

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 rule 6G

1. **We** have examined the **balance sheet** as on 31st March **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	N B Developers
Address	SEVOKE ROAD , , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001
PAN	AAOFN6179P
Aadhaar Number of the assessee, if available	

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 **same as above** and **0** branches.
3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:
(1) Closing Cash and Closing Stock is taken as certified by the Partner. (2) As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.
- 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 purposes 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 31st March **2022** ; 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 the explanations given to **us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
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Acknowledgement Number:497752750160922

No records added

Accountant Details

Name	RAJ KUMAR BIHANI
Membership Number	054997
FRN (Firm Registration Number)	320078E
Address	HILL CART ROAD , , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001

Date of signing Tax Audit Report	13-Sep-2022
Place	163.53.236.36
Date	16-Sep-2022

This form has been digitally signed by **RAJ KUMAR BIHANI** having PAN **ADXPB7679Q** from IP Address **163.53.236.36** on **16/09/2022 02:10:53 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**

FORM 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the Assessee	N B Developers
2. Address of the Assessee	SEVOKE ROAD , , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001
3. Permanent Account Number (PAN)	AAOFN6179P
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19AAOFN6179P1Z3

5. Status	Firm
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

No records added

PART - B

9.(a). 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?

Sl. No.	Name	Profit Sharing Ratio (%)
1	AMAN AGARWAL	50
2	NITIN HARISH AGARWAL	50

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). 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).

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl. No.	Books prescribed

(b). 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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, PURCHASE AND SALES BOOK, LEDGER ETC	SEVOKE ROAD	SILIGURI	DIST: DARJEELING	734001	91-India	32- West Bengal

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

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Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, PURCHASE AND SALES BOOK, LEDGERS ETC

12. 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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? **No**

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. **Mercantile system**

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? **No**

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). 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**

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The Fundamental Accounting Assumptions of Going Concern , Consistency , Accrual Concept are followed. There is no change in Significant Accounting Policies during the previous year having any material effect
2	ICDS II-Valuation of Inventories	Inventories have been valued at NRV or Cost, whichever is lower

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3	ICDS IV-Revenue Recognition	The revenue from sale of goods has been recognised as and when sales occurred with reasonable certainty of its collection. There was no amount which has not been recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection
4	ICDS V-Tangible Fixed Assets	Tangible Fixed Assets have been shown with actual cost plus other incidental cost but minus depreciation as per IT Act, 1961. The Fixed Assets have not been revalued during the year
5	ICDS VII-Governments Grants	Not Applicable
6	ICDS IX Borrowing Costs	The borrowing cost has been recognised in profit or loss account. None of the borrowing cost has been capitalised during the year
7	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	The provisions has been recognised on the basis of reasonable certainty and has been made with proper degree of estimation to be payable at future date as a result of past events. No contingent liability or assets has been recognised during the year.

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market rate

(b). 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

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
		No records added		

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

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(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
No records added		

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country			
1							₹ 0	₹ 0	

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:-

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Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 40%	40	₹ 26,839	₹ 0	₹ 0	₹ 26,839	₹ 0	₹ 0	₹ 0	₹ 0	₹ 10,736	₹ 16,103
2	Plant and Machinery @ 15%	15	₹ 0	₹ 0	₹ 0	₹ 0	₹ 36,65,719	₹ 36,65,719	₹ 0	₹ 0	₹ 2,74,929	₹ 33,90,790

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20.(a). 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)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). 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

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Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

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

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A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

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Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

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

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

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

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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. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

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

₹ 0

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

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). 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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	NIKITA AGARWAL	BVSPA2263F		PARTNER WIFE	INTEREST ON LOAN	₹ 19,158
2	HARISH KUMAR AGARWAL (HUF)	AACHH2133K		PARTNER FATHER HUF	INTEREST ON LOAN	₹ 72,167
3	HARISH KUMAR AGARWAL	AAEPA0246L		PARTNER FATHER	INTEREST ON LOAN	₹ 11,90,868
4	MADHURI AGARWAL	AFXPA3112R		PARTNER MOTHER	INTEREST ON LOAN	₹ 44,156

