

# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
336324580290923

Date of e-Filing  
29-Sep-2023

Name	: AADYA CONSTRUCTION
PAN/TAN	: AAYFA5243K
Address	: ASMI KUNJ, JATIN DAS SARANI, SILIGURI, DARJEELING, SILIGURI, Siliguri H.O, West Bengal, 734001
Form No.	: Form 3CB-3CD
Form Description	: 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
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 067922

(This is a computer generated Acknowledgement Receipt and needs no signature)

**M/S AADYA CONSTRUCTION**  
ASMI KUNJ, BLOCK – B, JATIN DAS SARANI  
SILIGURI, DARJEELING, WEST BENGAL – 734001

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M/s Agarwal Mittal & Co

Date : 28.09.2023

Chartered Accountants

2<sup>nd</sup> Floor, Apollo Tower

Sevok Road, Above Makhan Bhog Sweets Parlour

Siliguri - 734001

Subject : Appointment of auditor for the purpose of tax audit U/S 44AB

Respected Sir,

We are pleased to inform you that your firm is appointed as the auditor of our firm for the purpose of tax audit U/S 44AB of the Income Tax Act 1961, for the Financial year 2022-23.

Please confirm your acceptance.

Thanking You

For, AADYA CONSTRUCTION

**Aadya Constructor**

*Sujit Kumar Agarwal*  
Partner

(PARTNER)

**Aadya Constructor**

*Moenabibi Agarwal*  
Partner



# AGARWAL MITTAL & COMPANY

## CHARTERED ACCOUNTANTS

Acknowledgement Number: 336324580290923

### 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 2023 , and the **Profit and loss account** for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	AADYA CONSTRUCTION
Address	ASMI KUNJ , JATIN DAS SARANI, SILIGURI , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001
PAN	AAYFA5243K
Aadhaar Number of the assessee, if available	

2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **ASMI KUNJ, JATINDAS SARANI, SILIGURI, DARJILING, WEST BENGAL-734001** and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- 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 fairview:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023 ; and
- ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.



**Acknowledgement Number: 336324580290923**

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
No records added	

#### Accountant Details

Name	ANIL KUMAR MITTAL
Membership Number	067922
FRN(Firm Registration Number)	0327328E
Address	2ND FLOORAPOLLO TOWER , SEVOKE ROADABOVE MAKHAN BHOG SWEETS PARLOUR , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001



Date of signing Tax Audit Report	29-Sep-2023
Place	SILIGURI
Date	29-Sep-2023

This form has been digitally signed by **ANIL KUMAR MITTAL** having PAN **AVFPM6082Q** from IP Address **SILIGURI** on **29/09/2023 09:27:17 AM** Dsc Sl.No and Issuer

**6237433922512106154CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority**

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

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

PART - A

1. Name of the Assessee	AADYA CONSTRUCTION
2. Address of the Assessee	ASMI KUNJ , JATIN DAS SARANI, SILIGURI , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001
3. Permanent Account Number (PAN)	AAAYFA5243K
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19AAAYFA5243K1ZT
5. Status		Firm
6. Previous year		01-Apr-2022 to 31-Mar-2023
7. Assessment year		2023-24

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 ? No

Section under which option exercised

PART - B

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

Sl. No.	Name	Profit Sharing Ratio (%)
1	SUJIT AGARWAL	50
2	MEENAKSHI AGARWAL	50

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

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

(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, if yes, list of books so prescribed ? Yes

Sl. No.	Books prescribed
1	LEDGER, JOURNAL, CASH & BANK BOOK, PURCHASE, SALES, ETC

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	LEDGER, JOURNAL, CASH & BANK BOOK, PURCHASE, SALES, ETC	ASMI KUNJ	JATIN DAS SARANI, SILIGURI	DARJILING	734001	91-India	32-West Bengal

