

INCOME TAX DEPARTMENT

Mandate Form For Making Tax
Payment Through RTGS/ NEFT Mode



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

PAN	A.Y	F.Y	Major Head	Minor Head
AFNPR0555H	2024-25	2023-24	Income Tax (Other than Companies) (0021)	Self-Assessment Tax (300)

ITNS No. : 280

I hereby authorize bank name () to remit an amount of ₹ 1,99,135 (Rupees One Lakh Ninety Nine Thousand One Hundred And Thirty Five 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	: 888235
Cheque Date	: 29-11-2025
Contact Number	: 9830337384

Details of Beneficiary

Beneficiary Name	: ITD	User ID No.	7875024	SANDIP PAUL
Beneficiary Account Number	: 25112800054870	Queue No.		
Beneficiary Bank Name	: Reserve Bank of India	SBI	3153	SRIMANI MARKET BRANCH
Beneficiary Bank IFSC Code	: RBIS0CBDTER	Journal No.		
Amount	: ₹ 1,99,135	Checker ID No.		Initials
Sender to Receiver Remarks	: ITD Payment			

Asw M Raj
(Signature)

Date :

For Bank's Usage

Date & Time of Receipt of NEFT/RTGS Request :

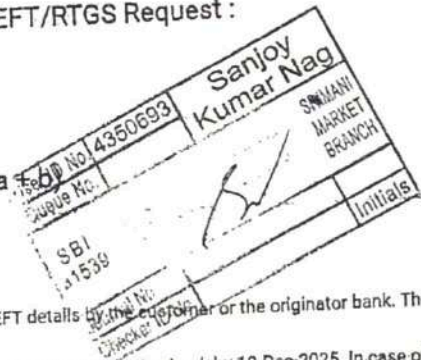
(a) Transaction Amount :

(b) NEFT/RTGS charges :

Total debit to the taxpayer (a) :

NEFT/RTGS Initiation Date & Time. :

NEFT/RTGS Unique Transaction No. (UTR No.): 831W 22533 232W



NOTE

- No change is allowed in the RTGS/ NEFT details by the originator 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.

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 : 2023-24
 Assessment Year : 2024-25
 Permanent Account No. : AFNPR0555H
 Ward :
 Aadhar No. : 588219898926
 Contact No. : 9903838467
 Email : tapaskumar_ghosh@yahoo.com
 Office File Number :
 Acknowledge No. :
 Date of filling :
 Old / New Regime : New Regime

Computation of Taxable Income (Updated Return u/s 139(8A))

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	825600	
Less : Municipal Taxes Paid	<u>200000</u>	
Net Annual Value	<u>625600</u>	

Net Annual Value (Own Share 100%)	625600	
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Less : Deductions under Section 24		
Standard Deduction @30% - 24(a)	<u>187680</u>	<u>437920</u>

Property Address : SOUTH SINTHI MORE,
 KOLKATA, WEST BENGAL, INDIA, 700050

Tenant Details : MEGHBELA INFITELCABLE &
 BROADBAND PVT LTD

Annual Letable Value	810000	
Less : Municipal Taxes Paid	<u>300000</u>	
Net Annual Value	<u>510000</u>	

Net Annual Value (Own Share 100%)	510000		
Less : Deductions under Section 24			
Standard Deduction @30% - 24(a)	<u>153000</u>	<u>357000</u>	794920
<u>Income From Business Profession</u>			
Profit Before Tax as per Profit & Loss account		273270	
Add : Disallowances			
Depreciation debited to Profit & Loss A/C		<u>22568</u>	273271
Less : Deductions			
Deduction under section 32		<u>22567</u>	273271
<u>Capital Gains</u>			
Short Term Capital Gains			-499915
<u>Income From Other Sources</u>			
Interest			
Savings Bank Interest			
ICICI BANK LIMITED (AAAGI1195H.AB286)	208658		
STATE BANK OF INDIA (AAACS8577K.AB703)	121561		
STANDARD CHARTERED BANK (AABCS4681D.AB360)	1941		
KOTAK MAHINDRA BANK LIMITED (AAACK4409J.AB194)	1755		
HDFC BANK LIMITED (AAACH2702H.AB772)	1175		
AXIS BANK LIMITED (AAACU2414K.AB903)	<u>23</u>	<u>335113</u>	
Term Deposit			
STATE BANK OF INDIA (AAACS8577K.AB703)	1458		
WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED (CALW05053G)	<u>8257</u>	<u>9715</u>	<u>344828</u>
Other Incomes (Taxable)			
Dividends From Indian Companies		905377	<u>1250205</u>
Gross Total Income			<u>2318396</u>
Taxable Income			2318396
Tax Due at Normal Rates on Rs. 2318400.00			395520
Tax Due at Special Rates on Rs. 0.00			<u>0</u>
Total Tax Due on Taxable Income			395520
Surcharge			<u>15823</u>
Education Cess			<u>411341</u>
Tax Payable Including Surcharge & Education Cess			
Add : Interest Under Section 234A/234B/234C			
Interest Under Section 234A		17664	

