

Shiwan Guha.

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



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
988585240210323

Date of e-Filing
21-Mar-2023

Name	: SHIBDAS GUHA
PAN/TAN	: AKTPG6835C
Address	: 2/94/20,, BIJOYGARH,, BIJOYGARH,, kolkata, JADAVPUR,, West Bengal, 700032
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	: 2020-21
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 013905

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

Shiwan Guha.

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Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

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have logged in as: CA PRASANTA KUMAR ROYBARMAN (905)

Last login: 20/03/2023 | 1

UDIN GENERATED

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Unique Document Identification Number (UDIN) for this document is **23013905BGWMDL8264**

GENERATE UDIN

EXIT

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Signature



Shibdas Guha

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INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT			Assessment Year
<small>(Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 and verified) (Please see Rule 12 and Rule 12AC of the Income-tax Rules, 1962)</small>			2020-21
PAN	AKTPG6835C		
Name	SHIBDAS GUHA		
Address	2/94/20, , BIJOYGARH, P.O - JADAVPUR, KOLKATA, West Bengal, 700032		
Status	Individual	Form Number	ITR-3
Filed u/s	139(8A) - Updated Return	e-Filing Acknowledgment Number	104692181310323
Taxable Income and Tax details	Current Year business loss if any	1	0
	Total Income as per Updated return	2	526050
	Total Income as per earlier return	3	0
	Book Profit under MAT, where applicable as per Updated return	4	0
	Adjusted Total Income under AMT, where applicable as per Updated return	5	526050
	Amount payable (+) / Refundable (-) as per Updated return	6	50
	Additional income-tax liability on updated income	7	0
	Net amount payable	8	50
	Tax paid u/s 140B	9	51
	Tax due	10	0
Updated Income Tax Return submitted electronically on <u>31-03-2023 13:49:27</u> from IP address <u>103.87.141.8</u> and verified by <u>SHIBDAS GUHA</u> having PAN <u>AKTPG6835C</u> on <u>31-03-2023</u> from IP address <u>103.87.141.8</u> using Digital Signature Certificate (DSC). DSC details: <u>1908641235651713465CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=I</u>			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

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SHIBDAS GUHA
2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA-700032
Trading and Profit & Loss Account for the year ended on 31st March, 2020

Particulars	Amount	Amount	Particulars	Amount
To Opening Stock		Nil	By Sales	89,70,900.00
* Opening work in progress		8,85,590.00	* Execution of Work	19,86,950.00
* Purchase		68,48,775.00	* Work-in-Progress	2,98,790.00
* Carriage Inward		1,07,980.00	* Closing Stock	1,68,980.00
* Labour charges		19,83,750.00		
* Gross Profit c/d		<u>15,99,525.00</u>		
		<u>1,14,25,620.00</u>		<u>1,14,25,620.00</u>
To Medical Expenses		12,380.00	By Gross Profit	15,99,525.00
* Salary to Staff		2,33,800.00		
* Travelling & Conveyance		23,867.00		
* Telephone Charges		9,960.00		
* Office Expenses		11,837.00		
* Accounting Charges		20,000.00		
* Bank Charges		937.00		
* Donation & Subscription		5,200.00		
* Business Promotion		16,850.00		
* Printing & Stationeries		2,983.75		
* Legal Fees		1,00,000.00		
* Licence Fees		650.00		
* Postage & Stamps		2,380.00		
* Salary of Night Guard		24,000.00		
* Electricity Charges		10,789.00		
* Engineers Fee		35,000.00		
* K.M.C. Tax		1,98,500.00		
* Income Tax		38,350.00		
* General Expenses				
* Audit Fee		10,000.00		
* Prof. Tax		2,500.00		
* Staff Welfare		12,580.00		
* Miscellaneous Expenses		12,639.35		
* Depreciation on :				
Motor Cycle @15%	4,553.62			
Furniture & Fixture @10%	2,308.78			
Office Room @10%	<u>15,596.00</u>	22,458.40		
* Net Profit (Transferred to Capital A/c.)		7,91,863.50		
		Total	Total	15,99,525.00

Place : Kolkata

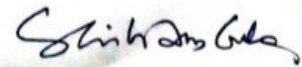
Dated : 16.03.2023

ACCOUNTANT**PROPRIETOR****PRASANTA
KUMAR****ROYBARMAN****AUDITOR**Digitally signed by
PRASANTA KUMAR
ROYBARMAN
Date: 2023.03.20
11:56:50 +05'30'*Shibdas Guha*

SHIBDAS GUHA
2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA-700032

Balance Sheet as at 31st March, 2020

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital A/c/ B/F	47,54,564.83		FIXED ASSETS		
Add : Gas Subsidy	983.25		Motor Cycle B/F	4,574.62	
Add : R.D. Interest	310.00		Add : Purchase	<u>25,780.00</u>	
Add : S.B. Interest	53,987.00			30,354.62	
Add : F.D. Interest	48,972.75				



