



AARS & CO.
Chartered Accountants

ROOM NO: F10, BHAWANI COMPLEX
BT SARKAR ROAD, NEAR AKASH HOTEL
PURULIA, WEST BENGAL-723101

FORM No. 3CB

[See rule 6G (1)(b)]

**Audit report under section 44 AB of the Income-tax Act, 1961 in the case of a
Person referred to in clause (b) of sub-rule (1) of rule 6G**

1. We have examined the Balance Sheet as at 31st March, 2021 and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021, attached herewith of **SHREE SAI CONSTRUCTION** at SAI APARTMENT, PURULIA - I, PURULIA - 723101, WEST BENGAL (**Permanent Account No. ADVFS9414J**) .
2. We certify that the Balance Sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at **WEST LAKE ROAD, ASHRAM PALLY, PURULIA - 723101** and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

The Turnover of the Firm is Nil in thi Year, as no flats has been sold in the financial year, however there is a profit arising on the basis of Work in Progress.
Moreover Advances against Flat sale has been received in the FY and GST hass been accordingly paid upon such advances received.
Closing Work in Proggess has been valued and certified by the Partners.

(b) Subject to the above,-

(A)We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the Audit.
(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) In the case of the Balance Sheet, of the state of affairs of the assessee as at 31st March, 2021 and
(ii) In the case of the Profit and loss account, of the Profit 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.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD are true and correct subject to following observations/qualifications, if any:-

Sl. No.	Qualification Type	Observations/Qualifications
1	Documents necessary to verify the reportable transaction were not made available	COMPLETE DOCUMENTS NECESSARY FOR AUDIT WERE NOT GIVEN.



For **AARS & CO.**
Chartered Accountants

(RITESH SHARMA)
Chartered Accountant

Membership No. 312314

Firm Reg. No.: 330347E

UDIN.: 22312314ABWZFFZ4063

ROOM NO: F10, BHAWANI COMPLEX
BT SARKAR ROAD, NEAR AKASH HOTEL
PURULIA, WEST BENGAL-723101

Place: PURULIA

Date: 13/02/2022

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART A						
1	Name of the Assessee	SHREE SAI CONSTRUCTION				
2	Address	SAI APARTMENT PURULIA - I PURULIA WEST BENGAL 723101				
3	Permanent Account Number (PAN)	ADVFS9414J				
	Aadhaar Number					
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same	<table border="1"> <thead> <tr> <th>Type</th> <th>Registration number</th> </tr> </thead> <tbody> <tr> <td>Goods And Service Tax -WEST BENGAL</td> <td>19ADVFS9414J 125</td> </tr> </tbody> </table>	Type	Registration number	Goods And Service Tax -WEST BENGAL	19ADVFS9414J 125
Type	Registration number					
Goods And Service Tax -WEST BENGAL	19ADVFS9414J 125					
5	Status	Partnership Firm				
6	Previous Year	01/04/2020 - 31/03/2021				
7	Assessment year	2021-22				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	<table border="1"> <thead> <tr> <th>Clause</th> </tr> </thead> <tbody> <tr> <td>clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD</td> </tr> </tbody> </table>	Clause	clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD		
Clause						
clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD						
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?	No				
PART B						
9	a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios	Refer Annexure 9a				
	In case of AOP, whether shares of members are indeterminate or unknown?	No				
	b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No change				
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	<table border="1"> <thead> <tr> <th>Nature of Business</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Building of complete constructions or parts-civil contractors</td> <td>06002</td> </tr> </tbody> </table>	Nature of Business	Code	Building of complete constructions or parts-civil contractors	06002
Nature of Business	Code					
Building of complete constructions or parts-civil contractors	06002					
	b) If there is any change in the nature of business or profession, the particulars of such change.	No				
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed	NIL				



	b)	List of Books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	Refer Annexure 11b		
	c)	List of books of account and nature of relevant documents examined.	<table border="1"> <tr> <td>List of Books of Accounts</td> </tr> <tr> <td>CASH BOOK, BANK BOOK, LEDGERS, TDS CERTIFICATES, ETC</td> </tr> </table>	List of Books of Accounts	CASH BOOK, BANK BOOK, LEDGERS, TDS CERTIFICATES, ETC
List of Books of Accounts					
CASH BOOK, BANK BOOK, LEDGERS, TDS CERTIFICATES, ETC					
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No		
13	a)	Method of accounting employed in the previous year.	Mercantile System		
	b)	Whether there has been any change in the method of accounting employed <i>v/s-a-v/s</i> the method employed in the immediately preceding previous year.	No		
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	NIL		
	d)	"Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)"	No		
	e)	"If answer to (d) above is in the affirmative, give details of such adjustments"	No		
	f)	Disclosure as per ICDS	No		
14	a)	Method of valuation of closing stock employed in the previous year.	1-At Cost		
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No		
15		Give the following particulars of the capital asset converted into stock-in-trade: -	NIL		
	(a)	Description of capital asset;			
	(b)	Date of acquisition;			
	(c)	Cost of acquisition;			
	(d)	Amount at which the asset is converted into stock-in-trade.			
16		Amounts not credited to the profit and loss account, being,—			
	a)	the items falling within the scope of section 28;	NIL		
	b)	the Performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned ;	NIL		
	c)	escalation claims accepted during the previous year;	NIL		
	d)	any other item of income;	NIL		
	e)	capital receipt, if any	NIL		