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

Sl. No.	Books examined
1	LEDGER, JOURNAL, CASH & BANK BOOK, PURCHASE, SALES, ETC
2	GST & TDS RETURNS

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

Sl. No.	Section	Amount
No records added		

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

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

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(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
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	No accounting policy has been changed during the year. Fundamental Accounting Assumptions of Going concern, consistency and Accrual have been followed.
2	ICDS II - Valuation of Inventories	Inventories have been valued at lower of cost or Net realisable value. Raw Material, if any, has been valued at cost if the related finished goods are sold at profit. The carrying amount and classification of inventories have been disclosed in the Balance sheet forming part of the Financial Statement.
3	ICDS III - Construction Contracts	The same has been executed as per statutory norms.
4	ICDS IV - Revenue Recognition	Revenue has been recognized only when there is reasonable certainty of its collection. During the previous year, no amount of revenue has been deferred due to lack of reasonable certainty of its ultimate collection.
5	ICDS V - Tangible Fixed Assets	The schedule of Fixed Assets and Depreciation is mentioned in clause 18 of this form 3CD.
6	ICDS VII - Governments Grants	No government grant has been received during the Previous Year.
7	ICDS IX - Borrowing Costs	No borrowing cost has been capitalised during the Previous Year.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No provision has been recognised during the Previous Year other than nearly accurate accrued liabilities. No contingent asset has been recognised in the books of accounts of the assessee.
9	ICDS VI - Changes in Foreign Exchange Rates	NOT APPLICABLE
10	ICDS VIII - Securities	NOT APPLICABLE

14 (a). Method of valuation of closing stock employed in the previous year Lower of Cost or Market Rate

(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
No records added		



(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
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	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 State			

No records added

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.	Method of Depreciation	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(15) AD (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 Purchase (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furniture & Fixtures @ 10%	10	₹ 80,508	₹ 0	₹ 0	₹ 80,508	₹ 0	₹ 0	₹ 0	₹ 0	₹ 71,561	₹ 71,567
2	WDV	Plant and Machinery @ 15%	15	₹ 15,64,729	₹ 0	₹ 0	₹ 15,64,729	₹ 13,523	₹ 22,553	₹ 0	₹ 0	₹ 23,58,092	₹ 13,46,120
3	WDV	Plant and Machinery @ 10%	10	₹ 11,11,898	₹ 0	₹ 0	₹ 11,11,898	₹ 0	₹ 0	₹ 0	₹ 0	₹ 14,795	₹ 27,199



19. Amount admissible under section-



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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
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		



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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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payment	payee	payment, if available	deducted	Amount of Levy deductible
No records added				
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
No records added											
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. If not, 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. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? 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						

(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
No records added		

(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).

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

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	SUJIT KUMAR AGARWAL	ACIPAB145L		PARTNER	REMUNERATION	₹9,56,000
2	MEENAKSHI AGARWAL	ACAPC1552F		PARTNER	REMUNERATION	₹9,56,000

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

26.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
1	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 95,435
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 14,150



b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

GST INTEREST-225340/-, GST LATE FEES-22400/-, P.TAX-2500/-, TDS INTEREST-10801/-, TDS LATE FEE-14074

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. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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) ? Not Applicable

Please furnish the details of the same

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

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viii) ? Not Applicable

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 / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
No records added														

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 (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) 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
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details:



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

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

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

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

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

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
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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:-

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.
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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
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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
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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

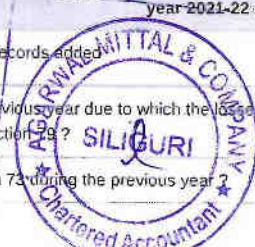
32 a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

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	

No records added

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





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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	37445500			108157500		
(b)	Gross profit / Turnover	0	0	0.00	0	0	0.00
(c)	Net profit / Turnover	1127109	37445500	3.01	3869525	108157500	3.58
(d)	Stock-in-Trade / Turnover	0	0	0.00	0	0	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

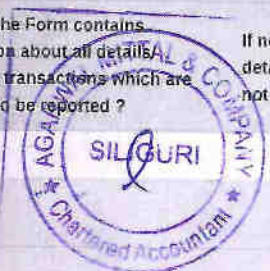
41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

