

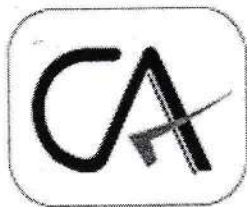
24/09/2023

BASUNDHARA

PAN : AANFB0091K

Tax Audit Report
Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year : 2022-2023
Assessment Year : 2023-2024
Date of Audit Report : 20/09/2023



S.SARKAR & ASSOCIATES

Chartered Accountants



S. SARKAR & ASSOCIATES

CHARTERED ACCOUNTANTS

FORM NO. 3CB

[See rule 6G (1)(b)]

**Audit report under section 44AB of the Income-tax Act, 1961,
in the case of a person referred to in clause (b) of sub-rule (1) of the rule 6G**

1. We have examined the balance sheet as on **31 March 2023**, and the profit and loss account for the period beginning from **01 April 2022** to ending on **31 March 2023**, attached herewith, of **BASUNDHARA, Rabindra Sarani, Rabindra Nagar, SILIGURI, WEST BENGAL-734004, PAN - AANFB0091K**

2. We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at Rabindra Sarani, Rabindra Nagar, SILIGURI, WEST BENGAL-734004 and NIL branches.

3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any :

(b) Subject to above,--

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -

- (i) In the case of the balance sheet, of the state of the affairs of the assessee as at **31 March 2023** ;and
(ii) In the case of the profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

S.No	Qualification	Comments
1	Valuation of closing stock is not possible.	Valuation of Work in Progress done by the assessee and we relied on the same.
2	Others	Contract Sales Revenue recognised on cash basis.

Place : SILIGURI
Date : 20/09/2023



For **S.SARKAR & ASSOCIATES**
(Chartered Accountants)
Reg No. :0319261E

CA.Sunando Sarker
(Partner)
Membership No. : 059041
Firm PAN : AAUFS9451M

UDIN : 23059041BGXQLC9969

FORM NO. 3CD
[See rule 6G (2)]

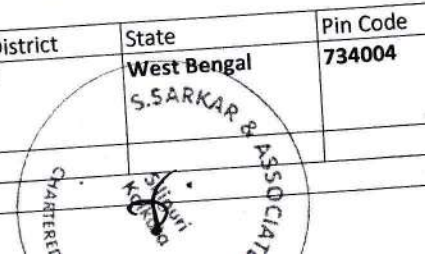
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

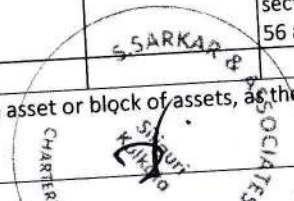
1	Name of the assessee	BASUNDHARA		
2	Address	Rabindra Sarani, Rabindra Nagar, SILIGURI, WEST BENGAL-734004		
3	Permanent Account Number (PAN)	AANFB0091K		
3a	Aadhaar No			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes		
	S.No.	Nature of Registration	State	Registration Number
	1	Goods and Service Tax	WEST BENGAL	19AANFB0091K1Z7
5	Status	Partnership Firm		
6	Previous year from	01 April 2022 to 31 March 2023		
7	Assessment Year	2023-2024		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)		
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?	NO		

PART-B

9a	If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?				Profit Sharing Ratio(%)
	S.No.	Name			20
	1	DIPANKAR SAHA			20
	2	PRASENJIT PAL			20
	3	PRASENJIT SAHA			20
	4	SUBHASH GHORAI			20
	5	UTTAM SAHA			20
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.				
	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio
10a	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)				Code
	S.No.	Sector	Sub Sector		
	1	CONSTRUCTION	Other construction activity n.e.c.	06010	
10b	If there is any change in the nature of business or profession, the particulars of such change.				Code
	S.No	Business	Sector		
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.				
	Books Prescribed				
11b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)				
	Books Maintained	Address Line 1	Address Line 2	City/Town/District	State
	Computrised cash book , General Ledger, Subsidiary ledgers etc.	Rabindra Sarani , PO Rabindra Nagar	Siliguri	JALPAIGURI	West Bengal
	List of books of account and nature of relevant documents examined.				Pin Code
					734004



