

Acknowledgement Number:416371361171023

Date of filing : 17-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment
Year
2023-24

PAN	ADUPG1361P		
Name	TARUN KUMAR GHOSH		
Address	2, RANI BHABANI ROAD, Kalighat S.O, Kolkata , KOLKATA , 32-West Bengal, 91- INDIA, 700026		
Status	Individual	Form Number	ITR-4
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	416371361171023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	11,36,790
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,57,078
	Interest and Fee Payable	6	20,719
	Total tax, interest and Fee payable	7	1,77,797
	Taxes Paid	8	1,77,795
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	0
	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 TARUN KUMAR GHOSH in the capacity of
Self having PAN ADUPG1361P from IP address 103.192.117.174 on 17-Oct-
2023 15:54:19 DSC SI.No & Issuer 4591859 & 21900056CN=e-Mudhra Sub CA for Class 3 Individual
2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code



ADUPG1361P0441637136117102349c9c5ada84da28c8f39364d493ce0f1fdcadcd6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Tarun Kumar Ghosh
TARUN KUMAR GHOSH

DR. TARUN KUMAR GHOSH
2, RANI BHABANI ROAD, KOLKATA - 700 026
PAN : BODPM2807K
Assessment Year 2023-24
Financial Year 2022-23

	₹	₹
<u>Income from Business & Profession</u>		
Business Income	9,92,003.00	
Professional Fees	3,29,123.00	13,21,126.00
<u>Income From Other Sources</u>		
Interest on I.T. Refund	19.00	
Savings Bank Interest	12,907.00	
Fixed Deposits Interest	1,43,971.00	1,56,897.00
Gross Total Income		14,78,023.00
Less: <u>Deduction u/s 80C</u>		
Life Insurance Premium	1,16,598.00	
Less: <u>Deduction u/s 80D</u>		
Mediclaime	50,000.00	
Less: <u>Deduction u/s 80DDB</u>		
Medical Expenditure	40,000.00	
Less: <u>Deduction u/s 80E</u>		
Interest on Education Loan	84,640.00	
Less: <u>Deduction u/s 80TTA</u>		
Interest on Deposits	50,000.00	3,41,238.00
Total Taxable Income		11,36,785.00
Rounded Off		11,36,790.00

Computation of Income Tax:

	₹	
Income Tax upto ₹ 3,00,000.00 is	-	
Income Tax on ₹ 2,00,000.00 @5%	10,000.00	
Income Tax on ₹ 5,00,000.00 @20%	1,00,000.00	
Income Tax on ₹ 1,36,790.00 @30%	41,037.00	
	1,51,037.00	
Add: Health & Education Cess @4%	6,041.00	
	1,57,078.00	
Add: Interest u/s 234A	4,287.00	
Add: Interest u/s 234B	10,003.00	
Add: Interest u/s 234C	1,429.00	
Add: Interest u/s 234F	5,000.00	
	1,77,797.00	
Less: TDS as per 26AS	14,155.00	
Less: Self Assessment Tax Paid	1,63,640.00	
Less: Rounded Off	2.00	

Income Tax Payable / Refundable




S. K. SANYAL
M. Com., A.C.I.S., A.C.S., F.C.A.
SOBHAN RAY
B. Com. (Hons.), A.C.A.

K. C. ROY & CO.
CHARTERED ACCOUNTANTS
C/o S. K. Sanyal, 69A, Pratapaditya Road,
Flat No. 3B, Kolkata 700026.
Phone: 98304 23473
e-mail: kcroyco@gmail.com
kcroyco@rediffmail.com

AUDITORS' REPORT

1. We have examined the Balance Sheet of Tarun Kumar Ghosh, PAN – ADUPG1361P, as at 31st March, 2023 and the Profit & Loss Account for the period ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that:
 - a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit.
 - b) The Balance Sheet and Profit & Loss Account dealt with by this report are in agreement with the books of accounts.
 - c) In our opinion and to the best of our information and according to the explanations given to us, the statements give a true & fair view:
 - i) In the case of Balance Sheet of the state of affairs as at 31st March, 2023 and
 - ii) In the case of Profit & Loss Account of the profit for the period ended on that date:

