

**INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT**

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

Assessment Year

2022-23

PAN AFNPR0555H

Name ASHOK KUMAR ROY

Address 6/1, RAJA BAGAN LANE, Ghugudanga S.O, Kolkata, KOLKATA, 32-West Bengal, 91-INDIA, 700030

Status Individual

Form Number

ITR-3

Filed u/s 139(8A) - Updated Return

e-Filing Acknowledgement Number

278960660220623

Current Year business loss, if any	1	0
Total Income as per Updated return	2	15,43,620
Total Income as per earlier return	3	0
Book Profit under MAT, where applicable as per Updated Return	4	0
Adjusted Total Income under AMT, where applicable as per Updated Return	5	15,43,620
Amount payable (+) / Refundable (-) as per Updated return	6	(+) 78,610
Additional income-tax liability on updated income	7	18,403
Net amount payable	8	97,013
Tax paid u/s 140B	9	97,013
Tax due	10	0

Updated Income Tax Return submitted electronically on 22-Jun-2023 19:03:43 from IP address 116.206.202.161 and verified by ASHOK KUMAR ROY having PAN AFNPR0555H on 22-Jun-2023 using 7WXEAP742I generated through Aadhaar OTP mode.

System Generated

Barcode/QR code



AFNPR0555H03278960660220623c2ae8360c87f32fc522f937b0cblclbf67eb794e

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



# I.D. PRASAD & Associates

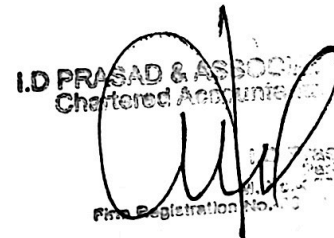
Chartered Accountants

## AUDITOR'S REPORT

We have examined the attached Balance Sheet of M/s Royal Construction of 6/1K, Raja Bagan Lane, Kolkata – 700 030 , as at 31<sup>st</sup> March , 2022 Trading and Profit & Loss Account annexed thereto, for the period ended on that date and report that :

- a) The Balance Sheet, Trading and Profit & Loss Account as aforesaid, with the books and records of the concern fund as produced to us.
- b) We have obtained all information and explanations, which we required for the purpose of the audit.
- c) In our opinion and according to the best of our information and explanations given to us, the said accounts, exhibit a true and correct view:
  - i) In the case of Balance Sheet, of the state of affairs of the concern as at 31<sup>st</sup> March, 2022.
  - ii) In the case of Trading and Profit & Loss Account of the profit for the period ended on that date.

Place : Kolkata  
Date : 15/09/2022



UDIN: 23056591BGU1RY1133

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

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH'2022

PARTICULARS	AMOUNT(Rs)	AMOUNT(Rs)	PARTICULARS	AMOUNT(Rs)	AMOUNT(Rs)
To Opening Stock		45,63,254.00	By Sales of Flat & Garage		75,12,568.00
.. Opening Work-in-Progress	-		.. Closing Work-in-Progress		45,63,254.00
Add : Project Expenses					
Purchase	31,89,060.00				
Labour Charges	5,15,256.00				
Electrical Charges	61,254.00				
Duties & Taxes	2,89,568.00				
Cartage & Delivery	34,250.00				
		40,89,388.00			
.. Bank Charges		2,056.00			
.. Accounting Charges		30,000.00			
.. Travelling & Conveyance		82,569.00			
.. Entertainment		78,569.00			
.. General Expenses		1,24,563.00			
.. Donation & Subscription		1,30,125.00			
.. Advertisement		44,296.00			
.. Brokerage & Commission		24,250.00			
.. Supervision Charges		2,40,000.00			
.. Professional Charges		10,000.00			
.. Printing & Stationery		12,546.00			
.. Legal Expenses		12,500.00			
.. Transportation Charges		6,532.00			
.. Salary		9,60,000.00			
.. Bonus		96,000.00			
.. Staff & Labour Welfare		52,036.00			
.. Telephone Charges		10,250.00			
.. Security Guard Charges		6,00,000.00			
.. Puja Expenses		48,569.00			
.. Repairs & Maintenance		2,10,573.00			
.. Office Expenses		82,569.00			
.. Audit Fees		25,000.00			
.. Depreciation		19,613.00			
.. Net Profit		5,20,564.00			
		120,75,822.00			120,75,822.00

