

Smt. SAPTAPARNA DAS  
5/12, Sarajini Pally, Barasat, P.O.- Nabapally, 24 Pgs. (N)-700126

Asstt. Year:- 2023-24

COMPUTATION OF INCOME TAX FOR THE YEAR 2022-23

<u>PARTICULARS OF INCOME</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
1 <u>INCOME FROM BUSINESS &amp; PROFESSION</u>		1,310,282.43
INCOME FROM PROPRIETORSHIP FIRM	507,892.31	
INCOME FROM PARTNERSHIP FIRM (REMUNERATION)	240,000.00	
INTEREST ON PARTNER'S CAPITAL (FIRM)	562,390.12	
2 <u>INCOME FROM HOUSE PROPERTY (HBL INTEREST)</u>	(360,221.50)	(200,000.00)
3 <u>INCOME FROM OTHER SOURCES</u>		191,966.00
INTEREST ON SAVINGS	41,665.00	
INTEREST ON FIXED DEPOSITS	150,301.00	
		Rs. 1,302,248.43
GROSS TAXABLE INCOME		
LESS:- U/s.80C		150,000.00
LESS:- U/s.80CCD(1B)		10,646.00
LESS:- U/s.80D	49,100.00	25,000.00
LESS:- U/s.80TTA	38,034.00	10,000.00
		Rs. <u><u>1,106,602.43</u></u>
NET TAXABLE INCOME		
INTEREST INCOME (EXEMPTED)		307,543.61
SHARE OF PROFIT FROM PARTNERSHIP FIRM (EXEMPTED)		132,824.18
NET EXEMPTED INCOME		Rs. <u><u>440,367.79</u></u>
INCOME TAX		144,480.00
ADD:- EDU CESS		5,779.00
TOTAL TAX		Rs. 150,259.00
ADD:- INTEREST		7,606.00
LESS:- TDS & TCS		27,683.00
LESS:- ADVANCE TAX		50,000.00
LESS:- SELF ASSESSMENT TAX		80,182.00
NET TAX PAYABLE / REFUNDABLE		Rs. <u><u>-</u></u>

# M/s. SRIJANI

Prop.:- SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

UDIN - 23059749BGWQUO7077

## BALANCE SHEET AS AT 31st March, 2023

<u>Sl. No.</u>	<u>Particulars</u>	<u>Schedule</u>	<u>As at 31st March, 2023</u>	<u>As at 31st March, 2022</u>
<b><u>SOURCE OF FUNDS :</u></b>				
1	<u>PROPRIETOR'S CAPITAL ACCOUNT</u>	1	57,339,430.11	57,203,830.50
<b><u>LOAN LIABILITIES :</u></b>				
2	<u>SECURE &amp; UNSECURE LOAN</u>	2	14,482,529.80	5,659,827.80
<b><u>CURRENT LIABILITIES :</u></b>				
3	<u>SUNDRY CREDITORS &amp; OUTSTANDING LIABILITIES</u>	6	77,980.00	8,710,540.00
			<b>Rs. 71,899,939.91</b>	<b>71,574,198.30</b>
<b><u>APPLICATION OF FUNDS :</u></b>				
4	<u>FIXED ASSETS :</u>	12	39,037,378.91	7,409,565.10
<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b>				
	<u>ADVANCE &amp; DEPOSITS</u>	3	9,376,087.88	9,424,801.27
	<u>STOCK IN TRADE</u>	7	42,393.00	12,029,268.00
	<u>SUNDRY DEBTORS</u>	5	22,853,060.46	25,486,346.16
	<u>CASH &amp; BANK BALANCES</u>	4	591,019.66	17,224,217.77
			<b>32,862,561.00</b>	<b>64,164,633.20</b>
			<b>Rs. 71,899,939.91</b>	<b>71,574,198.30</b>

DATE : 20.09.2023  
PLACE : KOLKATA



**SRIJANI**  
*Saptaparna Das*  
Proprietor

For M. PAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Mandal.*

Partner

**BIKAS MANDAL**

CHARTERED ACCOUNTANT

MEMBERSHIP NO. 059749

For M. PAN & ASSOCIATES

FRN - 325030E

37, NETAJI PALLY, BHADRESWAR,

ANGUS, HOOGHLY-712221, W.B.