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	NIL
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :—	Refer Annexure 18
	a) Description of asset/ block of assets. b) Rate of depreciation; c) Actual cost of written down value, as the case may be. d) Adjustment made to WDV under Sec. 115BAA (aa). e) Adjusted WDV (ab) f) Additions/ deductions during the year with dates, the case of any addition of an asset, date put to use; including adjustments on account of – i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994 ii) Change in rate of exchange of currency, and iii) Subsidy or grant or reimbursement, by whatever name called g) Depreciation allowable h) Written down value at the end of the year.	
19	Amounts admissible under sections :	NIL
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)].	NIL
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
21	(A) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	a expenditure of capital nature;	NIL
	b expenditure of personal nature;	NIL
	c expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	NIL
	expenditure incurred at clubs,—	
	d(i) as entrance fees and subscriptions;	NIL
	d(ii) as cost for club services and facilities used;	NIL
	e(i) expenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
	e(ii) any other penalty or fine;	NIL
	e(iii) expenditure incurred for any purpose which is an offence or which is prohibited by law;	NIL
	(B) amounts inadmissible under section 40(a);	
	i as payment to non-resident referred to in sub-clause (i) :	
	i(A) Details of payment on which tax is not deducted:	NIL
	i(B) Details of payment on which tax has been deducted but has not been paid during the	NIL



	expiry of time prescribed under section 200(1)	
ii	as payment referred to in sub-clause (ia)	
ii(A)	Details of payment on which tax is not deducted:	NIL
ii(B)	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.	NIL
iii	as payment referred to in sub-clause (ib)	
iii(A)	Details of payment on which levy is not deducted:	NIL
iii(B)	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.	NIL
iv	fringe benefit tax under sub-clause (ic)	NIL
v	wealth tax under sub-clause (iia)	NIL
vi	royalty, license fee, service fee etc. under sub-clause (iib)	NIL
vii	salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	NIL
viii	payment to PF /other fund etc. under sub-clause (iv)	NIL
ix	tax paid by employer for perquisites under sub-clause (v)	NIL
(C)	interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Refer Annexure 21C
(D)	Disallowance/deemed income under section 40A(3):	
(a)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes
(b)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes
(E)	provision for payment of gratuity not allowable under section 40A(7)	NIL
(F)	any sum paid by the assessee as an employer not allowable under section 40A(9)	NIL
(G)	particulars of any liability of a contingent nature	NIL
(H)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of	NIL

	(1)	amount inadmissible under the proviso to section 36 (1)(iii)	NIL
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NIL
23		Particulars of payments made to persons specified under section 40A(2)(b).	NIL
24		Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	NIL
25		Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	i)	In respect of any sum referred to in clauses (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which :—	
	A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :	NIL
	a)	paid during the previous year;	
	b)	not paid during the previous year;	
	B)	was incurred in the previous year and was	Refer Annexure 26b
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
	b)	not paid on or before the aforesaid date	
	ii	State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.	P.TAX 300/-, GST on Advance: 52227.70/-, Labour Cess: 58573/-
27	a)	Amount of Central Value Added Tax availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.	Not Applicable
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	Not Applicable
	A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, if yes, please furnish the details	No



	B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, if yes, please furnish the details of the same.	No
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].	No
	A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. if yes, please furnish the details of the same.	No
	B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, if yes, please furnish the details of the same.	No
	C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2021). b)If yes, please furnish the details of the same.	No
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :—	Refer Annexure 31a
	i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	ii)	amount of loan or deposit taken or accepted;	
	iii)	whether the loan or deposit was squared up during the previous year;	
	iv)	maximum amount outstanding in the account at any time during the previous year;	
	v)	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	
	vi)	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
		(These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)	
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	NIL
	i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	ii)	Amount of specified sum taken or accepted;	

	by cheque or bank draft or use of electronic clearing system through a bank account;	
iv)	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft;	
b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:-	NIL
i)	name, address and permanent account number (if available with the assessee) of the Payer;	
ii)	Nature of transaction	
iii)	Amount and Date of receipt	
b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-	NIL
i)	name, address and permanent account number (if available with the assessee) of the Payer;	
ii)	Amount of Receipt:-	
b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-	NIL
i)	name, address and permanent account number (if available with the assessee) of the Payee;	
ii)	Nature of transaction	
iii)	Amount and Date of Payment	
b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-	NIL
i)	name, address and permanent account number (if available with the assessee) of the Payee;	
ii)	Amount of Payment:-	