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

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

b. Please furnish

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

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	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		
		No records added				

### Accountant Details

### Accountant Details

Name	ANIL KUMAR MITTAL
Membership Number	067922
FRN(Firm Registration Number)	0327328E
Address	2ND FLOOR APOLLO TOWER, SEVOKE ROAD ABOVE MAKHAN BHOG SWEETS PARLOUR, Siliguri H.O, SILIGURI, DARJEELING, 32-West Bengal, 91-India, Pincode - 734001
Place	SILIGURI
Date	29-Sep-2023

### 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)	
Furnitures & Fittings @ 10%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	31-Jul-2022	31-Jul-2022	₹ 22,553	₹ 0	₹ 0	₹ 0	₹ 22,553



If yes, 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
If yes, 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
If yes, 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

SI. 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 ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALA19667E	194A	Interest other than Interest on securities	₹6,03,502	₹6,03,502	₹6,03,502	₹60,350	₹0	₹0	₹0
2	CALA19667E	194-IC	Payment under specified agreement	₹42,00,000	₹42,00,000	₹42,00,000	₹4,20,000	₹0	₹0	₹0
3	CALA19667E	194J	Fees for professional or technical services	₹1,06,000	₹1,06,000	₹1,06,000	₹10,600	₹0	₹0	₹0

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

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALA19667E	26Q	01-Aug-2022	05-Aug-2022	Yes	
2	CALA19667E	26Q	30-Nov-2022	28-Oct-2022	Yes	
3	CALA19667E	26Q	31-Jan-2023	25-Jan-2023	Yes	



4 CALA19667E 26Q 31-May-2023 31-May-2023 Yes

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	CALA19667E	₹ 126	₹ 126	04-Aug-2022
2	CALA19667E	₹ 70	₹ 70	08-Sep-2022
3	CALA19667E	₹ 63	₹ 63	17-Oct-2022
4	CALA19667E	₹ 160	₹ 160	17-Oct-2022
5	CALA19667E	₹ 277	₹ 277	28-Oct-2022
6	CALA19667E	₹ 1,000	₹ 1,000	31-May-2023

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

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

(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:-



Acknowledgement Number:336324580290923

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)  CENVAT(2)	Adjustments on Account of		Total Value of Purchases(B) (1+2+3+4)
					Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%					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
Furnitures & Fittings @ 10%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 40%				No records added

This form has been digitally signed by ANIL KUMAR MITTAL having PAN AVFPM608263 from IP Address SILIGURI on 29/09/2023 09:27:17 AM Disc Sl.No and issuer 6237433922512106154CN=IDSign sub CA for Consumers 2022,C=IN,O=QCID Technologies Private Limited,OU=Certifying Authority



**M/S. AADYA CONSTRUCTION**  
**ASMI KUNJ, BLOCK - B, JATIN DAS SARANI**  
**ASHRAMPARA, SILIGURI, W.B. - 734001**

**BALANCE SHEET AS ON 31ST MARCH, 2023**

LIABILITIES	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)
<b><u>PARTNER'S CAPITAL ACCOUNT</u></b> (As per Schedule - "A")	3,39,65,630.25	<b><u>FIXED ASSETS</u></b> (As per schedule - "B")	14,88,845.89
<b><u>SECURED LOAN</u></b> (As per Schedule - "H")	3,79,61,114.20	<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b>	
<b><u>UNSECURED LOAN</u></b> (As per Schedule - "I")	63,28,855.60	Loans & Advances (As per Schedule - "C")	3,11,70,743.00
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>		Closing Stock	7,23,64,122.31
Advances From Customers (As per Schedule - "J")	5,34,58,431.88	Balances with Revenue Authority (As per Schedule - "D")	6,90,896.00
Sundry Creditors (As per Schedule - "K")	1,98,82,335.30	Sundry Debtors (As per Schedule - "E")	31,43,263.10
Other Liabilities (As per Schedule - "L")	2,03,44,442.81	Investments (As per Schedule - "F")	6,30,21,253.12
Provision for Income Tax	3,69,078.00	<b><u>CASH AT BANK</u></b> (As per schedule - "G")	1,64,249.62
		<b><u>CASH IN HAND</u></b> (As Certified by the Partners)	2,66,515.00
	<b>17,23,09,888.04</b>		<b>17,23,09,888.04</b>