Interest Under Section 234B	22080	
Interest Under Section 234C	5079	44823
Add : Late Fee Under Section 234F		
Late Fee U/S 234F		5000
Less : Prepaid Tax		
TDS (Other Than salary)		300856
Tax Payable/Refund		160302
Refund issued as per last valid return		0
Additional Tax(25/50%)		38827
Total Tax		199135
Tax Paid u/s 140B		199135
Tax Due		0

Due Date for filing of Return 31/07/2024

NATURE OF BUSINESS		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 <i>[Please see instruction]</i>	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 600000 @ 5%	300000	15000
3	600000 to 900000 @ 10%	300000	30000
4	900000 to 1200000 @ 15%	300000	45000
5	1200000 to 1500000 @ 20%	300000	60000
6	Above 1500000 @ 30 %	818396	245519
Total		2318396	395519

Information regarding partnership firms in which you are partner

Sl. No.	Name of the Firm	PAN of the firm	Percentage Share in the profit of the firm	Amount of share in the profit		Capital balance on 31 st March in the firm
				i	ii	
1			0.00	0		0
2	Total			0		0

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)]
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Sl 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 2023-24)		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		
				Fin. Year in which deducted	TDS b/f	Deducted 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)		Gross Amount	Head of Income			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)	(12)	(13)	
							Income	TDS		Income	TDS	PAN/ Aadhaar No.			
1	Self		RTKN07017D	0	0	10500	0	0	10500	0	0		105003	OS	0
2	Self		CALI01639B	0	0	47505	0	0	47505	0	0		475044	OS	0
3	Self		CALE01711D	0	0	1000	0	0	1000	0	0		10001	OS	0
4	Self		CALW00563G	0	0	1957	0	0	1957	0	0		8257	OS	0
5	Self		DEL104124B	0	0	15002	0	0	15002	0	0		150003	OS	0
6	Self		CHNT00811G	0	0	115260	0	0	115260	0	0		825600	HP	0
7	Self		DELM25883C	0	0	81000	0	0	81000	0	0		810000	HP	0
8	Self		DELN21817F	0	0	0	0	0	0	0	0		15	OS	0
9	Self		DELP09943D	0	0	5400	0	0	5400	0	0		270000	NA	0
10	Self		DELR08073C	0	0	1431	0	0	1431	0	0		14302	OS	0
11	Self		MUMML1626A	0	0	0	0	0	0	0	0		13	OS	0
12	Self		MUMB22923F	0	0	0	0	0	0	0	0		11	OS	0
13	Self		MUMML13465E	0	0	0	0	0	0	0	0		6	OS	0

14	Self	PNEB16470G	0	0	0	0	0	0	0	0	0	8	OS	0
15	Self	MUMT24632 G	0	0	10101	0	0	10101	0	0	0	50504	OS	0
16	Self	MUMT25211 B	0	0	10000	0	0	10000	0	0	0	100000	OS	0

NOTE ▶ Please enter total of column 9 in 15b of Part B-TT

Detail of Adjustment Of Losses

Income	Current Year Income/Loss	Inter Source Adjustment	Net Current Year Income/Loss	Brought forward loss setoff	Taxable Current Year Income	Total Loss carried forward
Salaries	0	0	0	0	0	0
House Property	794920	0	794920	0	794920	0
Non Speculation Business	273271	0	273271	0	273271	0
Speculation Business	0	0	0	0	0	0
Specified Business	0	0	0	0	0	0
Short Term 15%	0	0	0	0	0	0
	0	0	0			

