	OS	0
8	Self	DELR08073C	0	0	19456	0	0	19456	0	0	194560	OS	0
9	Self	MUMT28211 B	0	0	6123	0	0	6123	0	0	30612	OS	0
10	Self	MUMT00249 E	0	0	72002	0	0	72002	0	0	360007	OS	0
11	Self	MUMS99301 G	0	0	1840	0	0	1840	0	0	92000	NA	0
12	Self	MUMM02076 E	0	0	0	0	0	0	0	0	24	OS	0

NOTE ► Please enter total of column 9 in 15b of Part B-TTI

AIS- Annual Information Statement Report Summary				
SI.	Information category	Data as per computation	Data as per AIS	Difference
1	Rent received	1690510	1690510	0
2	Dividend	756349	756349	0
3	Interest from savings bank	491032	491032	0
4	Interest from deposit	10243	10243	0
5	Sale of land or building	0	3432000	3432000
6	Sale of securities and units of mutual fund	1063548864	1063557560	8696
7	GST turnover compare with Schedule GST		1084	1084
8	GST turnover compare with P & L A/c	5097256	1084	5096172
Other Information				
1	GST purchases		2946886	
2	Cash withdrawals		92000	
3	Purchase of securities and units of mutual funds		973549865	

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**PART A-BS** BALANCE SHEET AS ON 31ST DAY OF MARCH, 2025 OF THE PROPRIETARY BUSINESS OR PROFESSION  
(fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

1	Proprietor's fund	
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APPLICATION OF FUNDS	<b>a</b> Proprietor's capital				<b>a</b>	16718529
	<b>b</b> Reserves and Surplus					
		<b>i</b>	Revaluation Reserve	<b>bi</b>		0
		<b>ii</b>	Capital Reserve	<b>bii</b>		0
		<b>iii</b>	Statutory Reserve	<b>biii</b>		0
		<b>iv</b>	Any other Reserve	<b>biv</b>		0
		<b>v</b>	Total (bi + bii + biii + biv)		<b>bv</b>	0
	<b>c</b> Total proprietor's fund (a + bv)				<b>1c</b>	16718529
	<b>2</b> Loan funds					
	<b>a</b> Secured loans					
		<b>i</b>	Foreign Currency Loans	<b>ai</b>		0
		<b>ii</b> Rupee Loans				
		<b>A</b>	From Banks	<b>iiA</b>		0
		<b>B</b>	From others	<b>iiB</b>		0
		<b>C</b>	Total (iiA + iiB)	<b>iiC</b>		0
	<b>iii</b>	Total (ai + iiC)		<b>aiii</b>	0	
<b>b</b> Unsecured loans (including deposits)						
	<b>i</b>	From Banks	<b>bi</b>		0	
	<b>ii</b>	From others	<b>bii</b>		0	
	<b>iii</b>	Total (bi + bii)		<b>biii</b>	0	
<b>c</b> Total Loan Funds (aiii + biii)				<b>2c</b>	0	
<b>3</b> Deferred tax liability						
<b>4</b> Advances						
	<b>i</b>	From persons specified in section 40A(2)(b) of the I. T. Act	<b>i</b>		0	
	<b>ii</b>	From others	<b>ii</b>		0	
	<b>iii</b>	Total Advances (i + ii)		<b>4iii</b>	0	
<b>5</b> Sources of funds (1c + 2c + 3 + 4iii)				<b>5</b>	16718529	
<b>1</b> Fixed assets						
	<b>a</b>	Gross: Block	<b>1a</b>		8718781	
	<b>b</b>	Depreciation	<b>1b</b>		19549	
	<b>c</b>	Net Block (a - b)	<b>1c</b>		8699232	
	<b>d</b>	Capital work-in-progress	<b>1d</b>		0	
	<b>e</b>	Total (1c + 1d)		<b>1e</b>	8699232	
<b>2</b> Investments						
<b>a</b> Long-term investments						
	<b>i</b>	Government and other Securities - Quoted	<b>ai</b>		0	
	<b>ii</b>	Government and other Securities - Unquoted	<b>aii</b>		0	
	<b>iii</b>	Total (ai + aii)		<b>aiii</b>	0	
<b>b</b> Short-term investments						
	<b>i</b>	Equity Shares, including share application money	<b>bi</b>		0	
	<b>ii</b>	Preference Shares	<b>bii</b>		0	
	<b>iii</b>	Debentures	<b>biii</b>		0	
	<b>iv</b>	Total (bi + bii + biii)		<b>biv</b>	0	
<b>c</b> Total investments (aiii + biv)				<b>2c</b>	0	
<b>3</b> Current assets, loans and advances						
<b>a</b> Current assets						
	<b>i</b>	Inventories				
	<b>A</b>	Stores/consumables including packing material	<b>iA</b>		0	

