



MISHRA & ASSOCIATES

Tax Consultant

*Consult for: Income Tax, GST, P.TAX, DEEDS, HDFC FIXED
DEPOSIT, INSURANCE (Ici), MEDICLAIM, DIGI.SIGN, AUDIT, ACCOUNTS, MUTUAL FUND ETC.*

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INCOME TAX FILE

Of

SANKAR MAHESHWARI FRAME WORK

PAN- ADRFS8159G

ASSESSMENT YEAR - 2021-2022

FORM ITR-V	INDIAN INCOME TAX RETURN VERIFICATION FORM [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically] (Please see Rule 12 of the Income-tax Rules, 1962)		Assessment Year 2021-22
Name	SANKAR MAHESHWARI FRAME WORK		
PAN	ADRF8159G	Form Number	ITR-5
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	571735120310322
VERIFICATION			
<p>I, APARNA CHATTERJEE son/ daughter of APURBA GHOSH , solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number 571735120310322 is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as Partner and I am also competent to make this return and verify it. I am holding permanent account number AJVPC1975G</p>			
Signature >			
Date of submission	31-Mar-2022	Source IP address	49.37.39.49
System Generated Barcode/QR Code	 ADRF8159G055717351203103221E67B1A3DC7C0EEB34B94BDB5E9955DC2682A9F5		
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY, so as to reach within 120 days from date of submission of ITR. Alternatively, you may e-verify the electronically transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM. 2. If Form ITR-V is received beyond the 120th day of electronic transmission of the return data or e-Verified beyond the 120th day of electronic transmission of the return data, then the day on which the return is e-Verified or the Form ITR-V is received at Centralized Processing Centre, Income Tax Department, Bengaluru would be treated as the date of filing the Income Tax Return and all consequences of Income Tax Act, 1961, shall accordingly will be applicable. 3. Form ITR-V shall not be received in any other office of the Income Tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-Filing account. <p>On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.</p>			

FORM

ITR-5

INDIAN INCOME TAX RETURN
 [For persons other than- (i) individual, (ii) HUF, (iii) company
 and (iv) person filing Form ITR-7]
 (Please see Rule 12 of the Income-tax Rules, 1962)
 (Please refer instructions)

Assessment Year

2 0 2 1 - 2 2

Part A-GEN

GENERAL

PERSONAL INFORMATION &
RESIDENTIAL ADDRESS

Name SANKAR MAHESHWARI FRAME WORK	PAN ADRF8159G
Is there any change in the name? If yes, please furnish the old name	Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable
Flat/Door/Block No 82	Name of Premises/Building/Village LASKARPUR ROAD
Road/Street/Post Office Kamdahari	Area/Locality KOLKATA
Town/City/District Garia S.O (South 24 Parganas)	State 32-West Bengal
Office Phone Number with STD code/ Mobile No. 1 91 0 / 91 9748504508	Mobile No. 2 91
Email Address-1 massociates.kol@gmail.com	Email Address-2

Date of formation (DD-MMM-YYYY)
18-Jun-2018

Date of commencement of business (DD-MMM-YYYY)
18-Jun-2018

Status
Firm

Sub Status
Partnership Firm

Pin code/Zip code
700084

FILING STATUS

- (a) Filed u/s (Tick)[Please see instruction] 139(1)- On or Before due date, 139(4)- After due date, 139(5)- Revised Return, 92CD-Modified return, 119(2)(b)- after condonation of delay
- Or filed in response to notice u/s 139(9), 142(1), 148,
- Whether you are a business trust? Yes No
- Whether you are a investment fund referred to in section 115UB? Yes No
- (b) If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD-MMM-YYYY)
- (c) If filed in response to a notice u/s 139(9)/142(1)/148/ or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement
- (d) Are you opting for new tax regime u/s 115BAD? Yes No
- (di) If d) is Yes, Please furnish Date of filing of form 10-IF Acknowledgement number:
- (e) Residential Status (Tick) Resident Non-Resident
- (f) Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange (Tick) Yes No
- (g) Whether you are recognized as start up by DPIIT Yes No
- (h) If yes, please provide start up recognition number allotted by the DPIIT
- (i) Whether certificate from inter-ministerial board for certification is received? Yes No
- (j) If yes provide the certification number
- (k) In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) Yes No
- (l) Whether you are an FII / FPI? Yes No If yes, please provide SEBI Regn. No.
- (m) Whether this return is being filed by a representative assessee? (Tick) Yes No
If yes, please furnish following information -