Notes on Account as per Schedule - "O"

**AS PER OUR REPORT OF EVEN DATE ANNEXED**

FOR AADYA CONSTRUCTION

**Aadya Constructor.**

*Sujit Kumar Agarwal*

Partner 1

Partner

**Aadya Constructor.**

*Meenalabi Agarwal*

Partner 2

Partner

Place : Siliguri

Date : 29/9/23

FOR AGARWAL MITTAL & COMPANY

Chartered Accountants

FRN - 327328E



*Anil Kumar Mittal*

(CA Anil Kumar Mittal)

Partner

Membership No. 067922

UDIN: 23067922 BAY QET 1274

**M/S. AADYA CONSTRUCTION**  
 ASMI KUNJ, BLOCK - B, JATIN DAS SARANI  
 ASHRAMPARA, SILIGURI, W.B. - 734001

**TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

PARTICULARS	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)
To Work in Progress b/d	6,23,12,070.00	By Sales of Services	3,74,45,500.00
To <u>Construction Expenses</u> (As per Schedule-"M")	4,03,55,624.11	By Work in Progress c/d	7,23,64,122.31
To Accounting Charges	1,50,000.00	By <u>Other Income</u> (As per Schedule-"N")	16,46,880.00
To Audit Fees	25,000.00		
To Depreciation	2,90,942.26		
To Finance & Bank Charges	60,866.84		
To Fuel Expenses	26,010.00		
To Insurance	38,757.00		
To Interest on Loan	31,69,846.00		
To Road tax- Car fortuner	1,83,976.00		
To Interest on TDS	10,801.00		
To Interest On Income Tax	30,960.00		
To Interest On Unsecured Loan	6,03,502.00		
To Interest On GST	2,25,348.00		
To Late Fee(GST)	22,400.00		
To Late Fess (TDS)	14,074.00		
To Consultancy & Professional Charges	19,850.00		
To News Paper & Periodicals	3,524.00		
To Office Expenses	38,308.00		
To Postage & Courier Expenses	13,524.00		
To Printing & Stationery	28,965.00		
To Professional Tax	2,500.00		
To Repairs & Maintainence	10,804.00		
To Round Off	75.05		
To Staff Salary	7,42,000.00		
To Loss in Garden Court	650.05		
To Telephone, Mobile Expenses & Internet	14,160.00		
To Travelling & Conveyance	22,856.00		
To Net Profit c/d	30,39,109.00		
	<b>11,14,56,502.31</b>		<b>11,14,56,502.31</b>
To Partner's Remuneration	19,12,000.00	By Net Profit b/d	30,39,109.00
To Profit After Appropriaton	11,27,109.00		
	<b>30,39,109.00</b>		<b>30,39,109.00</b>
To Provision For Income Tax	3,69,078.00	By Profit After Appropriaton	11,27,109.00
To Net Profit transferred to Partners Capital A/c	7,58,031.00		
	<b>11,27,109.00</b>		<b>11,27,109.00</b>

Notes on Account as per Schedule - "0"

AS PER OUR REPORT OF EVEN DATE ANNEXED

FOR AADYA CONSTRUCTION

**Aadya Construction**  
*Sujit Kumar Agarwal*  
 Partner 1

**Aadya Construction**  
*Abanabali Agarwal*  
 Partner 2

Place : Siliguri  
 Date : 29/9/23



FOR AGARWAL MITTAL & COMPANY  
 Chartered Accountants  
 FRN - 327328E

*(Signature)*  
 (CA Anil Kumar Mittal)  
 Partner

Membership No. 067922

UDIN : 23067922 X Q E T 1274

M/S. AADYA CONSTRUCTION  
 ASMI KUNJ, BLOCK - B, JATIN DAS SARANI  
 ASHRAMPARA, SILIGURI, W.B. - 734001

(Annexed to and forming part of Balance Sheet and Profit & Loss Account  
 Details of Partner's Capital Account as at 31st March, 2023)