**M/s. SRIJANI**

Prop.-: SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

**SCHEDULE - 12**

**FIXED ASSETS**

Particulars	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		As at 01.04.22	Addition (above 6 months)	Addition (below 6 months)	Transfer (above 6 months)	Total as at 31.03.23	Upto 31.03.22	Addition (above 6 months)	Addition (below 6 months)	As on 31.03.23	As on 31.03.23	As on 31.03.22
OFFICE BUILDING	5%	91,861.38	9,186.00	-	-	101,047.38	4,593.07	459.30	-	5,052.37	95,995.01	91,861.38
BUILDING (RESI.)	0%	5,294,058.00	4,764,700.00	-	-	10,058,758.00	-	-	-	-	10,058,758.00	5,294,058.00
FLAT (MARTLIN)	0%	-	20,438,035.00	-	-	20,438,035.00	-	-	-	-	20,438,035.00	-
GARAGE	0%	-	642,000.00	-	-	642,000.00	-	-	-	-	642,000.00	-
LAND (50% SHARE)	0%	-	5,646,692.00	-	-	5,646,692.00	-	-	-	-	5,646,692.00	-
FURNITURE	10%	103,360.71	75,000.00	-	-	178,360.71	10,336.07	7,500.00	-	17,836.07	160,524.64	103,360.71
	15%	3,104.12	-	-	-	3,104.12	465.62	-	-	465.62	2,638.50	3,104.12
OFFICE EQUIPMENT												
WATER PURIFIER	15%	13,544.10	-	-	-	13,544.10	2,031.62	-	-	2,031.62	11,512.49	13,544.10
CCTV CAMERA	15%	11,605.26	-	-	-	11,605.26	1,740.79	-	-	1,740.79	9,864.47	11,605.26
COMPUTER & ACCESSORIES	40%	11,071.96	-	-	-	11,071.96	4,428.78	-	-	4,428.78	6,643.18	11,071.96
MOTOR CAR	0%	1,761,000.00	-	-	-	1,761,000.00	-	-	-	-	1,761,000.00	1,761,000.00
MOTOR BIKE	15%	118,454.05	-	110,000.00	-	228,454.05	17,768.11	-	8,250.00	26,018.11	202,435.94	118,454.05
TOOLS & MACHINERY	15%	1,505.51	-	-	-	1,505.51	225.83	-	-	225.83	1,279.68	1,505.51
<b>Rs.</b>		<b>7,409,565.10</b>	<b>31,575,613.00</b>	<b>110,000.00</b>	<b>-</b>	<b>39,095,178.09</b>	<b>41,589.88</b>	<b>7,959.30</b>	<b>8,250.00</b>	<b>57,799.18</b>	<b>39,037,378.91</b>	<b>7,409,565.10</b>
<b>PREVIOUS YEAR</b>	<b>Rs.</b>	<b>7,325,025.56</b>	<b>-</b>	<b>12,073,437.00</b>	<b>17,300,000.00</b>	<b>7,450,025.56</b>	<b>32,335.46</b>	<b>-</b>	<b>8,125.00</b>	<b>40,460.46</b>	<b>7,409,565.10</b>	<b>7,325,025.56</b>



**SRIJANI**  
Saptaparna Das  
Proprietor

For M. PAN & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Mandal. 20.09.23  
Partner

