

# **JDA REALTORS**

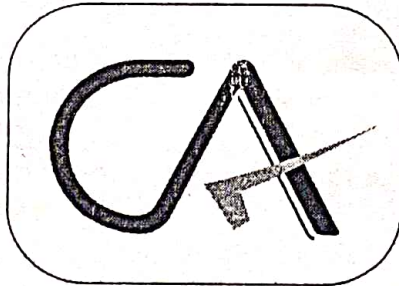
*Kamalahanta Kalibari More,  
P.O :- NUTANGANJ, Dist- Purba- Bardhaman  
WEST BENGAL, Pin- 713102*

## **AUDITED STATEMENT OF ACCOUNTS**

**FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2023**

**(ASSESSMENT YEAR 2023-2024)**

\*\*\*\*\*



**V.N. PUROHIT & CO.**

**CHARTERED ACCOUNTANTS**



# V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS  
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre  
Ground Floor Durgapur-713216  
Mob.- 9903979180, 9433183328  
E-mail : vnpdurgapur@vnpaudit.com  
Website : www.vnpaudit.com

## AUDITOR'S REPORT

We have examined the annexed Balance Sheet of **NIRAJ AGARWAL Proprietor of JDA REALTORS**, having its office address at **Kamalakanta Kalibari More, PO-Nutanganj, PS-Bardhaman Sadar, Dist.-PurbaBardhaman, PIN-713102 (Permanent Account No:- BUNPA2897R)** as at 31<sup>st</sup> March, 2023 and the annexed Profit & Loss Account for the year ended on that date and found they were in agreement with the books and documents produced to us.

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper Books of Accounts have been maintained by the Assesse so far it appears from our examination of the books subject to the comments given below.

Preparation of financial statements is the responsibility of the entity's management. Our responsibility is to express our opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of financial misstatement. An audit includes examining, on a test basis, evidence substantiating the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best our information and according to the explanations given to us, the said accounts give true and fair view:-

- i) in the case of Balance Sheet, of the state of affairs of the Assesse as at 31<sup>st</sup> March, 2023 and
- ii) in the case of Trading and Profit & Loss Account of the profit of the above-mentioned Assesse for the year ending on 31<sup>st</sup> March, 2023

Place: BURDWAN  
Date: 29-07-2023



for V. N. Purohit & Co.  
Chartered Accountants

*Sugata Ganguly*

Sugata Ganguly  
Partner, MEM No-065153



**NIRAJ AGARWAL**  
**Proprietor of JDA REALTORS,**  
**Kamalakanta Kalibari More,**  
**PO- Nutanganj, PS-Burdwan,**  
**Dist.-Purba Bardhaman, Pin-713102**

**Significant Accounting Policies and Notes on Accounts**

1. Financial Statements have been prepared on accrual basis of accounting under historical cost convention.
2. Fixed Assets are stated at written down value.
3. No provision has been made for Income Tax.



# JDA REALTORS

Kamalakanta Kalibari More, PO-Nutanganj, PS-Bardhaman Sadar  
Burdwan, Dist-Purba Bardhaman, WB, PIN-713102

## Balance Sheet as on 31st March 2023

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
<b>Proprietor's Capital A/c-</b>			<b><u>Current Assets Loans &amp; Advances</u></b>		
Capital	84,439.00		<b><u>Land Purchased</u></b>	94,09,001.00	
for the Year 2022-2023	66,054.00	18,385.00	(Kalibari More Project)		
<b><u>Advances from Customers</u></b>			<b><u>Closing WIP</u></b>	30,78,752.00	
Antya Kumar Ghoshal	7,00,001.00				
Pyoti Karmakar & A Goswami	12,54,238.00		<b><u>Loans &amp; Advances</u></b>		
Antya Routh	9,90,100.00	29,44,339.00	Otis Elevators	92,000.00	
<b><u>Current Liabilities &amp; Provisions</u></b>			<b><u>Bank Balance</u></b>		
<b><u>Dry Creditors</u></b>			Axis Bank Ltd	14,52,612.00	
in Agency	85,120.00		(A/c-918020083285105)		
in Construction	46,620.00	1,31,740.00	<b><u>Cash in Hand</u></b>	1,81,641.00	1,42,14,006.00
<b><u>Interest Free Loan from Relatives:</u></b>					
Pratibha Agarwal-Brother	1,00,000.00				
Pratibha Agarwal-Father	1,09,80,000.00	1,10,80,000.00			
<b><u>Duties &amp; Taxes</u></b>					
ST-0.5%	9,771.00				
ST-0.5%	9,771.00	19,542.00			
<b><u>Provisions</u></b>					
Accounting Charges Payable	5,000.00				
Salary Payable	15,000.00	20,000.00			
<b>TOTAL</b>		<b>1,42,14,006.00</b>	<b>TOTAL</b>		<b>1,42,14,006.00</b>

Place: Durgapur  
Date: 29-07-2023

As per our Report of even date annexed

For V. N. PUROHIT & CO.  
Chartered Accountants  
Firm Regd. No. 304040E



*Sugata Ganguly*  
(SUGATA GANGULY)  
Partner  
Membership No. 065153

## JDA REALTORS

Kamalakanta Kalibari More, PO: Nutanganj, PS- Bardhaman Sadar  
Burdwan, Dist- Purba Bardhaman, WB, PIN- 713102

### TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Particulars	Amount(Rs.)	Amount(Rs.)	Particulars	Amount(Rs.)	Amount(Rs.)
Sanction Fees	1,92,626.00		By Sale of Flats		
Building Material Consumed	24,40,796.00				30,78,752.00
Labour Charges	4,45,330.00	30,78,752.00	By: WTP		30,78,752.00
		30,78,752.00			
Salary & Wages - Staff		45,000.00			
Professional Fees		10,000.00			
Bank Charges		3,095.00			
Accounting Charges		5,000.00			
Professional Tax		600.00			
Trade License Renewal Fees		2,359.00	By: Net Loss		66,054.00
<b>TOTAL</b>		<b>66,054.00</b>	<b>TOTAL</b>		<b>66,054.00</b>

At: Durgapur  
Date: 29-07-2023

As per our Report of even date annexed

For V. N. PUROHIT & CO.  
Chartered Accountants  
Firm Regd. No. 304040E



*Sugata Ganguly*  
(SUGATA GANGULY)  
Partner

Membership No. 065153



Name of Assessee	NIRAJ AGARWAL		
Father's Name	SANDIP AGARWAL		
Address	KAMALAKANTA KALIBARI MORE,NUTANGANJ,BARDHAMAN,WEST BENGAL,713102		
E-Mail	akdhandhania73@gmail.com		
Status	Individual	Assessment Year	2023-2024
Ward		Year Ended	31.3.2023
PAN	BUNPA2897R	Date of Birth	16/07/1997
Residential Status	Resident	Gender	Male
Nature of Business	REAL ESTATE AND RENTING SERVICES-Developing and sub-dividing real estate into lots(07003)		
Filing Status	Original		
Return Filed On	29/07/2023	Acknowledgement No.:	802677990290723
Last Year Return Filed u/s	Normal		
Aadhaar No:	796109641022	Mobile No Linked with Aadhaar:	
Bank Name	Axis Bank, , A/C NO:915010037517957 ,Type: ,IFSC: UTIB0002949		
Tele:	9073363986 Mob:9073363986		

**Computation of Total Income [As per Normal Provisions]**

<b>Income from Business or Profession (Chapter IV D)</b>		<b>-66054</b>
Profit as per Profit and Loss a/c		<u>-66054</u>
Total		<u>-66054</u>
<b>Income from Other Sources (Chapter IV F)</b>		<b>692391</b>
Interest From Saving Bank A/c(as per Annexure)		1696
Interest on F.D.R.(as per Annexure)		5215
TUTION		<u>685480</u>
		<u>692391</u>
<b>Gross Total Income</b>		<b>626337</b>
<b>Less: Deductions (Chapter VI-A)</b>		
u/s 80C		
L.I.P.	126522	126522
u/s 80TTA (Interest From Saving Bank Account.)		<u>1696</u>
<b>Total Income</b>		<b>128218</b>
Round off u/s 288 A		<b>498119</b>
Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.		<b>498120</b>
Tax Due	12406	
Rebate u/s 87A	<u>12406</u>	
Tax Payable		0
		0

**Tax calculation on Normal income of Rs 498120/-**

Exemption Limit :250000

Tax on (498120-250000) =248120 @5% = 12406

**Total Tax = 12406**

Due Date for filing of Return July 31, 2023

**Statement of Current Year Loss Adjustment**

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			66054		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	692391	NIL	66054		626337
Total Loss Set off		NIL	66054	NIL	
Loss Remaining after set off		NIL	NIL	NIL	

**Bank Account Detail**

S.No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Axis Bank		915010037517957		UTIB0002949	(Primary)

**Details of Interest From Bank**

S.NO.	PARTICULARS	AMOUNT
1	AXIS BANK LIMITED	1690
2	SBM BANK (INDIA) LIMITED	6
	<b>TOTAL</b>	<b>1696</b>

**Details of Interest on F.D.R.**

S.NO.	PARTICULARS	AMOUNT
1	AXIS BANK LIMITED	5215
	<b>TOTAL</b>	<b>5215</b>

**Details of Taxpayer Information Summary (TIS)**

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	GST purchases	1576472		
2	GST turnover	2473902		
3	Interest from deposit	5215	Interest on FDR	5215 NIL
4	Interest from savings bank	1696	Interest from saving bank a/c	1696 NIL
5	Purchase of securities and units of mutual funds	1421987		

Signature  
(NIRAJ AGARWAL)  
Date-29.08.2023



Acknowledgement Number:802677990290723

Date of filing : 29-Jul-2023\*

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)Assessment  
Year  
2023-24

PAN	BUNPA2897R		
Name	NIRAJ AGARWAL		
Address	KAMALAKANTA KALIBARI MORE , NUTANGANJ , BARDHAMAN , 32-West Bengal, 91-INDIA, 713102		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	802677990290723

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,98,120
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	4,98,120
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

Income Tax Return submitted electronically on 29-Jul-2023 12:15:56 from IP address 103.43.80.122 and verified by NIRAJ AGARWAL having PAN BUNPA2897R on 29-Jul-2023 using paper ITR-Verification Form /Electronic Verification Code 7UL84HSV7I generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



BUNPA2897R038026779902907230b5cfd5cbb046928b0aba9d8ec5b1ad489a1fa3

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

\*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT).\*