SCHEDULE "A"									
Name of Partner	Profit Sharing Ratio	Opening Balance	Addition During the year	Interest	Salary	Share of Profit / (loss)	Drawings	Closing Balance	
Sri Sujit Kumar Agarwal	50%	45,63,207.47	-	-	9,56,000.00	3,79,015.50	46,53,581.55	12,44,641.42	
Smt Meenakshi Agarwal	50%	2,94,34,884.49	19,51,088.84	-	9,56,000.00	3,79,015.50	-	3,27,20,988.83	
		3,39,98,091.96	19,51,088.84	-	19,12,000.00	7,58,031.00	46,53,581.55	3,39,65,630.25	

Aadya Constructio:  
 Sujit-kumar Agarwal  
 Partner

Aadya Constructor  
 Meenakshi Agarwal  
 Partner





**M/S. AADYA CONSTRUCTION**  
**ASMI KUNJ,BLOCK - B,JATIN DAS SARANI**  
**ASHRAMPARA,SILIGURI,W.B. -734001**

[Annexed to and forming part of Balance Sheet and Profit & Loss Account  
for the year ended 31st March, 2023]

**Details of Fixed Assets as on 31st March, 2023**

Particulars	Rate of Depreciation	WDV as on 01/04/2022	Addition		Total As on 31/03/2023	Depreciation during the year	W.D.V. as on 31/03/2023
			Before 30/09/2022	After 30/09/2022			
			BLOCK 1 - PLANT & MACHINERY (40%)				
Computer & Accessories	40%	1,10,027.00	-	-	1,10,027.00	44,010.80	66,016.20
Printer	40%	1,971.00	-	-	1,971.00	788.00	1,183.00
		<b>1,11,998.00</b>	-	-	<b>1,11,998.00</b>	<b>44,798.80</b>	<b>67,198.66</b>
<b>BLOCK 2 - PLANT &amp; MACHINERY (15%)</b>							
Car - Fortuner	15%	14,91,141.91	-	-	14,91,141.91	2,23,671.29	12,67,470.62
Machine	15%	13,249.70	-	-	13,249.70	1,987.46	11,262.25
Mobile & Accessories	15%	783.86	-	-	783.86	117.58	666.28
Air Conditioner	15%	57,124.71	21,875.00	-	78,999.71	11,849.96	67,149.75
Air Conditioner Parts	15%	2,428.82	677.97	-	3,106.79	466.02	2,640.77
		<b>15,64,729.00</b>	<b>22,552.97</b>	-	<b>15,87,281.97</b>	<b>2,38,092.30</b>	<b>13,49,189.66</b>
<b>BLOCK 3 - FURNITURES &amp; FIXTURES (10%)</b>							
Furnitures	10%	80,508.41	-	-	80,508.41	8,050.84	72,457.56
		<b>80,508.41</b>	-	-	<b>80,508.41</b>	<b>8,050.84</b>	<b>72,457.56</b>
<b>TOTAL</b>		<b>17,57,235.41</b>	<b>22,552.97</b>	-	<b>17,79,788.38</b>	<b>2,90,941.94</b>	<b>14,88,845.89</b>



