

Sujoy Ranjan Bhowmik

At.: Ghoradhora, P.O. Jhargram, P.S.: Jhargram

Dist. Jhargram (West Bengal - 721507)

Balance Sheet as at 31.03.2022

Liabilities	Amounts Rs.	Assets	Amounts Rs.
Proprietors' Capital A/c.		Fixed Assets	
As per Last A/c.	74,16,485.00	<u>Land & Building</u>	
Add : Net Profit from WC	7,71,930.00	As per Last A/c.	46,31,813.00
Add : Net Profit from Manuf.	23,769.00	Add: This Year	-
Add: Dividend Income	46,280.00		46,31,813.00
Add: LTCG on Share Sale	92,974.00	<u>Tools & Machinery</u>	
Add: STCG on Share Sale	2,65,827.00	As per Last A/c.	5,89,557.00
Add: FD Interest	1,53,531.00	Less: Dep. @ 15%	88,434.00
Add: SB Interest	15,776.00		5,01,123.00
Add: Int. on I Tax Refund	702.00	<u>Factory & Machinery</u>	
	87,87,274.00	As per Last A/c	29,75,000.00
Less: Drawings	1,50,000.00	Dep. @ 15%	4,46,250.00
LIP	1,50,000.00		25,28,750.00
Income Tax (AY-21-22)	1,04,477.00	<u>Mahindra Scorpio</u>	
	4,04,477.00	Add: Purchase this Year	13,03,321.00
LICI Matured this year	56,322.00	Dep. @ 15%	1,95,498.00
	83,82,797.00		11,07,823.00
	84,39,119.00	Investments	
Secured Loan		FD with CBI	
CBI, Bandhgora Branch	10,11,619.39	A/c no.- 3113734319	2,23,741.00
OD A/c No. - 3125135719		A/c no.- 3115285973	6,71,140.00
		A/c no.- 3124411034	2,00,000.00
CBI, Bandhgora Branch	12,23,158.00	A/c no.- 3869452551	7,00,000.00
TL A/c No. - 3817299863		A/c no.- 3869452652	70,000.00
		A/c no.- 3875857264	5,87,038.00
CBI, Bandhgora Branch	5,23,603.04		24,51,919.00
OD A/c No. - 3817371727		<u>Investment In Equity Shares</u>	27,38,144.00
		Current Assets and Loan & Advances	
Axis Bank, Jhargram Branch	37,727.00	(A) Current Assets	
KCC A/c No. - 921030009620714		Stock In Hand	9,59,410.00
Mahindra Finance	8,62,442.00	<u>Cash at Bank</u>	
Contract no.- 7513814 dt. 31.7.21		SBI, Jhargram Branch	12,080.50
		CD A/c No. - 34925012549	
Current Liabilities & Provisions		SBI, Jhargram Branch	1,17,404.82
Current Liabilities:-		SB A/c No. - 11282502279	
<u>Sundry Creditors</u>		PNB, Jhargram Branch	1,06,308.26
For Bills Payable	38,82,195.00	SB A/c No. - 0183010108676	
For Expenses	29,21,965.00	Axis Bank Ltd.,Jhargram Br.	5,73,936.93
		CD A/c No. - 913010030998151	
Provisions :-		Axis Bank Ltd.,Jhargram Br.	3,39,218.22
- For Audit Fees	8,000.00	SB A/c No. - 915020053920390	
- Accounting Charges	30,000.00	CBI, Bandhgora Branch	39,219.86
		SB A/c No. - 3513551273	
		CBI, Bandhgora Branch	19,85,270.38
		CD A/c No. - 3198316585	
		CBI, Bandhgora Branch	4,03,350.00
		CD A/c No. - 3782008702	
		CBI, Midnapur Branch	10,611.25
		SB A/c No. - 1822594537	
		Cash in Hand	17,575.21
		(As certified by the Prop.)	
		(B) Loans & Advances	
		TDS & TCS (A.Y - 2022-23)	1,15,871.00
		<u>Security Deposit</u>	3,00,000.00
	<u>1,89,39,828.43</u>		<u>1,89,39,828.43</u>