Date: 15/09/2022  
 Place : Kolkata

UDIN: 23056591BGVIRY1133



In terms of our report of even date

I.D. PRASAD & ASSOCIATES  
 Chartered Accountants

I.D. Prasad  
 Partner  
 M. No.-005591  
 Firm Registration No.-0320122E

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

**BALANCE SHEET AS AT 31st MARCH'2022**

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
<b>CAPITAL ACCOUNT</b>			<b>Fixed Assets :</b>		
(As Per Last Account)	90,14,966.00		Pump	7,821.00	
Add : Intro. During the year	-		Less : Depreciation @ 15%	1,173.00	
	90,14,966.00				6,648.00
Add : Net Profit	5,20,564.00		Furniture & Fixture	14,425.00	
	95,35,530.00		Less : Depreciation @ 10%	1,443.00	
Less : Drawings	6,00,000.00				12,982.00
		89,35,530.00	Water Purifier	1,13,316.00	
Advance from Customers		280,15,632.00	Add : During the year	-	
				1,13,316.00	
Provision for Audit Fees		25,000.00	Less : Depreciation @ 15%	16,997.00	
Sundry Creditors		238,68,044.62			96,319.00
			Land		13,31,471.00
			Flat At 48/4A B T Road(3rd Floor)		35,26,792.00
			Land (Atghara, Baguihati)		25,72,036.00
			Land (Kaikhali, Rajarhat Gopalpur)		11,36,130.00
			Land ( LR- 1476, LR- 1445, LR - 1443 & LR 1444 , LR - 1486 LR - 1491, LR - 1443, LR - 199 LR- 76 & LR - 192		244,73,649.00
			<b>Current Assets</b>		
			Closing Work-in-Progress		45,63,254.00
			<b>Cash in hand &amp; Bank Balance</b>		
			Cash in hand	9,563.00	
			<b>Cash at Bank</b>		
			State Bank of Bikaner & Jaipur (A/c. 61012097517)	229,53,542.00	
			SBBJ (61277202474)	-	
			Kotak Mahindra Bank (A/C No. : 0714323846)	31,737.91	
			Punjab & National Bank (A/c No. : 14140021020113820	14,200.99	
			ICICI Bank (A/c. No.: 128205500144)	1,15,881.72	
					231,24,925.62
		608,44,206.62			608,44,206.62

Date: 15/09/2022  
Place : Kolkata

UDIN: 2305659186UIRY1133



In terms of our report of even date

**I.D. PRASAD & ASSOCIATES**  
Chartered Accountants

I.D. Prasad  
Partner  
M. No. 088591  
Firm Registration No.-0328122E



# I.D. PRASAD & Associates

Chartered Accountants

## AUDITOR'S REPORT

We have examined the attached Balance Sheet of M/s Royal Marble of 6/1K, Raja Bagan Lane, Kolkata – 700 030 , as at 31<sup>st</sup> March , 2022 Trading and Profit & Loss Account annexed thereto, for the period ended on that date and report that :

- a) The Balance Sheet, Trading and Profit & Loss Account as aforesaid, with the books and records of the concern fund as produced to us.
- b) We have obtained all information and explanations, which we required for the purpose of the audit.
- c) In our opinion and according to the best of our information and explanations given to us, the said accounts, exhibit a true and correct view:
  - i) In the case of Balance Sheet, of the state of affairs of the concern as at 31<sup>st</sup> March, 2022.
  - ii) In the case of Trading and Profit & Loss Account of the profit for the period ended on that date.

Place : Kolkata  
Date : 15/09/2022



I.D. PRASAD & ASSOCIATES  
Chartered Accountants

UDIN: 23056591B6UIR25550

**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 2022**

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
To Opening Stock	6,14,119.00	By Sales	14,12,568.00
" Purchased	10,77,115.00	" Closing Stock	6,20,256.00
" Carriage Inwards	61,254.00		
" Gross Profit transferred to Profit & Loss A/C	2,80,336.00		
	<b>20,32,824.00</b>		<b>20,32,824.00</b>
To Staff Salary & Bonus	1,08,000.00	By Gross Profit	2,80,336.00
" Printing & Stationery	1,250.00		
" Conveyance	12,312.00		
" Electric Charges	8,715.00		
" Telephone Charges	6,856.00		
" Entertainment Exp.	6,854.00		
" Carriage Outwards	9,256.00		
" Office Maintenance	4,523.00		
" Postage & Stamps	315.00		
" Profession Tax	600.00		
" Accounting Charges	12,000.00		
" Misc. Exp.	2,450.00		
" Audit Fees	5,000.00		
" Bank Charges	426.00		
" Depreciation	10,525.00		
To Net Profit transfer to Capital A/c	91,254.00		
	<b>2,80,336.00</b>		<b>2,80,336.00</b>

Date: 15/09/2022  
Place : Kolkata

In terms of our report of even date

UDIN: 23056591BGUIRZ5550



**I.D. PRASAD & ASSOCIATES**  
Chartered Accountants

*(Signature)*  
I.D. Prasad  
Partner  
M. No. - 688291  
Firm Registration No. - 6828123E

