

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

- 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. ADVFS94143).
- 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 Progess 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.
- 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:.

SI. 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.

Place: PURULIA Date: 13/02/2022



For AARS & CO. Chartered Accountants (RITESH SHARMA) Chartered Accountant

Membership No. 312314 Firm Reg. No.: 330347E . UDIN.: 22312314ABWZFZ4063 ROOM NO: F10, BHAWANI COMPLEX BT SARKAR ROAD, NEAR AKASH HOTEL PURULIA, WEST BENGAL-723101

# FORM NO. 3CD

[See rule 6G(2)] Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

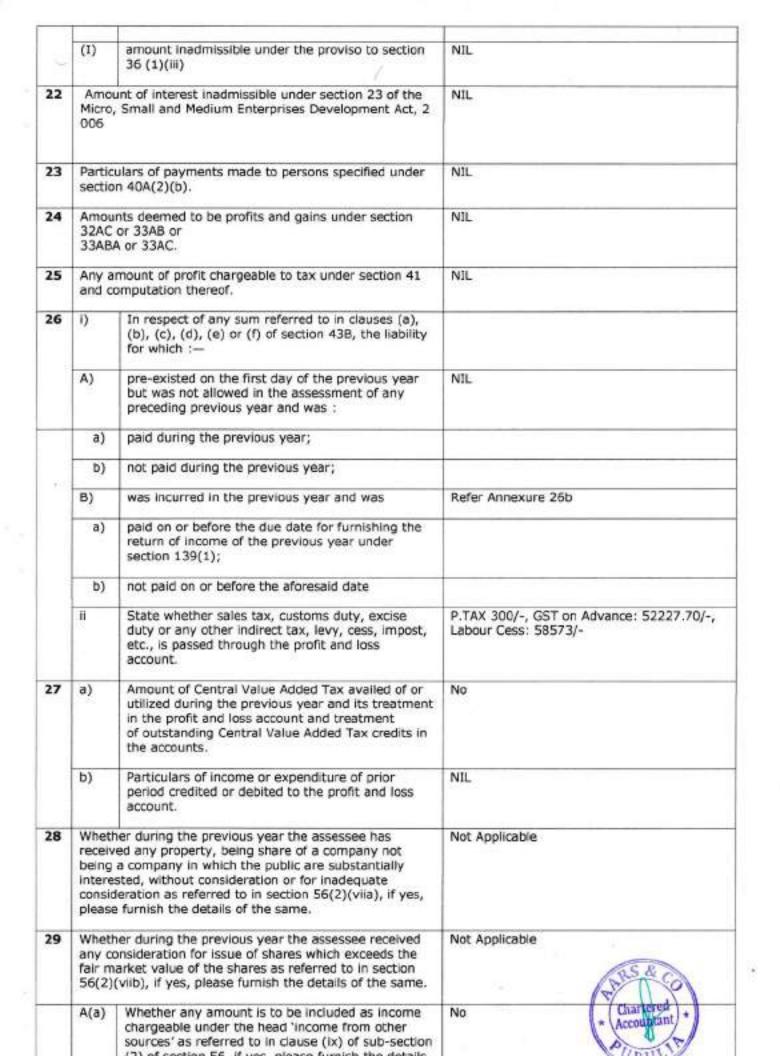
		PART A				
1	Nam	e of the Assessee	SHREE SAI CONSTRUC	TION		
2	Addr	ess	SAI APARTMENT PURULIA - I PURULIA WEST BENGAL 723101			
3	Perm	anent Account Number (PAN)	ADVFS9414J			
	Aadh	aar Number				
4	excis	ther the assessee is liable to pay indirect tax like e duty, service tax, sales tax, goods and service tax,	Туре	Registration number		
	numb	oms duty, etc. if yes, please furnish the registration ber or any other identification number allotted for the	Goods And Service Tax -WEST BENGAL	19ADVFS9414J 1Z5		
5	Statu		Partnership Firm			
6	Previ	ous Year	01/04/2020 - 31/03/2	021		
7	Asse	ssment year	2021-22			
8		ate the relevant clause of section 44AB under which audit has been conducted	Clause clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD			
Ba		ther the assessee has opted for taxation under on 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			
	D)	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)	Nature of Busine Building of complete constructions or part 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	WARS & CO		

	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.	List of Books of Accounts CASH BOOK, BANK BOOK, LEDGERS, TDS CERTIFICATES, ETC		
12	and g indica 44AD	ther the profit and loss account includes any profits gains assessable on presumptive basis, if yes, ate the amount and the relevant section (44AD, OA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter G, First Schedule or any other relevant section.)	No		
13	a)	Method of accounting employed in the previous	Mercantile System		
1	b)	year. Whether there has been any change in the method of accounting employed v/s-a-v/s 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		
10	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)"			
	e)	"If answer to (d) above is in the affirmative, give details of such adjustments"	No		
	n)	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		the following particulars of the capital asset erted into stock-in-trade: -	NIL		
	(a) (b) (c) (d)	Description of capital asset; Date of acquisition; Cost of acquisition; Amount at which the asset is converted into stock- in-trade.			
16	110100000000	unts not credited to the profit and loss account,			
	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		

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17	the pr adopt State	e any land or building or both is transferred during revious year for a consideration less than value ed or assessed or assessable by any authority of a Government referred to in section 43CA or 50C,	NIL		
18	Partic tax A	e furnish: ulars of depreciation allowable as per the Income- ct, 1961 in respect of each asset or block of assets, a case may be, in the following form :—			
	a) b) c) d) e) f) i) ii) iii) g) h)	Description of asset/ block of assets. Rate of depreciation; Actual cost of written down value, as the case may be. Adjustment made to WDV under Sec. 115BAA (aa). Adjusted WDV (ab) Additions/ deductions during the year with dates, the case of any addition of an asset, date put to use; including adjustments on account of – 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 Change in rate of exchange of currency, and Subsidy or grant or reimbursement, by whatever name called Depreciation allowable Written down value at the end of the year.	Refer Annexure 18		
19	Amou	nts 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			
	а	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);	2580		
	1	as payment to non-resident referred to in sub- clause (i) :	Chartered		
	I(A)	Details of payment on which tax is not deducted:	NIL * Accountant *		
	i(B)	Details of payment on which tax has been	NIL		

	expiry of time prescribed under section200(1)	
I	as payment referred to in sub-clause (ia)	
i(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
II.	as payment referred to in sub-clause (ib)	
II(A)	Details of payment on which levy is not deducted:	NIL
ii(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
v	fringe benefit tax under sub-clause (ic)	NIL
'	wealth tax under sub-clause (lia)	NIL
/i	royalty, license fee, service fee etc. under sub- clause (iib)	NIL
/ii	salary payable outside India/to a non resident without TDS etc. under sub-dause (iii)	NIL
ria	payment to PF /other fund etc. under sub-clause (iv)	NIL
×	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



-	B(a)	Whather any amount is to be included as incases	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	due th repaid	s of any amount borrowed on hundi or any amount bereon (including interest on the amount borrowed) , otherwise than through an account payee cheque on 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;	
	ш)	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	
	Goven	a particulars need not be given in the case of a nment company, a banking company or a ration established by a Central, State or Provincial	
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	NIL
	1.	name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	ii) _	Amount of specified sum taken or accepted;	

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		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
	0	name, address and permanent account number (if available with the assessee) of the Payer;	
	ii)	Nature of transaction	
	111)	Amount and Date of receipt	
	D(D)	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
	0	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	
	111)	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 RARS & Contered
	i)	name, address and permanent account number (if available with the assessee) of the Payee;	* Accountant *
	ii)	Amount of Payment:-	- NO
-	Alote	In state of the tribut the tribut and that would not all	

		the case of transactions referred to in 269SS or in to S.O. 2065(E) dated 3rd July )	he case f Person referred to in Notification No.
_	c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :	NIL
100	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	NIL
	0	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	NIL
	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)	
2	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	NIL
	D)	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	Not Applicable