Note: Particulars at (ba), (bb), (bc) and (bd) need not given in case of receipt by or payment to a

		the case of transactions referred to in 269SS or in the case of Person referred to in Notification No. S.O. 2065(E) dated 3rd July)
	c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :—
	i)	name, address and permanent account number (if available with the assessee) of the payee;
	ii)	amount of the repayment;
	iii)	maximum amount outstanding in the account at any time during the previous year;
	iv)	Whether the repayment was made by cheque or bank draft or use of electronic clearing system.
	v)	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
	d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
	i)	name, address and permanent account number (if available with the assessee) of the payer;
	ii)	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
	e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
	i)	name, address and permanent account number (if available with the assessee) of the payer;
	ii)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
		(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :
	b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79
		NIL
		NIL
		NIL
		Not Applicable

	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	Not Applicable
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	No
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details:	No
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C (7). If yes, please furnish:	Not Applicable
35	a)	In case of trading concern, give quantitative details of principle items of goods traded :	NIL
	i)	Item Name	
	ii)	Unit of measurement	
	iii)	Opening Stock	
	iv)	Purchases during the previous year	
	v)	Sales during the year	
	vi)	Closing Stock	
	vii)	Shortage/Excess, if any	
b)	In case of a manufacturing concern, give quantitative details of the principle items of raw materials, finished products and by-products :	NIL	
A	Raw Materials		
i)	Item Name		
ii)	Unit of measurement		
iii)	Opening Stock		
iv)	Purchases during the previous year		
v)	Consumption during the previous year		
vi)	Sales during the previous year		
vii)	Closing Stock		
viii)	Yield of finished products		
ix)	Percentage of yield		
x)	Shortage/Excess, if any		
B	Finished Products / By-products:	NIL	
i)	Item Name		
ii)	Unit of measurement		
iii)	Opening Stock		
iv)	Purchases during the previous year		
v)	Quantity manufactured during the previous year		
vi)	Sales during the previous year		
vii)	Closing Stock		



	* Information may be given to the extent available		
36	A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.(b) If yes, Please furnish the following Details:-	No
	1.	Amount Received (In Rs.)	
	2.	Date of Receipt	
37		Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported / identified by the cost auditor.	NA
38		Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported /identified by the auditor.	NA
39		Whether any audit was conducted under section 72A of the finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported / identified by the auditor.	NA
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	Refer annexure 40
41		Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	NIL
42		Whether Assessee is required to furnish Statement in Form No.61 or Form No.61A or Form No. 61B, If yes , please furnish	No
43	(a)	Whether the Assessee or its Parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286, (b)If yes , please furnish the Details	No
	(c)	If Not due ,Please enter expected date of furnishing the report	
44		Break-up of total expenditure of entities registered or not registered under GST :- this Clause is kept in abeyance till 31 st March 2022)	NIL

For SHREE SAI CONSTRUCTION

Place : PURULIA

Date : 13/02/2022



For AARS & CO.

Chartered Accountants

Sharma
RITESH SHARMA

(Chartered Accountant)

Membership No. 312314

Firm Reg. No.: 330347E

UDIN.: 22312314ABWZFZ4063



Annexure 9a
Partners/members and their profit sharing ratios

Sl. No.	Name of Partner	Profit share %
1	AMARNATH KARMAKAR	90
2	RABI ROSHAN VERMA	10

Annexure 11b

List of Books of account maintained and the address at which the books of accounts are kept

Sl. No.	Books maintained	Flat / Door / Building	Road / Street / Block / Sector	City / Town / District	Post Office	Area / Locality	State	Country	Pin Code	Zip Code
1	CASH BOOK, BANK BOOK, LEDGERS, TDS CERTIFICATES, ETC	SAI APARTMENT, PURULIA		PURULIA			WEST BENGAL	INDIA	723101	

Annexure 21C

Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount Debited to P/L	Amount Admissible	Amount inadmissible	Remarks
1	Interest	Section 40ba	786	756	Nil	@ 12%
2	Remuneration	Section 40ba	67368	67368	Nil	As Per Agreement.
Total						21c total

Annexure 26b: Disallowance U/S 43B

In respect of any sum referred in clauses of Section 43B

Section	Nature	Incurred in the previous year		
		Amount incurred during the previous year but outstanding as on the last day of the previous year	Amount paid/set off before the due date of filing return (30.09. .2021) /date upto which reported in the tax audit report, whichever is earlier	Amount unpaid on the due date of filing return (30.09. .2021) /date upto which reported in the tax audit report, whichever is earlier
Any sum in the nature of tax, duty, cess or fee under any law	GST PAYABLE	12376	12376	Nil
Total amount paid		12376	Total amount unpaid	



Annexure 31a

Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Sl. No.	Name of the lender or Depositor	Address of the lender or Depositor	PAN lender or depositor	Aadhaar Number lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan/ deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	Utpal Biswas	Purulla			500000	No	500000	Yes-Cheque	Account payee cheque



