



ROY CHOWDHURY & MOITRA
CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the Balance Sheet of **BISWAJIT TRIVEDI** of 47 TARUN PALLY, BELGHARIA KOLKATA - 700056 as at 31.03.2022 and the Trading and Profit & Loss Account for the period from **01.04.2021 to 31.03.2022**, which are in agreement with the books and accounts maintained and produced before us for the purpose of audit.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, the establishment has kept requisite books of accounts so far, as appears from our examination of books.

In our opinion and to the best of our information and according to the explanations given to us and subject to our remarks given below, the said accounts give a true and fair view:

- i) In case of Balance Sheet, of the state of affairs of the above-named establishment as on 31.03.2022
- ii) In case of the Profit & loss A/C, of the profit for the period ending on 31.03.2022.

Place: Kolkata
Dated: 09-04-2023



Chiranjib Das

Name CHIRANJIB DAS
Membership Number: 309307
FRN No : 304134E
UDIN : **23309307BGUMLU3891**

Registered Office Suite A12 14th Floor Chatterjee International Centre 33A JL Nehru Road Kolkata 700071

Branch Offices Kolkata | Arambagh | Patna

Mobile + 91 98307 66740 | + 91 94330 26373 | + 91 96749 36678

E mail contact@cacrm.in Web www.cacrm.in

FRN : 304134E | GSTIN: 19AAYFR4030P1ZB

BISWAJIT TRIVEDI
47 TARUN PALLY
BELGHARIA, KOLKATA - 700056

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2022

Dr.			Cr.		
Particulars	Amount	Amount	Particulars	Amount	Amount
	Rs.	Rs.		Rs.	Rs.
To Opening Stock			By Sales A/c		2415840.00
Raw Materials		274850.00			
To Purchase Materials		1658246.00	By Closing Stock		
To Carriage Inward		35960.00	Raw Materials		316240.00
To Gross Profit c/d		763024.00			
		<u>2732080.00</u>			<u>2732080.00</u>
To Salary & Wages		210500.00	By Gross Profit b/d		763024.00
To Bonus		30000.00			
To General Charges		8315.00			
To Bank Charges		655.00			
To Travelling Expenses		22340.00			
To Accounting Charges		5000.00			
To Subscription & Donation		1000.00			
To Printing & Stationery		15362.00			
To Electricity Charges		18945.00			
To Telephone Charges		9520.00			
To Depreciation on					
Furniture & Fixture	2952.46				
Car	<u>5872.57</u>	8825.03			
To Net Profit		432561.97			
		<u>763024.00</u>			<u>763024.00</u>

As per our report even date attached

Chiranjib Das

CA Chiranjib Das
 Partner
 Roy Chowdhury & Moitra
 Chartered Accountants
 Membership No. : 309307
 Firm Regd. No. : 304134E
 UDIN :23309307BGUMLU3891



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Signature

BALANCE SHEET AS ON 31-03-2022

As per our report even date attached

CA Chiranjib Das
Partner
Roy Chowdhury & Moitra
Chartered Accountants
Membership No. : 309307
Firm Regd. No. : 304134E
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Signature

BISWAJIT TRIVEDI
47 TARUN PALLY
BELGHARIA, KOLKATA - 700056

COMPUTATION OF TAXABLE INCOME & INCOME TAX LIABILITY FOR THE

ASSESSMENT YEAR 2022-2023

FINANCIAL YEAR - 2021 - 2022

	AMOUNT Rs.	AMOUNT Rs.	AMOUNT Rs.
<u>INCOME FROM HOUSE PROPERTY</u>			
Interest on House Building Loan			(95378.00)
<u>INCOME FROM BUSINESS</u>			
Net Profit as per Profit & Loss Account			432561.97
Add : Remuneration From Aditya Construction	175000		
Less: Standard Deduction	50000	125000	
Add : Interest on Capital From Aditya Construction		156667	
Add : Profit From Aditya Construction	26848		
Less : Profit From Aditya Construction	26848	0	281667.00
Add : <u>INCOME FROM OTHER SOURCES</u>			
Bank Interest		750.00	750.00
			619600.97
GROSS TOTAL INCOME			
*** Less : Deduction Under Chapter VI A,			
U/s 80C		150000.00	
U/s 80D		20698.00	
U/s 80TTA		750.00	171448.00
NET TAXABLE INCOME			448152.97
Qualifying Amount			250000.00
TAX ON TOTAL INCOME			9907.65
Less : Rebate u/s 87A			9907.65
			0.00
Add : E. Cess			0.00
			0.00
Add : Interest u/s 234A			0.00
NET TAX PAYABLE			0.00

Signature