-	(C)	Whether the assessee has incurred any	No
		speculation loss referred to in section 73 during	1953
		the previous year, If yes, please furnish the	775
		details of the same.	
-	d)	Whether the assessee has incurred any loss	No
	a)	referred to in section 73A in respect of any	NO
		specified business during the previous year, if yes,	
	ł	please furnish details of the same.	
_	-	To shop of a company, shows that they bed	Alet Applieship
	e)	In case of a company, please state that whether the company is deemed to be carrying on a	Not Applicable
		speculation business as referred in explanation to	
	1	section 73, if yes, please furnish the details of	
	1	speculation loss if any incurred during the	
		previous year.	
33	Section	on-wise details of deductions, if any, admissible	No
-		Chapter VIA or Chapter III (Section 10A, Section	
	10AA		
34	2)	Whether the assessee is required to deduct or	No
54	a)	collect tax as per the provisions of Chapter XVII-B	no
		or Chapter XVII-BB, if yes please furnish:	
	D)	Whether the assessee is required to furnish the	No
		statement of tax deducted or tax collected.	
		If yes ,please furnish the details:	
	C)	Whether the assessee is liable to pay interest	Not Applicable
		under section 201(1A) or section 206C (7). If yes,	
2.0		please furnish:	
35	a)	In case of trading concern, give quantitative	NIL
-	1	details of principle items of goods traded :	1202220
	13	Therest Mineres	
	i) ii)	Item Name Unit of measurement	
	10)	Opening Stock	1
	iv)	Purchases during the previous year	1
	V)	Sales during the year	1
	vi)	Closing Stock	1
	vii)	Shortage/Excess, if any	1
	b)	In case of a manufacturing concern, give	
	1	quantitative details of the principle items of raw	
		materials, finished products and by-products :	
	A	Raw Materials	NIL
	i)	Item Name	
	11)	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 britten	
	viii)	Yield of finished productsmA/	-
	ix)	Percentage of yield	
	x)	Shortage/Excess, if any	Aug.
	B i)	Finished Products / By-products: Item Name	NIL
	i) ii)	Unit of measurement	ASA
	11)	Opening Stock	IST CO
	iv)	Purchases during the previous year	Chartered
	(v)	Quantity manufactured during the previous year	* (Accountant) *
	vi)	Sales during the previous year	
	1.003	Classing Etagle	Upiti

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	details matte	her any cost audit was carried out, if yes, give the s, if any, of disqualification or disagreement on any r/item/value/quantity as may be reported / fied by the cost auditor.	NA
38	Excise disqua matte	her any audit was conducted under the Central Act, 1944, if yes, give the details, if any, of alification or disagreement on any r/item/value/quantity as may be reported /identified auditor.	NA
39	the fin service or disa	her any audit was conducted under section 72A of hance Act,1994 in relation to valuation of taxable es, if yes, give the details, if any, of disqualification agreement on any matter/item/value/quantity as be reported / identified by the auditor.	NA
40	previo (The c	s regarding turnover, gross profit, etc., for the bus year and preceding previous year: details required to be furnished for principal items of traded or manufactured or services rendered)	Refer annexure 40
41	issued than I	a furnish the details of demand raised or refund during the previous year under any tax laws other ncome tax Act, 1961 and Wealth tax Act, 1957 with details of relevant proceedings.	NIL
42	Form	ner Assessee is required to furnish Statement in No.61 or Form No.61A or Form No. 61B, If yes , furnish	No
43	to in s	ather the Assessee or its Parent entity or alternate ing entity is liable to furnish the report as referred sub-section (2) of section 286, (b)If yes, please h the Details	No
	(c)If N report	Not due ,Please enter expected date of furnishing the	
44	registe	-up of total expenditure of entities registered or not ered under GST :- this Clause is kept in abeyance till larch 2022)	NIL

For SHREE SAI CONSTRUCTION

Place : PURULIA Date : 13/02/2022





## For AARS & CO.

Chartered Accountants RITESH SHARMA

( Chartered Accountant ) Membership No. 312314 Firm Reg. No.: 330347E UDIN.: 22312314ABWZFZ4063

Annexure 9a Partners/members and their profit sharing ratios

SI. 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

SI. No.	Books maintai ned	Flat / Door/ Buildin g	Road / Street / Block/ Sector	City / Town / District	Post Office	Area / Locality	State	Country	Pin Code	Zip Code
1	CASH BOOK, BANK BOOK, LEDGER S, TDS CERTIFI CATES, ETC	SAI APARTM ENT, PURULIA		PURULIA			WEST BENGAL	INDIA	723101	

## Annexure 21C

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

SI. No.	Particulars	Section	Amount Debited to P/L	Amount Admissible	Amount inadmissible	Remarks
1	Interest	Section40ba	786	756	Nil	@ 12%
2	Remuneration	Section40ba	67368	67368	Nil	As Per Agreement.
		Tot	al			21c total

#### Annexure 26b: Disallowance U/S 43B

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

			Incurred in the previo	ous year
Section	Nature	Amount incurred during the previous year but outstanding as on the last day of the prevoius year	Amount paid/set off before the due date of filing return (30.092021) /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	Ni
Total am	ount 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

SI. No.	Name of the lender or Deposit or	Address of the lender or Deposit or	PAN lender or deposito r	Aadhaar Number lender or deposito r	Amount of loan or deposit taken or accepte d	Whether the loan or deposit was squared up during the previous year	Maximu m amount outstan ding in the account at any time during the previous year	Whether the loan/ deposit was taken or accepte d by cheque or bank draft or use of electron ic clearing system through a bank account	In case the loan or deposit was taken or accepte d by cheque or bank draft, whether the same was taken or accepte d by an accepte d by an accepte an accepte d by an accepte d by an accent bank draft, d by an accent bank draft, accent bank d af accent bank d af accent bank d accent bank d accent bank d accent bank
1	Utpal Biswas	Purulia			500000	No	500000	Yes- Cheque	Account payee cheque



Annexure 40 Accounting Ratios :-

SI. No.	Particulars	A	в	Previous Year	A	в	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	4715480					



Writ ten dow n valu e at	the of the year	6793 2	2522 0	9315 2
Addition al Depreci ation		IIN	IIN	IIN
Depreci ation allowabl e	7548	6305	13853	
Other Adjustm ents, If any	ΞN.	IN	Ē	
Deduct		Ē	Z	ĪŻ
Total value of Purch ases		IN	ž	ĨN
Charle	Subs idy or gran t etc	ž	ž	Ī
account	Cha nge Rate Sch	Ē	ĪŽ	Ĩ
Adjustment on account of	CEN. VAT	ž	Ī	Z
Adjustr	Purch ases	N.	ž	Ī
Adjus ted WDV (ab)		75480	31525	10700
Adjust ment made to WDV of Intangi	ble asset due to exclusi on of goodwi II	Ī	ž	Ī
Adjustmen t made to WDV u/s 115BAC/1 15BAD	3	Ē	Ē	ΗN
Actu al cost or writt en	dov e valu	7548	3152	1070
sa a %		10 %	40 %	
Descript ion of asset/bl ock of assets	5	(14r) Furniture s & Fittings	(14c) Plant & Machiner V	Total

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## SREE SAI CONSTRUCTION

#### (Partnership firm) AT - WEST LAKE TOAD, ASHRAM PALLY, DIST - PURULIA <u>PAN : ADVFS9414]</u>

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

Assessment Year : 2021-2022

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Opening Balance of building Project			By Bailding Project Under Construction		4,716,480.00
Under Construction			(Closing Work in Progress)		/
To Purchases	2,601,492.56		(As Valued and Certified by the Partners)		1
To GST Paid	440,513.32	3,042,005.88	/		
To Advisory & Consultancy Fees	S	8,750.00			
To Architect Fees & Charges		5,000.00			
To Bank Charges		1,603.14			
To Labour Charges		989,568.95	1		
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 Cess		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