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SHIBDAS GUHA
2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA-700032

Balance Sheet as at 31st March, 2020

Liabilities		Amount	Amount	Assets	
	Amount			Amount	Amount
Capital A/c B/F	47,54,564.83			FIXED ASSETS	
Add : Gas Subsidy	983.25			Motor Cycle B/F	4,574.62
Add : R.D. Interest	310.00			Add : Purchase	<u>25,780.00</u>
Add : S.B. Interest	53,987.00				30,354.62
Add : F.D. Interest	48,972.75			Less : Dep.@5%	<u>4,553.62</u>
Add : Net Profit	<u>7,21,863.50</u>			Furniture & Fixture B/F	7,158.78
	56,50,681.33			Add : Purchase	<u>15,930.00</u>
Less : Drawing	<u>10,00,000.00</u>	46,50,681.33			23,088.78
				Less : Dep.@10%	<u>2,308.78</u>
					20,780.00
Current Liabilities				Flat & Building B/F	30,96,000.00
Labour Charges		2,13,560.00		Add : Purchase	<u>75,930.00</u>
Expenses		11,830.00		Office Room B/F	1,20,000.00
Accounting Charges		20,000.00		Add : Purchase	<u>35,960.00</u>
Audit Fee		10,000.00			1,55,960.00
Sundry Creditors		16,94,856.52		Less : Dep. @10%	<u>15,596.00</u>
Income Tax		38,350.00		LIC Investment B/f	60,000.00
Prof. Tax		2,500.00		Additional during the yr.	<u>45,000.00</u>
Loan		39,80,000.00		Jewellery & Ornaments B/f	6,46,751.00
				Add : Purchase	<u>61,877.00</u>
					1,25,038.06
				Fixed Deposit (HDFC)	
				Add : Acr. Interest	<u>7,295.00</u>
				Fixed Deposit (HDFC)	7,10,982.90
				Add : Acr. Interest	<u>25,983.00</u>
				HDFC Mutual Fund	3,32,000.00
				ICICI Pru. Mutual Fund	5,00,000.00
				Recurring Deposit B/f	12,000.00
				Add : Interest	<u>930.00</u>
				Current Assets	
				Closing Stock	1,68,980.00
				HDFC	32,08,994.44
				C/A/c12312000000904	
				HDFC S.B A/c.	10,574.21
				12311000035171	
				HDFC S.B. A/c.	2,09,685.74
				12311460001292	
				Work in Progress	2,98,790.00
				Loan	7,97,258.00
				Cash in Hand	40,763.50
				Total	1,06,21,777.85
				Total	1,06,21,777.85

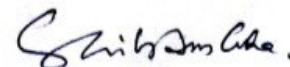
Place : Kolkata
Dated : 16.03.2023

ACCOUNTANT

PROPRIETOR

PRASANTA KUMAR ROYBARMAN
AUDITOR

Digitally signed by
PRASANTA KUMAR
ROYBARMAN
Date: 2023.03.20
11:56:36 +05'30'



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NAME OF ASSESSEE : SHIBDAS GUHA
PAN : AKTPG6835C
FATHER'S NAME : RAKHAL GUHA
RESIDENTIAL ADDRESS : 2/94/20, BIJOYGARH, P.O - JADAVPUR, KOLKATA, WEST BENGAL-700032
STATUS : INDIVIDUAL
WARD NO :
ASSESSMENT YEAR : 2020-2021

Shibdas Guha

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NAME OF ASSESSEE : SHIBDAS GUHA
 PAN : AKTPG6835C
 FATHER'S NAME : RAKHAL GUHA
 RESIDENTIAL ADDRESS : 2/94/20, BIJOYGARH, P.O - JADAVPUR, KOLKATA, WEST BENGAL-700032
 STATUS : INDIVIDUAL
 WARD NO : WARD 25(1), KOLKATA/ ASSESSMENT YEAR : 2020 - 2021
 GENDER : MALE FINANCIAL YEAR : 2019 - 2020
 EMAIL ADDRESS : das_sujit25@yahoo.in DATE OF BIRTH : 26/02/1976
 RESIDENTIAL STATUS : RESIDENT
 NAME OF BANK : HDFC BANK
 IFSC CODE : HDFC0009240
 ACCOUNT NO. : 12311000035171
 RETURN : UPDATED (PREVIOUS RETURN FILED-NO)
 IMPORT DATE : AIS : TIS : 26AS : 18-03-2023 07:06 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION		791863
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	791863	
ADD : DEPRECIATION DISALLOWED	22458	
	814321	
LESS : ALLOWED DEPRECIATION	-22458	
	791863	
INCOME FROM OTHER SOURCES		103270
INTEREST ON SAVINGS BANK	53987	
FD INTEREST	49283	
TOTAL	103270	
GROSS TOTAL INCOME		895133
LESS DEDUCTIONS UNDER CHAPTER-VIA		
80C DEDUCTION	150000	
80D MEDICAL INSURANCE PREMIA [RS. 30'40]	25000	
- HEALTH INSURANCE (SELF AND FAMILY)	30140	
80DD MEDICAL TREATMENT OF HANDICAPPED DEPENDENT	125000	
80DDB MEDICAL TREATMENT	59080	
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT [RS. 53987]	10000	
TOTAL DEDUCTIONS	369080	
TOTAL INCOME	526053	
TOTAL INCOME ROUNDED OFF U/S 288A	526050	