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

Sl. No.	Section	Description	Amount
		No records added	

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

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

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:-

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 1,42,824

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
		No records added

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)

No records added

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) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added

29. 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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

A.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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

B.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

b. Please furnish the following details:

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Sl. No.	Nature of income	Amount
No records added		

30. 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
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Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.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
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b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.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 ?	
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b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0		₹ 0		₹ 0		₹ 0

C.a. 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) ?	No
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b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/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 taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	ASHOK KU MAR AGARWAL	SILIGURI	AFJPA8974R		₹ 30,00,000	No	₹ 30,92,650	Yes-Cheque	Account payee cheque
2	ATISH AGARWAL	SILIGURI	AWXPA3667Q		₹ 5,00,000	No	₹ 5,08,433	Yes-Cheque	Account payee cheque
3	BHAGWATI DEVI AGARWAL	SILIGURI	ADAPA7625E		₹ 10,00,000	No	₹ 10,64,356	Yes-Cheque	Account payee cheque
4	HARISH KU MAR AGARWAL (HUF)	SILIGURI	AACHH2133K		₹ 25,00,000	No	₹ 32,58,689	Yes-Cheque	Account payee cheque
5	HARSHIT AGARWAL	SILIGURI	BVMPA5377E		₹ 29,50,000	No	₹ 30,07,233	Yes-Cheque	Account payee cheque
6	MANISH AGARWAL (HUF)	SILIGURI	AAOHM0269D		₹ 10,00,000	No	₹ 10,79,669	Yes-Cheque	Account payee cheque
7	NIKHIL AGARWAL	SILIGURI	AGHPA9745M		₹ 7,00,000	No	₹ 7,29,515	Yes-Cheque	Account payee cheque
8	OM PRAKASH AGARWAL AND SONS	SILIGURI	AAAH06347Q		₹ 25,00,000	No	₹ 26,99,171	Yes-Cheque	Account payee cheque
9	OM PRAKASH AGARWAL	SILIGURI	AGMPG2589A		₹ 10,00,000	No	₹ 10,19,750	Yes-Cheque	Account payee cheque
10	PUSHPA DEVI AGARWAL	SILIGURI	ACQPA3308P		₹ 1,50,000	No	₹ 1,56,324	Yes-Cheque	Account payee cheque

Acknowledgement Number:497752750160922

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
11	RAUNAK A GARWAL	SILIGURI	AGGPA9630A	₹ 15,00,000	No	₹ 37,59,744	Yes-Cheque Account payee cheque
12	RENU AGA RWAL	SILIGURI	ACHPA4157F	₹ 10,00,000	No	₹ 10,23,967	Yes-Cheque Account payee cheque
13	ROHIT GOYAL	SILIGURI		₹ 2,00,000	No	₹ 2,00,000	Yes-Cheque Account payee cheque
14	ROHIT GOYEL & SONS	SILIGURI	AAMHR8294R	₹ 6,00,000	No	₹ 6,57,343	Yes-Cheque Account payee cheque
15	SANJIV MANIK AGARWAL (HUF)	SILIGURI	AALHS8732A	₹ 5,00,000	No	₹ 5,12,539	Yes-Cheque Account payee cheque
16	SAPAN AGARWAL	SILIGURI	AENPA5017L	₹ 33,00,000	No	₹ 33,61,960	Yes-Cheque Account payee cheque
17	SAROJ DEVITAYAL	SILIGURI	ADDPT4297Q	₹ 10,50,000	No	₹ 10,73,301	Yes-Cheque Account payee cheque
18	SASHI AGARWAL	SILIGURI	ABAPA4618D	₹ 20,00,000	No	₹ 20,41,720	Yes-Cheque Account payee cheque
19	SEEMA AGARWAL	SILIGURI	ADMPA2380E	₹ 15,00,000	No	₹ 15,49,133	Yes-Cheque Account payee cheque
20	SHIV KUMAR AGARWAL & SONS	SILIGURI	AADHS9314N	₹ 1,50,000	No	₹ 4,74,446	Yes-Cheque Account payee cheque
21	SHIV KUMAR AGARWAL	SILIGURI	ACCPA9337N	₹ 5,00,000	No	₹ 91,46,920	Yes-Cheque Account payee cheque
22	SUNIL KUMAR AGARWAL & SONS	SILIGURI	AAMHS7759G	₹ 4,50,000	No	₹ 4,78,161	Yes-Cheque Account payee cheque
23	SUSHMA GARG	SILIGURI	ADCPG1844K	₹ 1,50,00,000	No	₹ 1,61,41,767	Yes-Cheque Account payee cheque