For K. C. ROY & CO.
Chartered Accountants
Firm Registration No. 301161E

(S. K. SANYAL)
Partner
Membership No. 50631
UDIN – 23050631BGXXTG8333
Kolkata, dated 29th September, 2023




TARUN KUMAR GHOSH
2, RANI BHABANI ROAD, KOLKATA - 700 026

Balance Sheet as on 31st March, 2023

<u>LIABILITIES</u>	₹	<u>ASSETS</u>	₹
Proprietor's Capital A/C		Fixed Assets	
As per Last Account	51,48,475.12	Land & Building (Naskar Para)	65,525.00
Add: Net Profit for the Year	13,21,126.00	Land & Building (US Sarani)	11,58,998.00
Less: Drawings	(21,33,023.55)	Land & Building (Shantiniketan)	4,77,925.00
	43,36,577.57	Land (S.P. Mukherjee Road)	8,51,236.00
		Plant & Machinery	1,57,216.00
Current Liabilities, Loans & Advances		Vehicle (Four Wheeler)	38,681.00
Suvra Ghosh	4,50,000.00	Mobile Phone	14,305.00
Subhojit Ghosh	1,00,000.00		
Aparna Ghosh	1,00,000.00	Investments	
Indrajit Ghosh	3,55,000.00	Fixed Deposits	1,68,382.00
Mr. S.N. Addya	3,00,000.00	LIC Future Plus	10,00,000.00
Mrs. P. Ghosh	73,000.00	Construction Business	16,71,552.00
Mrs. Ranubala Ghosh	91,69,162.00	Sweet Shop	1,02,050.00
Ramaprasanna Bhattacharya	5,00,000.00	Doctor's Chamber	3,28,500.00
Somnath Ghosh	55,000.00	Current Assets, Loans & Advances	
Tuhin Kanti Ghosh	1,40,000.00	Tushar Ghosh	27,98,939.00
		Security Deposits - CESC Ltd.	18,780.00
		Closing Stock	34,000.00
		TDS A.Y. 2023-24	14,155.00
		Cash at Bank	
		State Bank of India - A/C No. 75830	3,61,789.71
		Punjab National Bank - A/C No. 13573	59,070.70
		Union Bank of India - A/C No. 03659	1,31,382.72
		Axis Bank Limited - A/C No. 30797	52,469.46
		Union Bank of India - A/C No. 36501	56,43,282.98
		Cash in Hand	4,30,500.00
	1,55,78,739.57		1,55,78,739.57

Notes to Accounts

Schedule - I


Notes referred to above an integral part of the Balance Sheet

This is the Balance Sheet referred to in our separate Report of even date.

For K. C. ROY & CO.

Chartered Accountants

Firm Registration No. 301161E


(S. K. SANYAL) Partner

Membership No. 50631

Kolkata, 29th September, 2023



Tarun Kumar Ghosh
Tarun Kumar Ghosh

TARUN KUMAR GHOSH
2, RANI BHABANI ROAD, KOLKATA - 700 026

Profit & Loss Account for the year ended 31st March, 2023

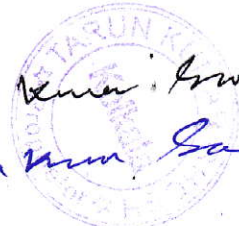
<u>EXPENDITURE</u>	₹	<u>INCOME</u>	₹
<u>To Sweet Shop Expenses</u>		<u>By Revenue from Operations</u>	
" Opening Stock		" Sweet Shop	475,000.00
" Purchase of Raw Materials	18,600.00	" Professional Fees (Doctor)	650,036.94
" Salary & Wages	180,000.00	" Project Construction	7,142,857.00
" Packing Materials	110,000.00		
" Electricity Charges	6,500.00	<u>By Closing Stock</u>	
" Staff Welfare Expenses	15,600.00	" Sweet Shop	18,500.00
" Festival Expenses	9,500.00	" Medicine	15,500.00
" Puja Expenses	10,000.00		
" General Expenses	2,400.00		
" Trade Licence	6,500.00		
" Conveyance Expenses	550.00		
" Depreciation	4,056.00		
	27,744.00		
<u>To Professional Expenses</u>			
" Purchase of Medicines			
" Staff Salary	122,036.94		
" Telephone Charges	96,000.00		
" Car Running Expenses	6,000.00		
" Electricity Expenses	40,000.00		
" Depreciation	45,000.00		
	27,377.00		
<u>To Project Construction Expenses</u>			
" Purchase of Building Materials			
" Labour Charges	2,240,739.00		
" Transportation Charges	3,520,000.00		
" Accounting Charges	120,000.00		
" Electricity Charges	90,000.00		
" Puja Expenses	70,500.00		
" Property Tax	45,050.00		
" General Expenses	56,215.00		
" Conveyance Expenses	25,200.00		
	85,200.00		
To Net Profit	1,321,126.00		
	<u><u>8,301,893.94</u></u>		<u><u>8,301,893.94</u></u>