DATE: 12/09/2022

PLACE: KOLKATA

UDIN - 22306483ARUXSC4794



Sign In Term Or Subject To Our Separate Before Even Date

FOR SANJAY MUKHERJEE & CO.
CHARTERED ACCOUNTANT

SANJAY MUKHERJEE (PROPRIETOR)
MEMBERSHIP NO.306483
FRN NO.0329151E

Sujoy Ranjan Bhowmik

At.: Ghoradhora, P.O. Jhargram, P.S.: Jhargram
Dist. Jhargram (West Bengal - 721507)

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

Dr.	Particulars	Amount Rs.	Particulars	Amount Rs.	Cr.
To Opening Stock		7,03,690.00	By Cost of Production c/d.		19,55,980.00
Raw Materials					
To Purchase		6,72,280.00			
" Raw Materials					
" Labour Charges		2,14,100.00			
" <u>Depriciation</u>			" <u>Closing Stocks</u>		
Factory & Machinery		4,46,250.00	Raw Materials		4,35,260.00
" Power & Fuel Charges		3,00,140.00			
" Other Manufacturing Expenses		54,780.00			
		<u>23,91,240.00</u>			<u>23,91,240.00</u>
To Opening Stock		14,01,745.00	By Sales		29,72,297.00
" Cost of Production b/d.		19,55,980.00	" <u>Closing Stock</u>		5,24,150.00
			Finished Goods		
" Gross Profit c/d		1,38,722.00			
		<u>34,96,447.00</u>			<u>34,96,447.00</u>
" Staff Salary		72,000.00	To Gross Profit b/d		1,38,722.00
" Audit Fees		4,000.00			
" Rates & Taxes		1,250.00			
" Electric Charges		2,411.00			
" Printing & Stationery		1,125.00			
" Misc. Expenses		21,469.00			
" Accounting Charges		10,000.00			
" Telephone & Postage		2,698.00			
" Net Profit:		23,769.00			
(Trans. To P/L Appropriation A/c)					
		<u>1,38,722.00</u>			<u>1,38,722.00</u>

DATE: 12/09/2022

PLACE: KOLKATA

UDIN - 22306483ARUXSC4794

Sign In Term Or Subject To Our Separate Before Even Date

FOR SANJAY MUKHERJEE & CO.
CHARTERED ACCOUNTANT

[Signature]
SANJAY MUKHERJEE (PROPRIETOR)
MEMBERSHIP NO.306483
FRN NO.0329151E

Sujoy Ranjan Bhowmik

At.: Ghoradhora, P.O. Jhargram, P.S.: Jhargram
Dist. Jhargram (West Bengal - 721507)

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

Dr.	Particulars	Amount Rs.	Particulars	Amount Rs.	Cr.
To	Purchase of Materials	66,24,013.00	By	Bill Received	1,26,49,897.00
"	Carriage Inward	1,89,750.00			
"	Labour Charges	38,12,997.00			
"	Power & Fuel Charges	1,57,490.00			
"	Salary Paid to Staff	3,36,000.00			
"	Bonus to Staff	28,000.00			
"	Electric Charges	36,240.00			
"	Travelling & Conveyance	21,456.00			
"	Staff Welfare	52,166.00			
"	Printing & Stationery	32,690.00			
"	Mobile & Postage	21,326.00			
"	Repair & Maintenance Exp.	75,498.00			
"	Bank Interest	1,92,289.00			
"	Audit Fees	4,000.00			
"	Site Expenses	65,980.00			
"	Festival Celebration Exp.	70,000.00			
"	Accounting Charges	20,000.00			
"	Bank Charges	26,598.00			
"	Professional Tax	2,500.00			
"	Misc. Expenses	20,540.00			
"	Depreciation	88,434.00			
"	Net Profit (T/s. to Capital A/c.)	7,71,930.00			
		<u>1,26,49,897.00</u>			<u>1,26,49,897.00</u>

DATE: 12/09/2022

PLACE: KOLKATA

UDIN - 22306483ARUXSC4794

Sign In Term Or Subject To Our Separate Before Even Date



FOR SANJAY MUKHERJEE & CO.
CHARTERED ACCOUNTANT

J. Mukherjee
SANJAY MUKHERJEE (PROPRIETOR)
MEMBERSHIP NO.306483
FRN NO.0329151E

Acknowledgement Number:undefined

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	Sujoy Ranjan Bhowmick
Address	-, Ghoradhara, Jhargram H.O , , , , , 32- West Bengal , 91-India , Pincode - 721507
PAN	ADEPB8841P
Aadhaar Number of the assessee, if available	994563994476