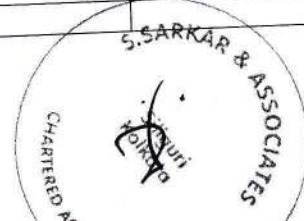
Computrised cash book , General Ledger, Subsidiary ledgers etc.		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		No					
		Amount							
S.No	Section			Mercantile system					
13a	Method of accounting employed in the previous year.			No					
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.								
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.								
		Increase in Profit(Rs.)	Decrease in Profit(Rs.)						
S.No	Particulars			No					
13d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No					
13e	If answer to (d) above is in the Affirmative give details of such adjustments:								
		Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)					
S.No	Particulars								
13f	Disclosure as per ICDS								
S.No	ICDS	Disclosure							
14a	Method of valuation of closing stock employed in the previous year.			3-Lower of Cost or Marker rate					
14b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No					
		Increase in Profit(Rs.)	Decrease in Profit(Rs.)						
S.No	Particulars								
15	Give the following particulars of the capital assets converted into stock in trade:-								
S.No	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in-trade					
16	Amounts not credited to the profit and loss account, being:-								
16a	The items falling within the scope section 28			Amount					
S.No	Description								
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax ,Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Amount					
S.No	Description								
16c	Escalation claims accepted during the previous year			Amount					
S.No	Description								
16d	Any other item of income			Amount					
S.No	Description								
16e	Capital receipt, if any.			Amount					
S.No	Description								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	Pin Code	Consideration received or accrued	Value adopted or assessed or assessable	Weather provisions of second proviso to sub-section(1) of section 43CA or forth proviso to clause(x) of sub-section(2) of section 56 applicable ?
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-								



Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment to WDV U/s 115BAC/115BAD	Adjusted WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
						Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/Grant	Total of Purchases			
Machinery and plant 15%	15	7247	0	0	7247	0	0	0	0	0	0	1087	6160.00
Machinery and plant 40%	40	3453	0	0	3453	0	0	0	0	0	0	1381	2072.00
Furniture and fittings 10%	10	4986	0	0	4986	0	0	0	0	0	0	499	4487.00

*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

19	Amounts admissible under sections:		Amounts admissible as per the provisions of the Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines	
	S.No	Section	Amount Debited to profit and loss account	
20a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]			
	S.No	Description	Amount	
20b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):			
	S.No	Nature of Fund	Sum received from Employees	Due date for Payment
			Actual amount paid	Actual Payment Date
21a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.			
	Capital Expenditure			Amount in Rs.
	S.No	Particulars		
	Personal Expenditure			Amount in Rs.
	S.No	Particulars		
	Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			Amount in Rs.
	S.No	Particulars		
	Expenditure incurred at clubs being entrance fees and subscriptions			Amount in Rs.
	S.No	Particulars		
	Expenditure incurred at clubs being cost for club services and facilities used			Amount in Rs.
	S.No	Particulars		
	Expenditure by way of penalty or fine for violation of any law for the time being in force			Amount in Rs.
	S.No	Particulars		
	Expenditure by way of any other penalty or fine not covered above			Amount in Rs.
	S.No	Particulars		
	Expenditure incurred for any purpose which is an offence or which is prohibited by law			Amount in Rs.
	S.No	Particulars		



Amounts inadmissible under section 40(a):-

(i) As payment to non-resident referred to in sub-clause(i)

(A) Details of payment on which tax is not deducted									
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted

(ii) As payment referred to in sub-clause(ia)

(A) Details of payment on which tax is not deducted									
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section(1) of section 139.

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code	Amount of tax Deducted	Amount of tax Deposited
										0	

(iii) Fringe benefit tax under sub-clause (ic)

(iv) Wealth tax under sub-clause (iia)

(v) Royalty, license fee, service fee etc. under sub-clause (iib)

(vi) Salary payable outside India/to a non-resident without TDS etc. under sub clause (iii)								
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code

(vii) Payment to PF/Other fund etc. under sub-clause (iv)

(viii) Tax paid by employer for perquisites under sub-clause (v)

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks
1	Interest	40(b)/40(ba)	492715	492715	0	Allowable
2	Remuneration	40(b)/40(ba)	270000	270000	0	Allowable
3	Commission	40(b)/40(ba)	0	0	0	
4	Salary	40(b)/40(ba)	0	0	0	
5	Bonus	40(b)/40(ba)				

21d Disallowance/ deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee

(B) On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)

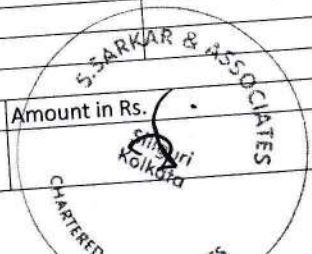
S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee

21e Provision for payment of gratuity not allowable under section 40A(7)

21f Any sum paid by the assessee as an employer not allowable under section 40A(9)

21g Particulars of any liability of a contingent nature

S.No	Nature of Liability	Amount in Rs.