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Acknowledgement Number:497752750160922

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Acknowledgement Number:497752750160922

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	HARISH KUMAR AGARWAL	SILIGURI	AAEPA0246L		₹ 1,24,00,000	₹ 2,20,42,618	Yes-Cheque	Account payee cheque
2	ORIGINAL TRADE LINK PRIVATE LIMITED	SILIGURI	AABCO3821F		₹ 50,00,000	₹ 2,16,31,052	Yes-Cheque	Account payee cheque
3	RAUNKAGARWAL	SILIGURI	AGGPA9630A		₹ 10,00,000	₹ 37,59,744	Yes-Cheque	Account payee cheque
4	STRONG CONSTRUCTION	SILIGURI	AAECS8278B		₹ 30,00,000	₹ 31,43,691	Yes-Cheque	Account payee cheque
5	ANISH RUSTAGI	SILIGURI	DAIPR2828L		₹ 6,53,263	₹ 6,29,119	Yes-Cheque	Account payee cheque
6	NIKITA AGARWAL	SILIGURI	BVSPA2263F		₹ 4,66,355	₹ 4,49,113	Yes-Cheque	Account payee cheque
7	MADHURI AGARWAL	SILIGURI	AFXPA3112R		₹ 17,23,752	₹ 16,84,012	Yes-Cheque	Account payee cheque
8	MUSKAN AGARWAL	SILIGURI	CJOPR7212N		₹ 5,08,979	₹ 4,70,841	Yes-Cheque	Account payee cheque
9	SANPANT DEVI RAKHECHA	SILIGURI	AHJPR1733M		₹ 4,84,152	₹ 4,47,874	Yes-Cheque	Account payee cheque

Acknowledgement Number:497752750160922

1	₹ 0	₹ 0	₹ 0	₹ 0
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b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? **Not Applicable**

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? **No**

Please furnish the details of the same. **₹ 0**

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? **No**

Please furnish the details of the same. **₹ 0**

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **Not Applicable**

Please furnish the details of the same. **₹ 0**

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
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No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? **Yes**

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (5)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (7)	Total amount on which tax was deducted or collected at less than specified rate out of (8)	Amount of tax deducted or collected on (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALN09116 C	194A	Interest other than Interest on securities	₹ 1,06,28,907	₹ 1,06,28,907	₹ 1,06,28,907	₹ 10,62,896	₹ 0	₹ 0	₹ 0
2	CALN09116 C	194-IC	Payment under sp	₹ 3,88,889	₹ 3,88,889	₹ 3,88,889	₹ 38,889	₹ 0	₹ 0	₹ 0

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(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (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 details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALN09116C	26Q	31-Jul-2021	31-Jul-2021	Yes	
2	CALN09116C	26Q	31-Oct-2021	30-Oct-2021	Yes	
3	CALN09116C	26Q	31-May-2022	30-May-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

Acknowledgement Number:497752750160922

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--------------------------------------	--------------------------------	---------------	----------------------------	---------------------	-------------------------

No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(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

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Acknowledgement Number:497752750160922

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	114738000			32866000		
(b)	Gross profit / Turnover	0	114738000		0	32866000	
(c)	Net profit / Turnover	3443722	114738000	3	928468	32866000	2.83
(d)	Stock-in-Trade / Turnover	177037249	114738000	154.3	107185000	32866000	326.13
(e)	Material consumed / Finished goods produced						

41. 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 alongwith details of relevant proceedings.