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 250000 (500000-250000) @ 5%	12500	
TAX ON RS. 26050 (526050-500000) @ 20%	5210	
TAX ON RS. 526050	17710	
	17710	
ADD: HEALTH AND EDUCATION CESS @ 4%	708	
	18418	
ADD INTEREST PAYABLE		
INTEREST U/S 234A	4784	
INTEREST U/S 234B	6624	

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INTEREST U/S 234C		
ADD: FEE PAYABLE U/S 234F	925	12333
LESS SELF ASSESSMENT TAX		30751
		10000

INTEREST U/S 234B

5624

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INTEREST U/S 234C

	925	12333
ADD: FEE PAYABLE U/S 234F		30751
		10000
		40751
LESS SELF ASSESSMENT TAX U/S 140A		
0000018 - 00005 - 09-03-2023		
STATE BANK OF INDIA - 0000004 - 56208 - 15-03-2023	2350	
TAX PAYABLE	38350	40700
TAX ROUNDED OFF U/S 288B		51
		50
COMPUTATION OF TOTAL UPDATED INCOME AND TAX PAYABLE U/S 139(8A)		
TAX PAYABLE AS PER UPDATED RETURN	50	
FEE FOR DEFAULT IN FURNISHING RETURN OF INCOME U/S 234F	10000	
AGGREGATE LIABILITY ON ADDITIONAL INCOME		50
NET AMOUNT PAYABLE		50
LESS TAX PAID U/S 140B		
0014431 - 1954 - 19/03/2023		
TAX DUE	51	51
		NIL
DETAIL OF DEDUCTION U/S 80C		
80 C	150000	
TOTAL	150000	

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2019	15%	2763	12%	2210	-	0	0	2763	81
IInd	15-09-2019	45%	8288	36%	6630	-	0	0	8288	246
IIInd	15-12-2019	75%	13814	75%	13814	-	0	0	13814	414
IVth	15-03-2020	100%	18418	100%	18418	-	0	0	18418	184

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



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
995583260280323

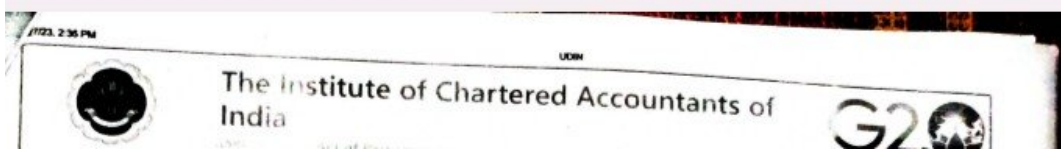
Date of
28-M

Name	: SHIBDAS GUHA
PAN/TAN	: AKTPG6835C
Address	: 2/94/20, BIJOYGARH, , Kolkata, KOLKATA, Jadavpur Univer S.O, West Bengal, 700032
Form No.	: Form 3CB-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 196 the case of a person referred to in clause (b) of sub-rule (1) 6G
Assessment Year	: 2021-22
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 013905

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

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27/03, 2:36 PM

UDIN

 **The Institute of Chartered Accountants of India** 

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

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You have logged in as: CA PRASANTA KUMAR ROYBARMAN (013905) Last login: 27/03/2023 | 13:24:53

UDIN GENERATED

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Unique Document Identification Number (UDIN) for this document is **23013905BGWMSX8876**

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INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT

[Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 and verified]
(Please see Rule 12 and Rule 12AC of the Income Tax Act, 1961)

Assessment Year

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INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN AKTPG6835C
Name SHIBDAS GUHA
Address 2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA, 32-West Bengal, 91-India, 700032
Status Individual
Filed u/s 139(8A) - Updated return

Form Number ITR-3
e-Filing Acknowledgement Number 104783971310323

	Form Number	Value
Current Year business loss, if any	1	0
Total Income as per Updated return	2	6,19,060
Total Income as per earlier return	3	0
Book Profit under MAT, where applicable as per Updated Return	4	0
Adjusted Total Income under AMT, where applicable as per Updated Return	5	6,19,060
Amount payable (+) / Refundable (-) as per Updated return	6	(+) 32,500
Additional income-tax liability on updated income	7	6,875
Net amount payable	8	39,375
Tax paid u/s 140B	9	39,375
Tax due	10	0