# M/s. SRIJANI

Prop.-: SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

## STATEMENT OF SCHEDULE FOR THE YEAR 2022-23

<u>PARTICULARS</u>	<u>As at 31st March,</u> <u>2023</u>	<u>As at 31st March,</u> <u>2022</u>
<b>SCHEDULE - 1</b>		
<b>SOURCE OF FUNDS :</b>		
PROPRIETOR CAPITAL A/c.		
AS PER LAST A/c.	57,203,830.50	38,767,847.44
ADD:- NET PROFIT	658,193.31	2,037,018.10
ADD:- PARTNER'S REMUNERATION	240,000.00	240,000.00
ADD:- INTEREST ON PARTNER'S CAPITAL	562,390.12	251,498.47
ADD:- LIC REFUND	114,750.00	71,285.00
ADD:- SALE OF PROPERTY	-	16,309,750.00
ADD:- SHARE OF PROFIT FROM FIRM	134,148.88	150,682.99
ADD:- INTEREST ON P.O.	3,631.00	3,491.00
ADD:- INTEREST ON PPF	44,055.00	38,096.00
ADD:- INCOME TAX REFUND	47,400.00	
ADD:- INTEREST ON F.D.	150,301.00	184,936.00
ADD:- INTEREST ON SAVINGS	38,034.00	26,661.00
	59,196,733.81	58,081,266.00
LESS:- DRAWINGS	1,400,000.00	208,700.00
LESS:- SHARE OF LOSS FROM FIRM	1,324.70	1,474.50
LESS:- LIP	406,879.00	428,685.00
LESS:- MEDICLAIM	49,100.00	27,164.00
LESS:- SELF ASSESSMENT INCOME TAX	-	877,435.50
	1,857,303.70	211,412.00
	<u>Rs. 57,339,430.11</u>	<u>Rs. 57,203,830.50</u>

## SCHEDULE - 2

### LOAN LIABILITIES :

#### SECURE LOAN

#### HOUSING LOAN FOR INDIVIDUAL (50%)

ADITYA BIRLA FINANCE LTD.	5,455,810.00	-
A/C No.ABKOLLAP000000520540		
STATE BANK OF INDIA	2,042,137.80	2,205,227.80
DL A/c No.38076360419		
STATE BANK OF INDIA	-	1,177,097.00
CAR LOAN A/c No.39675709533		
STATE BANK OF INDIA	4,750,868.00	-
RLMS HOME LOAN A/c No.40946481146	12,248,815.80	3,382,324.80

#### UNSECURE LOAN

S.B.CONSTRUCTION	2,233,714.00	2,277,503.00
	<u>Rs. 14,482,529.80</u>	<u>Rs. 5,659,827.80</u>

SRIJANI  
Saptaparna Das  
Proprietor



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## M/s. SRIJANI

## STATEMENT OF SCHEDULE FOR THE YEAR 2022-23

<u>PARTICULARS</u>	<u>As at 31st March,</u> <u>2023</u>	<u>As at 31st March,</u> <u>2022</u>
<b>SCHEDULE - 3</b>		
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
<b>ADVANCE &amp; DEPOSITS</b>		
ADVANCE TAX (IT)	50,000.00	550,000.00
TDS	27,683.00	16,579.00
TDS ON PROPERTY	-	223,558.00
SBI LIFE	1,600,000.00	1,300,000.00
NSC	1,882,767.27	1,777,865.87
FIXED DEPOSITS (SBI)	2,785,908.00	2,600,972.00
F.D. (NABAPALLI CO-OP. BANK)	381,807.00	381,807.00
ACCRUED INTEREST ON NSC	148,738.61	104,901.40
ACCRUED INTEREST ON FD	150,301.00	184,936.00
SBI PPF (31689337804)	674,554.00	620,499.00
PNB METLIFE	593,480.00	593,480.00
ATAL PENSION YOJANA	37,261.00	26,615.00
HDFC LIFE INSURANCE	1,043,588.00	9,424,801.27
	9,376,087.88	9,424,801.27
	Rs. <u><u>9,376,087.88</u></u>	Rs. <u><u>9,424,801.27</u></u>