Annexure 40
Accounting Ratios :-

Sl. No.	Particulars	A	B	Previous Year	A	B	Preceding previous Year
(a)	Total turnover of the assessee						
(b)	Gross profit / Turnover						
(c)	Net profit / Turnover	7486					
(d)	Stock-in-Trade / Turnover						
(e)	Material consumed / Finished goods produced	4716480					



Annexure 18

Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :—

Description of asset/block of assets	Rate %	Actual cost or written down value	Adjustment made to WDV u/s 115BAC/115BAD	Adjustment made to WDV of Intangible asset due to exclusion of goodwill	Adjusted WDV (ab)	Adjustment on account of				Total value of Purchases	Deductions	Other Adjustments, if any	Depreciation allowable	Additional Depreciation	Written down value at the end of the year
						Purchases	CEN. VAT	Change in Rate of Exch.	Subsidy or grant etc						
(14r) Furniture & Fittings	10 %	75480	Nil	Nil	75480	Nil	Nil	Nil	Nil	Nil	Nil	7548	Nil	Nil	67932
(14c) Plant & Machinery	40 %	31525	Nil	Nil	31525	Nil	Nil	Nil	Nil	Nil	Nil	6305	Nil	Nil	2520
Total		107005	Nil	Nil	107005	Nil	Nil	Nil	Nil	Nil	Nil	13853	Nil	Nil	93152

SREE SAI CONSTRUCTION

(Partnership firm)

AT - WEST LAKE TOAD, ASHRAM PALLY, DIST - PURULIA

PAN : ADVFS9414

Accounting Period : 01-04-2020 to 31-03-2021

Assessment Year : 2021-2022

CONTRACT AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Opening Balance of building Project Under Construction			By Building Project Under Construction (Closing Work in Progress) (As Valued and Certified by the Partners)		4,716,480.00
To Purchases	2,601,492.56				
To GST Paid	440,513.32	3,042,005.88			
To Advisory & Consultancy Fees		8,750.00			
To Architect Fees & Charges		5,000.00			
To Bank Charges		1,603.14			
To Labour Charges		989,568.95			
To Advertisements		6,500.00			
To Diesel, Petrol Expenses		96,584.00			
To Office Expenses		10,698.33			
To JCB Hire Charges		18,500.00			
To GST on Advance Receipt		52,227.70			
To Professional Tax		300.00			
To Office Staff Salary		35,000.00			
To Accounting Charge		26,000.00			
To Sales Promotion Expenses		10,815.58			
To Municipality Fees & other Charges		86,552.00			
To Labour Cost		58,573.00			
To Depreciation		13,853.00			
To Project Misc. Expenses		21,319.08			
To Site Clearing expenses		110,000.00			
To Site electric Charges		10,873.33			
To Registration , Stamp Duty & Other exp.		7,132.00			
To Telephone & Mobile Expenses		22,484.00			
To Audit Fees		6,500.00			
To Net Profit Transfer to P/L Appro A/c		75,640.00			
		4,716,480.00			4,716,480.00

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
* Remuneration to working partners			By Net Profit b/d		75,640.00
AMARNATH KARMAKAR	60,631.20				
RABI ROSAN VERMA	6,736.80	67,368.00			
* Interest on Partners Capital					
AMARNATH KARMAKAR	786.00				
RABI ROSAN VERMA	-	786.00			
* Net Profit Tfd to Partners Capital A/c					
AMARNATH KARMAKAR	6,737.40				
RABI ROSAN VERMA	748.60	7,486.00			
		75,640.00			75,640.00

DATE: FEBRUARY 13, 2022

PLACE: PURULIA

SIGNED AS PER REPORT ATTACHED

For, AARS & CO
Chartered Accountants
FRN: 330347E



Ritesh Sharma
(Partner)

Ritesh Sharma

Mem No: 312314

UDIN: 22312314ABWZFF4063

SREE SAI CONSTRUCTION

(Partnership firm)

AT - WEST LAKE TOAD, ASHRAM PALLY, DIST - PURULIA

Accounting Period : 01-04-2020 to 31-03-2021

Assessment Year : 2021-2022

AMARNATH KARMAKAR CAPITAL A/C

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Drawings		40,542.00	By Opening Balance B/d	6,550.00	
			By Introduction	333,573.00	
			By Remuneration	60,631.20	
			By Interest on capital	786.00	
To Closing Balance C/d		367,735.60	By Share of Profit	6,737.40	
		408,277.60		408,277.60	

RABI ROSAN VERMA CAPITAL A/C

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Drawings		-	By Opening Balance B/d	-	
			By Introduction	-	
			By Remuneration	6,736.80	
			By Interest on capital	-	
To Closing Balance C/d		7,485.40	By Share of Profit	748.60	
		7,485.40		7,485.40	