	B	Raw materials	iB	0	
	C	Stock-in-process	iC	0	
	D	Finished Goods/Traded Goods	iD	11593769	
	E	Total (iA + iB + iC + iD)	iE		11593769
ii		Sundry Debtors	aii		21458
iii		Cash and Bank Balances			
	A	Cash-in-hand	iiiA	826825	
	B	Balance with banks	iiiB	612273	
	C	Total (iiiA + iiiB)	iiiC		1439098
iv		Other Current Assets	aiv		970550
v		Total current assets (iE + aii + iiiC + aiv)	av		14024875
b		Loans and advances			
	i	Advances recoverable in cash or in kind or for value to be received	bi	0	
	ii	Deposits, loans and advances to corporates and others	bii	0	
	iii	Balance with Revenue Authorities	biii	0	
	iv	Total (bi + bii + biii)	biv		0
c		Total of current assets, loans and advances (av + biv)	3c		14024875
d		Current liabilities and provisions			
	i	Current liabilities			
	A	Sundry Creditors	iA	6002554	
	B	Liability for Leased Assets	iB	0	
	C	Interest Accrued on above	iC	0	
	D	Interest accrued but not due on loans	iD	0	
	E	Total (iA + iB + iC + iD)	iE		6002554
	ii	Provisions			
	A	Provision for Income Tax	iiA	0	
	B	Provision for Leave encashment/Superannuation/Gratuity	iiB	0	
	C	Other Provisions	iiC	3024	
	D	Total (iiA + iiB + iiC)	iiD		3024
	iii	Total (iE + iiE)	diii		6005578
e		Net current assets (3c - diii)	3e		8019297
4	a	Miscellaneous expenditure not written off or adjusted	4a	0	
	b	Deferred tax asset	4b	0	
	c	Profit and loss account/ Accumulated balance	4c	0	
	d	Total (4a + 4b + 4c)	4d		0
5		Total, application of funds (1e + 2c + 3e + 4d)	5		16718529
NO ACCOUNT CASE	6	In a case where regular books of account of business or profession are not maintained – (furnish the following information as on 31st day of March, 2025, in respect of business or profession)			
	a	Amount of total sundry debtors	6a	0	
	b	Amount of total sundry creditors	6b	0	
	c	Amount of total stock-in-trade	6c	0	
	d	Amount of the cash balance	6d	0	

**Part A - Manufacturing Account**

Manufacturing Account for the financial year 2024 - 25 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

1 Debits to manufacturing account

		Opening Inventory			
A	i	Opening stock of raw-material	i	0	
	ii	Opening stock of Work in progress	ii	0	
	iii	Total (i + ii)			Aiii 0
B	Purchases (net of refunds and duty or tax, if any)				B 0
C	Direct wages				C 0
D	Direct expenses (Di + Dii + Diii)				D 0
	i	Carriage inward	i	0	
	ii	Power and fuel	ii	0	
	iii	Other direct expenses	iii	0	
E	Factory Overheads				
	I	Indirect wages	I	0	
	II	Factory rent and rates	II	0	
	III	Factory Insurance	III	0	
	IV	Factory fuel and power	IV	0	
	V	Factory general expenses	V	0	
	VI	Depreciation of factory machinery	VI	0	
	VII	Total (I+II+III+IV+V+VI)			EVii 0
F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)				1F 0
2	Closing Stock				
	i	Raw material	i	0	
	ii	Work-in-progress	ii	0	
	Total (2i + 2ii)				2 0
3	Cost of Goods Produced – transferred to Trading Account (1F - 2)				3 0

## Part A-Trading Account

Trading Account for the financial year 2024 - 25 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

CREDITS TO PROFIT TRADING ACCOUNT	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
		i	Sale of goods	i	5097256
		ii	Sale of services	ii	0
		iii	Other operating revenues (specify nature and amount)		
		a	Nil	iiia	NIL
		a	Total (Nil)	iiia	0
	iv	Total (i + ii + iiia)			Aiv 5097256
	B	Gross receipts from Profession			B 0
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
		i	Union Excise duties	i	0
		ii	Service tax	ii	0
		iii	VAT/ Sales tax	iii	0
		iv	Central Goods & Service Tax (CGST)	iv	0
		v	State Goods & Services Tax (SGST)	v	0
vi		Integrated Goods & Services Tax (IGST)	vi	0	
vii	Union Territory Goods & Services Tax (UTGST)	vii	0		

