

N . S CONSTRUCTION

70(23A/2), Purbachal Main Road, Garfa, Kolkata-700078

TAX AUDIT REPORT FOR THE YEAR 2022-23

FROM: MITRA GHOSH & RAY

Chartered Accountants

41B.SADANANDA ROAD,GROUND FLOOR,

Kolkata-700026

E-mail: ca.debajyotimb@gmail.com

NS CONSTRUCTION

Niloy Pralok Gargol

Partner

NS CONSTRUCTION

Mitra Ghosh

Partner

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENTAssessment
Year
2023-24(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)

| Particulars | Status | Form Number | ITR-5 |
|---|--|---------------------------------|-----------------|
| PAN | AAKFN3030H | | |
| Name | NSCONSTRUCTION | | |
| Address | 70 (23A/2), PURBACHAL MAIN ROAD , PURBACHAL , KOLKATA , 32-West Bengal, 91-INDIA, 700078 | | |
| Status | Firm | | |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 209374001260823 |
| Current Year business loss, if any | | 1 | 0 |
| Total Income | | 2 | 26,960 |
| Book Profit under MAT, where applicable | | 3 | 0 |
| Adjusted Total Income under AMT, where applicable | | 4 | 26,960 |
| Net tax payable | | 5 | 8,412 |
| Interest and Fee Payable | | 6 | 0 |
| Total tax, interest and Fee payable | | 7 | 8,412 |
| Taxes Paid | | 8 | 10,000 |
| (+) Tax Payable /(-) Refundable (7-8) | | 9 | (-) 1,588 |
| Accreted Income as per section 115TD | | 10 | 0 |
| Additional Tax payable u/s 115TD | | 11 | 0 |
| Interest payable u/s 115TE | | 12 | 0 |
| Additional Tax and interest payable | | 13 | 0 |
| Tax and interest paid | | 14 | 0 |
| (+) Tax Payable /(-) Refundable (13-14) | | 15 | 0 |

This return has been digitally signed by NILOY PROKASH GANGOLI in the capacity of
Partner having PAN AIQPG8947G from IP address 103.77.139.23 on 26-
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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NS CONSTRUCTION
NiLOY Prokash Gangoli
 Partner

NS CONSTRUCTION
Arjun Dey
 Partner

| N.S. CONSTRUCTION | | |
|---|-------------|---------------------|
| 70(23A/2), Purbachal Main Road, Garfa, Kolkata-700078 | | |
| COMPUTATION OF INCOME FOR THE YEAR ENDING 31ST MARCH 2023 | | |
| PAN : AAKFN3030H | | ASST. YR: 2023-2024 |
| PARTICULARS | AMOUNT(Rs.) | AMOUNT(Rs.) |
| 1. PROFIT & GAINS FROM BUSINESS | | |
| Net Profit as per Profit & Loss Account | 18,550.60 | |
| Add: Provision for Income Tax | 8,412.00 | |
| | 26,962.60 | |
| Add: Depreciation as per Books of Accounts | - | |
| | 26,962.60 | |
| Less: Depreciation as per Income Tax | - | 26,962.60 |
| GROSS TOTAL INCOME | | 26,962.60 |
| Less: Deduction Under Chapter VIA | | - |
| TOTAL TAXABLE INCOME | | 26,962.60 |
| Rounded Off u/s 288A | | 26,960.00 |
| Tax on above Income | | 8,088.00 |
| Add: Education Cess @ 4% | | 324.00 |
| | | 8,412.00 |
| Less: Advance Tax Paid u/s 210 | | 10,000.00 |
| Balance Tax Refundable | | (1,588.00) |
| Rounded Off | | (1,590.00) |

NS CONSTRUCTION
Nilay Prasad Ganguli
 Partner

NS CONSTRUCTION
Sanjay
 Partner

NS CONSTRUCTION
Nilay Prasad Ganguli
 Partner

NS CONSTRUCTION
Sanjay
 Partner



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NS CONSTRUCTION

Abiraj Paul Singh Gangaiah
Partner

NS CONSTRUCTION

Chitra Dey
Partner

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Anytime Anywhere
Income Tax Department, Government of India