This return has been digitally signed by SHIBDAS GUHA in the capacity of having PAN AKTPG6835C from IP address 103.87.141.8 on 31-Mar-2023
DSC SL No. & Issuer 7423139 & 1908641235651713465CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated
Barcode/QR Code



AKTPG6835C03104783971310323866CA00CD0628B4AC492603D7E112B461F0FC392

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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S. K. Guha

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SHIBDAS GUHA
2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA-700032

Trading and Profit & Loss Account for the year ended on 31st March, 2021

Particulars	Amount	Amount	Particulars	Amount
To Opening Stock		1,68,980.00	By Sales	79,90,800.00
* Opening work in progress		2,98,790.00	* Execution of Work	12,75,800.00
* Purchase		64,96,821.00	* Work-in-Progress	2,37,980.00
* Carriage Inward		87,650.00	* Closing Stock	1,43,650.00
* Labour charges		11,65,980.00		
* Gross Profit c/d		<u>14,30,009.00</u>		
		<u>96,48,230.00</u>		<u>96,48,230.00</u>
To Medical Expenses		31,798.00	By Gross Profit	14,30,009.00
* Salary to Staff		95,900.00		
* Travelling & Conveyance		15,983.00		
* Telephone Charges		6,730.00		
* Office Expenses		10,140.00		
* Accounting Charges		20,000.00		
* Bank Charges		869.00		
* Donation & Subscription		4,500.00		
* Business Promotion		13,680.00		
* Printing & Stationeries		1,758.00		
* Legal Fees		30,000.00		
* Licence Fees		650.00		
* Postage & Stamps		830.00		
* Salary of Night Guard		24,000.00		
* Electricity Charges		8,537.00		
* Engineers Fee		20,500.00		
* K.M.C. Tax		1,03,900.00		
* Income Tax		31,540.00		
* General Expenses		1,397.50		
* Audit Fee		10,000.00		
* Prof. Tax		2,500.00		
* Staff Welfare		10,670.00		
* Miscellaneous Expenses		14,007.35		
* Depreciation on :				
Motor Cycle @15%	9,705.00			
Furniture & Fixture @10%	4,264.00			
Office Room @10%	18,234.40			
Car @15%	<u>1,74,000.00</u>	2,06,203.40		
* Net Profit (Transferred to Capital A/c.)		7,63,915.75		
	Total	14,30,009.00	Total	14,30,009.00

FOR KUMAR ROYBARMAN PRASANTA & ASSOCIATES
FRN 330634E
CHARTERED ACCOUNTANT
CA PRASANTA KUMAR ROYBARMAN
MEMBERSHIP NO :013905

PRASANTA KUMAR
ROYBARMAN

Digitally signed by PRASANTA
KUMAR ROYBARMAN
Date: 2023.03.27 14:49:31 +05'30'

Place : Kolkata
Dated : 25.03.2023

S. K. Guha

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Shibdas Guha

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SHIBDAS GUHA
2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA-700032

Balance Sheet as at 31st March, 2021

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital A/c/ B/F	46,50,681.33		FIXED ASSETS		
Add : Gas Subsidy	719.00		Motor Cycle B/F	25,801.00	
Add: R.D. Interest	310.00		Add : Purchase	<u>38,900.00</u>	
Add: Net Profit	<u>7,63,915.75</u>			64,701.00	
	54,15,626.08		Less :Dep.@15%	<u>9,705.00</u>	54,996.00
Less : Drawing	<u>8,02,380.00</u>	46,13,246.08	Furniture & Fixture B/F	20,780.00	
			Add : Purchase	<u>21,850.00</u>	
				42,630.00	
			Less : Dep@10%	<u>4,264.00</u>	38,366.00
Current Liabilities			Flat & Building B/F	31,71,930.00	
Labour Charges		1,09,800.00	Add : Purchase	<u>61,850.00</u>	32,33,780.00
Expenses		8,760.00	Office Room B/F	1,40,364.00	
Accounting Charges		20,000.00	Add : Purchase	<u>41,980.00</u>	
Audit Fee		10,000.00		1,82,344.00	
Sundry Creditors		6,35,182.42	Less : Dep. @10%	<u>18,234.40</u>	1,64,109.60
Income Tax		31,540.00	I/C Investment B/f	1,05,000.00	
Prof. Tax		2,500.00	Additional during the yr.	<u>40,000.00</u>	1,45,000.00
Loan		37,80,000.00	Jewellery & Ornaments B/f	7,08,628.00	
Car Loan		8,78,877.00	Add : Purchase	<u>NIL</u>	7,08,628.00
			Car	11,60,000.00	
			Less : Dep.@15%	<u>1,74,000.00</u>	9,86,000.00
			Fixed Deposit (HDFC)	1,32,333.00	
			Add : Accr. Interest	<u>6,587.00</u>	1,38,920.06
			Fixed Deposit (HDFC)	7,36,965.90	
			Add: Accr. Interest	<u>22,761.00</u>	7,59,726.90
			HDFC Mutual Fund		3,32,000.00
			ICICI Pru. Mutual Fund		5,00,000.00
			Recurring Deposit B/f	12,930.00	
			Add : Interest	<u>870.00</u>	13,800.00
			Current Assets		
			Closing Stock		1,43,650.00
			HDFC		
			C/A/c12312000000904		3,83,439.70
			HDFC S.B A/c.		
			12311000035171		NIL
			HDFC S.B. A/c.		
			12311460001292		55,517.74
			Work in Progress		2,37,980.00
			Loan (Personal)		21,00,000.00
			Cash in Hand		93,991.50
			Total	1,00,89,905.50	1,00,89,905.50