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 **Jhargram** and **0** branches.
3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:
THE CLOSING BALANCE OF CASH IN HAND ARE CERTIFIED BY THE RESPONSIBLE PERSON OF ASSESSEE AT THE TIME OF AUDIT.THE QUANTITATIVE DETAILS OF STOCKS ARE NOT OBTAINED AT THE TIME OF AUDIT.
- 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:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	ALL THE EXPENSES ARE VERIFIED SUBJECT TO SAMPLE CHEEKING OF ALL VOUCHERS PRODUCE BEFORE US AT THE TIME OF AUDIT. BE VOUCHERS ARE MAINLY PREPARED BY THEM. PHYSICAL VERIFICATION OF STOCK WAS NOT MADE AVAILABLE AT THE TIME OF AUDIT.

Acknowledgement Number:undefined

2	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.
3	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for me/us to verify whether the loans/deposits of Rs. 20,000 or more accepted or repaid otherwise than by an account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary information is not in the possession of the assessee.
4	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for me/us to verify whether the payments exceeding Rs.10,000 (Rs.35,000 in case of plying, hiring or leasing goods carriages) have been made otherwise than by account payee cheque, bank draft, ECS or electronic modes prescribed in Rule 6ABBA, as the necessary evidence is not in the possession of the assessee.
5	Others	LOANS AND DPOSITES IN EXCESS OF RS 200000/-, WHEATHER BY CASH OR CHAQUE WAS NOT AVAILABLE AT THE TIME OF AUDIT.
6	Others	THE AUDIT REPORT HAS BEEN ISSUED ON THE BASIS OF BOOKS OF ACCOUNTS AND OTHERS DOCUMENTS PRODUCE BEFORE ME AT THE TIME OF AUDIT.
7	Others	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 thr 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.

Accountant Details

Name	Sanjay Mukherjee
Membership Number	306483
FRN (Firm Registration Number)	0329151E
Address	249 , KEORA PUKUR MISSION PARA , , , 32- West Bengal , 91-India , Pincode - 700093

Date of signing Tax Audit Report	12-Sep-2022
Place	103.52.220.219
Date	12-Sep-2022

This form has been digitally signed by having PAN from IP Address **103.52.220.219** on Dsc Sl.No and issuer

Acknowledgement Number:undefined

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	Sujoy Ranjan Bhowmick
2. Address of the Assessee	-, Ghoradhara, Jhargram H.O , , , , , 32- West Bengal , 91-India , Pincode - 721507
3. Permanent Account Number (PAN)	ADEPB8841P
Aadhaar Number of the assessee, if available	994563994476
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	19 ADEPB8841P 1Z1
5. Status		Individual
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	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	Yes
Section under which option exercised	115BAC

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 (%)

Acknowledgement Number:undefined

(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 ?

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	Other construction activity n.e.c.	06010
2	MANUFACTURING	Other manufacturing n.e.c.	04097

(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
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl.No.	Books prescribed
1	Cash book
2	Journal
3	Ledger

(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	Bank book	-, Ghora dhara, Jh argram H.O, Jhar gram		Jhargram	721507	91-India	32- West Bengal

Acknowledgement Number:undefined

2	Cash book	-, Ghora dhara, Jh argram H.O, Jhar gram	Jhargram	721507	91-India	32- West Bengal
3	Journal	-, Ghora dhara, Jh argram H.O, Jhar gram	Jhargram	721507	91-India	32- West Bengal
4	Ledger	-, Ghora dhara, Jh argram H.O, Jhar gram	Jhargram	721507	91-India	32- West Bengal
5	Purchase register	-, Ghora dhara, Jh argram H.O, Jhar gram	Jhargram	721507	91-India	32- West Bengal
6	Sales register	-, Ghora dhara, Jh argram H.O, Jhar gram	Jhargram	721507	91-India	32- West Bengal
7	Stock register	-, Ghora dhara, Jh argram H.O, Jhar gram	Jhargram	721507	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	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	Stock register