Sl. 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	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. 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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

43.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 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st 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	

No records added

Accountant Details

Accountant Details

Name	RAJ KUMAR BIHANI
Membership Number	054997
FRN (Firm Registration Number)	320078E
Address	HILL CART ROAD, , Siliguri H.O, SILIGURI, DARJILING, 32- West Bengal , 91-India, Pincode - 734001

Place	163.53.236.36
Date	16-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							
Plant and Machinery @ 15%	1	23-Dec-2021	23-Dec-2021	₹ 8,00,000	₹ 0	₹ 0	₹ 0	₹ 8,00,000
	2	14-Dec-2021	14-Dec-2021	₹ 28,24,231	₹ 0	₹ 0	₹ 0	₹ 28,24,231
	3	31-Mar-2022	31-Mar-2022	₹ 41,488	₹ 0	₹ 0	₹ 0	₹ 41,488

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			

Acknowledgement Number:497752750160922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				

This form has been digitally signed by **RAJ KUMAR BIHANI** having PAN **ADXPB7679Q** from IP Address **163.53.236.36** on **16/09/2022 02:10:53 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



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N B DEVELOPERS
SILIGURI

Balance Sheet as at 31st March 2022

LIABILITIES	SCH	AMOUNT(RS)	ASSETS	SCH	AMOUNT(RS)
Partner's Capital Account	1	66,25,806.08	Fixed Assets	5	34,06,893.00
Unsecured Loans	2	13,85,27,727.00	Closing Stock		17,70,37,249.00
Secured Loans	3	26,26,725.00	Current Assets, Loans & Adv	6	38,42,787.00
Current Liabilities & Provisions	4	3,71,08,096.73	Cash & Bank Balances	7	6,01,425.81
Total		18,48,88,354.81	Total		18,48,88,354.81

For R K Bihani & Associates
Chartered Accountants
FRN No: 320078E

For N B Developers
Partnership Firm

R K Bihani
Proprietor
Membership No: 054997



N B DEVELOPERS

Partners

Partner

Place: Siliguri
Date: 13th September, 2022

UDIN NO: 22054997ASMCM2937

N B DEVELOPERS
SILIGURI

Profit & Loss Account for the year ended 31st March 2022

PARTICULARS	Amt (Rs.)	PARTICULARS	Amt (Rs.)
To Opening Stock	10,71,85,000.00	By Sales	11,47,38,000.00
To Purchases	10,28,38,827.42	By Closing Stock	17,70,37,249.00
To Land Developer Cost	5,70,68,973.00	By Interest on FD	5,562.00
To Labour Wages	48,68,850.00		
To Electricity expenses	15,70,127.00		
To Registration exp	16,81,196.00		
To Audit Fees	25,000.00		
To Bank Charges	6,401.45		
To Rates & Taxes	311.00		
To Job running expenses	74,000.00		
To Repair & Maintenance	30,100.00		
To Interest on Secured Loan	64,048.00		
To Interest on Unsecured Loan	1,06,28,910.00		
To Processing Charges	9,210.00		
To Legal & Professional	3,77,041.00		
To Depreciation	2,85,664.95		
To Site General Expenses	37,016.05		
To Net Profit c/d	50,30,135.13		
	29,17,80,811.00		29,17,80,811.00
To Income tax Earlier year	15,413.00	By Net Profit b/d	50,30,135.13
To Income tax Current year	15,71,000.00		
To Net Profit for the year (Trf to Partners Cap A/c)	34,43,722.13		
	50,30,135.13		50,30,135.13