FOR KUMAR ROYBARMAN PRASANTA & ASSOCIATES

FRN 330634E
CHARTERED ACCOUNTANT

PRASANTA KUMAR
ROYBARMAN

Digitally signed by PRASANTA
SHIBDAS ROYBARMAN
Date: 2023.03.27 14:04:00 +05'30'

Place : Kolkata

Dated : 25.03.2023

CA PRASANTA KUMAR ROYBARMAN
MEMBERSHIP NO :013905

Shibdas Guha

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NAME OF ASSESSEE : SHIBDAS GUHA
PAN : AKTPG6835C
FATHER'S NAME : RAKHAL GUHA
RESIDENTIAL ADDRESS : ...

NAME OF ASSESSEE : SHIBDAS GUHA
 PAN : AKTPG6835C
 FATHER'S NAME : RAKHAL GUHA
 RESIDENTIAL ADDRESS : 2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA, WEST
 BENGAL-700032
 STATUS : INDIVIDUAL
 WARD NO : WARD 25(1), KOLKATA/ ASSESSMENT YEAR : 2021 - 2022
 GENDER : MALE FINANCIAL YEAR : 2020 - 2021
 EMAIL ADDRESS : das_sujit25@yahoo.in DATE OF BIRTH : 26/02/1976
 RESIDENTIAL STATUS : RESIDENT
 OPTED FOR TAXATION : NO
 U/S 115BAC
 RETURN : ORIGINAL
 IMPORT DATE : AIS : TIS : 24-03-2023 06:43 PM 26AS :
 24-03-2023 06:43 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION		763915
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	763915	
ADD : DEPRECIATION DISALLOWED	206202	
	970117	
LESS : ALLOWED DEPRECIATION	-206202	
	763915	
CAPITAL GAINS		0
SHORT TERM CAPITAL GAIN ON LISTED SECURITIES (STT PAID)	-303152	
INCOME FROM OTHER SOURCES		38920
INTEREST ON SAVINGS BANK	8779	
INTEREST ON BANK/POST OFFICE/CO-OPERATIVE	793	
INTEREST ON BANK/POST OFFICE/CO-OPERATIVE	29348	
TOTAL	38920	
GROSS TOTAL INCOME		802835
LESS DEDUCTIONS UNDER CHAPTER-VIA		
80C DEDUCTION	150000	
80D MEDICAL INSURANCE PREMIA [RS. 30000] - HEALTH INSURANCE (SELF AND FAMILY)	25000	
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT	30000	
	8779	
TOTAL DEDUCTIONS		183779
TOTAL INCOME		619056
TOTAL INCOME ROUNDED OFF U/S 288A		619060

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 250000 (500000-250000) @ 5%	12500	
TAX ON RS. 119060 (619060-500000) @ 20%	23812	
TAX ON RS. 619060		36312
		36312
ADD: HEALTH AND EDUCATION CESS @ 4%		1452
		37764
LESS TAX DEDUCTED AT SOURCE		
SECTION 194C: CONTRACTORS AND	18380	18380
SUB-CONTRACTORS		

ADD INTEREST PAYABLE		19384
INTEREST U/S 234A		
INTEREST U/S 234B	2509	
INTEREST U/S 234C	4632	
	976	8117
ADD: FEE PAYABLE U/S 234F		27501
		5000
LESS SELF ASSESSMENT TAX U/S 140A		32501
UCO BANK - 0320921 - 22504 - 24-03-2023		
TAX PAYABLE	32501	32501
		NIL

ADD INTEREST PAYABLE		19384
INTEREST U/S 234A		
INTEREST U/S 234B	2509	
INTEREST U/S 234C	4632	
	976	8117
ADD: FEE PAYABLE U/S 234F		27501
		5000
		32501
LESS SELF ASSESSMENT TAX U/S 140A		
UCO BANK - 0320921 - 22504 - 24-03-2023	32501	32501
TAX PAYABLE		NIL

