INDIAN INCOME TAX RETURN ACKNOWLEDGEMENTAssessment[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 Year2023-24							
PAN AFIPB2724D							
Name		TARUN BANERJEE					
Addre	SS	21A, BALARAM GHOSH STREET, Kolkata, KC	DLKATA , Shyambazar Mail S.O	, 32-West Beng	al, 91-INDIA, 700004		
Status	5	Individual	Form Number		ITR-3		
Filed u	ı/s	139(1)- On or Before due date	e-Filing Acknowledgement N	umber	349989161290923		
	Current Year	r business loss, if any		1	0		
s	Total Income	e	2	0			
Taxable Income and Tax Details	Book Profit ι	under MAT, where applicable		3	0		
id Tax	Adjusted To	tal Income under AMT, where applicable		4	0		
me an	Net tax paya	able		5	0		
Inco	Interest and	Fee Payable		6	0		
xable	Total tax, int	terest and Fee payable		7	0		
Ë	Taxes Paid	H H	8	1,02,742			
	(+) Tax Paya	able /(-) Refundable (7-8)		9	(-) 1,02,740		
Detail	Accreted Inc	come as per section 115TD	MENT	10	0		
Тах	Additional Ta	ax payable u/s 115TD	11	0			
e and	Interest pay	able u/s 115TE	12	0			
ncom	Additional Ta	ax and interest payable	13	0			
Accreted Income	Tax and inte	erest paid	14	0			
Accre	(+) Tax Paya	able /(-) Refundable (13-14)		15	(+) 0		
This return has been digitally signed by TARUN BANERJEE in the capacity of Self having PAN AFIPB2724D from IP address 103.170.183.216 on 29-Sep-2023 21:32:18 DSC SI.No & Issuer 4128593 & 29337823269566CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN							
	System Genera Barcode/QR Co	ode	5129092382146121277a1b	12ac611b19b6	b9ceeb47460754		
		DO NOT SEND THIS ACKNOWLE	DGEMENT TO CPC, BENGAL	URU			

TARUN BANERJEE 21A BALARAM GHOSH STREET, KOLKATA-700004

SIGNIFICANT ACCOUNTING POLICIES

* Basis of Preparation

The financial statements have been prepared to comply with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI'). The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the concern unless otherwise stated.

✤ <u>Use of Estimates</u>

The preparation of financial statements requires the management of the concern to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Example of such estimates includes provision for income taxes, the useful lives of fixed assets etc.

FIXED ASSETS

Fixed assets are valued at their original cost less depreciation. Depreciation has provided as per Companies Act, 2013 on life basis.

* <u>Revenue Recognition</u>

Revenue is recognized to the extent that it can be reliably measured and is probable that the economic benefits will flow to the company.

* <u>Taxation/ Deferred Tax</u>

The provision for taxation is ascertained on that basic of assessable profits computed in accordance with the provision of Income Tax Act, 1961.There is material timing difference between taxable income and accounting income this year so deferred tax was considered in accounts.

Place:- Kolkata Date:- 29/09/2023

> For S Sinha Ray & Associates Chartered Accountants FRN Number: - 326376E

Sukanta Sinha Ray (Partner) Membership No : 065746 UDIN: 23065746BGQRAD1967

TARUN BANERJEE 21A BALARAM GHOSH STREET, KOLKATA-700004

Notes of Accounts

- 1. Confirmation from debtors / creditors / advance etc is still awaiting.
- 2. Previous year figures have been regrouped & rearranged wherever necessary.
- 3. <u>Expenses of personal nature: -</u> According to explanations given to us, no personal expenses were debited.
- **4.** Amount of interest payable to micro small & medium enterprises can not be determined in absence of adequate information.
- 5. It is not possible to verify whether all the cheques issued were account payee cheque or though demand draft.