SRIJANI  
Saptaparnan Das  
Proprietor



**STATEMENT OF SCHEDULE FOR THE YEAR 2022-23**

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
<b>SCHEDULE - 4</b>		
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
<b>CASH &amp; BANK BALANCES</b>	430,337.78	17,161,507.70
INDIAN BANK		
CA A/c No. 978526156	102,634.45	868,337.70
AXIS BANK		
CA No. 915020060980776	36,473.27	535,405.67
SA No.91501004874853	5,206.74	15,145,478.60
SBI (SBIN0010090)		
CA No. 31718412830	63,117.15	107,404.65
BANDHAN BANK		
CA No.10200007581675	18,058.72	27,020.20
INDIAN BANK		
SA No. 978471581	14,863.35	55,291.99
SBI (SBIN0010090)		
SA No. 20017958761	95,589.10	331,804.89
POST OFFICE, NOAPARA S.O.		
SA No. 3913450559	94,395.00	90,764.00
CASH IN HAND	160,681.88	62,710.07
(As certified by the proprietor)		
	Rs. <u>591,019.66</u>	Rs. <u>17,224,217.77</u>

<b>SCHEDULE - 5</b>		
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
GARAGE BOOKING (BENGAL MARLIN HOUSING LTD)	-	600,000.00
LAND BOOKING (ALLOTROPE INDIA PVT LTD)	6,000,000.00	4,000,000.00
INVESTMENT IN (A.G.CONSTRUCTION) FIRM	24,132.90	24,457.59
INVESTMENT IN (A.G.ASSOCIATES) FIRM	5,828,104.71	6,265,304.25
INVESTMENT IN (S.B.CONSTRUCTION) FIRM	10,000.00	10,000.00
INVESTMENT IN (S.S.ASSOCIATES) FIRM	4,790,822.85	4,686,584.32
INVESTMENT IN (VINAYAK INFRASTRUCTURE)	700,000.00	100,000.00
ADVANCE FOR FLAT (YUSUF RADHANPURWALA) (AKCPR1797D)	-	2,000,000.00
ADVANCE FOR LAND (AMITABHA BISWAS) (AKJPB7727Q)	500,000.00	500,000.00
LOAN TO S.S.ASSOCIATES	5,000,000.00	7,300,000.00
	Rs. <u>22,853,060.46</u>	Rs. <u>25,486,346.16</u>

<b>SCHEDULE - 6</b>		
<b>CURRENT LIABILITIES :</b>		
<b>SUNDRY CREDITORS</b>		
PROJECT - DIKSHA	-	645,800.00
ADVANCE FROM CUSTOMER (FLAT BOOKING)		
PROJECT - DIKSHA	-	450,000.00
SRABANI DAS (BFWPD3788L)	-	450,000.00
	C/F -	C/F 1,095,800.00

SRIJANI  
*Saptaparna Das*  
Proprietor



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M/s. SRIJANISTATEMENT OF SCHEDULE FOR THE YEAR 2022-23

<u>PARTICULARS</u>	<u>As at 31st March,</u> <u>2023</u>	<u>As at 31st March,</u> <u>2022</u>
<b><u>SCHEDULE - 6</u></b>		
<b><u>CURRENT LIABILITIES :</u></b>	B/F	B/F
ADVANCE FROM CUSTOMER (FLAT BOOKING)	-	1,095,800.00
PROJECT - DIKSHA	-	7,200,000.00
USHA RANI DAS (ETBPD4980C)	-	3,600,000.00
URNISHA KUNDU (CODPK4698R)	-	3,600,000.00
		<hr/>
<b><u>OUTSTANDING LIABILITIES</u></b>	77,980.00	414,740.00
LABOUR CHAREGS PAYABLE	22,000.00	354,900.00
FILING FEES PAYABLE	4,500.00	4,500.00
AUDIT FEES PAYABLE	15,000.00	15,000.00
SALARY PAYABLE	36,480.00	40,340.00
		<hr/>
	Rs. <u>77,980.00</u>	Rs. <u>8,710,540.00</u>
<b><u>SCHEDULE - 7</u></b>		
<b><u>STOCK IN TRADE</u></b>	42,393.00	12,029,268.00
RAW MATERIALS	42,393.00	196,668.00
WIP (DIKSHA)	-	9,832,600.00
FINISHED PROJECT LAKE VIEW	-	2,000,000.00
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	Rs. <u>42,393.00</u>	Rs. <u>12,029,268.00</u>