SI.	Information category	Data as per computation	Data as per AIS	Difference
1	GST turnover compare with Schedule GST		30424	30424
2	GST turnover compare with P & L A/c	4845825	30424	4815401
3	Sale of land or building.	0	3897300	3897300
4	Sale of securities and units of mutual fund	981672136	981672132	4
5	Interest from deposit	9715	9715	0
6	Interest from savings bank	335113	335113	0
7	Dividend	905377	905377	0
8	Rent received	1635600	1635600	0
Other Information				
1	Purchase of securities and units of mutual funds		982317003	
2	GST purchases		1951627	
3	Cash withdrawals		270000	

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PART A-B BALANCE SHEET AS ON 31ST DAY OF MARCH, 2024 OF THE PROPRIETARY BUSINESS OR PROFESSION
(fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

SOURCES OF FUNDS	I Proprietor's fund			
	a	Proprietor's capital	a	NIL
	b	Reserves and Surplus		
	i	Revaluation Reserve	bi	NIL
	ii	Capital Reserve	bii	NIL
iii	Statutory Reserve	biii	NIL	
iv	Any other Reserve	biv	NIL	

	v	Total (bi + bii + biii + biv)			bv	NIL	
	c	Total proprietor's fund (a + bv)			1c	NIL	
APPLICATION OF FUNDS	2	Loan funds					
		a	Secured loans				
			i	Foreign Currency Loans	ai	NIL	
			ii	Rupee Loans			
				A From Banks	iiA	NIL	
				B From others	iiB	NIL	
				C Total (iiA + iiB)	iiC	NIL	
			iii	Total (ai + iiC)		aiii	NIL
			b	Unsecured loans (including deposits)			
				i From Banks	bi	NIL	
				ii From others	bii	NIL	
				iii Total (bi + bii)		biii	NIL
			c	Total Loan Funds (aiii + biii)		2c	NIL
		3	Deferred tax liability			3	NIL
		4	Advances				
			i From persons specified in section 40A(2)(b) of the I. T. Act	i	NIL		
			ii From others	ii	NIL		
			iii Total Advances (i + ii)		4iii	NIL	
	5	Sources of funds (1c + 2c + 3 + 4iii)			5	NIL	
	1	Fixed assets					
			a Gross: Block	1a	NIL		
			b Depreciation	1b	NIL		
			c Net Block (a - b)	1c	NIL		
			d Capital work-in-progress	1d	NIL		
			e Total (1c + 1d)		1e	NIL	
	2	Investments					
			a Long-term investments				
				i Government and other Securities - Quoted	ai	NIL	
				ii Government and other Securities - Unquoted	aii	NIL	
				iii Total (ai + aii)		aiii	NIL
			b Short-term investments				
				i Equity Shares, including share application money	bi	NIL	
				ii Preference Shares	bii	NIL	
				iii Debentures	biii	NIL	
			iv Total (bi + bii + biii)		biv	NIL	
			c Total investments (aiii + biv)		2c	NIL	
	3	Current assets, loans and advances					
			a Current assets				
				i Inventories			
					A Stores/consumables including packing material	IA	NIL
					B Raw materials	IB	NIL
					C Stock-in-process	IC	NIL
					D Finished Goods/Traded Goods	ID	NIL
					E Total (IA + IB + IC + ID)	iE	NIL
				ii Sundry Debtors		aii	NIL
				iii Cash and Bank Balances			

NO ACCOUNT CASE	A Cash-in-hand		iiiA	NIL		
	B Balance with banks		iiiB	NIL		
	C Total (iiiA + iiiB)				iiiC	NIL
	iv Other Current Assets				aiv	NIL
	v Total current assets (iE + aii + iiiC + aiv)				av	NIL
	b Loans and advances					
	i Advances recoverable in cash or in kind or for value to be received		bi	NIL		
	ii Deposits, loans and advances to corporates and others		bii	NIL		
	iii Balance with Revenue Authorities		biii	NIL		
	iv Total (bi + bii + biii)				biv	NIL
	c Total of current assets, loans and advances (av + biv)				3c	NIL
	d Current liabilities and provisions					
	i Current liabilities					
	A Sundry Creditors		iA	NIL		
	B Liability for Leased Assets		iB	NIL		
	C Interest Accrued on above		iC	NIL		
	D Interest accrued but not due on loans		iD	NIL		
	E Total (iA + iB + iC + iD)				iE	NIL
	ii Provisions					
	A Provision for Income Tax		iiA	NIL		
B Provision for Leave encashment/Superannuation/Gratuity		iiB	NIL			
C Other Provisions		iiC	NIL			
D Total (iiA + iiB + iiC)				iiD	NIL	
iii Total (iE + iiE)				diii	NIL	
e Net current assets (3c - diii)				3e	NIL	
4 a Miscellaneous expenditure not written off or adjusted		4a	NIL			
b Deferred tax asset		4b	NIL			
c Profit and loss account/ Accumulated balance		4c	NIL			
d Total (4a + 4b + 4c)				4d	NIL	
5 Total, application of funds (1e + 2c + 3e+4d)				5	NIL	
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, 2024, in respect of business or profession)						
a Amount of total sundry debtors				6a	NIL	
b Amount of total sundry creditors				6b	NIL	
c Amount of total stock-in-trade				6c	NIL	
d Amount of the cash balance				6d	NIL	