Place:- Kolkata Date:- 29/09/2023

> For S Sinha Ray & Associates Chartered Accountants FRN number: - 326376E

Sukanta Sinha Ray (Partner) Memership No : 065746 UDIN: 23065746BGQRAD1967

			arun Banerjee Balaram Ghosh Street,		
	Con	nbined Balanc	e Sheet as on 31st March, 2023		
Liabilities	Amt. (Rs.)	Amt. (Rs.)	Assets	Amt. (Rs.)	Amt. (Rs.)
Capital Account	0.00.00.044.05		Fixed Assets DOOR CAMERA	17780.00	
Capital a/c - Op. Bal. Add: - Introduced	2,99,86,941.65 14,95,500.00		FLAT AT 21A, BALARAM GHOSH STREET	265005.00	
Add: - Net profit (tbm)			FLAT & GARAGE AT 21A, BALARAM GHOSH STREET	429135.00	
Less :- Deficit / Net Loss (personal pl ac.)	1,38,573.17 7,21,307.77		FLAT - MERLIN EKTA	7270632.50	
	3,08,99,707.05		FRIDGE	91100.00	
Less:- Drawings	0,00,00,101.00		FURNITURE & FITTINGS	467500.00	
DRAWINGS A/C.	958971.85		GOLD & JEWELLERY	1719921.53	
Other drawings	5,90,388.43		LAND - 1 DEED NO. 01289 (JAIPUR BARASAT)	237654.00	
HDFC - CREDIT CARD	355382.00		LAND - 2 DEED NO. 01287 (JAIPUR BARASAT)	237654.00	
TUTION FEES - DAUGHTER	2556373.00		LAND - 3 DEED NO. 01291 (JAIPUR BARASAT)	235943.00	
	44,61,115.28	2,64,38,591.77	LAND - 4 DEED NO. 01286 (JAIPUR BARASAT)	235943.00	
			LAND AT 13/1B/1, BALARM.GHOSH STREET	19503113.50	
			LAND AT 13/1B, LOT 2, BALARM.GHOSH STREET	484100.00	
Loans (Liability)			MOBILE PHONE	52745.00	
LOAN HDFCL (HOUSING)-645149167	42,28,225.00		MOTOR CAR	1215951.00	
Add: - Interest	7,19,198.00		PLOT NO 13/1B	1987597.50	
	49,47,423.00		TELEVISION	73000.00	3,45,24,775.03
Less: - Repayment	8,85,409.00	40,62,014.00			
	7				
LOAN HDFCL (HOUSING)-646140255	9,03,151.00		(tbm)		
Add: - Interest	1,70,215.50		AQUAGUARD	7,789.21	
	10,73,366.50		Less: - Depreciation	1,168.38	6,620.83
Less: - Repayment	2,23,886.00	8,49,480.50	ELECTRICAL FITTINGS	1,485.00	
	7		Less: - Depreciation	148.50	1,336.50
LOAN HDFCL (HOUSING)-646140327	6,48,896.50		FAN	991.80	
			Less: - Depreciation	99.18	892.62
Add: - Interest	5,78,151.00		FIRE EXTINGUISER	2,269.50	
	12,27,047.50		Less: - Depreciation	340.43	1,929.07
Less: - Repayment	12,27,047.50	-	FITTINGS EQUIPMENTS	28,609.25	
			Add: - purchase	-	
LOAN HDFCL (HOUSING)-66843362	9,82,819.00		Less: - Depreciation	9,441.05	19,168.20
Add: - Interest	88,933.50		FURNITURE & FIXTURE	66, 120.30	
			Add: - purchase	41,406.76	
	10,71,752.50		Less: - Depreciation	8,682.37	98,844.69
Less: - Repayment	3,52,895.50	7,18,857.00	LED TV	11,250.00	
			Less: - Depreciation	4,500.00	6,750.00
GOLD LOAN - 73790085		17,29,490.00	OFFICE EQUIPMENTS	5,075.28	4 507 75
			Less: - Depreciation	507.53	4,567.75