20 Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.

S.No	Nature of Liability	Amount in Rs.

21 Amounts inadmissible under the proviso to section 36(1)(iii).

22 Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006

23 Particulars of payments made to persons specified under section 40A(2)(b)

S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made	Aadhaar
1	Dipankar Saha		Partner	Remuneration and Interest	106145	0
2	Prasenjit Paul		Partner	Remuneration and Interest	223417	0
3	Prasenjit Saha		Partner	Remuneration and Interest	81855	0
4	Subhash Ghorai		Partner	Remuneration and Interest	152854	0
5	Uttam Saha		Partner	Remuneration and Interest	198444	0

24 Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.

S.No	Section	Description	Amount

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-

26(i)A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:

26(i)(A)(a) Paid during the previous year		Amount
S.No	Section	Nature of Liability

26(i)(A)(b) No Paid during the previous year		Amount
S.No	Section	Nature of Liability

26(i)B was incurred in the previous year and was

26(i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

S.No	Section	Nature of Liability	Amount

26(i)(B)(b) Not paid on or before the aforesaid date

S.No	Section	Nature of Liability	Amount

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.) **No**

27a Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in accounts. **No**

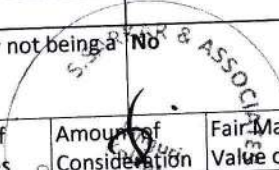
CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENAVT Availed		
CENVAT Utilized		
Closing/Outstanding Balance		

27b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-

S.No	Type	Particulars	Amount	Prior period to which it Relates

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same

S.No	Name of the person from whom shares are received	PAN of the Company	Name of the Company	CIN of the Company	No. of Shares	Amount of Consideration	Fair Market Value of



			received			Paid	Shares
Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.							
S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares		

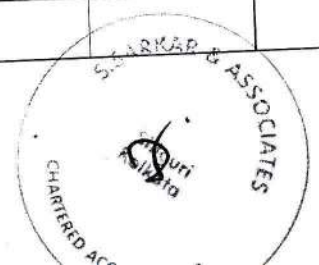
(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56							No
S.No	Nature of Income					Amount	

(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56							No
S.No	Nature of Income					Amount	

Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]											No	
S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment

(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year							No
S.No	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money in DD/MM/YYYY format	

(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No
S.No	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B
				Assessment Year	Amount	Assessment Year	Amount



whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This Clause is kept in abeyance till 31st March, 2022) NIL

SNo	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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31a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
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31b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
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31(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST

SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt
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31(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST

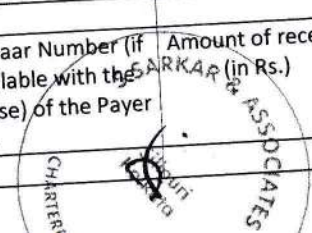
SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)
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31(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST

SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment
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31(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST

SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)
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					collected out of (4)	specified rate out of (5)		than specified rate out of (7)		credit of the Central Government out of (6) and (8)
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Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details **No**

S.No	TAN	Type of Form	Due Date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.
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Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish **NA**

S.No	TAN	Amount of interest under section 201(1A) / 206C(7) is payable	Amount	Dates of Payment
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35a In the case of a trading concern, give quantitative details of principal items of goods traded

S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any
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35b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

35bA Raw Materials:										
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any

35bB Finished Products:										
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any		

35bC By Products:										
S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any		

36A (a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 **No**

S.No	Amount Received	Date of Receipt
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17 Whether any cost audit was carried out **NA**
 If yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor

18 Whether any audit was conducted under the Central Excise Act, 1944 **NA**
 If yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor

19 Whether any audit was conducted under section 72A of the Finance Act, 1994 **NA**
 In relation to valuation of taxable services.
 If yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor



(Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

No	Particulars	Previous Year			Preceding Previous Year		
a	Total turnover of the assessee		19438224			27906800	
b	Gross Profit/Turnover	2402166	19438224	12.36	2454211	27906800	8.79
c	Net Profit/Turnover	150629	19438224	0.77	269130	27906800	0.96
d	Stock In Trade/Turnover	15654506	19438224	80.53	1540266217	27906800	5519.32
e	Material Consumed/Finished Goods Produced	0	32690564	0	0	0	0

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

1 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings

S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund received)	Date of demand raised/refund received	Amount	Remark

2 (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B

S.No	Income Tax Department Reporting - Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the form contains information about all details/transactions which are required to be reported.	No
						If not please furnish list of the details/transactions which are not reported

3 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286

S.No	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report

44 Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	17287902	6390000	0	7401283	13791283	3496619
2	1488822	0	0	2764	2764	1486058

Date : 20/09/2023
Place : SILIGURI



For S.SARKAR & ASSOCIATES
(Chartered Accountants)
Reg No. :0319261E

CA.Sunando Sarker
(Partner)
Membership No : 059041
Firm PAN :AAUFS9451M
UDIN :

Addition Details (From Point No. 18)								
No	Description of Block of Assets	Date of Purchase	Date Put to Use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy/Grant	

Deduction Details (From Point No. 18)		
No	Description of Block of Assets	Amount



BASUNDHARA

Rabindra Sarani, Rabindra Nagar, SILIGURI, WEST BENGAL-734004

BALANCE SHEET AS ON 31 March 2023

Particulars	Sch	Amount (In Rs.)
Sources Of Funds		
(1) Owner's Funds :		
Partners Capital	1	8,522,608.63
(2) Loan Funds :		
Unsecured Loans	2	16,150,803.00
Total		24,673,411.63
Application Of Funds		
(1) Fixed Assets :		12,719.00
(2) Current Assets, Loans And Advances :		
Inventories	6	15,654,506.40
Sundry Debtors	7	12,820,003.45
Cash And Bank Balances	8 & 9	279,567.03
Other Current Assets	5 & 10	179,094.00
Loans And Advances	11	3,725,000.00
Total [A]		32,658,170.88
Less :current Liabilities And Provisions :		
Liabilities	3 & 4	7,997,478.25
Total [B]		7,997,478.25
Net Current Assets [A - B] :		24,660,692.63
Total		24,673,411.63

FOR BASUNDHARA

BASUNDHARA

Dipankar Sarker
Partner

(Partner)

In terms of our audit report of even date attached.

FOR S.SARKAR & ASSOCIATES
(Chartered Accountants)
Reg No. :0319261E



Sunando Sarker
CA.Sunando Sarker
(Partner)
Membership No : 059041

Place : Siliguri
Date : 20/09/2023

BASUNDHARA

Rabindra Sarani, Rabindra Nagar, SILIGURI, WEST BENGAL-734004

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 March 2023

Particulars	Sch	Amount (In Rs.)
Sales	12	19,438,224.00
Cost Of Goods Sold	13	(-) 251,844.23
Increase In WIP	14	17,287,901.83
Direct Expenses		17,036,057.60
Total		2,402,166.40
Gross Profit		
Indirect Expenses	16	127,000.00
Salary & Wages	15	1,358,854.97
Other Indirect Expenses	17	2,967.00
Depreciation	18	270,000.00
Remuneration To Partners	19	492,715.00
Interest To Partners		2,251,536.97
Total		150,629.43
Net Profit		150,629.43
Profit Carried To Balance Sheet		150,629.43

FOR BASUNDHARA

BASUNDHARA

Dipankar Saha
Partner

(Partner)

In terms of our audit report of even date attached.