SRIJANI

Saptaraj Mondal

Proprietor



# M/s. SRIJANI

Prop.: - SAPTAPARNA DAS

5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

UDIN - 23059749BGWQUO7077

## PROFIT & LOSS ACCOUNT AS AT 31st March, 2023

Sl. No.	PARTICULARS	Schedule	As at 31st March, 2023	As at 31st March, 2022
A	<b>INCOME :</b>			
	SALE OF FLATS	8	14,318,400.00	37,252,200.00
	CONSULTANCY FEES RECEIVED		60,000.00	200,000.00
	CONTRACTUAL CHARGES RECEIVED		600,000.00	100,000.00
	INTEREST		150,301.00	184,936.00
	STOCK IN TRADE (CLOSING)	7	42,393.00	12,029,268.00
			<b>Rs. 15,171,094.00</b>	<b>49,766,404.00</b>
B	<b>EXPENDITURE :</b>			
	STOCK IN TRADE (OPENING)	7	12,029,268.00	16,274,596.00
	PURCHASES & DIRECT EXPENSES	9	1,218,881.00	29,432,332.00
	INDIRECT EXPENSES	10	1,050,072.51	1,362,661.44
	FINANCE COST	11	156,880.00	619,336.00
	DEPRECIATION	12	57,799.18	40,460.46
			<b>Rs. 14,512,900.69</b>	<b>47,729,385.90</b>
C	PROFIT FOR THE YEAR BEFORE TAXATION [A-B]		658,193.31	2,037,018.10
	<b>PROFIT RATIO</b>		4.39	5.44

DATE : 20.09.2023  
PLACE : KOLKATA



SRIJANI  
*Saptaparna Das*  
Proprietor

For M. PAN & ASSOCIATES  
CHARTERED ACCOUNTANTS  
*Bikash Mandal*  
Partner

### BIKAS MANDAL

CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 059749

For M. PAN & ASSOCIATES

FRN - 325030E

37, NETAJI PALLY, BHADRESWAR,  
ANGUS, HOOGHLY-712221, W.B.



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5/12, SARAJINI PALLY, BARASAT, P.O.- NABAPALLY, 24 PGS. (N)-700126

## STATEMENT OF SCHEDULE FOR THE YEAR 2022-23

<u>PARTICULARS</u>	<u>As at 31st March,</u> <u>2023</u>	<u>As at 31st March,</u> <u>2022</u>
<b>SCHEDULE - 8</b>		
<b>INCOME :</b>		
<b>SALE OF FLATS</b>		
<b>PROJECT - DIKSHA APARTMENT</b>		
KRISHNA SARKAR (ESNPS8094F)	11,918,400.00	37,252,200.00
SRABANI DAS (BFWPD3788L)	-	4,092,000.00
MANORANJAN SARKAR (CDKPS6781B)	600,000.00	-
MANORANJAN GHOSH (AMJPG6247Q)	-	600,000.00
TANIMA DUTTA CHAUDHURY (AYJPC0590Q)	-	500,000.00
SHREEMAYEE CHATTOPADHYAY (AGNPC0839Q)	-	970,000.00
MARY KEKA DOLOI MONDAL (BBOPM8068G)	-	4,103,450.00
ANINDYA CHATTERJEE (ACXPC0243Q)	-	3,381,000.00
PAROMITA BISWAS (CTFPB5589P)	-	1,100,000.00
SONALI ROY (BVSPR5698M)	-	3,450,000.00
JOYDEB ROY (AFPPR4569B)	-	1,900,000.00
SRABANI DAS (BFWPD3788L)	-	4,300,000.00
AVIK PODDAR (AUJPP6795J)	-	5,055,750.00
URNISHA KUNDU (CODPK4698R)	4,331,000.00	3,890,000.00
USHA RANI DAS (ETBPD4980C)	4,337,400.00	-
SANJIB ROY (APLPR7326G)	2,650,000.00	-
KARUNANGSHU DAS (AMMPD0941K)	-	3,910,000.00
<b>PROJECT - LAKEVIEW APARTMENT</b>	2,400,000.00	-
APARAJITA BHATTACHARYA (FXRPB5926D)	2,400,000.00	-
	Rs. <u>14,318,400.00</u>	Rs. <u>37,252,200.00</u>