Part A - Manufacturing Account Manufacturing Account for the financial year 2023 - 24 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

NO ACCOUNT CASE	1 Debits to manufacturing account					
	A Opening Inventory					
	i Opening stock of raw-material		i	Nil		
	ii Opening stock of Work in progress		ii	Nil		
	iii Total (i + ii)				Aiii	Nil
B Purchases (net of refunds and duty or tax, if any)				B	Nil	
C Direct wages				C	Nil	

D		Direct expenses (Di + Dii + Diii)		D	Nil
i	Carriage inward	i	Nil		
ii	Power and fuel	ii	Nil		
iii	Other direct expenses	iii	Nil		
E		Factory Overheads			
I	Indirect wages	I	Nil		
II	Factory rent and rates	II	Nil		
III	Factory Insurance	III	Nil		
IV	Factory fuel and power	IV	Nil		
V	Factory general expenses	V	Nil		
VI	Depreciation of factory machinery	VI	Nil		
VII	Total (I+II+III+IV+V+VI)	EVII	Nil		
F		Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)		1F	Nil
2		Closing Stock			
i	Raw material	i	Nil		
ii	Work-in-progress	ii	Nil		
Total (2i + 2ii)		2			Nil
3		Cost of Goods Produced – transferred to Trading Account (1F - 2)		3	Nil

Part A - Trading Account Trading Account for the financial year 2023 - 24 (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	NIL		
	ii	Sale of services	ii	NIL		
	iii	Other operating revenues (specify nature and amount)				
	a	Nil	iii a	NIL		
	Nil Total (Nil)		Nil	NIL		
	iv	Total (i + ii + Nil)	Aiv			NIL
	B		Gross receipts from Profession		B	Nil
	C		Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
	i	Union Excise duties	i	NIL		
	ii	Service tax	ii	NIL		
	iii	VAT/ Sales tax	iii	NIL		
	iv	Central Goods & Service Tax (CGST)	iv	NIL		
	v	State Goods & Services Tax (SGST)	v	NIL		
vi	Integrated Goods & Services Tax (IGST)	vi	NIL			
vii	Union Territory Goods & Services Tax (UTGST)	vii	NIL			
viii	Any other duty, tax and cess	viii	NIL			
ix	Total (i + ii + iii + iv + v + vi + vii + viii)	Cix			NIL	
D		Total Revenue from operations (Aiv + B + Cix)		4D	NIL	
5		Closing Stock of Finished Goods		5	NIL	
6		Total of credits to Trading Account (4D + 5)		6	NIL	
7		Opening Stock of Finished Goods		7	NIL	