FOR S.SARKAR & ASSOCIATES
(Chartered Accountants)
Reg No. :0319261E



Sunando Sarker
CA.Sunando Sarker
(Partner)
Membership No : 059041

Place : Siliguri
Date : 20/09/2023

BASUNDHARA
 Rabindra Sarani, Rabindra Nagar, SILIGURI, WEST BENGAL-734004

Schedules for the Year Ended 31 March, 2023

Schedule : 1

PARTNER'S CAPITAL (CURRENT) AS ON 31st Mar, 2023

NAME OF PARTNER	SHARE %	BALANCE AS ON 01.04.2022 (A)	ADDITIONS DURING THE YEAR (B)	REMUNERATION (C)	INTEREST (D)	SHARE IN PROFIT (E)	TOTAL (F) (A+B+C+D+E)	WITHDRAWALS (G)	BALANCE AS ON 31.03.2023 (H) (F-G)
UTTAM SAHA	20.00	1,657,392.61	650,000.00	54,000.00	144,444.00	30,125.43	2,535,962.04	20,527.00	2,515,435.04
SUBHASH GHORAI	20.00	1,497,569.12	50,000.00	54,000.00	98,854.00	30,126.00	1,730,549.12	20,527.00	1,710,022.12
PRASENJIT SAHA	20.00	314,248.11	50,000.00	54,000.00	27,855.00	30,126.00	476,229.11	20,527.00	455,702.11
PRASENJIT PAUL	20.00	2,673,613.34	50,000.00	54,000.00	169,417.00	30,126.00	2,977,156.34	20,527.00	2,956,629.34
DIPANKAR SAHA	20.00	719,076.02	50,000.00	54,000.00	52,145.00	30,126.00	905,347.02	20,527.00	884,820.02
TOTAL		6,861,899.20	850,000.00	270,000.00	492,715.00	150,629.43	8,625,243.63	102,635.00	8,522,608.63

Schedule : 2

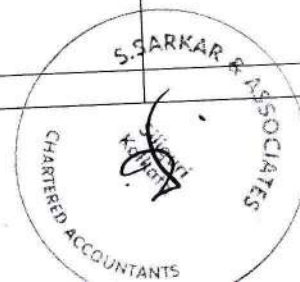
UNSECURED LOANS

PARTICULARS	AMOUNT (in Rs.)
Ala Roy(Loan)	3,500,000.00
Basundhara Builders	1,106,302.00
Bikash Kunda(Loan)	5,173,000.00
Durong Infra Lip	101,000.00
Pioneer Builder	1,499,000.00
Sakuntala De	4,600,001.00
Sarkar Builder	171,500.00
Total	16,150,803.00

Schedule : 3

CURRENT LIABILITIES

PARTICULARS	AMOUNT (in Rs.)
Advance From Customers Alaka Datta And Subrata Datta	2,443,191.25
Total	2,443,191.25



Schedule : 4

SUNDRY CREDITORS

PARTICULARS	AMOUNT (in Rs.)
Airen Udyog	154,498.00
C R Sanitary	294,461.00
Engineer Vertical Servies Pvt Ltd	283,200.00
Glass Centre	45,360.00
Jay Marketing	275,000.00
Maa Amba Builders	516,186.00
Maa Tara Enterprise	453,629.00
Prabir Saha & Sujit Saha	1,750,000.00
Prakash Electricals	96,402.00
Premoda Enterprise	64,555.00
Ramkrishna Traders	150,314.00
Rexine Emporium	70,731.00
Sanjay Chakraborty	155,000.00
Saptarshi Infrastructure Pvt Ltd	327,100.00
Sarada Builders & Co	141,635.00
Shyam Marble & Granites	299,416.00
Srsw	25,000.00
Ujjal Trading Co.	433,200.00
Universal Impex	18,600.00
Total	5,554,287.00

Schedule : 5

CURRENT ASSETS

PARTICULARS	AMOUNT (in Rs.)
Advance To Suppliers	140,000.00
Evs Lift Company	
Total	140,000.00

Schedule : 6

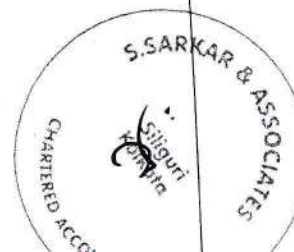
INVENTORIES

PARTICULARS	AMOUNT (in Rs.)
WORK IN PROGRESS	15,654,506.40
CLOSING WORK IN PROGRESS (As valued and certified by Partner)	
Total :	15,654,506.40

Schedule : 7

SUNDRY DEBTORS

PARTICULARS	AMOUNT (in Rs.)
Achinta Banerjee & Arpita Chakraborty	825,000.00
Bishnupada Das	149,907.00
Idu Sawdagar	787,508.43
Krishna Das	360,000.00
Monalisa Ghosh	1,493,158.57
Rajashree Mandal & Biswajit Das	63,172.01
Rajdhani Singh	1,352,857.15
Rajib Chowdhury & Mimi Ganguly	486,944.29
Ram Chandra Mukherjee	442,940.00
Ranjit Mandal	193,500.00
Ratna Sarkar & Manoj Ray	23,504.00
Sandip Chowdhury	348,893.00
	283,650.00
	136,500.00