BALANCE SHEET AS AT 31-03-2021

CAPITAL & LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>PARTNER'S CAPITAL A/C</u>			<u>FIXED ASSETS</u>		
AMARNATH KARMAKAR	367735.60		Furniture & Fixture	75,480.00	
RABI ROSAN VERMA	<u>7485.40</u>	375,221.00	Less:- Dep. @ 10%	<u>7,548.00</u>	67,932.00
			Computer (D.O.P. March-21)	31,525.00	
<u>Unsecured Loans</u>			Less:- Dep. @ 40%	<u>6,305.00</u>	25,220.00
Utpal Biswas		500,000.00			
			<u>CURRENT ASSETS</u>		
<u>Current Liabilities & Provisions</u>			Advance to Suppliers		884,564.00
Advance against flat sale		5,175,000.00	Building Project under Construction		4,716,480.00
(As Certified by the Partners)			(As Certified by the Partners)		
Audit Fees Payable		6,500.00	<u>CASH & BANK BALANCES</u>		
GST Payable		12,376.00	Indian Bank(50484106605)		274,860.40
			Cash in Hand		100,040.60
			(As Valued & Certified by the Partners)		
		6,069,097.00			6,069,097.00

DATE: FEBRUARY 13, 2022

PLACE: PURULIA

SIGNED AS PER REPORT ATTACHED

For, AARS & CO
Chartered Accountants
FRN: 330347E



Sharun
(Partner)

Ritesh Sharma

Mem No: 312314

UDIN: 22312314ABWZFZ4063

FORM NO. 3CB

[See Rule 6G (1) (b)]

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

1. We have examined the balance sheet as at 31st March-2022 and profit and loss account for the year ended on that date, attached herewith, of -

NAME OF THE FIRM/PROPRIETOR

SREE SAI CONSTRUCTION

AT - WEST LAKE ROAD, ASHRAM PALLY, DIST - PURULIA

Permanent Account Number - ADVFS9414J

2. We certify that the balance sheet and the Profit and Loss account are in agreement with the books of account maintained at the head office.

3. (a) We report the following observations / comments / discrepancies / inconsistencies; if any : Nil

(b) Subject to above :---

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief are necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March-2022 and

(ii) in the case of the profit and loss account of the profit 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.

5. In Our opinion and to the best of / our information and according to explanations given to us, the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications,if any :-

a. Nil

Anupama Kataruka Somani

ANUPAMA KATARUKA SOMANI

Partner

CASA & CO.

Chartered Accountants

Place: Purulia

Date: 29.09.2022

UDIN: 22312820AWOGSF7251

At G.N. Mukherjee Street, Dist. Purulia (W.B.)

PIN-723101

FRN: 0330652E

FORM 3CB [See rule 6G(1)(b)]

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

1. **We** have examined the **balance sheet** as on 31st March **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	SHREE SAI CONSTRUCTION
Address	SAI APARTMENT , AT - WEST LAKE ROAD, ASHRAM PALLY , Purulia H.O , Purulia - I , Purulia , 32- West Bengal , 91-India , Pincode - 723101
PAN	ADVFS9414J
Aadhaar Number of the assessee, if available	

2. **We** certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at

AT - WEST LAKE ROAD, ASHRAM PALLY, PURULIA-723101 and **0** branches.

3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:

As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

b. Subject to above,-

A. **We** have obtained all the information and explanations which, to the best of **our** knowledge and belief, were necessary for the purposes of the audit.

B. In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.

C. In **our** opinion and to the best of **our** information and according to the explanations given to **us** the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022** ; and

ii. In the case of the **profit and loss account**, of the **Profit** 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.

5. In **our** opinion and to the best of **our** information and according to the explanations given to **us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:



Acknowledgement Number:565663110290922

Sl. No.	Qualification Type	Observations/Qualifications
No records added		

Accountant Details

Name	ANUPAMA KATARUKA SOMANI	
Membership Number	312820	
FRN (Firm Registration Number)	330652E	
Address	CASA & CO. , G.N. MUKHERJEE ROAD , Purulia H.O . Purulia - I . Purulia . 32- West Bengal , 91-India , Pincode - 723101	
Date of signing Tax Audit Report	29-Sep-2022	
Place	49.37.48.244	
Date	29-Sep-2022	

This form has been digitally signed by **ANUPAMA KATARUKA SOMANI** having PAN **BLKPK4002N** from IP Address **49.37.48.244** on **29/09/2022 01:26:56 PM** Disc Sl.No and issuer **,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**



FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961
PART - A

1. Name of the Assessee	SHREE SAI CONSTRUCTION
2. Address of the Assessee	AT - SAI APARTMENT, AT - WEST LAKE ROAD, ASHRAM PALL Y Purulia H.O . Purulia - 1, Purulia . 32- West Bengal . 91-India . Pincode - 723101
3. Permanent Account Number (PAN)	ADVFS9414J
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19ADVFS9414J125
5. Status		Firm
6. Previous year		01-Apr-2021 to 31-Mar-2022
7. Assessment year		2022-23
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Cause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits
No records added	

PART - B

9. (a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	AMARNATH KARMAKAR	90

2 RABI ROSAN VERMA 10

10. If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change? **No**

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	66002

(b). If there is any change in the nature of business or profession, the particulars of such change? **No**

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed? **No**

Sl. No.	Books prescribed

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK PASS BOOKS, LEDGERS, JOURNAL, TDS CERTIFICATE S, ETC.	AT - SAI APARTMENT		PURULIA	723101	91-India	32- West Bengal

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, LEDGERS, JOURNAL, TDS CERTIFICATES, ETC.