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
* Remuneration to working partners		By N	let Profit b/d		75,640.0
AMARNATH KARMAKAR	60,631.20				
RABI ROSAN VERMA	6,736.80	67,368.00			
Interest on Partners Capital					
AMARNATH KARMAKAR	785.00				
RABI ROSAN VERMA	<u> </u>	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

FRN: 330347E

(Partner) Ritesh Sharma Mem No: 312314

**Chartered Accountants** 

UDIN: 22312314ABWZFZ4063

## SREE SAI CONSTRUCTION (Partnership firm) AT - WEST LAKE TOAD, ASHRAM PALLY, DIST - PURULIA

Accounting Period : 01-04-2020 to 31	-03-2021			Assessment Y	ear: 2021-2022
	AMAI	NATH KARN	MAKAR 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			By Share of Profit		6,737.40
		408,277.60			408,277.60
	RAI	BI ROSAN VE	RMA 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
CAPITAL & LIABILITIES	AMOUNT	AMOUNT	T A5 AT 31-03-2021 ASSETS	AMOUNT	AMOUNT
PARTNER'S CAPITAL A/C			FIXED ASSETS		
AMARNATH KARMAKAR	367735.60		Furniture & Fixture	75,480.00	
RABI ROSAN VERMA	7485.40	375,221.00	Less:- Dep. @ 10%	7,548.00	67,932.00
			Computer (D.O.P. March-21)	31,525.00	
Unsecured Loans			Less:- Dep. @ 40%	6,305.00	25,220.00
Utpal Biswas		500,000.00	/		0
		/	CURRENT ASSETS		
			Advance to Suppliers		884,564.00
			Building Project under Construction		4,716,480.00
Current Liabilities & Provisions			Barran Barrahar annual communication		10 and 2010-100
the second se		5.175.000.00	(As Certified by the Partners)		1
Advance against flat sale		5,175,000.00	(As Certified by the Partners)		1
Advance against flat sale (As Certified by the Partners)			80 - <b>8</b> - 8		1
Advance against flat sale (As Certified by the Partners) Audit Fees Payable		6,500.00	CASH & BANK BALANCES		274 840 40
Advance against flat sale (As Certified by the Partners) Audit Fees Payable		6,500.00	CASH & BANK BALANCES Indian Bank(50484106605)		274,860.40
Current Liabilities & Provisions Advance against flat sale (As Certified by the Partners) Audit Fees Payable GST Payable		6,500.00	CASH & BANK BALANCES Indian Bank(50484106605) Cash in Hand		274,860.40 100,040.60
Advance against flat sale (As Certified by the Partners) Audit Fees Payable		6,500.00	CASH & BANK BALANCES Indian Bank(50484106605)		

DATE: FEBRUARY 13, 2022 PLACE: PURULIA

## SIGNED AS PER REPORT ATTACHED

Chartered Accountant

ntant

For, AARS & CO **Chartered Accountants** FRN: 330347E

2 (Partner)

**Ritesh Sharma** Mem No: 312314 UDIN: 22312314ABWZFZ4063

# CA. ANUPAMA KATARUKA SOMANI



G.N. Mukherjee Road Purulia - 723101, W.B. Phone : 8145680844

## 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 SALCONSTRUCTION

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

#### Permanent Account Number - ADVFS9414J

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.

 (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 Ire 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 —

 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

 The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

In Our opinion and to the best of / our information and according to 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

Ampana Kataruke Somani

Partner.

ANUPAMA KATARUKA SOMANI

Place : Purulia Date: 29.09.2022 UDIN: 22312820AWOGSF7251 CASA & CO. Chartered Accountants At G.N. Mukherjee Street, Dist. Purulia (W.B.) PIN-723101 FRN: 0330652E

E-mail : anupama.kataruka@gmail.com | casa.cafirm@gmail.com

#### 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

## 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 , Purulis H.O., Purulis - I., Purulis , 32- West Bengal, 91-India, Pincode - 723101

 PAN
 ADVFS9414J

Aadhaar Number of the assessee, if available

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.

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 assesses 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:-
- In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2022 ; and
- In the case of the profit and loss account, of the Profit of the assessee for the year ended on that date.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

ANS

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:

SL No.	Qualification Ty	pe	Observations/Q	Nalifications
		No re	cords added	
Accountant [	Details			
Name				ANUPAMA KATARUKA SOMANI
Membership Nu	imber			312820
FRN (Firm Regis	stration Number)			330652E
Address				CASA & CO G.N. MUKHERJEE ROAD . Purulia H.O . Purulia - I Purulia . 32- West Bengal , 91-India . Pincode - 723101
Date o	of signing Tax Audit Report	29-5ep-2022		
	Place	49.37.48.244		
Date		29-Sep-2022		N.

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 Dsc 51.No and issuer

.C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

		FORM 3CD [See rule 6 G(2)]	
	Statement of particulars require	d to be furnished under section 44AB of the income-t	ax Act, 1961
		PART- A	
1. Name of t	he Assessoe		SHREE SAI CONSTRUCTION
2. Address of	f the Assessee		AT - SAI APARTMENT ,
			EST LAKE ROAD, ASHRAM PALL Y rulia H.O., Purulia - 1, Purulia , 32- West Bengal , 91-India , Pincode - 723101
3. Permanen	at Account Number (PAN)		ADVF59414j
Aadhaar Nur	mber of the assessee, if available		
sales tax.	the assessee is liable to pay indirect to goods and services tax,customs duty, on number or,GST number or any oth me ?	etc. if yes, please furnish the	Yes
Si. No. T	Type	Registration /Identification Number	
	loods and Services Так I2- West Bengal	19ADVF594143125	
5. Status			Firm
6. Previous yes	ar	315 125 19	01-Apr-2021 to 31-Mar-2022
7. Assessment	i year		2022-23
8. Indicate th	he relevant clause of section 44AB un	der which the audit has been conducted	
SI, No.	Relovant clause of section	44AB under which the audit has been conducted	
1	Clause 44AB(a)- Total sales/	curnovar/gross receipts of business exceeding specified limi	ts
		No records added	
		PART · B	
profit s	or Association of Persons, indicate na sharing ratios. In case of AOP, whethe rminate or unknown?	mee of partners/members and their r shares of members are	
SI. No.	Name	Profit Sharing Ratio (	%)
ı	AMARNATH KARMAKAR	90	

		RABI ROSAN	12777220		10		
u). II siu	there is any ci nce the last da	ange in the pa te of the prece	riners or mend ding year, the p	uers or in their pro articulars of such	ūi sharing ratio change ?		æ
. No.	Date of chanç		of Member	Type of change	Old profit sharin ratio (%)	ng New profit Sha Ratio (%)	ring Remarks
				fin records	adsed		
0.(n).				an one business or of every business			
No.	Sector		Sub Secto	and serve			Code
	CONSTRUC	TION	Building of c	complete constructio	ns or parts- civil cor	itractors	06002
). If SU	there is any cb ich change ?	ange in the na	ture of busines	s or profession, the	particulars of		
No.	Busine	:55	Sector		5ub Sect	bor	Code
1 (a).	Whether bool prescribed ?	as of accounts a	are prescribed	under section 44A	A. list of books so		
No.			Books pr	escribed			
ac sy bo	counts are kep stem, mention xoks of account	t. (In case bool the books of a s are not kept	ks of account a ccount generat at one location,	Idress at which the re maintained in a ed by such compu please furnish the ounts maintained a	computer ter system. If the addresses of		
Sani	e as ll(a) ab	ove					
	ooks Add aaintained	ress Line 1	Address Line	2 City Or To District	vn Or Zip Code Code	/ Pin Country	State
. m	ASH BOOK AT -	SAI APARTMENT		PURULIA	723101	91-India	32-West Beng