Sushish Das	1,314,695.00
Sushish Ghosal (Debtors)	2,630,242.00
Uttam Ray & Dipa Ray	818,125.00
Total	12,820,003.45

Schedule : 8

CASH AND BANK

PARTICULARS	AMOUNT (in Rs.)
501-33235992107	228,995.13
Total	228,995.13

Schedule : 9

CASH IN HAND

PARTICULARS	AMOUNT (in Rs.)
Cash In Hand (As Certified By Partner)	50,571.90
Total	50,571.90

Schedule : 10

DEPOSITS

PARTICULARS	AMOUNT (in Rs.)
Security Deposit For Works Contract	39,094.00
Total	39,094.00

Schedule : 11

LOANS AND ADVANCES

PARTICULARS	AMOUNT (in Rs.)
Advance For Land	3,675,000.00
Bartha Sinha	50,000.00
Total	3,725,000.00

Schedule : 12

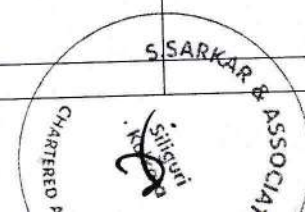
SALES

PARTICULARS	AMOUNT (in Rs.)
Flat Sale @ 1%	10,278,224.00
Flat Sale @ 5%	9,160,000.00
Total	19,438,224.00

Schedule : 13

INCREASE/DECREASE IN STOCK

PARTICULARS	AMOUNT (in Rs.)
OPENING WIP	15,402,662.17
LESS: CLOSING WIP	15,654,506.40
(INCREASE)/DECREASE IN WIP	(251,844.23)



Schedule : 14

DIRECT EXPENSES	
PARTICULARS	AMOUNT (in Rs.)
Cost Of Land	6,390,000.00
Direct Materials	1,741,519.22
Direct Materials @12%	19,965.00
Direct Materials @18%	6,180,965.48
Direct Materials @28%	1,200,352.13
Labour Charges	1,755,100.00
Total	17,287,901.83

Schedule : 15

INDIRECT EXPENSES	
PARTICULARS	AMOUNT (in Rs.)
Accounting Charges	10,500.00
Building Plan Expenses	946,496.00
Donation & Subscription	40,000.00
Electricity Expenses	25,246.00
Gst Late Fees	10,140.00
Interest On Cgst	6,665.00
Interest On Sgst	6,665.00
Profession Tax	2,500.00
Rent For Land Owner	306,200.00
Telephone & Internet Charges	1,178.82
Trade Licence	500.00
Financial Expenses	2,764.15
Bank Charges	
Total	1,358,854.97

Schedule : 16

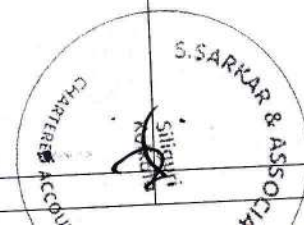
SALARY & WAGES	
PARTICULARS	AMOUNT (in Rs.)
Staff Salary	127,000.00
Total	127,000.00

Schedule : 17

DEPRECIATION	
PARTICULARS	AMOUNT (in Rs.)
Depreciation	2,967.00
Total	2,967.00

Schedule : 18

REMUNERATION TO PARTNERS	
PARTICULARS	AMOUNT (in Rs.)
Dipankar Saha	54,000.00
Prasenjit Paul	54,000.00
Prasenjit Saha	54,000.00
Subhash Ghorai	54,000.00
Uttam Saha	54,000.00
Total	270,000.00



INTEREST TO PARTNERS

PARTICULARS	AMOUNT (in Rs.)
Dipankar Saha	52,145.00
Prasenjit Paul	169,417.00
Prasenjit Saha	27,855.00
Subhash Ghoral	98,854.00
Uttam Saha	144,444.00
Total	492,715.00

FOR BASUNDHARA

BASUNDHARA

Dipankar Saha
Partner

(Partner)

In terms of our audit report of even date attached.

FOR S.SARKAR & ASSOCIATES
(Chartered Accountants)
Reg No. :0319261E



[Signature]

CA.Sunando Sarker
(Partner)
Membership No : 059041

Place : Siliguri

Date : 20/09/2023