

INCOME TAX RETURN

A.Y. 2021-22

M/S. A R REALTORS

[PAN: ABMFA2219E]

ASIM KUMAR MUKHOPADHYAY

101/M, KANKULIA ROAD, KOLKATA- 7000029

EMAIL ID: mukherjeeasim76@gmail.com

MOBILE: 9831412754



Independent Auditor's Report

To M/s A R Realtors

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of M/s A R Realtors, (PAN: ABMFA2219E), Address- 130/C, Raja S. C. Mallick Road, Kolkata- 700047, which comprise the balance sheet as at 31 March 2021, and the statement of profit and loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet, of the state of affairs of the Concern as at 31st March 2021;
- in the case of the Statement of Profit and Loss, of the Profit for the year ended on that date;

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

- The Balances of Sundry Debtors & Sundry Creditors have been considered as it appears in the books of accounts of the assessee as on the date of the Balance Sheet. No confirmation certificate has been received from the respective parties till the date of signing of my Audit Report.
- As the audit was taken up on a later date, I could not physically verify the Closing Cash in Hand as on the date of the Balance Sheet. The same has been certified by the Proprietor.
- Due to the ongoing COVID-19 pandemic and the lockdown/other restrictions imposed by the Government, certain audit processes were carried out based on the remote access of the books of accounts/records and other necessary documents/information made available to us by the management through digital medium.

Our opinion is not modified in respect of these matters.



Asim Kumar Mukhopadhyay
Proprietor
(M NO. 51545)



Responsibilities of Proprietor and Those Charged with Governance for the Financial Statements

Proprietor is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as Proprietor determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Proprietor is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Proprietor either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

For and on behalf of
Asim Kumar Mukhopadhyay
Chartered Accountants



Asim Kumar Mukhopadhyay
Proprietor
(M NO. 51545)

(A. Mukhopadhyay)
Membership No. 051545
UDIN: 22051545AFDSQM1019

Place: Kolkata
Date: 31.01.2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	ABMFA2219E		
Name	A R REALTORS		
Address	130C , Raja S.C. Mullick Road , Kolkata , KOLKATA , Naktala S.O , 32-West Bengal , 91-India , 700047		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	671903150301221

Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income		1,09,770	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	1,09,770	
	Net tax payable	4	34,248	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	34,248	
Distribution Tax details	Taxes Paid	7	34,260	
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 12	
	Dividend Tax Payable	9	0	
	Interest Payable	10	0	
	Total Dividend tax and interest payable	11	0	
	Taxes Paid	12	0	
	(+)Tax Payable /(-)Refundable (11-12)	13	0	
	Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
		Additional Tax payable u/s 115TD	15	0
		Interest payable u/s 115TE	16	0
		Additional Tax and interest payable	17	0
		Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)		19	0	

Income Tax Return submitted electronically on 30-12-2021 22:04:29 from IP address and verified by RAMKRISHNA SHIL having PAN JZTPS6220R on using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



ABMFA2219E05671903150301221AD1003D090339854CC3E129290213041A2FED260

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Ramkrishna Shil
Asst. Mistri

M/S. A R REALTORS

130/C, Raja S.C. Mallick Road, Kolkata - 700047

BALANCE SHEET AS AT MARCH 31, 2021

(Amount in Rs.)

	Particulars	Note No.	As at March 31, 2021
I	EQUITY & LIABILITIES		
	PARTNERS' CAPITAL FUNDS		
	(a) Partners Capital Account	2	3,49,618
	CURRENT LIABILITIES		
	(a) Trade Payables	3	2,17,954
	(b) Other Current Liabilities	4	1,59,017
	(c) Short Term Provision	5	34,248
			4,11,219
	TOTAL		7,60,837
II	ASSETS		
	NON-CURRENT ASSETS		
	(a) Property Plant & Equipment Tangible Assets	6	1,99,767
			1,99,767
	CURRENT ASSETS		
	(a) Trade Receivables	7	28,757
	(b) Cash & bank balances	8	4,98,053
	(c) Short Term Loans & advances	9	34,260
			5,61,070
	TOTAL		7,60,837
III	NOTES FORMING PART OF FINANCIAL STATEMENTS	1- 13	0

Attached in our report of even date

For and on behalf of

Asim Kumar Mukhopadhyay

Chartered Accountants



(A. Mukhopadhyay)

Membership No. 051545

Place: Kolkata

Date: 31.07.2022

For and on behalf of

M/s. A R Realtors

Asim Kumar Mukhopadhyay
Proprietor
(M NO. 51545)

Asadul Mistry
Partner

Partner

M/S. A R REALTORS
130/C, Raja S.C. Mallick Road, Kolkata - 700047

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2021

(Amount in Rs.)

	Particulars	Note No.	For the year ended on 31st March, 2021
I	REVENUE FROM OPERATIONS	10	13,69,570
II	OTHER INCOME		-
III	TOTAL REVENUE		13,69,570
IV	EXPENSES		
	(a) Employee Benefits Expenses	11	9,77,450
	(b) Depreciation and amortisation Expenses	12	31,084
	(c) Other Expenses	13	2,51,267
	TOTAL EXPENSES		12,59,801
V	PROFIT BEFORE TAX		1,09,769
VI	TAX EXPENSES		
	(a) Current Tax		34,248
	(b) Tax Expense - Earlier year		-
VII	PROFIT/ (LOSS) AFTER TAX		75,521
VIII	PROFIT TRANSFERRED		
	Ramkrishna Shil		37,760
	Asadul Mistri		37,760
			75,521
IX	NOTES FORMING PART	1- 13	

Attached in our report of even date

For and on behalf of

Asim Kumar Mukhopadhyay

Chartered Accountants

For and on behalf of

M/s. A R Realtors



(A. Mukhopadhyay)