- (1) Name of the representative assessee
 (2) Capacity of the Representative
 (3) Address of the representative assessee
 (4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee

(n) Whether you are Partner in a firm? (Tick) Yes No If yes, please furnish following information

Name of Firm

PAN

(o) Whether you have held unlisted equity shares at any time during the previous year? (Tick) Yes No
 If yes, please furnish following information in respect of equity shares

Name of Company	Type of company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance	
			No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

- (a) Whether liable to maintain accounts as per section 44AA? (Tick) Yes No
 (a2) Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA? (Tick) Yes No
 (a2i) If No, Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore but does not exceed 10 Crores?
 (Tick) Yes No
 (a2ii) If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of the said amount?
 (Tick) Yes No
 (a2iii) If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc. during the previous year, in cash, does not exceed five per cent of the said payment?
 (Tick) Yes No

- (b) Whether liable for audit under section 44AB? (Tick) Yes No
 (c) If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) Yes No
 If Yes, furnish the following information below

- (i) Date of furnishing of audit report (DD-MMM-YYYY)
 (ii) Name of the auditor signing the tax audit report
 (iii) Membership No. of the auditor
 (iv) Name of the auditor (proprietorship/ firm)
 (v) Proprietorship/firm registration number
 (vi) Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm)
 (vii) Date of audit report

(di) Are you liable for Audit u/s 92E? Yes No

(dii) If (di) is Yes, whether the accounts have been audited u/s 92E? Yes No Date of furnishing audit report (DD-MMM-YYYY)

(diii) If liable to furnish other audit report under the Income-tax Act, mention section code (Please see Instructions 5) Yes No

Sl. No.	Section Code	Whether have you furnished such other audit report?	Date (DD-MMM-YYYY)
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(e) If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report? Yes No

Sl.No.	Act	Description	Section Code	Have you got audited under the selected act other than the income-tax act?	Date (DD-MMM-YYYY)
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(A) Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) Yes No
 In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the following details

Sl.	Name of the Partner /member	Admitted/Retired	Date of admission /retirement	Percentage of share (if determinate)
-----	-----------------------------	------------------	-------------------------------	--------------------------------------

(B) Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) Yes No

(C) If Yes, mention the percentage of share of the foreign company in the AOP/BOI/ executor of AJP %

Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the

(D) maximum amount which is not chargeable to tax in the case of that member? (Tick) Yes No

(E) Particulars of persons who were partners/ members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31st day of March,2021 or date of dissolution

Sl.	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number/Enrolment Id (if eligible for Aadhaar)	Designated Partner Identification Number, in case partner in LLP	Status (see instructions)	Rate of Interest on Capital	Remuneration paid/payable
1	APARNA CHATTERJEE, 82, LASKARPUR ROAD, GARIA, KOLKATA, 32-West Bengal, India-91 700084	50	AJVP1975G	/		Individual - Working partner	0	0
2	VINOLIA CHATTERJEE, 18, RAMKRISHNA NAGAR, KOLKATA, 32-West Bengal, India-91 700084	50	BBQPC7314H	/		Individual - Working partner	0	0

(F) To be filled in case of persons referred to in section 160(1)(iii) or (iv)

1. Whether shares of the beneficiary are determinate or known? Yes No
2. Whether the person referred in section 160(1)(iv) has Business Income? Yes No
3. Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor? Yes No
4. Please furnish the following details (as applicable) :
 - (i) Whether all the beneficiaries have income below basic exemption limit? Yes No
 - (ii) Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him? Yes No
 - (iii) Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives /member of HUF of the settlor mainly dependent on him/Family? Yes No
 - (iv) Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession? Yes No

(G) Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under sections 44AD, 44ADA and 44AE)

S.No.	Code [Please see instruction]	Trade name of the business, if any	Description
1	06010 - Other construction activity n.e.c.	SANKAR MAHESHWARI FRAME WORK	

INDIAN INCOME TAX RETURN
 [For persons other than- (i) individual, (ii) HUF, (iii) company
 and (iv) person filing Form ITR-7]
 (Please see Rule 12 of the Income-tax Rules, 1962)
 (Please refer instructions)

Part A-BS

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2021 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