-Filing Acknowledgement Number / Quarterly Statement Receipt Number

Date of e-Filing

09160560260823

26-Aug-2023

Name : NSCONSTRUCTION
PAN/TAN : AAKFN3030H
Address : 70 (23A/2), JYOTSNALAY,, PURBACHAL MAIN ROAD, , Kolkata,
KOLKATA, Hattu S.O, West Bengal, 700078
Form No. : Form 3CB-3CD
Form Description : 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
Assessment Year : 2023-24
Financial Year : -
Month : -
Quarter : -
Filing Type : Original
Capacity : Chartered Accountant
Verified By : 063814

(This is a computer generated Acknowledgement Receipt and needs no signature)

NS CONSTRUCTION

Nitoy Pralok Ganguli

Partner

NS CONSTRUCTION

Chandra Shekhar

Partner

FORM 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 rule 6G

We have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name

NSCONSTRUCTION

Address

70 (23A/2), JYOTSNALAY, PURBACHAL MAIN ROAD, Hattu S.O
Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode -
700078

PAN

AAKFN3030H

Aadhaar Number of the assessee, if available

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 70(23A/2), Purbachal Main Road, Kolkata-700078 and 0 branches.

We report the following observations/comments/discrepancies/inconsistencies if any: 1) As the Audit work has been taken up on a later date, we could not physically verify the Closing Cash In Hand and quantitative item wise details of Closing Work In Progress as on the date of the Balance Sheet. The same has been certified by the Partners. 2) The Balance of Sundry Creditors have been considered as it appears in the books of the assessee as on the date of the Balance Sheet. No confirmation certificate has been received by us from the respective parties till the date of signing of our Audit Report. 3) The Total GST Sale and the Total GST Purchase have been reconciled with the GST Return.

Subject to above,-

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.

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.

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:-

In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and

In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date,

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

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 following observations/qualifications, if any:

NS CONSTRUCTION

Niloy Prasad Ganguli

Partner

NS CONSTRUCTION

Antony

Partner

Qualification Type

Observations/Qualifications

Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available

As we have not been assigned to evaluate the applicability of any other Tax, we are unable to form an opinion upon the matter.

Records necessary to verify personal nature of expenses not maintained by the assessee

On examination of books, no cash payments, on a single day, has been made which has exceeded the stipulated amount of Rs. 10,000/- as per Sec 40A (3) of the I.T Act 1961.

Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable

Assessee has not identified such parties under the concerned Act.

Others

The Assessee is involved in the business of Construction. In case of Construction business for Residential Units, no Assessee is eligible to claim any Input Tax Credit under the Goods & Service Tax Act. Hence, the Assessee has not availed or utilized any Input Tax Credit as mentioned in Point No 27 of Form 3CD.

Others

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 & Service Tax Statute. Further, the standard Accounting Software used by the Assessee is not configured to generate reports as required under this clause. 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.

Ant Details

DEBAJYOTI CHAKRABORTY (Partner)



Acknowledgement Number:209160560260823

Membership Number

063814

IPIN(Firm Registration Number)

302010E

Address

41B , SADANANDA ROAD,GROUND FLOOR,KALIGHAT , Kalighat
S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode -
700026

Date of signing Tax Audit Report

26-Aug-2023

IPIN

103.77.139.23

Date

26-Aug-2023

This document has been digitally signed by DEBAJYOTI CHAKRABORTY having PAN AGFPC7393B from IP Address 103.77.139.23 on 26/08/2023 06:31:06 PM Dsc S.No and issuer
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NS CONSTRUCTION
Nitay Prakash Ganguli
Partner

NS CONSTRUCTION
Debjyoti Chakraborty
Partner

FORM 3CD [See rule 3D(2)]

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

PART - A

Name of the Assessee NSCONSTRUCTION
 Address of the Assessee 70 (23A/2), JYOTSNALAY, PURBACHAL MAIN ROAD, Haltu S.O
 , Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode -
 700078
 Permanent Account Number (PAN) AAKFN3030H
 Aadhaar Number of the assessee, if available

Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if
 es, please furnish the registration number or GST number or any other identification number allotted for the same? Yes

| No. | Type | Registration / Identification Number |
|-----|--|--------------------------------------|
| | Goods and Services Tax 32-West Bengal | 19AAKFN3030H1ZC |

Status Firm
 Previous year 01-Apr-2022 to 31-Mar-2023
 Assessment year 2023-24

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

| No. | Relevant clause of section 44AB under which the audit has been conducted |
|-----|--|
| | Clause 44AB(e)- When provisions of section 44AD(4) are applicable. |