**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 2022**

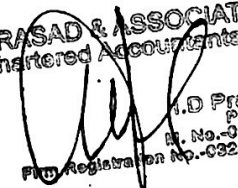
		AMOUNT	ASSETS		AMOUNT
<b>LIABILITIES</b>					
<b>CAPITAL A/C</b>			<b>FIXED ASSETS</b>		
(As per Last A/c)	15,31,749.50		Furniture	21,865.00	
Add : Net profit during this year	91,254.00		Less : Depreciation @ 10%	2,187.00	19,678.00
	16,23,003.50				
Add : Further Capital Invest	-				
	16,23,003.50				
Less : Drawings Cash & LIC	96,000.00	15,27,003.50	Office	54,355.00	
			Less : Depreciation @10%	5,436.00	48,919.00
<b>CURRENT LIABILITIES</b>		51,256.00	Motor Car	19,346.00	
Sundry Creditors			Less : Depreciation @ 15%	2,902.00	16,444.00
Prov. For Audit Fees		5,000.00			
Outstanding Exp.		2,546.00	<b>CURRENT ASSETS</b>		
			Sundry Debtors		4,58,569.00
			Closing Stock		6,20,256.00
			Cash-in-hand & Bank		4,21,939.50
		<b>15,85,805.50</b>			<b>15,85,805.50</b>

Date: 15/02/2022  
Place : Kolkata

In terms of our report of even date

UDIN:23056591 B6UIRZ5550



**I.D PRASAD & ASSOCIATES**  
Chartered Accountants  
  
I.D Prasad  
Partner  
M. No.-030691  
Firm Registration No.-C328122E

<b>ASHOK ROY</b> 6/1K, RAJA BAGAN LANE KOLKATA - 700 030  <b>PAN NO : AFNPR0555H</b>	Previous Year : 2021-2022 Assessment Year : 2022-2023 Status : Individual Date of Birth : 10/06/1969
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**Computation of Taxable income for the Assessment year 2022-2023**

	Amount (Rs.)	Amount (Rs.)
<b><u>INCOME FROM BUSINESS OR PROFESSION</u></b>		
Business Income from Royal Marble	91,254.00	
Business Income from Royal Construction	5,20,564.00	6,11,818.00
<b><u>INCOME FROM HOUSE PROPERTY</u></b>		
Rent Received from Muthoot Finance Ltd & Meghbela	15,58,200.00	
Less : 30% Exempt u/s 24	4,67,460.50	
	10,90,739.50	
Interest on House Property Loan	2,00,000.00	8,90,739.50
<b><u>Income from Other Sources</u></b>		
Bank Interest		2,01,064.00
Dividend		-
<b><u>GROSS INCOME</u></b>		17,03,621.50
Less: Deduction U/s. 80C (LIP)		1,50,000.00
		15,53,621.50
Less : Deduction u/s 80TTA		-
<b><u>NET TAXABLE INCOME</u></b>		<b>15,53,621.50</b>
<b><u>TAX ON ABOVE INCOME:</u></b>		
Tax on Rs.		2,78,586.00
Add : Education Cess @4%		11,143.00
<b><u>NET TAX PAYABLE</u></b>		<b>2,89,729.00</b>
Add : Interest & Others		-
		2,89,729.00
Less : TDS		2,30,419.00
		59,310.00
Less : Income Tax Paid		59,310.00
<b><u>TAX REFUNDABLE / PAYABLE</u></b>		-

**UDIN:** 23056591BGUIRY1133  
**MRN/Name:** 056591/PRASAD ISHWAR DAYAL  
**Firm Registration No.:** 326122E  
**Document type:** Audit and Assurance Functions  
**Document sub type:** Statutory Audit - Non Corporate  
**Document Date:** 22-06-2023  
**Create Date/Time:** 22-06-2023 | 19:10:48  
**Financial Figures/Particulars:** 01-04-2021-31-03-2022  
**Financial Year:** AFNPR0555H  
**PAN of the Assessee/  
Auditee:** 7512568  
**Gross Turnover/Gross  
Receipt:** 8935530  
**Shareholder  
Fund/Owners Fund:** 33156027  
**Net Block of Property,  
Plant & Equipment:**  
**Document description:** Cash Book, Bank Book, Ledger, Sales Register, Purchase Register, Voucher and all documents produced to us and kept by the all concern



UDIN: 230565918GUIRZ5550  
MRN/Name: 056591/PRASAD ISHWAR DAYAL  
Firm Registration No.: 326122E  
Document type: Audit and Assurance Functions  
Document sub type: Statutory Audit - Non Corporate  
Document Date: 22-06-2023  
Create Date/Time: 22-06-2023 | 19:14:38  
Financial Figures/Particulars: 01-04-2021-31-03-2022  
Financial Year: AFNPRO555H  
PAN of the Assessee/ Auditee: 1412568  
Gross Turnover/Gross Receipt: 1527003.50  
Shareholder Fund/Owners Fund: 85041  
Net Block of Property, Plant & Equipment:  
Document description: Cash Book, Bank Book, Ledger, Sales Register, Purchase Register, Voucher and all documents produced to us and kept by the all concern