A		Sources of funds			
1	Partners? / members? fund				
a	Partners? / members? capital		a		2,80,500
b	Reserves and Surplus				
i	Revaluation Reserve	bi		0	
ii	Capital Reserve	bii		0	
iii	Statutory Reserve	biii		0	
iv	Any other Reserve	biv		0	
v	Credit balance of Profit and loss account	bv		0	
vi	Total (bi + bii + biii + biv + bv)		bvi		0
c	Total partners?/ members? fund (a + bvi)		1c		2,80,500
2	Loan funds				
a	Secured loans				
i	Foreign Currency Loans	ai		0	
ii	Rupee Loans				
A	From Banks	iiA		0	
B	From others	iiB		0	
C	Total (iiA + iiB)	iiC		0	
iii	Total secured loans (ai + iiC)		aiii		0
b	Unsecured loans (including deposits)				
i	Foreign Currency Loans	bi		0	
ii	Rupee Loans				
A	From Banks	iiA		0	
B	From persons specified in section 40A(2)(b) of the I. T. Act	iiB		0	
C	From others	iiC		0	
D	Total Rupee Loans (iiA + iiB + iiC)	iiD		0	
iii	Total unsecured loans (bi + iiD)		Biii		0
c	Total Loan Funds (aiii + biii)		2c		0
3	Deferred tax liability		3		0
4	Advances				
i	From persons specified in section 40A(2)(b) of the I. T. Act	i		0	

	ii	From others	ii	0	
	iii	Total Advances (i + ii)		4iii	0
5		Sources of funds (1c + 2c + 3 + 4iii)		5	2,80,500
B		Application of funds			
1		Fixed assets			
a		Gross: Block	1a	0	
b		Depreciation	1b	0	
c		Net Block (a - b)	1c	0	
d		Capital work-in-progress	1d	0	
e		Total (1c + 1d)		1e	0
2		Investments			
a		Long-term investments			
i		Investment in property	i	0	
ii		Equity instruments			
	A	Listed equities	iiA	0	
	B	Unlisted equities	iiB	0	
	C	Total	iiC	0	
iii		Preference shares	iii	0	
iv		Government or trust securities	iv	0	
v		Debenture or bonds	v	0	
vi		Mutual funds	vi	0	
vii		Others	vii	0	
viii		Total Long-term investments (i + iiC + iii + iv + v + vi + vii)		aviii	0
b		Short-term investments			
i		Equity instruments			
	A	Listed equities	iiA	0	
	B	Unlisted equities	iiB	0	
	C	Total	iiC	0	
ii		Preference shares	ii	0	
iii		Government or trust securities	iii	0	
iv		Debenture or bonds	iv	0	
v		Mutual funds	v	0	
vi		Others	vi	0	
vii		Total Short-term investments (iiC + ii + iii + iv + v + vi)		bvii	0
c		Total investments (aviii + bvii)		2c	0
3		Current assets, loans and advances			
a		Current assets			
i		Inventories			
	A	Raw materials	iA	0	
	B	Work-in-progress	iB	10,25,000	
	C	Finished goods	iC	0	

APPLICATION OF FUNDS

	D	Stock-in-trade (in respect of goods acquired for trading)	iD	0	
	E	Stores/consumables including packing material	iE	0	
	F	Loose tools	iF	0	
	G	Others	iG	0	
	H	Total (iA + iB + iC + iD + iE + iF + iG)	iH		10,25,000
ii		Sundry Debtors			
	A	Outstanding for more than one year	iiA	0	
	B	Others	iiB	3,00,000	
	C	Total Sundry Debtors	iiC		3,00,000
iii		Cash and bank balances			
	A	Balance with banks	iiiA	1,56,213	
	B	Cash-in-hand	iiiB	5,076	
	C	Others	iiiC	0	
	D	Total Cash and cash equivalents (iiiA + iiiB + iiiC)	iiiD		1,61,289
iv		Other Current Assets	aiv		0
v		Total current assets (iH + iiC + iiiD + aiv)	av		14,86,289
b		Loans and advances			
i		Advances recoverable in cash or in kind or for value to be received	bi	0	
ii		Deposits, loans and advances to corporate and others	bii	0	
iii		Balance with Revenue Authorities	biii	0	
iv		Total (bi + bii + biii)	biv		0
v		Loans and advances included in biv which is			
	a	for the purpose of business or profession	va	0	
	b	not for the purpose of business or profession	vb	0	
c		Total (av + biv)	3c		14,86,289
d		Current liabilities and provisions			
i		Current liabilities			
	A	Sundry Creditors			
	1	Outstanding for more than one year	1	0	
	2	Others	2	12,05,789	
	3	Total (1 + 2)	A3	12,05,789	
	B	Liability for leased assets	iB	0	
	C	Interest Accrued and due on borrowings	iC	0	
	D	Interest accrued but not due on borrowings	iD	0	
	E	Income received in advance	iE	0	