ICICI PERSONAL LOAN - LPKJB0004545323	10,00,000.00		PRINTER	8,898.30 16,822.00	
Add : interest	98,291.00		Add: - purchase		
	10,98,291.00		Less: - Depreciation	6,923.73	18,796.57
Less ; Repayment	2,40,042.00	8,58,249.00	TALLY SOFTWARE	14,708.90	
			Less: - Depreciation WEIGHING SCALE	1,470.89 2,745.85	13,238.01
Unsecured Loan: - Loan - sneha Banerjee	2,34,000.00			2,745.85	2 471 20
	2,50,000.00		Less: - Depreciation TOOLS	1,218.65	2,471.26
Loan - singdha banerjee	2,50,000.00	4,84,000.00		60.93	
Lineasured Leans (Janaki Renarias)	3,85,486.76		Less: - Depreciation	00.93	1,157.72
Unsecured Loans (Jonaki Banerjee)					
Loan - Jonaki Banerjee	13,00,000.00				1,75,773.22
Jonaki Banerjee	1,95,350.00	18,80,836.76	Current Assets :- Closing Stock (TBM)		24.00 477.22
			Closing Stock (TBM)		24,06,177.32
			Closing Stock (KBC)		
Dimela Frazz, Cont. D. Ltd.		20 545 00	Raw Material	2,93,338.34	
Bimala Engg. Cont. P. Ltd.		30,515.00	WORK- IN PROGRESS	1,91,595.41	
Current Liabilities			(OIKOTAN - 181, AUROBINDO SARANI)	1,01,000.41	
Duties & Taxes			WORK- IN PROGRESS-13/1B-PLOT-B	84,86,668.03	
TDS - U/S 194J	9,067.00		20C, N. SARKAR STREET	14,26,712.00	1,03,98,313.78
TDS - U/S 1940 TDS - U/S 194C	10,425.00				.,,,
TDS - U/S 194C	2,000.00	21,492.00			
		,.02.00	Investments		
			Shares	2208581.19	
Output - CGST - RCM	35,850.00		SHARES IN BIMALA ENGINEERING CONSTRUCTION PVT. LTD.	1645000.00	
Output - SGST - RCM	35,850.00	71,700.00	SHARES IN MEDEOR PHARMA PVT. LTD.	3099000.00	
		,	ALCHEMIST REALTY INFRA LTD.	50000.00	
			E. P. F MEDEOR	104940.00	
			Franklin India Opportunity Fund	62000.00	
Advance from Customer	50,000.00		Franklin India Prima Fund	1000.00	
Advance from Debtors (tbm)	6,51,222.00		INVESTMENT - GENIAL CONSTRUCTION	69000.00	
Jonaki Banerjee - Creditors	-		Investment - Kaizen Buildcon	1591300.10	
Creditors	43,09,373.69	50,10,595.69	INVESTMENT - TIRUPATI BALAJI MOTORS	1095516.29	
	7		SBI PPF A/C. NO. 30723214645	1586128.00	
Advance for Flat Booking- 13/1F			ICICI PRUDENTIAL - 06280465	505900.00	
Sukanta Sinha Ray	18,00,000.00		INSURANCE : -		
Advance against Land- 13/1B/1	2,45,00,000.00	2,63,00,000.00	ADITYA BIRLA SUN LIFE INSURANCE	206750.00	
			BHARATI AXA LIFE INSURANCE	2304976.64	
			HDFC STANDARD LIFE INSURANCE	926395.00	
			LIFE INSURANCE CORP. OF INDIA LTD.	2451307.10	
			BAZAZ ALANZ LIFE INSURANCE	376758.00	
Advance for Flat Booking (KBC)					
Advance for Flat Booking (KBC) Atin Ghosh (Oikotan) Amamath Modak - Flat 2c (13/1b)	3700000.00	3,96,040.00	MAX LIFE INSURANCE L.P Future India	586107.72 36575.00	1,89,07,235.04