	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	0	
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	0	
	x	Agricultural income	x	0	
	xi	Any other income (specify nature and amount)			
		Srno.	Description	Amount	
		a	NIL	NIL	
		Total (Nil)		0	
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		14xii	0
15	Total of credits to profit and loss account (13+14xii)			15	1843601
16	Freight outward			16	2249
17	Consumption of stores and spare parts			17	0
18	Power and fuel			18	8250
19	Rents			19	0
20	Repairs to building			20	0
21	Repairs to machinery			21	31254
22	Compensation to employees				
	i	Salaries and wages	22i	408000	
	ii	Bonus	22ii	25000	
	iii	Reimbursement of medical expenses	22iii	0	
	iv	Leave encashment	22iv	0	
	v	Leave travel benefits	22v	0	
	vi	Contribution to approved superannuation fund	22vi	0	
	vii	Contribution to recognised provident fund	22vii	0	
	viii	Contribution to recognised gratuity fund	22viii	0	
	ix	Contribution to any other fund	22ix	0	
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x	0	
	xi	Total compensation to employees (total of 22i to 22x)		22xi	433000
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	No	
		If Yes, amount paid to non-residents	xiib	0	
23	Insurance				
	i	Medical Insurance	23i	0	
	ii	Life Insurance	23ii	0	
	iii	Keyman's Insurance	23iii	0	
	iv	Other Insurance including factory, office, car, goods, etc.	23iv	0	
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	0
24	Workmen and staff welfare expenses			24	48569
25	Entertainment			25	74666
26	Hospitality			26	0
27	Conference			27	0
28	Sales promotion including publicity (other than advertisement)			28	0
29	Advertisement			29	10500
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0	

	ii	To others	ii	18253			
	iii	Total (i + ii)			30iii	18253	
31	Royalty						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0			
	ii	To others	ii	0			
	iii	Total (i + ii)			31iii	0	
32	Professional / Consultancy fees / Fee for technical services						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0			
	ii	To others	ii	48000			
	iii	Total (i + ii)			32iii	48000	
33	Hotel, boarding and Lodging					33	0
34	Traveling expenses other than on foreign traveling					34	0
35	Foreign travelling expenses					35	0
36	Conveyance expenses					36	96979
37	Telephone expenses					37	13824
38	Guest House expenses					38	0
39	Club expenses					39	0
40	Festival celebration expenses					40	0
41	Scholarship					41	0
42	Gift					42	0
43	Donation					43	30001
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)						
	i	Union excise duty	44i	0			
	ii	Service tax	44ii	0			
	iii	VAT/ Sales tax	44iii	0			
	iv	Cess	44iv	0			
	v	Central Goods & Service Tax (CGST)	44v	0			
	vi	State Goods & Services Tax (SGST)	44vi	0			
	vii	Integrated Goods & Services Tax (IGST)	44vii	0			
	viii	Union Territory Goods & Services Tax (UTGST)	44viii	0			
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix	600			
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)			44x	600	
45	Audit fee					45	2000
46	Other expenses (specify nature and amount)						
	i	Puja Expenses	i	8567			
	ii	Security Guard Charges	ii	300000			
	iii	Transporation Charges	iii	8569			
	iv	Legal Expenses	iv	10000			
	v	Professional Charges	v	10000			
	vi	Supervision Charges	vi	240000			
	vii	General Expenses	vii	61245			
	viii	Misc Expenses	viii	1563			

	ix	Postage & Stamps	ix	950		
	x	Office Expenses	x	23605		
	xi	Bank Charges	xi	8313		
	xii	Printing & Stationery	xii	8700		
	xiii	Total (i + ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii)	46xiii		681512	
47	Bad debts (specify PAN /Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)					
	ii	NIL	47 ii	NIL		
		Total nil	47i	0		
	ii	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)	47ii	0		
	iii	Others (amounts less than Rs. 1 lakh)	47iii	0		
	iv	Total Bad Debt (47i + 47ii)	47iv	0		
48	Provision for bad and doubtful debts					
			48	0		
49	Other provisions					
			49	0		
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)]					
			50		343944	
51	Interest					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
	ii	To others	ii	0		
	iii	Total (i + ii)	51iii	0		
52	Depreciation and amortization					
			52		19549	
53	Net profit before taxes (50 - 51iii - 52)					
			53		324395	
54	Provision for current tax					
			54		0	
55	Provision for Deferred Tax					
			55		0	
56	Profit after tax (53 - 54 - 55)					
			56		324395	
57	Balance brought forward from previous year					
			57		0	
58	Amount available for appropriation (56 + 57)					
			58		324395	
59	Transferred to reserves and surplus					
			59		0	
60	Balance carried to balance sheet in proprietor's account (58 - 59)					
			60		324395	
61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD					
	S.No.	Name of Business	Business code	Description		
	i	Nil	Nil	Nil		
	(i)	Gross Turnover or Gross Receipts (IA + IB + iC) (61i limited to Rs.2 Crores, however if 61iB + 61iC is less than or equal to 5% of 61i then the limit under 61i is extended to Rs.3 Crores.)			61i	0
	A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	iA	0		
	B	Receipts in Cash	iB	0		
	C	Any mode other than A and B	iC	0		
	(ii)	Presumptive Income under section 44AD (iia + iib)			61ii	0
	a	6% of 61ia, or the amount claimed to have been earned, whichever is higher	iiA	0		
	b	8% of (61iB+61iC), or the amount claimed to have been earned, whichever is higher	iiB	0		
NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB						