	F	Other payables	iF	0	
	G	Total (A3 + iB + iC + iD + iE + iF)	iG		12,05,789
	ii	Provisions			
	A	Provision for Income Tax	iiA	0	
	B	Provision for Leave encashment /Superannuation/Gratuity	iiB	0	
	C	Other Provisions	iiC	0	
	D	Total (iiA + iiB + iiC)	iiD		0
	iii	Total (iE + iiD)	diii		12,05,789
	e	Net current assets (3c ? diii)	3e		2,80,500
4	a	Miscellaneous expenditure not written off or adjusted	4a	0	
	b	Deferred tax asset	4b	0	
	c	Debit balance in Profit and loss account/ accumulated balance	4c	0	
	d	Total (4a + 4b + 4c)	4d		0
5		Total, application of funds (1e + 2c + 3e +4d)	5		2,80,500

NO ACCOUNT CASE

C In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31st day of March, 2021, in respect of business or profession

1		Amount of total sundry debtors	C1		0
2		Amount of total sundry creditors	C2		0
3		Amount of total stock-in-trade	C3		0
4		Amount of the cash balance	C4		0

INDIAN INCOME TAX RETURN
 [For persons other than- (i) individual, (ii) HUF, (iii) company
 and (iv) person filing Form ITR-7]
 (Please see Rule 12 of the Income-tax Rules, 1962)
 (Please refer instructions)

Assessment Year

2 0 2 1 - 2 2

Part A-
 Manufacturing
 Account

Manufacturing Account for the financial year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

1	Debits to Manufacturing Account				
	A	Opening Inventory			
		i	Opening stock of raw-material	i	0
		ii	Opening stock of Work in progress	ii	0
		iii	Total (i + ii)	Aiii	0
	B	Purchases (net of refunds and duty or tax, if any)		B	0
	C	Direct wages		C	0
	D	Direct expenses (Di + Dii + Diii)		D	0
		i	Carriage inward	i	0
		ii	Power and fuel	ii	0
		iii	Other direct expenses	iii	0
	E	Factory Overheads			
		i	Indirect wages	i	0
		ii	Factory rent and rates	ii	0
		iii	Factory Insurance	iii	0
		iv	Factory fuel and power	iv	0
		v	Factory general expenses	v	0
		vi	Depreciation of factory machinery	vi	0
		vii	Total (i+ii+iii+iv+v+vi)	Evii	0
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)		F	0
2	Closing Stock				
	i	Raw material	2i		0
	ii	Work-in-progress	2ii		0
		Total (2i +2ii)		2	0
3	Cost of Goods Produced ? transferred to Trading Account (1F - 2)			3	0

INDIAN INCOME TAX RETURN
[For persons other than- (i) individual, (ii) HUF, (iii) company
and (iv) person filing Form ITR-7]
(Please see Rule 12 of the Income-tax Rules, 1962)
(Please refer instructions)