Membership No. 051545

Place: Kolkata

Date: 31.03.2022

Ramkrishna Shil
Partner
Asadul Mistri
Partner

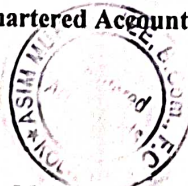
Partner

M/S. A R REALTORS
130/C, Raja S.C. Mallick Road, Kolkata - 700047
Notes forming part of financial statements

Particulars	(Amount in Rs.) As at 31st March, 2021
2 Partners' Capital Account	
Ramkrishna Shil	1,74,809
Asadul Mistri	1,74,809
Total	3,49,618
3 Trade Payables	
Payable to Others:	
Sundry Creditors	2,17,954
Total	2,17,954
4 Other Current Liabilities	
Outstanding Liabilities	1,03,500
Advance from Customer	55,517
Total	1,59,017
5 Short Term Provision	
Provision for Income Tax	34,248
Total	34,248
7 Trade Receivables	
(Unsecured, considered good)	
Outstanding for more than six months	-
Others debts	28,757
Total	28,757

Attached in our report of even date

For and on behalf of
Asim Kumar Mukhopadhyay
Chartered Accountants



Asim Kumar Mukhopadhyay
Proprietor
(M NO. 51545)

(A. Mukhopadhyay)
Membership No. 051545

Place: Kolkata

Date: 31.03.2022

For and on behalf of
M/s. A R Realtors

Asadul Mistri

Partner
Asadul Mistri

Partner


M/S. A R REALTORS
130/C, Raja S.C. Mallick Road, Kolkata - 700047
Notes forming part of financial statements

6. Property Plant & Equipment

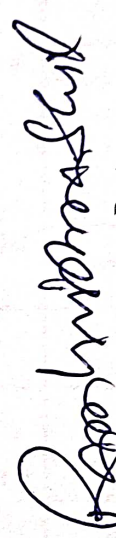

(Amount in Rs.)

SI No	Tangible Assets	Rate of Depreciation	Date of Addition	WDV as on 01.04.2020	Additions / Adjustments	Deductions / Adjustments	Depreciation	WDV as on 31.03.2021
				(A)	(B)	(C)	(D)	E = (A + B - C - D)
01	Furniture & Fittings Furniture & Fixture	10%		1,85,304	-	-	18,530	1,66,774
02	Plant & Machinery Xerox Machine Refrigerator Electrical Fittings	15% 15% 15%		8,843 11,540 2,276	- - -	- - -	1,326 1,731 341	7,517 9,809 1,935
03	Computers and Accessories Computers and Accessories Printer	40% 40%		21,592 1,296	- -	- -	8,637 518	12,955 778
	Total			2,30,851	-	-	31,084	1,99,767

Attached in our report of even date
For and on behalf of
Asim Kumar Mukhopadhyay
Chartered Accountants


(A. Mukhopadhyay)
Membership No. 051545

For and on behalf of
M/s. A R Realtors


Partner

Partner

Place: Kolkata

Date: 31.01.2022

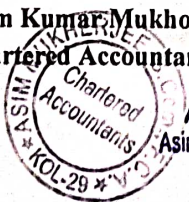
M/S. A R REALTORS
130/C, Raja S.C. Mallick Road, Kolkata - 700047
Notes forming part of financial statements

(Amount in Rs.)

Particulars	As at March 31, 2021
8 Cash and bank balances	
Cash and Cash equivalent	
Cash in hand	675
Current Account with Banks	4,97,378
Total	4,98,053
9 Short Term Loans & Advances	
Advances to Suppliers	-
TDS Receivable	34,260
Total	34,260
Particulars	For the financial year 2020-21
10 Revenue From Operation	
Sale of services	13,69,570
Total	13,69,570
11 Employee Benefits Expenses	
Salaries and Bonus	7,29,650
Partners Remuneration	
Ramkrishna Shil	1,20,000
Asadul Mistri	1,20,000
Staff welfare expenses	7,800
Total	9,77,450

Attached in our report of even date

For and on behalf of
Asim Kumar Mukhopadhyay
Chartered Accountants



Asim Kumar Mukhopadhyay
Proprietor
(M NO. 51545)

(A. Mukhopadhyay)
Membership No. 051545

For and on behalf of
M/s. A R Realtors

Asadul Mistri
Partner

Asadul Mistri
Partner

Partner

Place: Kolkata
Date: 31.01.2022

M/S. A R REALTORS
130/C, Raja S.C. Mallick Road, Kolkata - 700047
Notes forming part of financial statements

(Amount in Rs.)

Particulars	For the financial year 2020-21
12 Depreciation and amortisation expenses	
Depreciation and amortisation for the year on tangible assets	31,084
Total	31,084
13 Other Expenses	
Electricity charges	12,170
Telephone Expenses	13,560
Brokerage & Commission	96,540
Printing & Stationery	6,882
Postage & Stamps	1,036
Bank Charges	236
License & Taxes	3,568
Business Promotion Expense	50,549
Audit Fees	5,000
Professional Fees	8,000
Subscription & Donation	10,001
Discount allowed	8,860
General expenses	34,865
Total	2,51,267

Attached in our report of even date

For and on behalf of
Asim Kumar Mukhopadhyay
Chartered Accountants

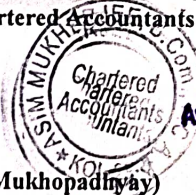
For and on behalf of
M/s. A R Realtors

(A. Mukhopadhyay)

Membership No. 051545

Place: Kolkata

Date: 31.01.2022



Asim Kumar Mukhopadhyay
Proprietor
(M NO. 51545)

Rashidul Haque
Partner

Acadul Mistri
Partner