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	

Acknowledgement Number:undefined

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
1	ICDS I-Accounting Policies	THE ASSESSEE FOLLOWS MERCANTILE BASIS OF ACCOUNTING, EXCEPT INCOME FROM INVESTMENT, SUCH AS INCOME FROM FD AND OTHER TERM DEPOSITS.
2	ICDS II-Valuation of Inventories	INVENTORIES ARE STATED AT LOWER COST OR NET REALISABLE VALUE. COST COMPRISES EXPENDITURE INCURRED DURING NORMAL COURSE OF BUSINESS IN BRINGING SUCH INVENTORIES IN PRESENT CONDITION AND ALSO INCLUDE APPLICABLE OVERHEADS, EXPENSES. WHERE NET REALISABLE VALUE IS THE ESTIMATED SELLING PRICE IN THE NORMAL CONDITION.
3	ICDS III-Construction Contracts	NA
4	ICDS IV-Revenue Recognition	THE REVENUE ARE RECOGNISED ON THE BASIS OF ACCRUAL CONCEPT.
5	ICDS V-Tangible Fixed Assets	THE VALUATION OF FIXED ASSETS ARE DONE ON WDV METHOD.
6	ICDS VII-Government Grants	NA
7	ICDS IX Borrowing Costs	THE BORROWING COST ARE INCLUDES REVAL CHARGES, INTEREST, INSPECTION CHARGES, AND OTHER CHARGES.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	THE CONTINGENT LIABILITIES INCLUDES THE AUDIT FEES.

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

Lower of Cost or Market rate

Acknowledgement Number:undefined

(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 proforma 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.

Acknowledgement Number:undefined

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.	Details of property	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			
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/115BAD (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 (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 35,64,557	₹ 0	₹ 0	₹ 35,64,557	₹ 0	₹ 0	₹ 0	₹ 0	₹ 5,34,684	₹ 30,29,873

19. Amount admissible under section-

Acknowledgement Number:undefined

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		

(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:undefined

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 (iii)	

Sl. No.	Date of payment	Amount 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									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites 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
No records added						

(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:undefined

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
No records added						

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			

Acknowledgement Number:undefined

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.i. 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.

Acknowledgement Number:undefined

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 ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of 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.

Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 15,96,232	
Credit Utilized	₹ 9,91,500	
Closing /Outstanding Balance	₹ 6,04,732	

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) ?

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								

Acknowledgement Number:undefined

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) ?

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

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	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	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
---------	---	---------------------------------	--	----------------	----------------	--------------------------	----------	---------	-------	-----------------	-------------------	-------------------------------	---------------	-------------------

1

₹ 0

₹ 0

₹ 0

Acknowledgement Number:undefined

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 ?

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.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 ?

No

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 (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

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 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
---------	---	---

No records added

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 :-

Acknowledgement Number:undefined

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.
No records added									

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

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
No records added							

Acknowledgement Number:undefined

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 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Acknowledgement Number:undefined

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.
No records added								

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					

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

Acknowledgement Number:undefined

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 filled 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.
---------	--	--

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**

Acknowledgement Number:undefined

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
---------	-----------	-----------	---------------	------------------------------------	--------------------------------------	--------------------------------	---------------	----------------------------	---------------------	-------------------------

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
---------	-----------	-----------	---------------	------------------------------------	--	--------------------------------	---------------	-------------------------

No records added

36.(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 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

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.

Acknowledgement Number:undefined

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.
---------	--	--------------	-------------------------	----------------------------------	---	---

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	
1	₹ 0	₹ 0	₹ 0	₹ 72,96,293	₹ 72,96,293	₹ 0

Accountant Details

Accountant Details

Name	Sanjay Mukherjee
Membership Number	306483
FRN (Firm Registration Number)	0329151E

Acknowledgement Number:undefined

Address	249 , KEORA PUKUR MISSION PARA , , , , 32- West Bengal, 91-India, Pincode - 700093
Place	103.52.220.219
Date	12-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 (B) (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 @ 15%					No records added			

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
Plant and Machinery @ 15%				
No records added				

This form has been digitally signed by having PAN from IP Address **103.52.220.219** on Dsc Sl.No and issuer