Assessment Year

2 0 2 1 - 2 2

Part-A Trading Account

Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

CREDITS TO TRADING ACCOUNT

4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)		
	i	Sale of goods	i	0
	ii	Sale of services	ii	0
	iii	Other operating revenues (specify nature and amount)		
		Total		0
	iv	Total	Aiv	0
	B	Gross receipts from Profession		B
	B			0
	C	Duties, taxes and cess, received or receivable, in respect of goods and services sold or supplied		
	i	Union Excise duties	i	0
	ii	Service tax	ii	0
	iii	VAT/Sales tax	iii	0
	iv	Central Goods & Service Tax (CGST)	iv	0
	v	State Goods & Services Tax (SGST)	v	0
	vi	Integrated Goods & Services Tax (IGST)	vi	0
	vii	Union Territory Goods & Services Tax (UTGST)	vii	0
	viii	Any other duty, tax and cess	viii	0
	ix	Total (i + ii + iii + iv +v+ vi+vii+viii)	Cix	0
	D	Total Revenue from operations (Aiv + B +Cix)		4D
	D			0
5	Closing Stock of Finished Stocks		5	0
6	Total of credits to Trading Account (4D + 5)		6	0
7	Opening Stock of Finished Goods		7	0
8	Purchases (net of refunds and duty or tax, if any)		8	7,31,580
9	Direct Expenses (9i + 9ii + 9iii)		9	0
	i	Carriage inward	i	0
	ii	Power and fuel	ii	0
	iii	Other direct expenses Note Row can be added as per the nature of Direct Expenses	iii	0
	Sl. No.	Nature	Amount	
10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	i	Custom duty	10i	0
	ii	Counter veiling duty	10ii	0
	iii	Special additional duty	10iii	0
	iv	Union excise duty	10iv	0
	v	Service tax	10v	0

DEBITS TO TRADING ACCOUNT

	vi	VAT/ Sales tax	10vi	0	
	vii	Central Goods & Service Tax (CGST)	10vii	0	
	viii	State Goods & Services Tax (SGST)	10viii	0	
	ix	Integrated Goods & Services Tax (IGST)	10ix	0	
	x	Union Territory Goods & Services Tax (UTGST)	10x	0	
	xi	Any other tax, paid or payable	10xi	0	
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii	0
11		Cost of goods produced ? Transferred from Manufacturing Account		11	0
12		Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12	-7,31,580

INDIAN INCOME TAX RETURN
 [For persons other than- (i) individual, (ii) HUF, (iii) company
 and (iv) person filing Form ITR-7]
 (Please see Rule 12 of the Income-tax Rules, 1962)
 (Please refer instructions)

Assessment Year

2 0 2 1 - 2 2

Part A-P & L

Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained,
 otherwise fill items 62 to 66 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT

13	Gross profit transferred from Trading Account		13	-7,31,580
14	Other income			
i	Rent	i	0	
ii	Commission	ii	0	
iii	Dividend income	iii	0	
iv	Interest income	iv	0	
v	Profit on sale of fixed assets	v	0	
vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	0	
vii	Profit on sale of other investment	vii	0	
viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	0	
ix	Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion)	ix	0	
x	Agricultural income	x	0	
xi	Any other income (specify nature and amount)	xi	10,25,000	
	Sl.No.	Nature of Income		Amount
	1	WORKINGINPROGRESS		10,25,000
		Total		10,25,000
xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x+ xic)		14xii	10,25,000
15	Total of credits to profit and loss account (13+14xii)		15	2,93,420
16	Freight outward		16	0
17	Consumption of stores and spare parts		17	0
18	Power and fuel		18	0
19	Rents		19	0
20	Repairs to building		20	0
21	Repairs to machinery		21	0
22	Compensation to employees			
i	Salaries and wages	22i	72,000	
ii	Bonus	22ii	6,000	
iii	Reimbursement of medical expenses	22iii	0	
iv	Leave encashment	22iv	0	
v	Leave travel benefits	22v	0	
vi	Contribution to approved superannuation fund	22vi	0	
vii	Contribution to recognised provident fund	22vii	0	
viii	Contribution to recognised gratuity fund	22viii	0	
ix	Contribution to any other fund	22ix	0	
x	Any other benefit to employees in respect of which an expenditure has been incurred	22x	0	
xi	Total compensation to employees (total of 22i to 22x)		22xi	78,000