51. No.	Realiz anomined		
si, NO.	Books examined		
L.	CASH BOOK, BANK BOOK, LEDGERS, JOURI	VAL, TDS CERTIFICATES, ETC.	
presumptive basis, if y	d loss account includes any profits and gains assess es, indicate the amount and the relevant section (4 14B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Sch tion.) ?	AAD,	No
51. No. Section			Amoun
	No records added		
13.(a). Method of accounts	ing employed in the previous year.		Mercantile system
(b) Wheelow there had be	en any change in the method of accounting employ	A same	Na
	yed in the immediately preceding previous year ?	ou vis-a-	
(c). If answer to (b) above effect thereof on the p	is in the affirmative, give details of such change , an wollt or loss ?	ad the	
51. No. Particulars		Increase in profit	Decrease in prof
		50	•
(d). Whether any adjustm complying with the pr notified under section	ent is required to be made to the profits or loss for ovisions of income computation and disclosure stan 145(2)?	dards	No
(#). If answer to (d) above	is in the affirmative, give details of such adjustment	tsi	
SI. No. ICDS	Increase in profit	Decrease in profit	Net effec
	و ۵	۲ ٥	۲.
fotal	<b>K</b> O	<b>e</b> 0	•
(f) Disclosure as per ICDS	k.		
SIL NO. ICDS	Disclosure		
	No records added		
	n of closing stock employed in the previous year		At Cost

ANS

	se of deviation from the method of value he effect thereof on the profit or loss, pl	iogse rurrasin		
NO.	Particulars		Increase in profit	Decrease in profit
		So records added		
5. Give	the following particulars of the capital o	asset converted into stock-in-trade		
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. Am	ounts not credited to the profit and loss	account, being, -		
		1997 BAN		
(a). Th	e items falling within the scope of sectio	m 28:		
SLNo.	Description	N. A.		Amount
				¥ 0
(b), 12 ta ci	e proforma credita, drawbacks, refunda ax or refunds of sales tax or value added redits, drawbacks or refunds are admitt	of duty of customs or exclae or service tax or Goods & Services Tax, where such ed as due by the authorities concerned:	1	
	Description			Amount
SI.No.	Desciption	No records added		
(c). E	escalation claims accepted during the pa	evious year:		
	Description			Amount
53 No.	1. 5. 57 1. 68 1. 68 1.	No records added		
SI No.				
	any other item of income:			
(d). (				Amour
		No records added		Ameun

	scription					221012			Amour
				No rec	ords added				
17. Where an consideral of a State	tion less than	I Value adopt	is transferre ed or assesse in section 430	d or assessa	ble by any a	authority			
SI. Details No. of			Address of	Property			Consideration received or	Value adopted or	Whether
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	accrued	assessed or assessable	
									section 43CA or fourth proviso
									clause ( of sub- section (2) of
									section 56 applicab 7

18 Farticulars of depreciation allowable as par the lacome-tax act. 1901 in respect of each asset or block of assets, as the case may be, in the following form:-

51. Ha	Description of the Block of Associat basis of boson	Rate of Depreciption (%)	Opening WDV / Actual	Adjustment made to the writes down value under series (for assessment ywar 2022.22 amly)	Adjustment made to the states down value of intangible asset due to excluding value of goodsill of goodsill of goodsill or profession	Adjunted written Gove valuetAi	Purchase Talue	Tatal value of Purchases ibj	Deductions (C)	Other Adjustments	Depreciation Allowable (8)	Written Down Vatue & the end of the the the the C-D
1	Foretures & Fittings @ 1 0%	10	* 67.932	* 0	* 0	t 61,932	* 0	۴ ۵		<b>e</b> p	₹ 6,793	₹ 61,139
2	Plant and M activities (5) 40%	40	f 25.220	• 0	• 0	₹ 25.22s	<b>*</b> 53.330	<b>7</b> 53,350		<b>e</b> 0	€ 23.228	₹ 55,342

the

19. Amount admissible under section-

	Section	Amount debited to profit and loss account	and also fulfi provisions of inco	le as per the provisions of Is the conditions, if any sp ome-tax Act, 1961 or incor other quidelines, circular.	ecified under the relevan me-tax Rules, 1962 or an
		No re	cords added		
	Any sum paid to an em where such sum was of 36(1)(ii)]	pioyee as bonus or commission fo therwise payable to him as profits	r services rendered, or dividend. [Section	2	
SI. No.	Description				Amoun
		No re	cords added		
(b). Del in s	tails of contributions re section 36(1)(va).	eceived from employees for variou	s funds as referred t	0	
il No.	Nature of fund	Sum received from Du employees	e date for payment	The actual amount paid	The actual date of payment to the concerned authorities
			and the second second		
		No re	cords added		
21.(ə).	Please furnish the deta in the nature of capital	No re ils of amounts debited to the profi	t and loss account. E	leing	
	Please furnish the deta in the nature of capital penditure	Is of amounts debited to the profi	t and loss account. E	Seing	
i apital ex	n the nature of capital	Is of amounts debited to the profi	t and loss account. E	Seing	Amour
apital ex SI. No.	n the nature of capital	Is of amounts debited to the profi	t and loss account. E	Being	
apital ex 51. No.	n the nature of capital	Is of amounts debited to the profi	t and loss account. E	Being	
apital ex 51. No. ersonal e	n the nature of capital penditure Particulars	Is of amounts debited to the profi	t and loss account. E	Reing	*
apital ex 51. No. ersonal e	n the nature of capital penditure Particulars spenditure	Is of amounts debited to the profi	t and loss account. E	Reing	*
apital ex 51. No. ersonal e 51. No.	n the nature of capital penditure Particulars mpenditure Particulars	Is of amounts debited to the profi	t and loss account. E rure sec.		*
apital ex 51. No. ersonal e 51. No.	n the nature of capital penditure Particulars mpenditure Particulars	Is of amounts debited to the profi personal, advertisement expendi	t and loss account. E rure sec.		Amoun Amoun

SI. No.	Particular	5													Amoun
						3	la record	is added							
Expenditu	re incurred (	at clubs	being c	ost for	club ser	vices an	d faciliti	as used.							
SL-No.	Particular	5													Amoun
							to record	is added							
Expenditu	re by way of	penalty	or fine i	for vio	lation of a	nny law f	or the ti	me being in	force						
SI.No.	Particular	5													Amoun
							o record	s adzed							
Expenditu	re by way of	any othe	er penal	lty or f	îne not ce	overed a	bove								
SI. No.	Particular	5													Amount
						н	io record	s added							
Expenditur	e incurred f	or any p	urpose	which	is an offe	ace or v	which is t	arohibited b	v law						
	0.00000000								/						
51 No.	Particular			R											Amount
						N	e record	s added							
(b). Amo	unts inadmi	ssible ur	nder sed	ction 4	0(a);										
					oren.										
i, as pay	ment to non-	residen	t referr	ed to 1	n sub-cla	use (i)									
A Detail	s of payment	t on whi	ch tax is	s not d	educted-										
SL. Datu No.	of payment	Anoust at payment			ase of the	Permanent Number of payer, 17 accilably	130	Andhanir Must payne, 14 an		Address Line 1	Address	City Or Town Or District	\$60e /	Country	r State
3															
<ol> <li>Details before</li> </ol>	s of payment the due dat	t on which	ch tax h led in si	as bee	n deduct	ed but h	as not b	een paid on	or						
1731350							100								
si. Date .No.	of payment	ef.	Natura of payment	Name of the paryon		1		Number of the		Address Lune 2	City Or Town Or District	Cope /	Country	State	Ascurt of tax deducted
1															
													0-	100	* D