Prototi Sinho Poy Flot 2482P/12/1P)	1355123.52	1	I		
Bratati Sinha Ray - Flat - 2A&2B(13/1B) Bratati Sinha Ray - Gr. Flr 13/1b	100000.00		F.D HDFC Bank - 50300634357512		10000.00
Mitali Das - Flat - 4A- 13/1B	952381.00		1.D HDI C Balk - 30300034337312		10000.00
Rituparna Das - Flat - 4C (13/1b)	476190.00		LOANS & ADVANCES : -		
SIRSHENDU BIKAS PAL - FLAT 4C - 13/1B	2904762.00		FLAT ADVANCE - BHUTORIA CONSTRUCTION P. LTD.	992065.00	
Sukanta Sinha Ray - Flat - 2A&2B - (13/1B)	1389409.00		LOAN BANDANA SARKAR	21000.00	
			LOAN - BIMALA ENGG CONSTRUCTION PVT. LTD.	451640.27	
Sukanta Sinha Ray - Gr. Flr 13/1b	100000.00	1,09,77,865.52			
			LOAN - BIRENDRA SAHA	227941.00	
			Loan - Kaizen Trading & Co.	1804900.00	
Imprest a/c - (AH)		9,00,000.00	LOAN KRISHNA CHANDRA UPADHYA	40000.00	
			LOAN - LAXMI KANTA GHOSH	75000.00	
Salary Payable		18,000.00	LOAN - MEDEOR PHARMA	200000.00	
			LOAN - SANTOSH BANERJEE	10000.00	
O/s Audit Fees		15,000.00	LOAN - SUNITA SEN	200000.00	
O/s ITR Fees		5,000.00		50000.00	
O/s Professional Tax		1,200.00	SAMRAT MITTER	55000.00	
		,	SHRI SHRI RADHE SHYAM	200000.00	4327546.27
			ADVANCE FOR LAND - RAJA DINENDRA STREET		15,35,034.00
			Loans & advances :- (TBM)		
			Shankar bhattacharya	9999.00	
			Kaizen Trading co.	715001.00	
			Bimala Engg. Const. P. Ltd.	230000.00	955000.00
			Loans & advances :- (KBC)	230000.00	555000.00
			Kaizen Trading Co.	464604.00	
			-		404604.00
			Loan - Sneha Banerjee	20000.00	484604.00
			Sundry Debtors		98362.00
			Advance to Creditors		3088267.00
			CASH & Bank Accounts		
			INDIAN Bank (A/C No. 60239239172)	1,89,415.59	
			HDFC Bank (A/C No. 0174100147987)	2,26,141.79	
			ICICI BANK	85,287.03	
			YES BANK AC. NO0017900009393	-	
				24.045.00	
			Axis Bank - A/c No. 20120	31815.00	
			HDFC Bank - A/c No. 5020003463435026	29012.27	
			ICICI Bank - 1863	130015.38	
				0.57.040.04	
			HDFC Bank a/c no598759	6,57,912.61	
			ICICI Bank - A/c No 1687	452648.13	
			Cash-in-hand	88,499.13	18,90,746.93
			ADVANCE TAX - F.Y. 2018-19		75000.00
			ADVANCE TAX - F.Y. 2019-20		75000.00
			Income Tax - F.Y. 2019-20		154100.00
			O/S REMUNERATION - MEDEOR		50000.00
			Security Deposit - Bandana Sarkar		312000.00
					109152.34
			TDS - ALLAHABAD - RECURRING DEPOSIT		1169.00
			TDS - BECPL- F.Y. 2017-18		250000.00
			TDS - BECPL - F.Y. 2020-21		112500.00
			TDS - F.Y. 2018-19		250000.00
			TDS - F.Y. 2019-20		265000.00
			TDS - F.Y. 2022-23		79242.52
			TCS FY - 2021-22		20210.38
			TCS FY - 2022-23		24165.91
			Innut - CGST (Credit Balance)	52088.000	
			Input - CGST (Credit Balance)	37465.000	89553.000
			Input - SGST (Credit Balance)	57405.000	69553.000
			Security Deposit for Rent		1,00,000.00
			(Plot - 13/1B)		
		8,07,68,927.24			8,07,68,927.24
		0,01,00,321.24			