xii	Whether any compensation, included in 22xi, paid to non-residents	xii a	No		
	If Yes, amount paid to non-residents	xii b	0		
23	Insurance				
i	Medical Insurance	23i	0		
ii	Life Insurance	23ii	0		
iii	Keyman's Insurance	23iii	0		
iv	Other Insurance including factory, office, car, goods, etc.	23iv	0		
v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	0	
24	Workmen and staff welfare expenses		24	0	
25	Entertainment		25	0	
26	Hospitality		26	25,780	
27	Conference		27	0	
28	Sales promotion including publicity (other than advertisement)		28	0	
29	Advertisement		29	7,500	
30	Commission				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
ii	To others	ii	0		
iii	Total (i + ii)		30iii	0	
31	Royalty				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
ii	To others	ii	0		
iii	Total (i + ii)		31iii	0	
32	Professional / Consultancy fees / Fee for technical services				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
ii	To others	ii	1,500		
iii	Total (i + ii)		32iii	1,500	
33	Hotel, boarding and Lodging		33	0	
34	Traveling expenses other than on foreign traveling		34	0	
35	Foreign travelling expenses		35	0	
36	Conveyance expenses		36	30,250	
37	Telephone expenses		37	10,251	
38	Guest House expenses		38	0	
39	Club expenses		39	0	
40	Festival celebration expenses		40	0	
41	Scholarship		41	0	
42	Gift		42	0	
43	Donation		43	0	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
i	Union excise duty	44i	0		
ii	Service tax	44ii	0		
iii	VAT/ Sales tax	44iii	0		
iv	Cess	44iv	0		
v	Central Goods & Service Tax (CGST)	44v	0		
vi	State Goods & Services Tax (SGST)	44vi	0		
vii	Integrated Goods & Services Tax (IGST)	44vii	0		

viii	Union Territory Goods & Services Tax (UTGST)	44viii	0	
ix	Any other rate, tax, duty or cess incl STT and CTT	44ix	0	
x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)		44x	0
45	Audit fee		45	0
46	Salary/Remuneration paid to Partners of the firm		46	0
47	Other expenses (specify nature and amount)		47	2,50,000

Sl.No.	nature of Income	Amount
1	WORKING IN PROGRESS	2,50,000
	Total	2,50,000

48 Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)

Sl.No.	PAN of the person	Aadhaar Number of the person	Amount
i	(Rows can be added as required) Total	48i	0
ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)	48ii	0

Sl. No.	Name	Address	Amount
iii	Others (amounts less than Rs. 1 lakh)	48iii	0

iv	Total Bad Debt (48i + 48ii + 48iii)		48iv	0
49	Provision for bad and doubtful debts		49	0
50	Other provisions		50	0
51	Profit before interest, depreciation and taxes [15 ? (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]		51	-1,09,861

52 Interest

i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company		0	
a	To Partners	0		
b	To Others	0		
ii	To others		0	
a	To Partners	0		
b	To Others	0		
iii	Total (i + ii)		52iii	0

53	Depreciation and amortisation		53	0
54	Net profit before taxes (51 ? 52iii ? 53)		54	-1,09,861
55	Provision for current tax		55	0
56	Provision for Deferred Tax		56	0
57	Profit after tax (54 - 55 - 56)		57	-1,09,861
58	Balance brought forward from previous year		58	0
59	Amount available for appropriation (57 + 58)		59	-1,09,861
60	Transferred to reserves and surplus		60	0
61	Balance carried to balance sheet in proprietor's account (59 ? 60)		61	-1,09,861

62 COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than LLP)

SR. NO.	Name of Business	Business code	Description
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(i)	Gross Turnover or Gross Receipts (ia + ib)		62i	0
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Through a/c payee cheque or a/c payee bank draft or bank electronic clearing

FORM

ITR-5

INDIAN INCOME TAX RETURN
[For persons other than- (i) individual, (ii) HUF, (iii) company
and (iv) person filing Form ITR-7]
(Please see Rule 12 of the Income-tax Rules, 1962)
(Please refer instructions)

Assessment Year

2 0 2 1 - 2 2

Part B - TI Computation of total income

1	Income from house property (4 of Schedule-HP) (enter nil if loss)		1	0
2	Profits and gains from business or profession			
i	Profits and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss)	2i	0	
ii	Profits and gains from speculative business (3(ii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii	0	
iii	Profits and gains from specified business (3(iii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii	0	
iv	Income chargeable to tax at special rate (3d, 3e and 4b of Schedule BP)	2iv	0	
v	Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)	2v		0
3	Capital gains			
a	Short term			
i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai	0	
ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	a ii	0	
iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	a iii	0	
iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	a iv	0	
v	Total Short-term (ai + a ii + a iii + a iv) (enter nil if loss)	a v	0	
b	Long term			
i	Long-term chargeable @ 10% (9vi of item E of Schedule CG)	bi	0	
ii	Long-term chargeable @ 20% (9vii of item E of Schedule CG)	b ii	0	
iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	b iii	0	
iv	Total Long-term (bi + b ii + b iii) (enter nil if loss)	b iv	0	
c	Total capital gains (3av + 3biv) (enter nil if loss)		3c	0
4	Income from other sources			
a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a	0	