DETAIL OF DEDUCTION U/S 80C	
80 C	150000
TOTAL	150000

INSTALLMENT WISE INCOME BIFURCATION

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	619060	619060	619060	619060	619060	619060
	44AD/44ADA/44AE				0	0	0
	TOTAL NORMAL INCOME	619060	619060	619060	619060	619060	619060
	TOTAL SPECIAL INCOME	0	0	0	0	0	0
	*TOTAL INCOME	619060	619060	619060	619060	619060	619060

INCOME WISE ADVANCE TAX BIFURCATION

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	36312	36312	36312	36312	36312	36312
	TAX + SURC + HECESS	37764	37764	37764	37764	37764	37764
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	18380	18380	18380	18380	18380	18380
	BALANCE TAX	19384	19384	19384	19384	19384	19384
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	2908	8723	14538	19384	19384	19384

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2020	15%	2908	12%	2326	-	0	0	2908	87
IInd	15-09-2020	45%	8723	36%	6978	-	0	0	8723	261
IIInd	15-12-2020	75%	14538	75%	14538	-	0	0	14538	435
IVth	15-03-2021	100%	19384	100%	19384	-	0	0	19384	193

STATEMENT OF SHORT TERM CAPITAL GAIN ON LISTED SECURITIES / UNITS (STT PAID)

Name of Company	Date of Purchase/Year	Date of Sale/Year	Sales Price	Purchase Cost	Transfer Expenses	Amount received u/s 94(7) or 94(8)	Capital Gain
MUTUAL FUND	01/07/2020	31/03/2021	430820.00	733972.00	0.00	0.00	-303152.00
Total			430820.00	733972.00	0.00	0.00	-303152.00

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)	
1	Interest from savings bank	Other Source	194A	8779	8779	8779.00	Nil		
2	Interest from deposit	Other Source	194A	793	793	30141.00	-29348.00	0.00	-30141.00
3	Sale of securities and units of mutual fund	Capital Gain		430820	430820	430820.00	Nil		

4	Cash withdrawals								
5	Purchase of immovable property			919000	919000				
6	Purchase of securities and units of mutual fund			14	14			0.00	919000

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



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
995475930280323

Date of e-Filing
28-Mar-2023

Name	: SHIBDAS GUHA
PAN/TAN	: AKTPG6835C
Address	: 2/94/20, BIJOYGARH, , Kolkata, KOLKATA, Jadavpur University S.O, West Bengal, 700032
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	: 2022-23
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 013905

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



Shibdas Guha

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2:47 PM U DIN

 **The Institute of Chartered Accountants of India** 

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

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- Saved Draft List
- FAQs
- Profile

You have logged in as: **CA PRASANTA KUMAR ROYBARMAN (013905)**

Last login: 27/03/2023 | 13:24:53

UDIN GENERATED

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SHIBDAS GUHA

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Acknowledgement Number: 104857551310323

Date of filing : 31-Mar-2023

INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT		Assessment Year
[Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 and verified] (Please see Rule 12 and Rule 12AC of the Income-tax Rules, 1962)		2022-23
PAN	AKTPG6835C	
Name	SHIBDAS GUHA	
Address	2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA, 32-West Bengal, 91-India, 700032	
Status	Individual	Form Number ITR-3
Filed u/s	139(8A) - Updated return	e-Filing Acknowledgement Number 104857551310323
Taxable Income and Tax details	Current Year business loss, if any	1 0
	Total Income as per Updated return	2 6,84,630
	Total Income as per earlier return	3 0
	Book Profit under MAT, where applicable as per Updated Return	4 0
	Adjusted Total Income under AMT, where applicable as per Updated Return	5 6,84,630
	Amount payable (+) / Refundable (-) as per Updated return	6 (+) 30,270
	Additional income-tax liability on updated income	7 6,318
	Net amount payable	8 36,588
	Tax paid u/s 140B	9 36,588
	Tax due	10 0
<p>This return has been digitally signed by SHIBDAS GUHA in the capacity of Self having PAN AKTPG6835C from IP address 103.87.141.8 on 31-Mar-2023 DSC Sl. No. & Issuer 7423139 & 1908641235651713465CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN</p>		
System Generated	 AKTPG6835C0310485755131032375314A8273CE708BE4AD1321C6B1F311298E11FC	
Barcode/QR Code		

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SHIBDAS GUHA

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← SCAN OF SIBU_re...