NS CONSTRUCTION
Niloy Prakash Gangoli
Partner

(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?
 Section under which option exercised

PART - B

(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares
 members are indeterminate or unknown?

| No. | Name | Profit Sharing Ratio (%) |
|-----|---------------------------|--------------------------|
| | Mr. Gautam Dey | 33.34 |
| | Mrs. Suchismita Mukherjee | 33.33 |
| | Mr. Niloy Prakash Gangoli | 33.33 |

NS CONSTRUCTION
Niloy Prakash Gangoli
Partner

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

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

(b). 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).

| No. | Sector | Sub Sector | Code |
|-----|--------------|------------------------------------|-------|
| | CONSTRUCTION | Other construction activity n.e.c. | 06010 |

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

No records added

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

No

Sl. No. Books prescribed

No records added

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.)

| Sl. No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-------------------|---|----------------|--------------------------|---------------------|----------|----------------|
| | CASH BOOK | 70(23A/2) PURBACHA L MAIN ROAD | | KOLKATA | 700078 | 91-India | 32-West Bengal |
| | GENERAL LEDGER | 70(23A/2) PURBACHA L MAIN ROAD | | KOLKATA | 700078 | 91-India | 32-West Bengal |
| | PURCHASE REGISTER | 70(23A/2) PURBACHA L MAIN ROAD | | KOLKATA | 700078 | 91-India | 32-West Bengal |
| | SALES REGISTER | 70(23A/2) PURBACHA L MAIN ROAD | | KOLKATA | 700078 | 91-India | 32-West Bengal |

1. List of books of account and nature of relevant documents examined.

| Sl. No. | Books examined |
|---------|-------------------|
| | CASH BOOK |
| | GENERAL LEDGER |
| | PURCHASE REGISTER |
| | SALES REGISTER |

NS CONSTRUCTION
Nitya Prakash Ganguli
Partner

NS CONSTRUCTION
Chitra Roy
Partner

Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant provision.) ?

No

| Sl. No. | Section | Amount |
|---------|------------------|--------|
| | No records added | |

1). Method of accounting employed in the previous year.

Mercantile system

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

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 |
|---------|-------------|--------------------|--------------------|
| | | | |



No records added

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 |
|---------|------|--------------------|--------------------|------------|
| | | No records added | | |

f). Disclosure as per ICDS:

| ICDS | Disclosure |
|---|---|
| ICDS I - Accounting Policies | Accounting policies adopted by the firm represents a true and fair view of the state of affairs and income of the business. There has been no change in the Accounting policies during the year under review |
| ICDS II - Valuation of Inventories | Valuation of closing work in progress has been made at cost and as per AS 2 published by The Institute of Chartered Accountants Of India. |
| ICDS III - Construction Contracts | The assessee has entered into all Construction Contracts in the manner as laid down in AS 7 published by the Institute of Chartered Accountants of India. |
| ICDS IV - Revenue Recognition | Revenue is recognised when all significant contractual obligations have been satisfied and no significant uncertainty exists as to realisation or collection. |
| ICDS V - Tangible Fixed Assets | This clause is not applicable to the assessee. |
| ICDS VI - Changes in Foreign Exchange Rates | This clause is not applicable to the assessee. |
| ICDS VII - Governments Grants | The required standard is not applicable to the concern hence no disclosures are required. |
| ICDS VIII - Securities | This clause is not applicable to the assessee. |
| ICDS IX - Borrowing Costs | The borrowing cost capitalised during the year for capital expenses is Nil |
| ICDS X - Provisions, Contingent Liabilities and Contingent Assets | Provision: Requisite provision, if any, as required to be provided, has been properly recognised in the books. Contingent Liabilities/ Assets: The contingent liabilities/ assets of the concern at the year end is Nil |

g). Method of valuation of closing stock employed in the previous year

At Cost

h). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please mention

No

| No. | Particulars | Increase in profit | Decrease in profit |
|-----|-------------|--------------------|--------------------|
| | | No records added | |

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

| 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 | |

j). Accounts not credited to the profit and loss account, being -

k). Items falling within the scope of section 28;

Description

No records added

Amount

NS CONSTRUCTION
Nilesh Prakash Ganguli
 Partner

NS CONSTRUCTION
Chintan
 Partner