	b	Income chargeable to tax at special rate (2 of Schedule OS)	4b	0	
	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c	0	
	d	Total (4a + 4b + 4c)		4d	0
5		Total of head wise income (1 + 2v + 3c +4d)		5	0
6		Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)		6	0
7		Balance after set off of current year losses (5 ? 6) (total of serial no (ii), (iii) , (v) to (xv) of column 5 of schedule CYLA + 4b + 2iv)		7	0
8		Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)		8	0
9		Gross Total income (7 ? 8) (also total of serial no (i) , (ii) , (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iv)		9	0
10		Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9		10	0
11		Deductions under Chapter VI-A			
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iv+v+viii+xiii+xiv) of column 5 of BFLA]		11a	0
	b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (ii5)of schedule BFLA]]		11b	0
	c	Total (11a + 11b) [limited upto (9-10)]		11c	0
12		Incomes not forming part of total income (12a + 12b+ 12c)		12	0
	a	Deduction u/s 10AA		12a	0
	b	Income of investment fund referred to in section 10(23FB) or 10(23FBA)		12b	0
	c	Income of a business trust referred to in section 10(23FC) or 10(23FCA)		12c	0
13		Total income (9 - 11c - 12)		13	0
14		Income chargeable to tax at special rates (total of (i) of schedule SI)		14	0
15		Net agricultural income/ any other income for rate purpose (3v of Schedule EI)		15	0
16		Aggregate income (13 ? 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax]		16	0
17		Losses of current year to be carried forward (total of xv of Schedule CFL)		17	1,09,861
18		Deemed total income under section 115JC (3 of Schedule AMT)		18	0

INDIAN INCOME TAX RETURN
 [For persons other than- (i) individual, (ii) HUF, (iii) company
 and (iv) person filing Form ITR-7]
 (Please see Rule 12 of the Income-tax Rules, 1962)
 (Please refer instructions)

Assessment Year

2 0 2 1 - 2 2

Part B ? TTI

Computation of tax liability on total income

1	a	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)	1a	0
	b	Surcharge on (a) above (if applicable)	1b	0
	c	Health and Education Cess @ 4% on 1a+1b above	1c	0
	d	Total Tax Payable on deemed total income (1a+1b+1c)	1d	0
2		Tax payable on total income		
	a	Tax at normal rates on 16 of Part B-TI	2a	0
	b	Tax at special rates (total of col. (ii) of Schedule-SI)	2b	0
	c	Rebate on agricultural income [applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax]	2c	0
	d	Tax Payable on total income (2a+2b -2c)	2d	0
	e	Surcharge		
		Surcharge computed before marginal relief		
	i	25% of 12(ii) of Schedule SI	2ei	0
	ii	10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SII	2eii	
	iii	On [(2d) ? (12(ii) + 1(ii) + 2(ii) + 7(ii) + 9(ii) + 21(ii) + 22(ii) + 23(ii)) , Dividend income u/s 115AD(1)(a) of Schedule SI and Dividend income included in Part B TI]	2eiii	0
		Surcharge after marginal relief		
	ia	25% of 12(ii) of Schedule SI	2eia	0
	iaa	10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SII	2eiaa	
	iaa	On [(2d) ? (12(ii) + 1(ii) + 2(ii) + 7(ii) + 9(ii) + 21(ii) + 22(ii) + 23(ii)) , Dividend income u/s 115AD(1)(a) of Schedule SI and Dividend income included in Part B TI]	2eiaa	0
	iv	Total (ia+iaa)	2eiv	0
	f	Health and Education Cess @ 4% on 2d+2eiv	2f	0
	g	Gross tax liability (2d + 2eiv + 2f)	2g	0
3		Gross tax payable (higher of 1d or 2g)	3	0
4		Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)	4	0
5		Tax payable after credit under section 115JD (3 - 4)	5	0
6		Tax relief		
	a	Section 90/90A (2 of Schedule TR)	6a	0
	b	Section 91 (3 of Schedule TR)	6b	0
	c	Total (6a + 6b)	6c	0
7		Net tax liability (5 ? 6c) (enter zero, if negative)	7	0
8		Interest and fee payable		
	a	Interest for default in furnishing the return (section 234A)	8a	0
	b	Interest for default in payment of advance tax (section 234B)	8b	0
	c	Interest for deferment of advance tax (section 234C)	8c	0
	d	Fee for default in furnishing return of income (section 234F)	8d	0
	e	Total Interest and Fee Payable (8a+8b+8c+8d)	8e	0