8	Purchases (net of refunds and duty or tax, if any)			8	NIL
9	Direct Expenses (9i + 9ii + 9iii)			9	NIL
	i	Carriage inward	i	NIL	
	ii	Power and fuel	ii	NIL	
	iii	Other direct expenses (Note: Row can be added as per the nature of Direct Expenses)	iii	NIL	
	i	Nil	i	NIL	
10	Duties and taxes, paid or payable, in respect of goods and services purchased				
	i	Custom duty	10i	NIL	
	ii	Counter velling duty	10ii	NIL	
	iii	Special additional duty	10iii	NIL	
	iv	Union excise duty	10iv	NIL	
	v	Service tax	10v	NIL	
	vi	VAT/ Sales tax	10vi	NIL	
	vii	Central Goods & Service Tax (CGST)	10vii	NIL	
	viii	State Goods & Services Tax (SGST)	10viii	NIL	
	ix	Integrated Goods & Services Tax (IGST)	10ix	NIL	
	x	Union Territory Goods & Services Tax (UTGST)	10x	NIL	
	xi	Any other tax, paid or payable	10xi	NIL	
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii	NIL	
11	Cost of goods produced – Transferred from Manufacturing Account			11	NIL
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)			12	NIL
12a	Turnover from Intraday Trading			12a	NIL
12b	Income from Intraday Trading - transferred to Profit and Loss account			12b	NIL
Part A- P & L		Profit and Loss Account for the financial year 2023 - 24 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)			
13	Gross profit transferred from Trading Account(12+12b)			13	NIL
14	Other income				
	i	Rent	i	NIL	
	ii	Commission	ii	NIL	
	iii	Dividend income	iii	NIL	
	iv	Interest income	iv	NIL	
	v	Profit on sale of fixed assets	v	NIL	
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	NIL	
	vii	Profit on sale of other investment	vii	NIL	
	viii	Gain (less) on account of foreign exchange fluctuation u/s 43AA	viii	NIL	
	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	NIL	
	x	Agricultural income	x	NIL	
	xi	Any other income (specify nature and amount)			
		Srno.	Description	Amount	
		a	NIL	NIL	

CREDIT TO PROFIT AND LOSS ACCOUNT

	Total (Nil)			NIL		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii	NIL
15	Total of credits to profit and loss account (13+14xii)			15	NIL	
16	Freight outward			16	NIL	
17	Consumption of stores and spare parts			17	NIL	
18	Power and fuel			18	NIL	
19	Rents			19	NIL	
20	Repairs to building			20	NIL	
21	Repairs to machinery			21	NIL	
22	Compensation to employees					
	i	Salaries and wages	22i	NIL		
	ii	Bonus	22ii	NIL		
	iii	Reimbursement of medical expenses	22iii	NIL		
	iv	Leave encashment	22iv	NIL		
	v	Leave travel benefits	22v	NIL		
	vi	Contribution to approved superannuation fund	22vi	NIL		
	vii	Contribution to recognised provident fund	22vii	NIL		
	viii	Contribution to recognised gratuity fund	22viii	NIL		
	ix	Contribution to any other fund	22ix	NIL		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x	NIL		
	xi	Total compensation to employees (total of 22i to 22x)			22xi	NIL
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia	NIL		
		If Yes, amount paid to non-residents	xiiib	NIL		
23	Insurance					
	i	Medical Insurance	23i	NIL		
	ii	Life Insurance	23ii	NIL		
	iii	Keyman's Insurance	23iii	NIL		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv	NIL		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	NIL
24	Workmen and staff welfare expenses			24	NIL	
25	Entertainment			25	NIL	
26	Hospitality			26	NIL	
27	Conference			27	NIL	
28	Sales promotion including publicity (other than advertisement)			28	NIL	
29	Advertisement			29	NIL	
30	Commission					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	NIL		
	ii	To others	ii	NIL		
	iii	Total (i + ii)			30iii	NIL
31	Royalty					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	NIL		
	ii	To others	ii	NIL		
	iii	Total (i + ii)			31iii	NIL
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	NIL	
	ii	To others	ii	NIL	
	iii	Total (i + ii)		NIL	
33	Hotel, boarding and Lodging			32iii	NIL
34	Traveling expenses other than on foreign traveling			33	NIL
35	Foreign travelling expenses			34	NIL
36	Conveyance expenses			35	NIL
37	Telephone expenses			36	NIL
38	Guest House expenses			37	NIL
39	Club expenses			38	NIL
40	Festival celebration expenses			39	NIL
41	Scholarship			40	NIL
42	Gift			41	NIL
43	Donation			42	NIL
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)			43	NIL
	i	Union excise duty	44i	NIL	
	ii	Service tax	44ii	NIL	
	iii	VAT/ Sales tax	44iii	NIL	
	iv	Cess	44iv	NIL	
	v	Central Goods & Service Tax (CGST)	44v	NIL	
	vi	State Goods & Services Tax (SGST)	44vi	NIL	
	vii	Integrated Goods & Services Tax (IGST)	44vii	NIL	
	viii	Union Territory Goods & Services Tax (UTGST)	44viii	NIL	
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix	NIL	
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)	44x	NIL	
45	Audit fee			45	NIL
46	Other expenses (specify nature and amount)				
	i	NIL	i	NIL	
	ii	Total (Nil)		46Nil	NIL
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	nil	
	ii	Others (more than Rs. 1 lakh) where PAN is not available	47ii	NIL	
	iii	Others (amounts less than Rs. 1 lakh)	47iii	NIL	
	iv	Total Bad Debt (Nil)		47iv	NIL
48	Provision for bad and doubtful debts			48	NIL
49	Other provisions			49	NIL
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	NIL
51	Interest				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign	i	NIL	