PROVISIONS FOR TAX AND APPROPRIATIONS

PRESUMPTIVE INCOME CASES

62 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA			
S.No.	Name of Business	Business code	Description
i	Nil	Nil	Nil
(i)	Gross Receipts (62i limited to Rs.50 Lakh, however if 62iB + 62iC is less than or equal to 5% of 62i then limit under 62i is extended to Rs.75 Lakh)		62i 0
	A	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	iA 0
	B	Receipts in Cash	iB 0
	C	Any mode other than A and B	iC 0
(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)		62ii 0

NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB

63 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE						
S.No.	Name of Business			Business code	Description	
iii	Nil			Nil	Nil	
Srno	Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher	
(i)	(1)	(2)	(3)	(4)	(5)	
i	Nil	Nil	Nil	Nil	Nil	
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)						
(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]				63(ii)	0

NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB

64 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2024 - 25 In respect of business or profession -			
(i) For assessee carrying on Business			
a	Gross receipts (a1 + a2)		ia 0
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	a1 0
	2	Any other mode	a2 0
b	Gross profit		ib 0
c	Expenses		ic 0
d	Net profit		64i 0
(ii) For assessee carrying on Profession			
a	Gross receipts (a1 + a2)		lia 0
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	a1 0
	2	Any other mode	a2 0

NO ACCOUNT CASE

65	b	Gross profit	iib	0	
	c	Expenses	iec	0	
	d	Net profit		64ii	0
	(iii)	Total profit (64i + 64ii)		64iii	0
	i	Turnover from speculative activity		65i	0
	ii	Gross Profit		65ii	0
	iii	Expenditure, if any		65iii	0
	iv	Net income from speculative activity (65ii-65iii)		65iv	0

( ASHOK KUMAR ROY )

M/s. ROYAL CONSTRUCTION  
 Prop. - ASHOK KUMAR ROY  
 6/1, RAJA BAGAN LANE  
 KOLKATA - 700030

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

PARTICULARS	AMOUNT(Rs)	AMOUNT(Rs)	PARTICULARS	AMOUNT(Rs)	AMOUNT(Rs)
Opening Stock		4,807,598.00	By Sales of Flat & Garage		3,432,000.00
Opening Work-in-Progress	-		„ Closing Work-in-Progress		6,248,324.00
dd : Project Expenses					
Purchase	3,018,262.00				
Labour Charges	218,574.00				
Electrical Charges	31,240.00				
Duties & Taxes	6,456.00				
Cartage & Delivery	9,568.00				
		3,284,100.00			
Bank Charges		7,239.00			
Accounting Charges		36,000.00			
Travelling & Conveyance		84,523.00			
Entertainment		68,542.00			
General Expenses		61,245.00			
Donation & Subscription		30,001.00			
Advertisement		10,500.00			
Brokerage & Commission		18,253.00			
Supervision Charges		240,000.00			
Professional Charges		10,000.00			
Printing & Stationery		7,250.00			
Legal Expenses		10,000.00			
Transporation Charges		8,569.00			
Salary		300,000.00			
Bonus		25,000.00			
Staff & Labour Welfare		40,569.00			
Telephone Charges		9,578.00			
Security Guard Charges		300,000.00			
Puja Expenses		8,557.00			
Repairs & Maintenance		31,254.00			
Office Expenses		21,459.00			
Depreciation		12,211.00			
Net Profit		209,826.00			
		9,680,324.00			9,680,324.00