hus

ii. as payment referred to in sub-clause (ia) A. Details of payment on which tax is not deducted: th Mo Bate of perment Amount Watters Rate of Permanent Located Aethias Busher of the Address Address Tity Br Country State 710 of at IN Runber of the payee, if available Line 1 Line 7 Town Or Code / payment payment payme payer. if svailable District Pin Ende 1 \* 0 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. 31. bein uf anyonii Associ Salaire of of Carr in Then for Lode / family and 80. of the ACCOUNT: Number time 1 time 2 of tax deposited the payee. If of the payee. If available payment payment payze available District. Pin deducted out of Dride 'Amount of tax deducted\* a. 10 8.0 10 III. as payment referred to in sub-clause (ib) A Details of payment on which levy is not deducted: 51. No. Dete of payment Amount: Weture flame of Permanent Roomint Rathoar Musher of the Address Address City Or Tip Country State payor. If available Town Dr District of of the Number of the Line 1 Line 7 (nde. payment payment payee. if available Pin 03105 Code 1 2.0 <sup>8</sup> 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. 31 date of Ansunt of payment Nature Andhear Musber Address Address City Or Name Perminent 210 Country State Assunt Ansant Sec. payment 10 Account of the payee, 1f Line 1 Live 2 Town Or -1 Cole of lovy deposited District / Pie Code payment the Number of the available deducted out of pasee payee, if Amount AVIILABLE IT LEVY deducted' 1 ₹ 0 7.0 £.0

v. We	alth tax under sul	t-clause (iia)						<b>₹</b> 1
vi Roj	valty, license fee,	service fee etc. u	ıder sub-clause (iib	)				
vi. Sa (iii	lary payable outsi )	de India/to a non	resident without T	DS etc. under sub-cl	ause			
l. HD.	Date of payment	Amount Name of of the payment payme	Permanent Account Kumber of the payme, if evaluable	Andhaar Number of the anyee, if evoilable	Address Life 1	Address City &r Line 2 Tavn &r District	Zia Country Code / Pan Code	State
ř.		* 0						
vii. Pa	yment to PF /oth	er fund etc. unde	r sub-clause (iv)					* (
o. Tax	paid by employe	r for perquisites u	inder sub-clause (v	)				* (
.00	nounts debited to mmission or rem mputation thered	uneration inadmis	count being, inter- suble under section	est, salary, bonus, a 40(b)/40(ba) and				
l. No.	Particulars	Secton	Amount debited to P/L A/C	Amount admissible	Amount	Remarks		
	Interest	40(b)	₹ 48,606	₹ 48.605	*0	INTEREST ON CAP	MTAL	
	Remuneration	40(b)	₹ 3.59,255	₹ 3,59,255	۲ 0	SALARY		
(d). D1	sallowance/deem	ad income under :	section 40A(3):					
doc	uments/evidence,	whether the exp ere made by acco	unt pavee cheque	ther relevant nder section 40A(3) drawn on a bank or				Yes
. No,	Date of Paymer	nt Nature of Payment		Amount Name payee	incaraco i	Permanent Account Number of the payee, if available	Aadhaar Num the payee, if a	1000000
			No	records added				
	ha hasis of the	mination of here	n al an an an an					
doct	iments/evidence, 6DD were made	whether paymen by account payee	cheque drawn on a	ther relevant tion 40A(3A) read w a bank or account pa o be the profits and	ith yee			Yes

AND

SI. N	ente ert afterente	Nature of Payment	Amou	nt Name of the payee	Permanent Account Number of the payee, if available	Addhaar Number of the payee, if available
			No records ad	bed		
(e).	Provision for payment of	of gratuity not allow	vable under section 40A(?	);		55
(n.	Any sum paid by the ass	essee as an emploj	er not allowable under se	ction 40A(9);		70
(g).	Particulars of any liabili	ty of a contingent i	nature;			
SI. N	o. Nature of Liability					Ampuni
1						7400010 ₹ 0
(n).	Amount of doduction in expenditure incurred in income;	admissible in terms relation to income	s of section 14A in respect which does not form part	of the of the total		
51. N	o. Particulars	NA.				Amount
			No records add	ed		
18	Amoant inadmissible und	ler the proviso to s	ection 36(1)(iii).			63
22.	Amount of interest inade Enterprises Developmen	nissible under sect t Act. 2006.	ion 23 of the Micro, Small	and Medium		80
24	Distantion of our second					
	rateculars of any payme	ints islade to perso	ns specified under section	40A(2)(b).		
il Io.	Name of Related Person	PAN of Related Person	Andhaar Number of the related person, if available	Relation	Nature of Transaction	n Payment Made
	AMARNATH KARMAKAR			PARTNER	REMUNERATION	₹ 3,23,329
	RABI ROSAN VERMA			PARTNER	REMUNERATION	t 35.925
	AMARNATH KARHAKAR			PARTNER	INTEREST ON CAPITAL	₹ 37,454
					AND A DAMAGE AND A DAMAGE CONTROL	

33AC	nts deemed to be pro or 33ABA	fits and gains under section 32AC of	r 32AD or 33AB or	
No.	Section	Description		Amount
		No record	ds added	
25. Any Ai thereo	mount of profit charg xf.	eable to tax under section 41 and co	omputation	
No Nar	ne of person	Amount of income Section	Description of Transaction	Computation # any
		to record	ds added	Carlos and a second
26.1. (n res 438,	spect of any sum refe the liability for which	rred to in clause (a),(b),(c),(d),(e),(f)	or (g) of section	
A pre-exk assessn	sted on the first day o nent of any proceding	of the provious year but was not allow previous year and was		
a. paid du	ring the previous yea	r;		
No.	Section		Nature of lability	Amount
				¢ 0
o not paid	î during the previous	year;		
No.	Section		Nature of lability	Amount
				¥ 0
a. was inc	urred in the previous	year and was		

1

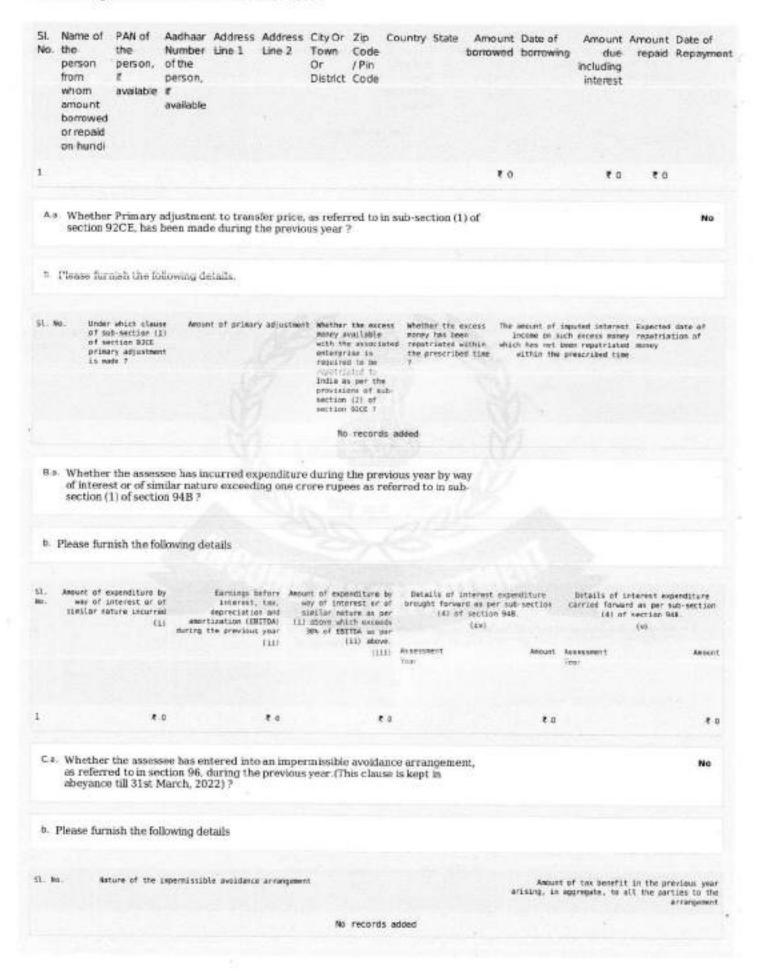
1.1b

00	Nature of lab	iity Amount
		* 0
ore the atoresant date.		
on	Nature of liab	iky Amoun
		* (
tax.goods & services Ta wy.cess.impost etc.is pa	x, customs duty, excise duty or any seed through the profit and loss	Yes
		GST ON ADVANCE RECEIPT - 1.37,130.20 /-, P. TAX- 2,500/-, LABOUR CESS - 1,31,044/-
the previous year and it	ts treatment in profit and loss account	nt and
	Amount Treatment in Profit & Loss	Accounts
	No records added	
eme or expenditure of p count.	rior period credited or debited to UM	2
	Particulars	Amount Prior period to which it relates (Year in yyyy-yy format)
	No records added	
pany not being a compan rout consideration or for	y in which the public are substantial	y
	fore the aforesaid date.	fore the aforesaid date.  In Nature of lab  A tax, goods & services Tax, customs duty, excise duty or any expression post etc.is passed through the profit and loss  presi Value Added Tax Credits/ Input Tax Credits/Input Tax cred  presi Value Added Tax Credits/Input Tax credits/Input Tax cred  presi Value Added Tax Credits/Input Tax credits/Input Tax cred  presi Value Added Tax Credits/Input Tax credits/Input Tax cred  presi Value Added Tax Credits/Input Tax credits/Input Tax cred  presi Value Added Tax Credits/Input Tax credits/Input Tax cred  presi Value Added Tax Credits/Input Ta

