



FORM NO.3CB
[(See Rule 6G (I) (b))]

Audit Report under section 44AB of the Income – Tax, 1961, in the case of a person referred to in clause (b) of sub – rule 6G

We have examined the Balance Sheet as at 31st March 2023 and the Income and expenditure Account for the period beginning from 01st April 2022 to ending on 31st March 2023 attached herewith of, of **Mr IMAN MUKHERJEE OF 1228/1, M G ROAD, HARIDVEPUR, KOLKATA {PAN NO. CHGPM7455L }**

1. We certify that the Balance Sheet and Income and Expenditure Account are in agreement with the books of accounts maintained at the above-mentioned address.
2. [a] We report that the observations/ comments/ Discrepancies/ inconsistencies: - Nil
[b] Subject to above: -
 - [i] We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - [ii] In our opinion, proper books of accounts have been kept at the above-mentioned address of the Assessee so far as appears from our examination of the books.
 - [iii] In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view.
3. [a] In the case of the Balance Sheet, of the state of affairs of the above named assessee at 31st March 2023 and
[b] In the case of the Income and Expenditure Account of the Income of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form NO. 3CD. In our opinion and to the best of our information and according to explanation given to us the particulars given in the said Form No.3CD are true & correct.

FOR K.K. GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS

Place: Durgapur

Dated: 18th Day of September, 2023



(K.K. GHOSH)

Proprietor

Membership No. 052411

Firm Reg. No. 324893E

UDIN: 23052411BGWFXS6905

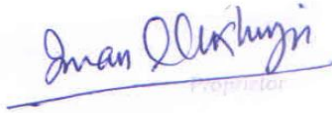
IMAN MUKHERJEE
1228/1, M G Road, Haridevpur, Kolkata- 700 082

Balance Sheet as on 31st March 2023

<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
<u>Capital Account</u>			
As per last A/c.	978435.00	<u>Fixed Assets</u>	
Add: Net Profit	37705.00	(As Per Sheet Annexed)	4760.00
	1016140.00		
Less: Drawings	400000.00	<u>Closing Stock</u>	
	616140.00	WIP	5730200.00
		Finished Goods	28300.00
<u>Advance From Sundry Flat Owners</u>	16822104.00	<u>Sundry Flat Owners A/c</u>	11682290.00
<u>Current Liabilities</u>			
Liabilities for Expenses	57000.00	<u>Cash & Bank Balances</u>	
Sundry Creditors	39870.00	Cash At Bank	52382.00
		Cash in Hand (as per Books & Certified by the Proprietor)	37182.00
	<u>17535114.00</u>		<u>17535114.00</u>

Place: Durgapur

Dated: 18th Day of September, 2023


Proprietor

As per our report of even date annexed
For K. K. GHOSH & ASSOCIATES
Chartered Accountants



(K.K. GHOSH)

Proprietor

Membership No. 052411

Firm Reg. No. 324893E

Firm Reg. No. 320313E

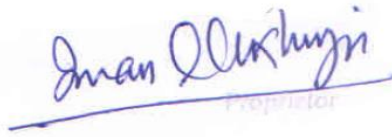
IMAN MUKHERJEE
1228/1, M G Road, Haridevpur, Kolkata- 700 082

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

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
To Opening Stock	31500.00	By Sales (Constructions)	10800000.00
" Purchase	8050610.00	" Profit From Future & options	1557734.00
" Loss From Future & options	2129319.00	" Closing Stock	5758500.00
" Direct Labour	6611600.00		
" Plan Sanction	399254.00		
" Legal Charges	205654.00		
" Depreciation	650.00		
" Brokerages	155254.00		
" Telephone & internet Expenses	56987.00		
" Electricity Expenses	95875.00		
" General Charges	85452.00		
" Audit Fees	20000.00		
" Travelling	115254.00		
" Licence fee	105254.00		
" Maintenance	15866.00		
" Net Profit Transferred to Capital Account	 37705.00		
	<u>18116234.00</u>		<u>18116234.00</u>

Place: Durgapur

Dated: 18th Day of September, 2023


Proprietor

As per our report of even date annexed
For K. K. GHOSH & ASSOCIATES
Chartered Accountants



(K.K. GHOSH)

Proprietor

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