		company					
	ii	To others		ii		NIL	
	iii	Total (i + ii)					
PROVISIONS FOR TAX AND APPROPRIATIONS	52	Depreciation and amortization			51iii	NIL	
	53	Net profit before taxes (50 - 51iii - 52)			52	NIL	
	54	Provision for current tax			53	NIL	
	55	Provision for Deferred Tax			54	NIL	
	56	Profit after tax (53 - 54 - 55)			55	NIL	
	57	Balance brought forward from previous year			56	NIL	
	58	Amount available for appropriation (56 + 57)			57	NIL	
	59	Transferred to reserves and surplus			58	NIL	
	60	Balance carried to balance sheet in proprietor's account (58 - 59)			59	NIL	
	60				60	NIL	
PRESUMPTIVE INCOME CASES	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 is less than or equal to 5% of 61i then the limit under 61i is extended to Rs.3 Crores.)				61i	NIL
		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	Nil	
		B	Receipts in Cash		iB	Nil	
		C	Any mode other than A and B		iC	Nil	
	(ii)	Presumptive income under section 44AD (iia + iib)				61ii	Nil
		a	6% of 61ia, or the amount claimed to have been earned, whichever is higher		iiA	Nil	
		b	8% of (61iB+61iC), or the amount claimed to have been earned, whichever is higher		iiB	Nil	
	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						
	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 is less than or equal to 5% of 62i then limit under 62i is extended to Rs.75 Lakh)				62i	Nil
	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	Nil		
	B	Receipts in Cash		iB	Nil		
	C	Any mode other than A and B		iC	Nil		
(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)				62ii	Nil	
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)	NIL	
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									
NO ACCOUNT CASE	64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2023 - 24 in respect of business or profession -							
		(i) For assessee carrying on Business							
		a	Gross receipts (a1 + a2)			ia	Nil		
			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	Nil	
			2	Any other mode			a2	Nil	
		b	Gross profit			ib	Nil		
		c	Expenses			ic	Nil		
		d	Net profit			64i	Nil		
			(ii) For assessee carrying on Profession						
			a	Gross receipts (a1 + a2)			ia	Nil	
				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	Nil
				2	Any other mode			a2	Nil
			b	Gross profit			iib	Nil	
			c	Expenses			iic	Nil	
			d	Net profit			64ii	Nil	
		(iii)	Total profit (54i + 64ii)			64iii	Nil		
	65	i	Turnover from speculative activity			65i	Nil		
		ii	Gross Profit			65ii	Nil		
		iii	Expenditure, if any			65iii	Nil		
		iv	Net income from speculative activity (65ii-65iii)			65iv	Nil		

(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'2024

PARTICULARS	AMOUNT(Rs)	AMOUNT(Rs)	PARTICULARS	AMOUNT(Rs)	AMOUNT(Rs)
To Opening Stock		4,612,568.00	By Sales of Flat & Garage		3,797,300.00
„ Opening Work-in-Progress	-		„ Closing Work-in-Progress		4,807,598.00
Add : Project Expenses					
Purchase	2,012,539.00				
Labour Charges	312,568.00				
Electrical Charges	28,541.00				
Duties & Taxes	12,540.00				
Cartage & Delivery	8,564.00				
		2,374,802.00			
„ Bank Charges		6,559.00			
„ Accounting Charges		36,000.00			
„ Travelling & Conveyance		-91,254.00			
„ Entertainment		72,543.00			
„ General Expenses		65,421.00			
„ Donation & Subscription		25,091.00			
„ Advertisement		12,500.00			
„ Brokerage & Commission		36,200.00			
„ Supervision Charges		240,000.00			
„ Professional Charges		10,000.00			
„ Printing & Stationery		-6,589.00			
„ Legal Expenses		15,000.00			
„ Transportation Charges		9,568.00			
„ Salary		300,000.00			
„ Bonus		25,000.00			
„ Staff & Labour Welfare		45,236.00			
„ Telephone Charges		8,564.00			
„ Security Guard Charges		300,000.00			
„ Puja Expenses		12,542.00			
„ Repairs & Maintenance		28,965.00			
„ Office Expenses		24,245.00			
„ Depreciation		14,297.00			
Net Profit		232,014.00			
		8,604,898.00			8,604,898.00