For R K Bihani & Associates
Chartered Accountants
FRN No: 320078E

R K Bihani
Proprietor
Membership No: 054997



For N B Developers
Partnership Firm

Partners

N B DEVELOPERS
(Signature)
Partner

Place: Siliguri
Date: 13th September, 2022

N B DEVELOPERS
SILIGURI

Schedule of Balance sheet as at 31st March 2022

Schedule-1
Partner's Capital Account

Name	Opening Balance	Additions	Salary	Interest	Share of Profit	Withdrawals	Closing Balance
Aman Agarwal	86,23,541.97	3,00,000.00	-	-	17,21,861.06	50,00,000.00	56,45,403.03
Nitin Harish Agarwal	39,58,541.98	-	-	-	17,21,861.07	47,00,000.00	9,80,403.05
TOTAL	1,25,82,083.95	3,00,000.00	-	-	34,43,722.13	97,00,000.00	66,25,806.08

N B DEVELOPERS
Aman Agarwal
Partner



N B DEVELOPERS
SILIGURI

Schedule of Balance Sheet as at 31st March 2022

<u>Schedule-2</u>	<u>Amt (Rs.)</u>
<u>Unsecured Loans</u>	
Ajay Agarwal	9,00,501.00
Amit Agarwal	5,86,925.00
ANIL AGARWAL HUF	5,93,423.00
Anil Agarwal	5,93,424.00
Ankit Agarwal HUF	11,23,901.00
Ashok Agarwal (Huf)	11,96,728.00
ASHOK KUMAR AGARWAL	30,92,650.00
Atish Agrwal	5,08,433.00
BHAGWATI DEVI AGARWAL	10,64,356.00
BICKYAGARWAL	9,89,463.00
CHIRAG MAHENDRU	11,35,100.00
Gunjan Agarwal	7,52,813.00
Haridayal Agarwal	27,19,758.00
Harish Kumar Agarwal	32,58,689.00
Harish Kumar Agarwal	1,07,14,399.00
Harshit Agarwal	30,07,233.00
INNOVIOR TRADING CO	24,80,233.00
Kiran Agarwal	11,87,105.00
Kiran Devi	22,23,640.00
KOUSHLYA AGARWAL	9,26,128.00
Mahamaya Trading Co.	31,04,970.00
Manish Agarwal	10,79,669.00
Manju Devi Agarwal	9,00,501.00
Mira Devi Agarwal	44,78,406.00
Nabina Agarwal	13,83,966.00
Nikhil Agarwal	7,29,515.00
Om Prakash Agarwal & Sons	26,99,171.00
Om Prakash Agarwal	10,19,750.00
Original Trade Link Pvt. Ltd	1,80,37,518.00
Pushpa Devi Agarwal	1,56,324.00
Radial Tie Up Pvt Ltd	91,23,984.00
Rashmi Mandhyani	30,25,582.00
Raunak Agarwal	37,59,744.00
Renu Agarwal	10,23,967.00
Rohit Goyal	2,00,000.00
Rohit Goyels & Sons	6,57,343.00
Sanjeev Manik Agarwal (HUF)	5,12,539.00
Santosh Devi Agarwal	22,42,378.00
Sapan Agarwal	33,61,960.00
Saroj Devi Tayal	10,73,301.00
Sashi Agarwal	20,41,720.00
Satish Agarwal	20,93,177.00
Satyalaxmi Agencies Pvt. Ltd	39,62,131.00
Seema Agarwal	15,49,133.00
Seema Agarwal	23,89,022.00
SHIV KUMAR AGARWAL & SONS	4,74,446.00
Shiv Kumar Agarwal	91,46,920.00
Strong Construction	1,83,957.00
Suman Kariwal	8,08,674.00
SUNIL KUMAR AGARWAL & SONS	4,78,161.00
Sushma Garg	1,61,41,767.00
Urmila Devi Agarwal	10,11,510.00
Vaibhav Traders	6,21,619.00
	<u>13,85,27,727.00</u>