For S SINHA RAY & ASSOCIATES Chartered Accountants FRN: 326376E Partner

And the second s

CA SUKANTA SINHA RAY M.No- 065746 Date: 29/09/2023 Tax UDIN: 23065746BGQRAD1967

Signature of Assessee Bimala "Ingliesing Construction MVL Liu Director

Г			TARUN BANER	IEE			
		21A	, BALARAM GHOSH KOLKATA - 70000				
Dr.	Particulars	D Profit & Loss A Amount(Rs.)	Vc for the year e Amount(Rs.)	nded 31st March, 2023 Particulars	Amount(Rs.)	Cr. Amount(Rs.)	
То		, inouni(roi)	, ano and (rici)	By Sales:-(TBM)	, unound (rioi)	, ano and (rioi)	
,,	FITTINGS MATERIALS	3,81,137.79		" SALE - FITTING MATERIALS	299336.12		
"	OTHER FITTINGSMATERIALS SCOOTER	14,540.52 15,10,553.02	10.05.221.22	, SALE - SCOOTER	15785689.79 7116023.54	2 22 04 040 45	
"	SCOOTER	13,10,553.02	19,06,231.33	" SALE - BIKE	7110023.34	2,32,01,049.45	
То	Opening Stock (KBC)			By Sales Accounts (KBC)		0.00	
,,	WORK- IN PROGRESS						
"	(OIKOTAN - 181, AUROBINDO SARANI)	1,91,639.75		- Direct Income			
"	USHA APARTMENT (13/1B- PLOT- B) SARSUNA PROJECT	13,80,842.00 2,93,294.00	18,65,775.75	By Direct Income ,, Commission received		165854.00	
"	SANSONATROJECT	2,55,254.00	10,05,775.75	" Commission received		105854.00	
То	Purchase Accounts (TBM)			By Closing Stock (TBM)			
"	PURCHASE - BIKE - GST@28%	7917345.79		,, FITTINGS MATERIALS	624989.79		
"	PURCHASE - SCCOTER GST@28% PURCHASE FITTINGS - GST@18%	13963365.84 38190.88		" BIKE SCOOTER	266537.55 1514649.98	2406177 22	
"	PURCHASE FITTINGS - GST@18% PURCHASE FITTINGS - GST@28%	394475.29	22313377.80	" SCOUTER	1014049.98	2406177.32	
"			22313377.00	By Closing Stock (KBC)			
То	Purchases of Raw Materials (KBC)			Raw Materials	293338.34		
,,	Purchase - GST @18%	30,94,747.12		" WORK- IN PROGRESS			
,,	Purchase - GST @12%	2,676.78		" OIKOTAN-181, AUROBINDO SARANI	1,91,595.41		
"	Purchase - GST @28%	4,93,910.26	35,91,334.16	" USHA APARTMENT (13/1B- PLOT- B)	84,86,668.03	1 02 00 212 70	
то	Direct Expenses			" 20C, N. SARKAR STREET	14,26,712.00	1,03,98,313.78	
,,	Carriage - Inward	66480.00					
,,	Graphic Design	2600.00					
,,	Mentinance charges - Show room	372000.00					
"	Labour Charges	6110.00					
"	Loading & Unloading Charges Power & Fuel	1100.00 25888.00	474178.00				
"			474178.00				
То	GST Input Unclaimed						
,,	IGST	2,933.66					
"	CGST	3,54,263.95	7 11 461 56				
"	SGST	3,54,263.95	7,11,461.56				
то	Direct Expenses (13/1B, Usha Apartment) (KBC)						
,,	Expenses : -						
,,	Cost of Joint Venture	9,15,000.00					
"	Building plan charges	6,01,623.00					
"	Plan Sanction Charges - KMC Rent - Samit Mitter	5,19,303.00 4,08,000.00					
"	Carriage - Inward	47,302.00					
,,	Cleaning Charges	14,600.00					
,,	Commission & Brokerage	20,000.00					
"	Dismelting Charges	32,000.00					
	Freight Charges	900.00 1,350.00					
"	Labour Charges - Grill & Shutter Labour Charges - Other	1,350.00					
"	Labour Charges - Plumbing work	30,200.00					
"	Liasoning charges	10,000.00					
,,	Loading & Unloading charges	1,000.00					
"	Water connection Charges	31,633.00	26,33,411.00				
То	Direct Expenses (20C, N.S. Sarkar Street)						
,,	COST OF JOINT VENTURE	12,96,712.00					
"	Commission & Brokerage	1,30,000.00					
,,	Liasoning charges	20,000.00	14,46,712.00				
I.	Gross Profit C/D		12 20 042 05				
10			12,28,912.95 3,61,71,394.55			3,61,71,394.55	
			6,62,72,654,55			0,01,71,004,00	
ــــــــــــــــــــــــــــــــــــــ							