**SHIBDAS GUHA**

2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA-700032

Trading and Profit & Loss Account for the year ended on 31st March, 2022

Particulars	Amount	Amount	Particulars	Amount
To Opening Stock		1,43,650.00	By Sales	89,63,970.00
* Opening work in progress		2,37,980.00	* Execution of Work	9,50,300.00
* Purchase		76,64,600.00	* Work-in-Progress	3,19,250.00
* Carriage Inward		55,940.00	* Closing Stock	1,75,930.00
* Labour charges		9,31,800.00		
* Gross Profit c/d		<u>13,75,480.00</u>		
		<u>1,04,09,450.00</u>		<u>1,04,09,450.00</u>
To Medical Expenses		11,983.00	By Gross Profit	13,75,480.00
* Salary to Staff		85,800.00		
* Travelling & Conveyance		11,727.00		
* Telephone Charges		7,198.00		
* Office Expenses		11,837.00		
* Accounting Charges		20,000.00		
* Bank Charges		791.00		
* Donation & Subscription		5,000.00		
* Business Promotion		15,700.00		
* Printing & Stationeries		1,929.50		
* Legal Fees		45,000.00		
* Licence Fees		650.00		
* Postage & Stamps		1,000.00		
* Salary of Night Guard		24,000.00		
* Electricity Charges		7,971.00		
* Engineers Fee		38,000.00		
* K.M.C. Tax		95,000.00		
* Income Tax		32,968.00		
* General Expenses		1,598.00		
* Audit Fee		10,000.00		
* Prof. Tax		2,500.00		
* Staff Welfare		9,736.00		
* Miscellaneous Expenses		12,630.20		
* Depreciation on :				
Motor Cycle @15%	14,483.40			
Furniture & Fixture @10%	7,115.60			
Office Room @10%	19,933.90			
Car @10%	<u>1,47,900.00</u>	1,89,432.90		
* Net Profit (Transferred to Capital A/c.)		7,33,028.40		
	Total	13,75,480.00	Total	13,75,480.00

FOR KUMAR ROYBARMAN PRASANTA & ASSOCIATES
FRN 330634E
CHARTERED ACCOUNTANT

PRASANTA KUMAR ROYBARMAN Digitally signed by PRASANTA KUMAR ROYBARMAN
Date: 2023.03.27 14:02:11 +05'30'

CA PRASANTA KUMAR ROYBARMAN
MEMBERSHIP NO :013905

Place : Kolkata

Dated : 25.03.2023

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Shibdas Guha

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SHIBDAS GUHA
 2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA-700032

Balance Sheet as at 31st March, 2022

Liabilities		Amount	Amount	Assets	
	Amount			Amount	Amount
Capital A/c/ B/F	46,13,246.08		FIXED ASSETS		
Add : Gas Subsidy	928.00		Motor Cycle B/F	54,996.00	
Add: R.D. Interest	465.00		Add : Purchase	<u>41,560.00</u>	
Add: Net Profit	<u>7,33,028.40</u>			96,556.00	
	53,47,667.48		Less :Dep.@15%	<u>14,483.40</u>	82,072.60
Less : Drawing	<u>7,99,100.60</u>	45,48,566.88	Furniture & Fixture B/F	38,376.00	
			Add : Purchase	<u>32,780.00</u>	
Current Liabilities				71,156.00	
Labour Charges		1,17,500.00	Less : Dep.@10%	<u>7,115.60</u>	64,040.40
Expenses		10,130.00	Flat & Building B/F	32,33,780.00	
Accounting Charges		20,000.00	Add : Purchase	<u>35,970.00</u>	32,69,750.00
Audit Fee		10,000.00	Office Room B/F	1,64,109.60	
Sundry Creditors		7,03,058.06	Add : Purchase	<u>35,230.00</u>	
Income Tax		32,960.00		1,99,339.60	
Prof. Tax		2,500.00	Less : Dep. @10%	<u>19,933.90</u>	1,79,405.70
Loan		41,40,000.00	LC Investment B/f	1,45,000.00	
Car Loan		7,43,577.00	Additional during the yr.	<u>30,000.00</u>	1,75,000.00
			Jewellery & Ornaments	7,08,628.00	
			B/f		
			Add : Purchase	<u>0.00</u>	7,08,628.00
			Car B/F	9,86,000.00	
			Less : Dep.@15%	<u>1,47,900.00</u>	8,38,100.00
			Fixed Deposit (HDFC)	1,39,920.00	
			Add : Accr. Interest	<u>5,891.00</u>	1,45,811.00
			Fixed Deposit (HDFC)	7,59,726.90	
			Add: Accr. Interest	<u>21,983.00</u>	7,81,709.90
			HDFC Mutual Fund		4,82,000.00
			ICICI Pru. Mutual Fund		5,00,000.00
			Recurring Deposit B/f	13,800.00	
			Add : Interest	<u>910.00</u>	14,710.00
			Current Assets		
			Closing Stock		1,75,930.00
			HDFC		
			C/A/c12312000000904		2,94,396.68
			HDFC S.B A/c.		
			12311000035171		0.00
			HDFC S.B. A/c.		
			12311460001292		72,323.74
			Work in Progress		3,19,250.00
			Loan (Personal)		21,00,000.00
			Cash in Hand		1,25,163.92
			Total	1,03,28,291.94	1,03,28,291.94

FOR KUMAR ROYBARMAN PRASANTA & ASSOCIATES
 FRN 330634E
 CHARTERED ACCOUNTANT
 PRASANTA KUMAR ROYBARMAN Digitally signed by PRASANTA KUMAR ROYBARMAN
 Date: 2023.03.27 14:02:11 +05'30'
 CA PRASANTA KUMAR ROYBARMAN
 MEMBERSHIP NO :013905

Place : Kolkata
 Dated : 25.03.2023

Shibdas Guha

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NAME OF ASSESSEE : SHIBDAS GUHA
 PAN : AKTPG6835C
 FATHER'S NAME : RAKHAL GUHA
 RESIDENTIAL ADDRESS : 2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA. WEST
 BENGAL 700032

← SCAN OF SIBU_re...