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)? **No**

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. **Mercantile system**

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year? **No**

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)? **No**

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
No records added		

14.(a). Method of valuation of closing stock employed in the previous year **At Cost**



(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
---------	-------------	--------------------	--------------------

No records added

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock in trade (d)
---------	----------------------------------	-------------------------	-------------------------	--

No records added

16. Amounts not credited to the profit and loss account, being, -

(a) The items falling within the scope of section 28;

Sl.No.	Description	Amount
--------	-------------	--------

₹ 0

(b) the preference credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl.No.	Description	Amount
--------	-------------	--------

No records added

(c) Escalation claims accepted during the previous year:

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(d) any other item of income:

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(e) Capital receipt, if any,

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No. of property	Details		Address of Property				Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
1							₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAG (for assessment year 2021-22 only)	Adjustment made to the written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (E)	Written Down Value at the end of the year (A-E) (C-D)
1	Furniture & Fittings @ 10%	10	₹ 61,932	₹ 0	₹ 0	₹ 61,932	₹ 0	₹ 0	₹ 0	₹ 0	₹ 6,793	₹ 61,139
2	Fleet and Machinery @ 40%	40	₹ 25,220	₹ 0	₹ 0	₹ 25,220	₹ 53,390	₹ 53,390	₹ 0	₹ 0	₹ 23,228	₹ 55,942

19. Amount admissible under section-



Acknowledgement Number:565663110290922

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
---------	---------	---	--

No records added

20.(a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
---------	-------------	--------

No records added

20.(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
---------	----------------	-----------------------------	----------------------	------------------------	---

No records added

21.(a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
---------	-------------	--------

1		₹ 0
---	--	-----

Personal expenditure

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Acknowledgement Number:565663110290922

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:-

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0



ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of 'Amount of tax deducted'
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of 'Amount of Levy deducted'
1		₹ 0											₹ 0	₹ 0

Acknowledgement Number:565663110290922

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iic)	

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for prerequisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)	₹ 48,606	₹ 48,606	₹ 0	INTEREST ON CAPITAL
2	Remuneration	40(b)	₹ 3,59,255	₹ 3,59,255	₹ 0	SALARY

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ? **Yes**

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? **Yes**



Acknowledgement Number:363663110290922

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature:

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii); ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	AMARNATH KARMAKAR			PARTNER	REMUNERATION	₹ 3,23,329
2	RABI ROSAN VERMA			PARTNER	REMUNERATION	₹ 35,925
3	AMARNATH KARMAKAR			PARTNER	INTEREST ON CAPITAL	₹ 37,454
4	RABI ROSAN VERMA			PARTNER	INTEREST ON CAPITAL	₹ 11,152

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);



Sl. No.	Section	Nature of liability	Amount
			₹ 0
b. not paid on or before the aforesaid date.			

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account? **Yes**

GST ON ADVANCE RECEIPT - 1,37,130.20 /-. P. TAX- 3,600/- LABOUR CESS - 1,31,044/-

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. **No**

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
		No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii)? **No**

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vib) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on handi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No



Acknowledgement Number:565663110290922

Sl. No.	Name of the person from whom amount borrowed or repaid on handi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
---------	---	---------------------------------	--	----------------	----------------	--------------------------	---------------------	---------	-------	-----------------	-------------------	-------------------------------	---------------	-------------------

1										₹ 0		₹ 0		₹ 0
---	--	--	--	--	--	--	--	--	--	-----	--	-----	--	-----

A.9. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? **No**

b. Please furnish the following details.

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE?	Whether the excess money has been repatriated within the prescribed time?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time.	Expected date of repatriation of money
---------	---	------------------------------	--	---	---	--

No records added

B.9. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (iii)	Amount of expenditure by way of interest or of similar nature as per (ii) above which exceeds 30% of EBITDA as per (iii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				(iv)	Assessment Year	(v)	Assessment Year

1	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0
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C.9. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)? **No**

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

Acknowledgement Number:565663110290922

Sl No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
--------	-------------------	----------------------	--	---	-------------------

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
--------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
---------	-------------------	----------------------	--	---	-------------------

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 26955 or in the case of persons referred to in Notification No. 5.0. 2065(E) dated 3rd July, 2017



31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Supriya Pa Thak	PURULLA			₹ 15,00,000	No	₹ 15,00,000	Yes-Electronic clearing system	

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Acknowledgement Number:565663110290922

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act.