Schedule - I

Notes referred to above an integral part of the Profit & Loss Account
This is the Profit & Loss Account referred to in our separate Report of even date.
For K. C. ROY & CO.
Chartered Accountants
Firm Registration No. 301161E

S. K. Sanyal
(S. K. SANYAL) Partner
Membership No. 50631
Kolkata, 29th September, 2023

Tarun Kumar Ghosh
Tarun Kumar Ghosh



TARUN KUMAR GHOSH
2, RANI BHABANI ROAD, KOLKATA - 700 026

Trading and Profit & Loss Account (Sweet Shop) for the year ended 31st March, 2023

<u>PARTICULARS</u>	₹	<u>PARTICULARS</u>	₹
To Opening Stock	18,600.00	By Sales	4,75,000.00
" Purchase	1,80,000.00	By Closing Stock	18,500.00
" Salary & Wages	1,10,000.00		
" Packing Materials	6,500.00		
" Electricity Charges	15,600.00		
" Staff Welfare Expenses	9,500.00		
" Festival Expenses	10,000.00		
" Puja Expenses	2,400.00		
" General Expenses	6,500.00		
" Trade Licence	550.00		
" Conveyance Expenses	4,056.00		
" Depreciation	27,744.00		
 To Net Profit	 1,02,050.00		
	4,93,500.00		4,93,500.00

Trading and Profit & Loss Account (Professional) for the year ended 31st March, 2023

<u>PARTICULARS</u>	₹	<u>PARTICULARS</u>	₹
To Purchase	1,22,036.94	By Professional Fees	6,50,036.94
" Staff Salary	96,000.00	By Closing Stock	15,500.00
" Telephone Charges	6,000.00		
" Car Running Expenses	40,000.00		
" Electricity Expenses	45,000.00		
" Depreciation	27,377.00		
 To Net Profit	 3,29,123.00		
	6,65,536.94		6,65,536.94

Trading and Profit & Loss Account (Construction Work) for the year ended 31st March, 2023

<u>PARTICULARS</u>	₹	<u>PARTICULARS</u>	₹
To Purchase of Building Materials	22,40,739.00	By Booking Money Received	71,42,857.00
" Labour Charges	35,20,000.00		
" Transportation Charges	1,20,000.00		
" Accounting Charges	90,000.00		
" Electricity Charges	70,500.00		
" Puja Expenses	45,050.00		
" Property Tax	56,215.00		
" General Expenses	25,200.00		
" Conveyance Expenses	85,200.00		
 To Net Profit	 8,89,953.00		
	71,42,857.00		71,42,857.00

Notes to Accounts

Schedule - I,

Notes referred to above an integral part of the Profit & Loss Account

This is the Profit & Loss Account referred to in our separate Report of even date.

For K. C. ROY & CO.

Chartered Accountants

Firm Registration No. 301161E

(S. K. Sanyal)
(S. K. SANYAL) Partner

Membership No. 50631

Kolkata, 29th September, 2023



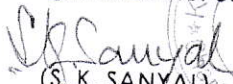
Tarun Kumar Ghosh
Tarun Kumar Ghosh

Schedule - I


Notes to Accounts:

- 1) Opening Balances considered in the accounts represents unaudited figures.
- 2) Accounts have been prepared on Cash Basis.
- 3) Depreciation has been provided at the Income Tax Rates on Written down Value Method.
- 4) Previous Year's figures have been rearranged and regrouped whenever necessary.

For K.C.ROY & CO
Chartered Accountants
Firm Registration No. 301161E


(S. K. SANYAL)
Partner

Membership No.50631
Kolkata, 29th September, 2023


Taru Kuma
Taru Kuma