**M/S ROYAL MARBLE**  
**Prop. : Ashoke Kumar Roy**  
**6/1K, RAJA BAGAN LANE**  
**KOLKATA - 700 030**

**Trading & Profit & Loss A/c. for the year ended 31<sup>st</sup> March 2025**

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To Opening Stock	4,141,953.00	By Sales	1,665,256.00
" Purchased	2,524,206.00	" Closing Stock	5,345,445.00
" Carriage Inwards	89,567.00		
" Gross Profit transferred to Profit & Loss A/C	254,975.00		
	<b>7,010,701.00</b>		<b>7,010,701.00</b>
To Staff Salary & Bonus	1,08,000.00	By Gross Profit	254,975.00
" Printing & Stationery	1,450.00		
" Conveyance	12,456.00		
" Electric Charges	8,250.00		
" Telephone Charges	4,256.00		
" Entertainment Exp.	6,124.00		
" Carriage Outwards	2,249.00		
" Office Maintenance	2,146.00		
" Postage & Stamps	950.00		
" Profession Tax	600.00		
" Accounting Charges	12,000.00		
" Misc. Exp.	1,563.00		
" Audit Fees	2,000.00		
" Bank Charges	1,024.00		
" Depreciation	7,338.00		
To Net Profit transfer to Capital A/c	84,569.00		
	<b>254,975.00</b>		<b>254,975.00</b>

In terms of our report of even date

Date:

Place : Kolkata

**M/s. ROYAL CONSTRUCTION**  
**Prop. - ASHOK KUMAR ROY**  
**6/1, RAJA BAGAN LANE**  
**KOLKATA - 700030**

**BALANCE SHEET AS AT 31st MARCH 2025**

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
<b>CAPITAL ACCOUNT</b>			<b>Fixed Assets :</b>		
(As Per Last Account)	13,552,612.00		Pump	4,803.00	
Add : Intro. During the year	-		Less : Depreciation @ 15%	720.00	4,083.00
	13,552,612.00				
Add : Net Profit	239,826.00		Furniture & Fixture	10,516.00	
	13,792,438.00		Less : Depreciation @ 10%	1,052.00	9,464.00
Less : Drawings	180,000.00	13,612,438.00	Water Purifier	69,590.00	
			Add : During the year	-	
				69,590.00	
			Less : Depreciation @ 15%	10,439.00	59,151.00
Sundry Creditors		1,995,542.00			
			Land		1,331,471.00
			Flat At 48/4A B T Road(3rd Floor)		3,526,792.00
			Land (Alghara, Baguihati)		2,572,036.00
			Land (Kalkhali, Rajarhat Gopalpur)		1,136,130.00
			<b>Current Assets</b>		
			Closing Work-in-Progress		6,248,324.00
			<b>Cash in hand &amp; Bank Balance</b>		
			Cash in hand	108,256.00	
			<b>Cash at Bank</b>		
			State Bank of Bikaner & Jaipur (A/c. 61012097517)	318,569.00	
			SBSJ (61277202474)	-	
			Kotak Mahindra Bank (A/C No. : 0714323846)	119,568.00	
			Punjab & National Bank (A/c No. : 14140021020113620)	89,567.00	
			ICICI Bank (A/c. No.: 128205500144)	84,569.00	
					720,529.00
		15,607,980.00			15,607,980.00

In terms of our report of even date

Date:

Place : Kolkata

**M/S ROYAL MARBLE**  
**Prop. : Ashoke Kumar Roy**  
**6/1K, RAJA BAGAN LANE**  
**KOLKATA - 700 030**

Balance Sheet as on 31<sup>st</sup> March 2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>CAPITAL A/C</b>			<b><u>FIXED ASSETS</u></b>		
(As per Last A/c)	3,057,522.50		Furniture	15,939.00	
Add : Net profit during this year	84,569.00		Less : Depreciation @ 10%	1,594.00	14,345.00
	3,142,091.50				
Add : Further Capital Invest	-				
	3,142,091.50				
Less : Drawings Cash & LIC	36,000.00	3,106,091.50	Office	39,624.00	
			Less : Depreciation @ 10%	3,962.00	35,662.00
<b><u>CURRENT LIABILITIES</u></b>		4,007,011.50	Motor Car	11,880.00	
Sundry Creditors			Less : Depreciation @ 10%	1,782.00	10,098.00
Prov. For Audit Fees		2,000.00			
Outstanding Exp.		1,024.00	<b><u>CURRENT ASSETS</u></b>		
			Sundry Debtors		21,458.00
			GST INPUT		970,550.00
			Closing Stock		5,345,445.00
			Cash-in-hand & Bank		718,569.00
		<b>7,116,127.00</b>			<b>7,116,127.00</b>

In terms of our report of even date

Date:  
Place : Kolkata