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NAME OF ASSESSEE : SHIBDAS GUHA
PAN : AKTPG6835C
FATHER'S NAME : RAKHAL GUHA
RESIDENTIAL ADDRESS : 2/94/20, BIJOYGARH, P.O. JADAVPUR, KOLKATA, WEST
 BENGAL-700032
STATUS : INDIVIDUAL
WARD NO : WARD 25(1), KOLKATA/ **ASSESSMENT YEAR** : 2022 - 2023
GENDER : MALE **FINANCIAL YEAR** : 2021 - 2022
EMAIL ADDRESS : das_sujit25@yahoo.in **DATE OF BIRTH** : 26/02/1976
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : HDFC BANK
IFSC CODE : HDFC0009240
ACCOUNT NO. : 12311000035171
OPTED FOR TAXATION : NO
U/S 115BAC
RETURN : ORIGINAL
IMPORT DATE : AIS : TIS : 25-03-2023 04:40 PM 26AS :
 25-03-2023 04:39 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 733028

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT 733028

ADD : DEPRECIATION DISALLOWED 189432
 922460
 LESS : ALLOWED DEPRECIATION -189432
 733028

CAPITAL GAINS 123285
 LONG TERM CAPITAL GAIN 123285

INCOME FROM OTHER SOURCES 10507

INTEREST ON SAVINGS BANK 7192
 INTEREST ON BANK/POST OFFICE/CO-OPERATIVE 3315
 TOTAL 10507

BROUGHT FORWARD LOSSES SET-OFF -123285
 STCG LOSSES FOR THE A.Y. 2021-22 FROM LTCG @ 20%

GROSS TOTAL INCOME 743535

LESS DEDUCTIONS UNDER CHAPTER-VIA

80C DEDUCTION 150000
 80D MEDICAL INSURANCE PREMIA [RS. 30000] 25000

- HEALTH INSURANCE (SELF AND FAMILY) 30000 7192

80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT 182192
 TOTAL DEDUCTIONS 561343

TOTAL INCOME 561340

TOTAL INCOME ROUNDED OFF U/S 288A

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000 NIL
 TAX ON RS. 250000 (500000-250000) @ 5% 12500

TAX ON RS. 61340 (561340-500000) @ 20% 12268
 24768

TAX ON RS. 561340 24768
 991

ADD: HEALTH AND EDUCATION CESS @ 4%

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ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
ADVANCE TAX LIABILITY	3864	11592	19319	25759	25759	25759

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2021	15%	3864	12%	3091	-	0	0	3864	114
IInd	15-09-2021	45%	11592	36%	9273	-	0	0	11592	345
IIIRD	15-12-2021	75%	19319	75%	19319	-	0	0	19319	579
IVth	15-03-2022	100%	25759	100%	25759	-	0	0	25759	257

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2021-22	Short Term Capital Loss	303152	123285	179867

STATEMENT OF LONG TERM CAPITAL GAIN ON UNLISTED SECURITIES / UNITS

CAPITAL GAIN TAXABLE @ 20% (WITH INDEXATION BENEFIT)										
Name of Company	Date of Purchase / Year	Date of Sale / Year	Sales Price	Purchase Cost	Index Cost	Transfer Expense	Exempt	Capital Gain	Actual Purchase Cost	FMV on Jan 31, 2018
MUTUAL FUND	12/02/2019	31/03/2022	1737126.00	1425475.00	1613841.00	0.00	0.00	123285.00	1425475.00	0.00
Total			1737126.00	1425475.00	1613841.00	0.00	0.00	123285.00	1425475.00	0.00

MUTUAL FUND - 1425475 * (317/280) = 1613841

Details of Taxpayer Information Summary

Srinivas, Gha

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S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(7)-(5)-(6)	(8)	(8)-(5)-(6)
1	Interest from savings bank	Other Source	194A	7192	7192	7192.00	Nil		
2	Interest from deposit	Other Source	194A	3315	3315	3315.00	Nil	0.00	-3315.00
3	Sale of securities and units of mutual fund	Capital Gain		1737126	1737126	0.00	1737126.00		
4	Purchase of immovable property			6200008	6200008				
5	Purchase of securities and units of mutual funds			449978	449978				