Sec.	and an income	names H	Aadhaar	Name of	CIN of the				Fair Mark	
200.03	verson from which shares	person, if available	Number of the payee, if	the company	company	Received	considerati	on paid	-	the share
0	eceived	Contrast and	available	whose						
				shares are						
				received						
				ño re	ecords adde	ď				
15	hether durin sue of shares ection 56(2)(v	which exceeds	rear the assesse the fair market	e received an value of the s	y consider hares as re	ation for ferred to in				
Pleas	se furnish the	details of the s	ame							
L No.	whom con	ne person from sideration	person, if	Aadhaar Num the payee, if	sh	ares	mount of consider reco	ration eived	Concession and Concession	et value o the share
	received fi	orissue of	avalable	available	65	sued				
				No re	cords adde					
	action 56.7	other sources' a	s referred to in	clause (ix) of	sub-section	te head t (2) of				No
64	ection 56 ?	other sources' a ne following det			sub-section	1 (2) of				
s. b. Ple	ection 56 ?					1 (2) of				Nimera
s. b. Ple	ection 56 ?					1 (2) of				20.000
s. b. Ple	ection 56 ?					1 (2) of				20.000
s b. Ple L No.	ertion 56 ? wase furnish th Nature (	ne following det of income	ails:	No ra	cords adder	1 (2) of				20100
5 b. Ple L No. B.e. W	ertion 56 ? ase furnish th Notore ( Vhether any a	ne following det of income mount is to be		No re	cords adder	t (2) of				20.000
b. Ple L No. B.e. W	ection 56 ? Nature ( Nature ( Vhether any a ncome from o ection 56 ?	ne following det of income mount is to be	ails: mcluded as inco s referred to in	No re	cords adder	t (2) of				Amour
5. Ple L No. B.e. W 'y Se	ertion 56 ? Hase furnish th Nature ( Noture ) Noture ( Noture ) Noture ) Noture ) Noture ) Noture )	ne following det of income mount is to be other sources' a	ails: mcluded as inco s referred to in	No re	cords adder	t (2) of				Amour
5. Ple 1. No. 8.e. W 19 50	ertion 56 ? Hase furnish th Nature ( Noture ) Noture ( Noture ) Noture ) Noture ) Noture ) Noture )	ne following det of income mount is to be other sources' a	ails: mcluded as inco s referred to in	No ro ome chargeab clause (x) of s	cords adder	se head (2) of				Amour
s, Ple I. No. B.e. W	ertion 56 ? Hase furnish th Nature ( Noture ) Noture ( Noture ) Noture ) Noture ) Noture ) Noture )	ne following det of income mount is to be other sources' a	ails: mcluded as inco s referred to in	No ro ome chargeab clause (x) of s	cords adder le under th aub-section	se head (2) of				Amoun
b. Ple L No. B.e. W b Ple I No. 30. Da int	ection 56 ? Nature 1 Nature 1 Nature 1 Nature 2 ase furnish th Nature 2	ne following det of income mount is to be of income of income mount borrowe	ails: mcluded as inco s referred to in	No re nme chargeab clause (x) of s No re	cords adder le under th aub-section	t (2) of te head (2) of				Amour
b. Ple No.	ection 56 ? Nature 1 Nature 1 Nature 1 Nature 2 ase furnish th Nature 2	ne following det of income mount is to be ther sources' a ne following det of income mount borrowe	ails: included as inco s referred to in ails:	No re nme chargeab clause (x) of s No re	cords adder le under th aub-section	t (2) of te head (2) of				Amour

1

AND



22	Name of the payer	Addres	s of the payer	Permanent Account Number (f available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
					No records added			
	269 ST, in ag in respect of received by a	gregate 'transaci a cheque	from a person in ions relating to	t a day or in res one event or oc tot being an acc	the limit specified in sec pect of a single transact casion from a person, count payee cheque or a	tion or		
SI Nn	Name n payer	of the	Address of the	1	Permanent Account Number (Favailable with the assessee) of the payer	Aadhaar Numi payer, If availa		munt of meetin
				15	No records added			
	section 269S transaction of person, other	T, in agg or in resp rwise tha	regate from a p ect of transaction	erson in a day o ons relating to o r bank draft, or	eeding the limit specifie in respect of a single me event or occasion to use of electronic clearin year	a		
SL No.	Name of the payee		s of the payee	Permanent Account Number (If available with the assessee of the payee	Aadhaar Number of the payee, f available	Nature of transaction	Amount of payment	Date of payment
			1997		No records added			
	section 2695 transaction of person, made	T, in agg or in resp o by a ch	regate from a p oct of transaction	erson in a day o ons relating to o aft, not being a	eeding the limit specifie r in respect of a single me event or occasion to account payee cheque ar	a		
SI. No.	Name o payee	fthe	Address of the	ł	Permanent Account Number (if available with the assessee) of the Dayce	Aadhaar Numt payee , if availa	ter en el ter en el ter e	unt of payment
					No records added			
eceipt avings ection	by or payne bank, a coo	ent to a operativ 1 the ca	Government co e bank or is t	mpany, a bank the case of th	ot be given in the ca ing Company, a post o ansactions referred t n Notification No. 5.	office to in		

10

MB

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

	the le lenderor de depositor	ddress of the nder or epositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available			amou outstanding the account any time duri the previo	t at deposit	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 chequ or an account payee bank draft.
1	Supriya Pa PU thak	IRULIA	.05		₹ 15,60,000	No	₹ 15.00.0	000 Yes-Electr onic clearl ng system	
- 20	sectant 20355	Cancell of ACO	មាកទុក សាយប្រព័ន្ធ ព	he previous yea	173			¥.	
SL No.	Name of the person from whom specified sur is received	from whom sum is rec	n specified eived	Permanent Account Number (if available with the assessee) of the person fram whom specified sum is received	Aadhaar Number the person from whom specified s is received, if available	5	accepted a	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 sur was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee chequ or an account payee bank draft.