### SCHEDULE - 9

#### PURCHASES, DIRECT EXPENSES & LABOUR CHARGES

<b>PROJECT - DIKSHA</b>		
SHIFTING & RENT CHARGES	32,000.00	360,000.00
CONSUMABLE GOODS (BUILDING MATERIALS)	380,710.00	16,797,336.00
LIFT, ELECTRIC CONNECTION & CONSUMPTION	175,347.00	1,891,310.00
WATER, PLUMBING & SANITARY MATERIALS	51,210.00	1,729,497.00
COLOR & PAINTING MATERIALS	131,294.00	560,963.00
MACHINE HIRE CHARGES	-	9,500.00
LABOUR CHARGES PAID	304,197.00	6,331,334.00
CARRIAGE INWARD	15,164.00	87,860.00
SOIL TESTING CHARGES	44,006.00	-
DUTIES & FEES (MUNICIPALITY & BLRO)	84,953.00	1,664,532.00
	Rs. <u>1,218,881.00</u>	Rs. <u>29,432,332.00</u>

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Proprietor



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## STATEMENT OF SCHEDULE FOR THE YEAR 2022-23

<u>PARTICULARS</u>	<u>As at 31st March,</u> <u>2023</u>	<u>As at 31st March,</u> <u>2022</u>
<b>SCHEDULE - 10</b>		
<b>INDIRECT EXPENSES</b>	1,050,072.51	1,362,661.44
SALARY	437,754.00	436,080.00
BONUS	36,480.00	40,340.00
STAFF WELFARE	200.00	3,200.00
POWER & FUEL CHARGES	5,672.00	68,533.00
REPAIRING & MAINTENANCE	53,120.00	143,740.00
TRAVELLING & CONVEYANCE	1,076.00	9,864.00
TELEPHONE & INTERNET CHARGES	11,988.00	12,000.00
FESTIVAL CELEBRATION EXPENSES	-	16,786.00
SECURITY SERVICES	-	74,802.00
COMMISSION & BROKERAGE	190,000.00	115,000.00
PRINTING & STATIONERY	41,285.00	91,060.00
TRADE LICENCE	-	5,000.00
PROFESSIONAL TAX	2,500.00	2,500.00
REFRESHMENT	12,370.00	22,974.00
ACCOUNTING CHARGES	48,000.00	48,000.00
DONATION & SUBSCRIPTION	4,600.00	9,000.00
ENTERTAINMENT	576.00	5,258.00
COVID-19 PREVENTIVE EXPENSES	-	7,200.00
SALES PROMOTION	12,908.00	103,000.00
ADVERTISEMENT	-	24,370.00
CONSULTANCY CHARGES	33,600.00	25,000.00
INSURANCE PREMIUM	78,262.00	29,245.00
TAX TOKEN & REGISTRATION FEES	-	1,500.00
BANK CHARGES	6,981.51	9,389.44
OFFICE EXPENSES	-	5,530.00
PROFESSIONAL FEES	48,600.00	26,190.00
FILING FEES	9,100.00	12,100.00
AUDIT FEES	15,000.00	15,000.00
	<u>Rs. 1,050,072.51</u>	<u>Rs. 1,362,661.44</u>

## SCHEDULE - 11

### FINANCE COSTS:

PROCESSING & INSPECTION CHARGES	19,970.00	5,900.00
BANK INTEREST ON D.L.	136,910.00	129,672.00
BANK INTEREST ON CAR LOAN	-	101,096.00
BANK INTEREST ON O.D.	-	382,668.00
	<u>Rs. 156,880.00</u>	<u>Rs. 619,336.00</u>

SRIJANI

*Saptaparna Das*  
Proprietor