TAXES PAID AND BANK DETAILS

9	Aggregate liability (7 + 8e)	9	0
10	Taxes Paid		
	a Advance Tax (from column 5 of 115A)	10a	0
	b TDS (total of column 9 of 15B)	10b	0
	c TCS (total of column 7 of 15C)	10c	0
	d Self-Assessment Tax (from column 5 of 15A)	10d	0
	e Total Taxes Paid (10a+10b+10c+10d)	10e	0
11	Amount payable (Enter if 9 is greater than 10e, else enter 0)	11	0
12	Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)	12	0

BANK ACCOUNT

13 Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No) Yes No

a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)

Sl	IFSC Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account) <input checked="" type="checkbox"/>
i	ALLA0211174	ALLAHABAD BANK	50453121256	<input checked="" type="checkbox"/>

Note: Rows can be added as required

b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account

Sl No.	SWIFT Code	Name of the Bank	Country of Location	IBAN
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Note: Rows can be added as required

14 Do you at any time during the previous year,-
 (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or
 (ii) have signing authority in any account located outside India; or
 (iii) have income from any source outside India? Yes No

[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]

FORM

ITR-5

INDIAN INCOME TAX RETURN
[For persons other than- (i) individual, (ii) HUF, (iii) company
and (iv) person filing Form ITR-7]
(Please see Rule 12 of the Income-tax Rules, 1962)
(Please refer instructions)

Assessment Year

2 0 2 1 - 2 2

15 TAX PAYMENTS

A Details of payments of Advance Tax and Self-Assessment Tax

Sl.No (1)	BSR Code (2)	Date of Deposit (DD-MMM-YYYY) (3)	Serial Number of Challan (4)	Amount (Rs) (5)
NOTE Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TT!				

B Details of Tax Deducted at Source (TDS) on income [As per Form 16A issued by Deductor(s)]

Sl. No (1)	TDS credit relating to self/other person [other person as per rule 37BA(2)] (2)	PAN/ Aadhaar No. of Other Person (if TDS credit related to other person) (3)	TAN of the Deductor PAN/Aadhaar No. of Tenant/ Buyer (4)	Unclaimed TDS brought forward (b) (5)		TDS of the current financial Year (TDS deducted during the FY 2020-21) (6)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N) (7)			Corresponding Receipt / withdrawals offered (8)		TDS credit being carried forward (9)
				Fin. Year in which deducted (5)	TDS amt (6)	Deducted in own hands (7)	Deducted in the hands of or any other person as per rule 37BA(2) (if applicable) (8)	Claimed in own hands (9)	Claimed in the hands of or any other person as per rule 37BA(2) (if applicable) (10)		Gross Amount (11)	Head of Income (12)	
Total								0					

C Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]

Sl. No (1)	TDS credit relating to self/other person [other person as per rule 37BA(2)] (2)	PAN/ Aadhaar No. of Other Person (if TDS credit related to other person) (3)	TAN of the Deductor PAN/Aadhaar No. of Tenant/ Buyer (4)	Unclaimed TDS brought forward (b) (5)		TDS of the current financial Year (TDS deducted during the FY 2020-21) (6)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N) (7)			Corresponding Receipt/withdrawals offered (8)		TDS credit being carried forward (9)
				Fin. Year in which deducted (5)	TDS amt (6)	Deducted in own hands (7)	Deducted in the hands of any other person as per rule 37BA(2) (if applicable) (8)	Claimed in own hands (9)	Claimed in the hands of or any other person as per rule 37BA(2) (if applicable) (10)		Gross Amount (11)	Head of Income (12)	
Total								0					

NOTE Please enter total column 9 of above in 10c of Part B-TT!

D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]

NOTE Please enter total of column 7 of Schedule-TCS in 10c of Part B-TT!

VERIFICATION

I, APARNA CHATTERJEE Son/daughter of APURBA GHOSH solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete is in accordance with the the provisions of the Income-tax Act, 1961. I further declare that I am making this returns in my capacity as Partner and I am also competent to make this return and verify it. I am holding permanent account number AJVPC1975G .I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)"

Date :

Sign here