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 200ST, in aggrogate from a person in a day or in respect of a single transaction on 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

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

SI. Assessment No. Year	Nature of Io5s/allowance	assessed depreclation is	All losses/allowances not allowed under section 1158AA / 1158AC / 115BAD	Amount as adj by withdra addi depreciatik account of optiv taxation under se 1158AC/1158A be filed assessment 2021-22	wal of tional on on ng for ction D(To in for t year	Amount as assessed (give reference to relevant order) Amount Order Ws & Date	Remarks
L		٤ ٥	٤ ٥		10	₹ p	
<ul> <li>Whether the as</li> </ul>	d in terms of soct	prior to the preva on 79 ?	y bas taken place in ous year cannot be a a loss referred to in	illowed to be		Not	Applicable No
the previous ye				- 12		3	
Please furnish th	e details of the sa	me.					₹0
d Whether the as specified busin	ess during the pro	red any loss referre milous year ?	ed to in section 73A	in respect of any			No
Please furnish th	e details of the sa	me.					₹0
e. In case of a com on a speculation	npany, please stat n business as refe	e that whether the rred in explanation	ompany is deeme to section 73.	d to be carrying		Kot	Applicable
Please furnish th	e details of the sa	me.					*0
13. Section wine d	statle of doduction		e under Chapter VI				
Chapter III (Se	ection 10A, Sectio	ns, if any admission n 10AA).	e under Chapter VI	A or			No
il. No. Section	t under which ded	luction is claimed	the conditions, if	any, specified unde	er the n	of the Income-tax Act,196 elevant provisions of Inco Inriguidelines, circular, et	me-tax Act
			No records adde	ú			
						CSA de	

AND

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:-

payer       Number (if available evailable with the assesseel of the payee       account at any time repayme during the previous system the payee         1       UTPAL EISWA s       PURULA       ₹ 5.00.000       ₹ 5.00.000       ₹ 5.00.000       ₹ 5.00.000       ₹ 5.00.000	e was made e by cheque or bank draft, whether the same was repai by an
1 UTPAL PURULA X 5.00.000 Yes-Chequ	was repai by an account
EISWA	cheque o
EISWA	an account payee bank drafi
	e Account pa yee cheque
payer Number (if available with payer, if available loan or	f repayment o deposit or an
payer received of by a cl draft or us clearing s a bank a	cified advance innerwise than neque or ban e of elèctroni stem through ccount durin previous yes
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:-	
payer Number (if available with payer, if available loan or the assessee) of the spe payer received t	repayment o deposit or an cified advance y a cheque o ft which is no
cheg	iccount payer
payee ba the	nk draft during previous yea

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

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

SL Assessment Nature of No. Year loss/allowance	assessed depreciation is	All losses/allowances not allowed under section 1158AA / 115BAC / 1158AD	Amount as adju by withdraw addit depreciation account of optim taxation under se 115BAC/115BA be filed assessment 2021-22	val of ional in on og for ction D(To in for year	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
1	۴ ۵	* 0		۴0	* 0	
b. Whether a change in share hold due to which the losses incurred carried forward in terms of sect	prior to the previ				Not	Applicable
C. Whether the assessee has incurr the previous year ?	red any speculation	n loss referred to in	section 73 during	9		No
Please furnish the details of the se	ume.					*0
d. Whether the assessee has incurs specified business during the pr	red any loss refern evious year ?	ed to in section 73A	in respect of any		all'an	No
Please furnish the details of the sa	ime.					₹0
<ol> <li>In case of a company, please stat on a speculation business as refe</li> </ol>	te that whether th erred in explanatio	e company is deem- n to section 73.	ed to be carrying		Not	Applicable
Please furnish the details of the sa	ime.					*0
<ol> <li>Section-wise details of deduction Chapter III (Section 10A, Section</li> </ol>	ms, if any admissib on 10AA).	de under Chapter V	1A or			No
51. No. Section under which de	duction is claimed	the conditions, it	any, specified und	ier the	of the income-tax Act.19 relevant provisions of inc her guidelines, circular, o	ome-tax Ac
		No records add	ed			
					Sh. A.C	

AND

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:-

	SI. No.	0.000	Address of the payee	Permanent Account Number (f available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	account at any time during the previous	the repayment	In case the repayment was made by cheque or bank draft, whether the same was mpaid by an account payee cheque or an account payee bank draft.
exceeding the limit specified in section 269T received otherwise than by a choque or bank draft or use of electronic clearing system through a bank account during the previous year:- Si. No. Name of the Address of the payer Permanent Account Address of the payer is available with the assessee) of the payer is available with the assessee) of the payer is available with the assessee of the payer is available with the assessee of the payer is available with the assessee of the payer. If available is a choque or bank draft or use of electronic clearing system through a bank account during the previous year.	1	BISWA	PURULIA			₹ 5,00,000	₹ 5,00,000	Yes-Cheque	Account pa yee cheque
payer       Number (if available with the assessee) of the payer       payer, if available       loan or deposition and specified advance tracewere used by a cheque or bank draft or use of electronic by a cheque or bank draft during the previous year:         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •         •       •       •       •		exceedin or bank	ng the limit spec draft or use of e	afied in section 269T	received otherwise than	by a cheque			
<ul> <li>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:</li> <li>Si No. Name of the Address of the payer payer</li> <li>Permanent Account Aadhaar Number of the payer payer of the assessee) of the payer if available with payer. If available the assessee) of the payer ceceived by a cheque or bank draft which is no an account payee bank draft during the payer if available the payer bank draft which is no an account payee bank draft during the payer account payee bank draft during the previous year.</li> </ul>	SL N	0.	Construction of the second	Address of the paye	Number (if avail the assessee) (	able with paye	r, f available	ioan or de specif received ou by a che draft or use clearing sys a bank act	eposit or any fied advance ierwise trian que or bank of elèctronic tem through count during
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: Si No. Name of the Address of the payer Permanent Account Number of the payer Number of the payer Number (if available with payer, if available bank draft during the payer received by a cheque or bank draft which is no an account payee bank draft during the payer cheque or account payee bank draft during the payer is available with payer bank draft during the previous year.					No records add	ed			
payer Number (if available with payer, if available loan or deposit or an the assessee) of the specified advance payer received by a cheque or bank draft which is no an account payer cheque or account payee bank draft during the previous yea		exceedia which is	ng the limit spec not an account	ified in section 269T	received by a cheque or l	bank draft			
No records added	SLN	0.	100 Color	Address of the pays	Number (if avail the assessee)	able with paye	and the second se	loan or di speci received by bank draft an ac chequ payee bank	eposit or any fied advance a cheque or which is not count payee e or account draft during
					No records add	ed			

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 ?

		-								
SI. 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)	amount on which tax was required to be deducted or	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 loss than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of ta deducted of collected in deposited to the credit the credit Governmen out of (6) an [8] (10]
				۲ 0	۲0	۴ ٥	10	٤0	10	
1945	Whathert				20					
	Whether t collected ? lease furnish			d to furnish	the statement	oftax deducte	el or tax			No

No

Na

NUL

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

Please furnish:

SI. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment. (3)
		(2)	Amount Date of payment
		₹0	8 O

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

5L. 90.	item Name	Unit Name	Oper	ning stock	Purchases du pervic	ining the ous year		during the vious year	Clo	sing stock 5	hortage/excess, if any
				¢		0		¢		σ	c
(b).	In the items	case of r of raw n	manufacturi naterials, fini	ng concern shed produ	, give quantita cts and by-pro	tive details iducts.	of the pri	nicipal			
A. 1	Raw ma	sterials:									
il 10.	item Name		Opening stock	Purchase during tr perviou ye	ne during us pervious	g the duri	Sales ng the rnious year	Closing stock	Yield of finished products		
						No record	ds added				
8.	Finishe	d produ	cts:								
51. No.	itern Name	Unit Name	Opening		hases during pervious year	manu during the	Ouantity ifactured pervious year	Sales durin pervious	M	Closing stock	Shortage/excess, an
						No recor	ds added				
с	Ву-рго	ducts									
SI. No.	item Name	Unit Name	Opening		chases during pervious year	man during the	Quantity ufactured pervious year	perviou		Closing stock	Shortage/excess. an
						No recor	ds added			1999	
36	.(e). W	hether t ferred to	he assessee 5 in sub-clau	bas receive se (e) of cla	d any amount use (22) of sec	in the natu tion 2 ?	re of divid	end as			No
	Please	furnish	the following	details:-							
				Arno	unt received			Date of	receipt		
SLI	No					0.000	an a				
SLI	No.					No racos	rds added				
SLI	No.					No racon	rds added				
		ther any	cost audit w	as carried o	out ?	No racon	ds added				Not Applicable

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 ?