32 a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending, then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (to be filed in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? **Not Applicable**

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? **No**

Please furnish the details of the same. **₹ 0**

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? **No**

Please furnish the details of the same. **₹ 0**

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. **Not Applicable**

Please furnish the details of the same. **₹ 0**

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.
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No records added



Acknowledgement Number:565663110290922

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee of the payee)	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	UTPAL BISWA S	PURULA			₹ 5,00,000	₹ 5,00,000	Yes-Cheque	Account payee cheque

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Acknowledgement Number:565663110290922

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32. a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filed in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Not Applicable

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circulars, etc. issued in this behalf.
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No records added



Acknowledgement Number:563663110290922

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	UTFAL BISWA S	PURULIA			₹ 5,00,000	₹ 5,00,000	Yes-Cheque	Account payee cheque

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

No

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:-

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
		₹ 0	₹ 0

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;



Acknowledgement Number:565663110290922

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	-------------------------

No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (a) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl.No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ?

Not Applicable

Acknowledgement Number:565663110290922

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	13779790		0	
(b)	Gross profit / Turnover	0	13779790	0	0
(c)	Net profit / Turnover	89503	13779790	7486	0
(d)	Stock-in-Trade / Turnover		13779790		0
(e)	Material consumed / Finished goods produced	4152412		4716480	

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks



No records added

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

No records added

Accountant Details

Accountant Details

Name

ANUPAMA KATARUKA SOMANI

Membership Number	312820
FRN (Firm Registration Number)	330652E
Address	CASA & CO., G.N. MUKHERJEE ROAD, Purulia H.O, Purulia - I, Purulia, 32- West Bengal, 91-India, Pincode - 723101
Place	49.37.48.244
Date	29-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (8) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to use	Purchase Value (1)	Adjustments on Account of			Total value of Purchases (8) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	22-Jul-2021	22-Jul-2021	₹ 12,350	₹ 0	₹ 0	₹ 0	₹ 12,350
	2	22-Jan-2022	22-Jan-2022	₹ 41,000	₹ 0	₹ 0	₹ 0	₹ 41,000

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			



Acknowledgement Number:365663110290922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

This form has been digitally signed by **ANUPAMA KATARUKA SOMANI** having PAN **BLKPK4002N** from IP Address **49.37.48.244** on **29/09/2022 01:26:56 PM** Disc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



SREE SAI CONSTRUCTION

[Partnership firm]

AT - WEST LAKE ROAD, ASHRAM PALLY, DIST - PURULIA

PAN: ADVF9414J

Balance Sheet as On 31-03-2022					
Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
Capital Account			Fixed Assets		
J.MARNATHI KARMAKAR	Rs. 5,93,971.37		Office Furniture & Decoration	67,932.00	
RABI ROSAN VERMA	Rs. 63,513.28	6,57,484.64	Less: Dep. @ 10%	6,793.20	61,138.80
			Computer (D.O.P. March-21)	25,220.00	
			Less: Dep. @ 40%	10,088.00	15,132.00
Loans(Liability)			Printer (22-07-2021)	11,350.00	
Unsecured Loans (Supriya Pathak)		15,00,000.00	Less: Dep. @ 40%	4,940.00	7,410.00
UTPAL BISWAS	5,00,000.00				
Less: Paid loan	5,00,000.00				
Current Liabilities:			Laptop (22-01-2022)	41,000.00	
Advance Agst. Flat Sales From Customer		53,70,000.00	Less: Dep. @ 40%	8,200.00	32,800.00
- AS PER SCHEDULE -A					
Audit Fees Payable		7,000.00	Current assets, Loans & Advances		
Accounting Charges Payable		9,000.00	Advance to Suppliers(AS PER SCHEDULE -C)		20,25,202.48
			Building Project under Construction		41,52,412.00
Sundry Creditors		10,11,002.46	Sundry Debtors		69,981.50
-AS PER SCHEDULE -B			Loan & Advances		
			Astha Construction	2,31,562.00	
			Ashutosh Kumar	1,00,000.00	
			S. Mondal	2,00,000.00	5,31,562.00
			Bank Accounts:		
			Indian Bank(50484106605)		2,54,163.15
			Cash in Hand		14,24,685.17
		85,74,487.10			85,74,487.10

in terms of Our report of even date attached hereto

FOR CASA & CO.

Chartered Accountants

FRN-330652E

Anupama Kataruka Somani

Anupama Kataruka Somani

Partner

Membership No 312820

UDIN: 22312820AWOG5F7251

Place: Purulia

Date: 29.09.2022



SREE SAI CONSTRUCTION

[Partnership Firm]