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

BALANCE SHEET AS AT 31st MARCH 2024

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
<u>CAPITAL ACCOUNT</u>			<u>Fixed Assets :</u>		
(As Per Last Account)	8,500,598.00		Pump	5,651.00	
Add : Intro. During the year	5,000,000.00		Less : Depreciation @ 15%	848.00	
	13,500,598.00				4,803.00
Add : Net Profit	232,014.00		Furniture & Fixture	11,684.00	
	13,732,612.00		Less : Depreciation @ 10%	1,168.00	
Less : Drawings	180,000.00				10,516.00
		13,552,612.00	Water Purifier	81,871.00	
Sundry Creditors		590,169.00	Add : During the year	-	
			Less : Depreciation @ 15%	12,281.00	69,590.00
					-
			Land		1,331,471.00
			Flat At 48/4A B T Road(3rd Floor)		3,526,792.00
			Land (Atghara, Baguihati)		2,572,036.00
			Land (Kaikhali, Rajarhat Gopalpur)		1,136,130.00
			<u>Current Assets</u>		
			Closing Work-in-Progress		4,807,598.00
			<u>Cash in hand & Bank Balance</u>		
			Cash in hand	84,014.00	
			<u>Cash at Bank</u>		
			State Bank of Bikaner & Jaipur (A/c. 61012097517)	212,568.00	
			SBBJ (61277202474)	-	
			Kotak Mahindra Bank (A/C No. : 0714323846)	118,569.00	
			Punjab & National Bank (A/c No. : 14140021020113820)	112,458.00	
			ICICI Bank (A/c. No.: 128205500144)	156,236.00	
					683,845.00
		14,142,781.00			14,142,781.00

Date:

Place : Kolkata

In terms of our report of even date

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 31st March 2024

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To Opening Stock	2,958,555.00		
" Purchased	1,045,400.00	By Sales	1,048,525.00
" Carriage Inwards	81,256.00	" Closing Stock	4,141,953.00
" Gross Profit transferred to Profit & Loss A/C	207,267.00		
	5,190,478.00		5,190,478.00
To Staff Salary & Bonus	108,000.00	By Gross Profit	207,267.00
" Printing & Stationery	1,250.00		
" Conveyance	1,234.00		
" Electric Charges	7,250.00		
" Telephone Charges	3,242.00		
" Entertainment Exp.	5,246.00		
" Carriage Outwards	2,148.00		
" Office Maintenance	2,246.00		
" Postage & Stamps	850.00		
" Profession Tax	600.00		
" Accounting Charges	12,000.00		
" Misc. Exp.	1,248.00		
" Audit Fees	1,500.00		
" Bank Charges	926.00		
" Depreciation	8,271.00		
To Net Profit transfer to Capital A/c	41,256.00		
	207,267.00		207,267.00

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 31st March 2024**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL A/C			FIXED ASSETS		
(As per Last A/c)	1,552,266.50		Furniture	17,710.00	
Add : Net profit during this year	41,256.00		Less : Depreciation @ 10%	1,771.00	15,939.00
	1,593,522.50				
Add : Further Capital Invest	1,500,000.00				
	3,093,522.50				
Less : Drawings Cash & LIC	36,000.00	3,057,522.50	Office	44,027.00	
			Less : Depreciation @10%	4,403.00	39,624.00
CURRENT LIABILITIES					
Sundry Creditors		2,246,727.50	Motor Car	13,977.00	
			Less : Depreciation @ 15%	2,097.00	11,880.00
Prov. For Audit Fees		1,500.00			
Outstanding Exp.		968.00	CURRENT ASSETS		
			Sundry Debtors		18,569.00
			GST INPUT		516,388.00
			Closing Stock		4,141,953.00
			Cash-in-hand & Bank		562,365.00
		5,306,718.00			5,306,718.00

Date:
Place : Kolkata

In terms of our report of even date