To Indirect Expenses (tbm)			By Gross Profit b/f		12,28,912.95
	108000.00		By Gloss From bh		12,20,912.95
, ACCOUNTING & CONSULTANCY FEES	32512.00				
, ADVERTISEMENT EXPENSES			By DIVIDEND ON SHARE	-	
" AMC CHARGES	2700.00		" INTEREST ON SAVING BANK A/C.	24,432.00	
"BANK CHARGES	118378.21		" INTEREST ON PPF (SBI)	1,01,835.00	
" CLEANING CHARGES	4660.00		" INTEREST ON F.D.	61.00	
" CONVEYANCE EXPENSES	5876.00		" Profit From Kizen Buildcon	-	
" Depreciation	33617.58		" Income from other sources (ahare tripti)	16,693.92	
DONATION & SUBSCRIPTION	26961.00		Remuneration - Bimala engg. Cont. P. Ltd.	-	
" ELECTRICITY CHARGES	207662.00		Remuneration - Medeor Pharma P. Ltd.	1,10,000.00	
" INSURANCE EXPENSES - OFFICE	2050.00		", Survival benefit - Bharati Axa Life Ins.	18,528.57	2,71,550.49
INTEREST - COST	315.00		" Ourwarbenene Bharaarvoa Eire ma.	10,520.57	2,11,000110
INTEDECT COST	315.00				
	9820.32		" Sundry Balance written off		10368.5
I ATE EEE COST	1200.00				
INTEREE SCOT	1200.00		" Rounded off		4020.41
MOBILE RECHARGE EXDENSES	2084.00				
OFFICE EVDENCES	12087.00				
DOSTACE & TELECRAM					
, POSTAGE & TELEGRAM	25.00				
, PRINTING & STATIONERY	45212.88 1525.40				
" PROCESSING FEES					
" PROFESSIONAL FEES	590.00				
"PUJA EXPENSES	6731.00				
" RENT - SHOWROOM	252000.00				
" REPAIR & MENT - COMPUTER	2109.32				
" REPAIR & MENTINANCE - OFFICE	48574.56				
" REPAIR & MENT - OTHER	2428.14				
" REPAIR & MENT - PRINTER	2900.00				
" SALARY	216000.00				
" STAFF ENTERTAINMENT	17165.00				
" TEA & REFRESHMENTS	11092.00				
" TELEPHONE EXPENSES	20254.00				
" TOUR & TRAVELLS	53577.56				
" TRADE LICENCE	4200.00				
" AUDIT FEES	30000.00				
" TVS - Application Money for Asd	50000.00	13,33,822.97			
KBC					
,, Tds return filling fees	127.11				
" Interest on Tds	1015.00				
" Profession Tax	1200.00				
" Certifiaction Fees	500.00				
" ITR Filling Fees	15000.00				
" Mis. Exp.	16.00	17,858.11			
PERSONAL EXP.					
" GIFT TO FAMILY	25000.00				
" INTERESDT ON GOLD LOAN - 7318196	33627.00				
" INTEREST ON GOLD LOAN - 73790085	51721.00				
" INTEREST ON GOLD LOAN - 73232967	46990.00				
" INTEREST ON HDFCL (HOUSING) LOAN	440300.00				
, INTEREST ON PERSONAL LOAN	98291.00				
" PROPERTY TAX	77357.00				
" REPAIR & MENT - CAR	89812.71				
" POWER & FUEL	21,380.33	8,84,479.04			
			By Net Loss (Trf to Capital A/c)		7,21,307.77
		22,36,160.12			22,36,160.12

For S SINHA RAY & ASSOCIATES Chartered Accountants FRN: 326376E Partner

Ample Contraction

Signature of Assessee Bimala "ingineering Construction PVL Liu Director

CA SUKANTA SINHA RAY M.No- 065746 Date: 29/09/2023 Tax UDIN: 23065746BGQRAD1967