AT - WEST LAKE ROAD, ASHRAM PALLY, DIST - PURULIA

PAN: AOVFS9414I

Trading & P/L Account For The Year Ended As On 31-03-2022					
Particulars	Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)	Amount(Rs.)
To Opening Balance of building Project Under Construction		47,16,480.00	By Sales A/c		1,37,79,790.50
To Purchases	76,66,833.53		* Discount		31,000.00
To GST Paid	12,77,334.58	89,44,168.11	* Closing Balance Of Building Project Under Construction		41,52,412.00
To Advisory & Consultancy Fees		12,000.00			
To Architect Fees & Charges		2,84,000.00			
To Bank Charges		3,974.25			
To Labour Charges		20,19,900.00			
To Advertisements		7,500.00			
To Diesel, Petrol Expenses		10,214.00			
To Office Expenses		18,694.00			
To GST on Advance Receipt		1,37,130.20			
To Professional Tax		2,500.00			
To Office Staff Salary		48,000.00			
To Accounting Charge		78,000.00			
To Sales Promotion Expenses		16,140.00			
To Labour Cess		1,31,044.00			
To Depreciation		30,021.20			
To Project Misc. Expenses		5,173.46			
To Site Clearing expenses		6,00,000.00			
* Transformer Installation Expend		3,55,122.00			
To Site electric Charges		8,856.00			
To Telephone & Mobile Expenses		27,845.00			
To Audit Fees		7,000.00			
* Carriage		701.00			
* Freight		375.00			
* Installation Charges		1,000.00			
To Net Profit Transfer to P/L Appro A/c		4,97,364.28			
		1,79,63,202.50			1,79,63,202.50

P/L Appropriation Account For The Year Ended As On 31-03-2022					
Particulars	Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)	Amount(Rs.)
<u>To Iron on Capital</u>			By Net Profit		Rs. 4,97,364.28
AMARNATH KARMAKAR	Rs. 37,453.98				
BABI ROSAN VERMA	Rs. 11,152.05	48,606.03			
* Salary to Partner					
AMARNATH KARMAKAR	Rs. 3,23,329.32				
BABI ROSAN VERMA	Rs. 35,925.48	3,59,254.80			
<u>To Balance Profit Transferred to:</u>					
AMARNATH KARMAKAR	80,553.11				
BABI ROSAN VERMA	8,950.35	89,503.45			
		4,97,364.28			4,97,364.28

In terms of Our report of even date attached hereto

FOR CASA & CO.

Chartered Accountants

FRN-330652E

Anupama Kataruka Somani

Anupama Kataruka Somani

Partner

Membership No 312820

UDIN: 22312820AWOG5F7251

Place: Purulia

Date: 29.09.2022



SREE SAI CONSTRUCTION

[Partnership Firm]

AT - WEST LAKE ROAD, ASHRAM PALLY, DIST - PURULIA

PAN: ADF59414J

PARTNER'S CAPITAL A/C					
	Amarnath Karmakar	Rabi Rosan Verma		Amarnath Karmakar	Rabi Rosan Verma
To Drawings a/c	Rs. 3,82,150.64	Rs. -	By Opening balance	Rs. 3,67,735.60	Rs. 7,485.40
" Closing balance	Rs. 5,93,971.37	Rs. 63,513.28	* Introduction	Rs. 1,67,050.00	-
			* Salary to Partner	Rs. 3,23,329.32	Rs. 35,925.48
			* Int. on Capital	Rs. 37,453.98	Rs. 11,152.05
			* Share of Profit	Rs. 80,553.11	Rs. 8,950.35
	Rs. 9,76,122.01	Rs. 63,513.28		Rs. 9,76,122.01	Rs. 63,513.28

In terms of Our report of even date attached hereto

FOR CASA & CO.

Chartered Accountants

FRN-330652E

Anupama Kataruka Somani

Anupama Kataruka Somani

Partner

Membership No 312820

UDIN: 22312820AWOG5F7251

Place: Purulia

Date: 29.09.2022



SCHEDULE-A
Advance Agst. Flat Sales From Customer

SL.NO.	NAME	AMOUNT
1	BIDHAN CHANDRA BHUIYA	25,50,000.00
2	MANAS SARKAR	17,00,000.00
3	SARSWATI ROY SARKAR	1,00,000.00
4	SUJATA KUMARI	8,30,000.00
5	SUNITA MURMU	1,90,000.00
	Grand Total	53,70,000.00

SCHEDULE-B
SUNDRY CREDITOR LIST

SL.NO.	NAME	AMOUNT
1	JAY GANESH ENTERPRISE	1,07,495.16
2	MAA BHWANI ENTERPRISE	33,810.68
3	MAA BUILDERS	4,52,007.13
4	MANBHUM PLY AND HARDWARE	29,322.93
5	UNIQUE HARDWARE	4,08,366.56
	Grand Total	10,31,002.46

SCHEDULE-C
Advance to Suppliers

SL.NO.	NAME	AMOUNT
1	Dutta Paints and Hardware	99,000.00
2	GANGULY HARDWARE	37,233.66
3	K.D. Commercial	7,000.00
4	M S FIRE SAFETY	1,62,999.74
5	Pratima Glass House	29,138.24
6	SANDIP KUNDU	9,998.98
7	SHUBHAM ENTERPRISE	4,91,802.86
8	Ultimo Elevator	3,40,000.00
9	VRCPL Associate	8,48,029.00
	Grand Total	20,25,202.48