Aadya Constructor  
*Sujit Kumar Agaswal*  
Partner

Aadya Constructor  
*Meenabali Agaswal*  
Partner

**M/S. AADYA CONSTRUCTION**  
**ASMI KUNJ, BLOCK - B, JATIN DAS SARANI**  
**ASHRAMPARA, SILIGURI, W.B. - 734001**

**(Annexed to and forming part of Balance Sheet and Profit & Loss Account)**

**Details of Unsecured Loan as on 31st March, 2023**

Particulars	Opening Balance	Addition During the year	Repayment During the year	Interest	TDS	SCHEDULE 'T'	
						Closing Balance	
Anerbban Dutta	19,93,478.76	-	3,26,000.00	2,40,000.00	24,000.00	18,83,478.76	
Anup Jajodia	2,05,312.00	-	-	-	-	2,05,312.00	
Jayanti Dey	5,25,767.00	5,00,000.00	-	94,084.00	9,408.00	11,10,443.00	
Kakali Dutta	22,21,985.84	-	2,37,780.00	2,64,000.00	26,400.00	22,21,805.84	
Kiran Jajodia	2,05,312.00	-	-	-	-	2,05,312.00	
Mira Devi Jajodia	3,38,162.00	-	-	-	-	3,38,162.00	
Prakash Das	3,21,304.00	-	3,00,000.00	5,418.00	542.00	26,180.00	
Sabita Barua	6,30,920.00	6,00,000.00	12,30,920.00	-	-	-	
Vishal Jajodia	3,38,162.00	-	-	-	-	3,38,162.00	
<b>TOTAL</b>	<b>67,80,403.60</b>	<b>11,00,000.00</b>	<b>20,94,700.00</b>	<b>6,03,502.00</b>	<b>60,350.00</b>	<b>63,28,855.60</b>	

**Aadya Construction**  
*Sujit-Kumar Agarwal*  
**Partner**

**Aadya Construction**  
*Neerabhi*  
**Partner**



**M/S. AADYA CONSTRUCTION**  
**ASMI KUNJ, BLOCK - B, JATIN DAS SARANI**  
**ASHRAMPARA, SILIGURI, W.B. -734001**

**SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET**  
**AS ON 31ST MARCH 2023**

**SCHEDULE-"C"**

<b>LOAN AND ADVANCES (ASSETS)</b>	<b>AMOUNT(RS.)</b>
<b>Land Advances</b>	
Pradhan Nagar Banerjee Land	30,00,000.00
Babita Karmakar	2,00,000.00
Durga Sharma	3,50,000.00
Jahar Lal Saha	19,00,000.00
Kunal Ghosh	2,00,000.00
Manish Sharma	2,50,000.00
Nazrul Sarani 4Th Owner A/C	50,000.00
Ruplekha Paul Guha Roy-Durga Das	2,00,000.00
Sanjib Sharma	3,50,000.00
Santosh Agarwal	5,00,000.00
Swapan Ghosh	2,00,000.00
Ankit Agarwal	73,035.00
Bijan Kundu	75,000.00
Rakhi Agarwal	25,30,000.00
Ratan Kundu	50,000.00
Sujit Agarwal - Loan	2,77,00,000.00
Suresh Kr. Choudhury	13,53,040.00
Tapan Kundu	75,000.00
	<b>3,90,56,075.00</b>
<b>Less :</b>	
Asha Devi Bansal	12,47,000.00
Navin Bansal	18,99,189.00
OMSJ Developers Lip	37,39,143.00
Priya Prasad	10,00,000.00
	<b>3,11,70,743.00</b>
<b>TOTAL</b>	<b>3,11,70,743.00</b>

**SCHEDULE-"D"**

<b>BALANCE WITH REVENUE AUTHORITY</b>	<b>AMOUNT(RS.)</b>
Advance Tax	2,30,000.00
TDS Receivable	4,18,587.00
TDS Cash Ledger	5,450.00
GST Receivable (TDS)	11,393.00
Cash Ledger GST	25,466.00
<b>TOTAL</b>	<b>6,90,896.00</b>

**SCHEDULE- "E"**

<b>SUNDRY DEBTORS</b>	<b>AMOUNT(RS.)</b>
Axis Bank Ltd.	79,794.10
OMSJ Developers LLP	28,83,600.00
Assistant Commissioner Central Tax Siliguri Audit	1,79,869.00
<b>TOTAL</b>	<b>31,43,263.10</b>