N B DEVELOPERS

Partner

Schedule-3
Secured Loans
Axis Bank

26,26,725.00
26,26,725.00

Schedule-4
Current Liabilities & Provisions

Sundry Creditors

Bhansali Builders	2,74,200.00
Bhansali Enterprises	28,688.00
Durga Iron Stores	3,54,854.00
JVS Ispat Pvt. Ltd.	21,58,699.00
Klassy Stones	12,82,590.00
Maa Bhawani Infratech	2,79,168.00
Om Marketing	14,09,459.00
Shakti Udyog	15,06,300.00
Spectra Paint Industries	29,205.00
Sri Balaji Enterprise	2,31,840.00
Srishti Merchants Pvt. Ltd.	3,39,427.00
SSR CERAMICS	7,75,401.00
Supertech Construction	6,84,604.00
Subtotal	<u>93,54,435.00</u>

Advances from Customers

Nidhuban Lake Town	4,95,000.00
Galaxy	1,54,24,705.00
Olive Residency	2,97,000.00
Muskan	4,95,000.00
Tulsi Vatika	86,93,190.00
Subtotal	<u>2,54,04,895.00</u>

Advances for Land Sale

Rakesh Agarwal	10,00,000.00
Subtotal	<u>10,00,000.00</u>

Provisions

Audit Fees Payable	70,000.00
Provision for Income Tax	1,34,946.73
TDS Payable	10,00,996.00
GST Payable	1,42,824.00
Subtotal	<u>13,48,766.73</u>
Total	<u>3,71,08,096.73</u>

Schedule-5
Fixed Assets

Particulars	Opening Balance	Addition during the year		Depreciation	Closing Balance
		01/04/2021 to 30/09/2021	01/10/2021 to 31/03/2022		
Computer & Peripherals	26,839.00	-	-	10,736.00	16,103.00
Car BMW (OLD)	-	-	8,00,000.00	60,000.00	7,40,000.00
JCB (3 DX Super)	-	-	28,65,718.95	2,14,928.95	26,50,790.00
Total	26,839.00	-	36,65,718.95	2,85,664.95	34,06,893.00

Schedule-6
Current Assets, Loans & Advances

Security Deposits

Bholanath Das	5,00,000.00
Govind Advani	11,85,000.00
Pranab Das	5,00,000.00
Supratim Sengupta	3,00,000.00
Subtotal	<u>24,85,000.00</u>

N B DEVELOPERS
[Signature]
Partner



Advances to Sundry Creditors

Alstom Industries Ltd.	24,150.00
Bansal Earthmovers Pvt. Ltd.	690.00
Tirupati Fire Service	1,01,700.00
Tuff N Safe	2,31,247.00
Subtotal	<u>3,57,787.00</u>

Other Advances

Harinath Paul	10,00,000.00
Subtotal	<u>10,00,000.00</u>
Total	<u>38,42,787.00</u>

Schedule-7

Cash & Bank Balances

IDBI Bank	2,49,025.81
Cash In hand (as certified)	3,52,400.00
	<u>6,01,425.81</u>

N B DEVELOPERS

Handwritten signature

Partner



NAME : N B Developers
STATUS : FIRM
PAN NO : AAOFN6179P
FY : 2021-22
AY : 2022-23

COMPUTATION OF TOTAL INCOME

INCOME FROM BUSINESS OR PROFESSION:

	Amount (Rs.)
Income as per P/L A/c	50,30,135.13
Total Taxable Income	50,30,135.13

Tax	15,09,041.00
Add: Education Cess	60,362.00
Total Tax Payable	15,69,403.00
Less: Advance tax, TDS, TCS	14,36,053.27
Net Payable	1,33,349.73
Interest	57433
Total Tax Payable after Interest	1,33,349.73

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Tax Paid
N B DEVELOPERS
[Signature]
Partner