



**SANDIP RAY & ASSOCIATES**  
Chartered Accountant

Ref. No. ....

Date .....

**- AUDIT REPORT**

We have examined the Balance Sheet of **BISWAJIT TRIVEDI** of 47 Tarun Pally, Belgharia, WEST BENGAL, 700056, as at 31.03.2023 and the Profit & Loss Account for the period from **01.04.2022 to 31.03.2023**, 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 31.03.2023

ii) In case of the Profit & loss A/C, of the profit for the period ending on 31.03.2023

PLACE : KOLKATA

DATED : - 23/01/2024



for SANDIP RAY & ASSOCIATES  
(Chartered Accountant)  
FRN - 333588E

*Sandip Ray*  
CA SANDIP RAY  
Proprietor  
Membership No. - 053188  
CA SANDIP RAY

PROPRIETOR  
SANDIPA RAY & ASSOCIATES  
CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 053188  
FIRM REGD. NO. 333588E

UDIN : 240531888KCBAY7005

**BISWAJIT TRIVEDI**  
**47 TARUN PALLY**  
**BELGHARIA, KOLKATA - 700056**

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2023**

| Dr.                        |                |                   | Cr.                 |        |                   |
|----------------------------|----------------|-------------------|---------------------|--------|-------------------|
| Particulars                | Amount         | Amount            | Particulars         | Amount | Amount            |
|                            | Rs.            | Rs.               |                     | Rs.    | Rs.               |
| To Opening Stock           |                |                   | By Sales A/c        |        | 2658974.00        |
| Raw Materials              |                | 316240.00         |                     |        |                   |
| To Purchase Materials      |                | 1715826.00        | By Closing Stock    |        |                   |
| To Carriage Inward         |                | 35960.00          | Raw Materials       |        | 415478.00         |
| To Gross Profit c/d        |                | 1006426.00        |                     |        |                   |
|                            |                | <u>3074452.00</u> |                     |        | <u>3074452.00</u> |
| To Salary & Wages          |                | 245800.00         | By Gross Profit b/d |        | 1006426.00        |
| To Bonus                   |                | 35000.00          |                     |        |                   |
| To General Charges         |                | 9354.00           |                     |        |                   |
| To Bank Charges            |                | 735.00            |                     |        |                   |
| To Travelling Expenses     |                | 25698.00          |                     |        |                   |
| To Accounting Charges      |                | 10000.00          |                     |        |                   |
| To Subscription & Donation |                | 850.00            |                     |        |                   |
| To Printing & Stationery   |                | 16985.00          |                     |        |                   |
| To Electricity Charges     |                | 19324.00          |                     |        |                   |
| To Telephone Charges       |                | 6248.00           |                     |        |                   |
| To Depreciation on         |                |                   |                     |        |                   |
| Furniture & Fixture        | 2657.22        |                   |                     |        |                   |
| Car                        | <u>4991.68</u> | 7648.90           |                     |        |                   |
| To Net Profit              |                | 628783.10         |                     |        |                   |
|                            |                | <u>1006426.00</u> |                     |        | <u>1006426.00</u> |

For Sandip Ray & Associates  
Chartered Accountants & ASSOCIATES  
Firm Registered with the Institute of Cost Accountants of India (FRN - 333588E)

CA SANDIP RAY  
Proprietor  
Membership No - 053188  
Date : 23/01/2024  
UDIN : 24053188 BKEBAY7005



Signature



**BISWAJIT TRIVEDI**  
**47 TARUN PALLY**  
**BELGHARIA, KOLKATA - 700056**

**COMPUTATION OF TAXABLE INCOME & INCOME TAX LIABILITY FOR THE**

**ASSESSMENT YEAR 2023-2024**

**FINANCIAL YEAR - 2022-2023**

|                                                    | AMOUNT<br>Rs. | AMOUNT<br>Rs. | AMOUNT<br>Rs.    |
|----------------------------------------------------|---------------|---------------|------------------|
| <b><u>INCOME FROM HOUSE PROPERTY</u></b>           |               |               |                  |
| Interest on House Building Loan                    |               |               | (78231.00)       |
| <b><u>INCOME FROM BUSINESS</u></b>                 |               |               |                  |
| Net Profit as per Profit & Loss Account            |               |               | 628783.10        |
| Add : Remuneration From Aditya Construction        | 0             |               |                  |
| Less: Standard Deduction                           | 0             | 0             |                  |
| Add : Interest on Capital From Aditya Construction |               | 0             |                  |
| Add : Profit From Aditya Construction              | 0             |               |                  |
| Less : Profit From Aditya Construction             | 0             | 0             | 0.00             |
| <b>Add : <u>INCOME FROM OTHER SOURCES</u></b>      |               |               |                  |
| Bank Interest                                      |               | 1192.00       | 1192.00          |
| <b>GROSS TOTAL INCOME</b>                          |               |               | <b>551744.10</b> |
| <b>*** Less : Deduction Under Chapter VI A,</b>    |               |               |                  |
| U/s 80C                                            |               | 150000.00     |                  |
| U/s 80D                                            |               | 20698.00      |                  |
| U/s 80TTA                                          |               | 1192.00       | 171890.00        |
| <b>NET TAXABLE INCOME</b>                          |               |               | <b>379854.10</b> |
| Qualifying Amount                                  |               |               | 250000.00        |
| <b>TAX ON TOTAL INCOME</b>                         |               |               | <b>6492.70</b>   |
| Less : Rebate u/s 87A                              |               |               | 6492.70          |
|                                                    |               |               | 0.00             |
| Add : E. Cess                                      |               |               | 0.00             |
|                                                    |               |               | 0.00             |
| Add : Interest u/s 234A                            |               |               | 0.00             |
| <b>NET TAX PAYABLE</b>                             |               |               | <b>0.00</b>      |