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

39. Whather 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. ?

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

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

SI. No.	Particulars	Previous Year		46	Preceding previou	us Year	%
(a)	Total turnover of the assessee	13779790			0		
(0)	Gross profit / Turnover	U .	13179790	٥	v	Θ.	
tei	Net profit / Turnover		13779790	0.65	7486	0	
(d)	Stock-in- Track / Ternover		13779790			0	
(e)	Material consumed / Finishod goods produced	4152412			4716480		
Ve	ar under any	tax laws othe	lemand raised or re r than Income-tax A avant proceedings.	fund issued during ct, 1961 and Wealt	the previous h-tax Act,		
SI No.		ear to which efund relates	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received		Amount Remarks
							(ish to)

Not Applicable

Not Applicable

W

#### Acknowledgement Number:565663110290922 No records added 42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No No. 61A or Form No. 61B? b. Please furnish SI. No. Income tax Type of Form Due date for Date of furnishing, # Whether the Form Please furnish list of the Department fumishing fumished contains details/transactions **Reporting Entity** information about all which are not reported. Identification details/ furnished Number transactions which are required to be reported 7 No records added 43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to No furnish the report as referred to in sub-section (2) of section 286 ? 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) SI. Total amount of Expenditure in respect of entities registered under GST Expenditure relating No. Expenditure to entities not incurred during the Relating to goods Relating to entities Relating to other Total payment to registered under or services exempt year failing under registered entities registered entities GST from GST composition scheme No records added Accountant Details Accountant Details Name ANUPAMA KATARUKA SOMANI

Membership Number	312820
FRN (Firm Registration Number)	330652E

ŝ,

Address

Place

Date

CASA & CO., G.N. MUKHERJEE ROAD, Purulia H.O. Purulia - I. Purulia, 32-West Bengal, 91-India, Pincode - 723101

49.37.48.244

29-Sep-2022

7

			Additions D	vertails (From Po	oint No.18)			
Description of the Block of Assets/Class of Assets	SI. No.	Date of Purchase	Date put to	Purchase Value	Adju	count of	Total Value of	
			Use	(1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases (B) (1121314)
Fornitures & Pittings @ 10%					No records add	led		
Description of the Block of Assets/Class of Assets	1.2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	Date of Purchase	pate put to	Purchase Value	Adjustments on Account of			Fotal Value
			Use	(1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called [4]	Purchases (8) (1+2+3+4)
Plant and Machinery @ 40%	1	22 (ul-2021	22-jul- 2021	₹ 12,350	₹ 0	4.6	19	₹ 12,350
	2	22-jan-2022	22-jan-	₹ 41,090	4.0	20	40	₹ 41,000

		Deductions Details (From Point No.18)		
Description of the Block of Assets/Class of Assets Furnitures & Fittings @ 10%	Si. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for loss than 180 days
		No records added		

Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale Amount	Whether deletions
Plant and Machinery (* 40%)			are out of purchases put to use
			for less than 180 days
	-	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 Dsr S1. 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

Liabilities	Amount/De L	the second second later is in the second sec	et as On 31-03-2022		
	Amount(Rs.)	Amount(Rs.)	1.000 0.00	Amount(Rs.)	Amount(Rs.)
Capital Account AMARNATH KARMAKAR RABI ROSAN VERMA	Rs. 5,93,971.37 Rs. 63,513.28	6,57,484.64		67,932.00 6,793.20	61,138.80
Loans(Liability)			Computer (D.O.P. March-21) Less: Dep. @ 40%	25,220.00 10,088.00	15,132,00
Unsecured Loans (Supriya Pathak) UTPAL BISWAS Less: Paid Iown	5,00,000.00 5,00,000.00	15,00,000.00	Printer (22-07-2021) Less: Dep. @ 40%	12,350.00 4,940.00	7,410.00
Current Liabilities: Advance Aget. Flat Sales From Customer :- AS PER SCHEDULE -A		53,70,000.00	Laptop (22-01-2022) Less: Dep. @ 40%	41,000.00 8,200.00	32,800.00
Audit Fees Payable Accounting Charges Payable Sundry Greditors -AS PER SCHEDULE -B		9,000.00	Current assets, Loans & Advances Advance to Suppliers(AS PER SCHEDULE -C) Building Project under Construction Sundry Debtors Loan & Advances Astha Construction		20,25,202.48 41,52,412.00 69,981.50
			Ashatosh Kumar S. Mondal	2,31,562.00 1,00,000.00 2,00,000.00	5,31,562.00
1 1			Bank Accounts: Indian Bank(50484106605)		2,54,163.15
			Cash in Hand		14,24,685.17
	1	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

PAN: ADVFS9414J

### Anupama Kataruka Somani Anupama Kataruka Somani

Anupaña Kataruka Somani Partner Membership No 312820 UDIN: 22312820AWOGSF7251 Place: Purula Date: 29.09.2022



#### SREE SAI CONSTRUCTION

#### [Partnership Firm]

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

PAN:	ADV	F\$94	141

	The second	the set of	The Year Ended As On 31-03-2022	A	Amount/De 1
	Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)	Amount(ks.)
Particulars To Opening Balance of building Project Under Construction To Purchases To GST Paid To Advisory & Consultancy Fees To Architect Fees & Charges To Bank Charges To Labour Charges To Labour Charges To Diesel, Petrol Expenses To Office Expenses To Office Expenses To Office Staff Salary To Accounting Charge To Sales Promotion Expenses To Labour Cess To Depreciation To Project Misc. Expenses To Site electric Charges To Audit Fees " Carriage " Carriage	Amount(Rs.) 76,66,833.53 12,77,334.58	Amount(Rs.) 47,16,480.00	Particulars By Sales A/c * Discount * Closing Balance Of Building Project Under Construction	Amount(Rs.)	Amount(Rs.) 1,37,79,790.50 31,000.80 41,52,412.00
<ul> <li>Freight</li> <li>Installation Charges</li> <li>To Net Profit Transfer to P/L Appro A/c</li> </ul>		375.00 1,000.00 4,97,364.28			
		1,79,63,202.50			1,79,63,202.50

	P/L Appropria	tion Account Fi	or The Year Ended As On 31-03-2022		
Particulars	Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)	Amount(Rs.)
To Inflor Capital AMARNATH KARMAKAR BABI ROSAN VERMA	Rs. 37,453.98 Rs. 11,152.05	48,606.03	By Net Profit		Rs. 4,97,364.28
Salary to Partner AMARNATH KARMAKAR RABI RUSAN VERMA	Rs. 3.23,329.32 Rs. 35,925.48	3,59,254.80			
<u>To Balance Profit Transferred to:</u> AMARNATH KARMAKAR RABI ROSAN VERMA	80,553.11 8,950.35	89,503.45			
	-	4,97,354.28			4,97,364.28

In terms of Our report of even date attached hereto

FOR CASA & CO. **Chartered Accountants** FRN-330652E Ampaina Katanuka Somani Anupama Kataruka Somani Partner Membership No 312820 Pd Ac UDIN: 22312820AW0G5F7251 Place: Purulia Date: 29.09.2022

# SREE SAI CONSTRUCTION

(Partnership Firm)

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

#### PAN: ADVFSM14

	PARTNER'S CAPITAL A/	2	
To Drawings a/c <sup>a</sup> Closing belance	Amamath Karmaka Rois Rosan Verma Rs. 3,82,150.64 Rs Rs. 5,93,971.37 Rs. 63,513.28 introduction Salary to Pa Inst. of Prot Rs. 9,76,122.01 Rs. 63,513.28	nce Rs. 3,67,735.60 Rs. 1,67,050.00 Iteer Rs. 3,23,329.32 d Rs. 37,453.98	Rs. 7,485.40 Rs. 35,925.48 Rs. 11,152.05 Rs. 8,950.35

In terms of Our report of even date attached hereto

FOR CASA & CO. **Chartered Accountants** FRN-330652E Anupama Katasuka Somani Partner Membership No 312820 UDIN: 22312820AWOG5F7251 Place: Purulia Date: 29.09.2022

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	
6	Grand Total	53,70,000.00	

SCHEDULE-A

# 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
JLINU.	Dutta Paints and Hardware	
1		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