**SCHEDULE- "F"**

<b>INVESTMENTS</b>	<b>AMOUNT(RS.)</b>
Garden Court	4,93,51,573.62
PMG Reality Private Limited	1,36,69,679.50
<b>TOTAL</b>	<b>6,30,21,253.12</b>

**Aadya Construction**  
*Sujit Kumar Agarwal*  
**Partner**

**Aadya Construction**  
*Neerajali Agarwal*  
**Partner**



<b>SCHEDULE- "G"</b>	
<b>CASH AT BANK</b>	<b>AMOUNT(RS.)</b>
State Bank of India (A/C No. 35075873322)	230.57
ICICI Bank (A/c No. 695305600643)	1,64,019.05
<b>TOTAL</b>	<b>1,64,249.62</b>
<b>SCHEDULE- "H"</b>	
<b>SECURED LOAN</b>	<b>AMOUNT(RS.)</b>
SBI OD A/C (00000040673886833)	2,71,83,630.20
ICICI LOAN 1.2 CR ( A/c. NO. LBSGI00005586460)	1,07,77,484.00
<b>TOTAL</b>	<b>3,79,61,114.20</b>
<b>SCHEDULE- "J"</b>	
<b>ADVANCE FROM CUSTOMERS</b>	<b>AMOUNT(RS.)</b>
Aman Nath Agr & Meena Agr., Bikay Gupta	9,90,099.01
Amitava Mukherjee	30,04,949.00
Amit Kumar	21,28,712.00
Aparna Bose	4,03,966.22
Asit Kumar Shah	41,99,048.00
Bhagi Maya Chettri	9,90,100.00
Biplab Das	28,92,210.00
Biswajit Sarkar & Papiya Roy	2,20,620.00
Deepak Maheshwari	2,07,920.00
Kishan Kumar	26,27,722.00
Manjit Kaur	1,96,534.00
Narendra Kr Kattiyar & Pushpanjali	42,96,129.00
Rakhi Agarwal	42,95,683.00
Rakhi Agarwala	33,40,403.00
Ranjita Chakraborty & Rita Chakraborty	38,61,386.00
Satyajit Chaki	51,96,534.30
Saurav Ghosh	9,90,100.00
Surajit Saha	9,90,100.00
Veena & Priya Prasad	39,60,396.02
Bijay Kr Dalmia	6,99,880.30
Keshu Agarwal	6,98,766.76
Manika Debnath & Gopal Ch. Pandit	12,54,966.00
Pankaj Sarkar	14,66,290.00
Sumit Kumar Yadav	2,39,048.00
Tikam Chand Agarwal & Mohit Agarwal	57,37,298.97
Anand Pradhan	33,50,000.00
Ankush Bajaj	9,70,026.00
Neha Kumari Agarwal	9,70,026.00
Bubai Poddar	3,88,912.00
	<b>6,05,67,825.58</b>
<b>Less:</b>	
Dr. Anirudha Ghosh & Kadambari Ghosh	32,68,802.70
Krishna Kumar	26,20,535.00
Milan Sen	2,40,760.00
Neeta Devi, Santosh & Pratik Bagaria	5,24,796.00
Neha Agarwal	4,54,500.00
<b>TOTAL</b>	<b>5,34,58,431.88</b>

**Aadya Construction**  
*Sujit Kumar Agarwal*  
**Partner**

**Aadya Construction**  
*Mecchali Agrawal*  
**Partner**



<b>SCHEDULE - "K"</b>	
<b>SUNDRY CREDITORS</b>	<b>AMOUNT(RS.)</b>
<b>1) Creditors for Purchase of Goods</b>	
Acm Group	26,000.00
Arr Ess Suppliers	14,400.00
Colors	51,750.00
Deepak Distributors	4,13,021.00
Gannayak Sales	3,89,951.00
Jyoti Enterprises	1,13,497.00
Lakhdatar Trading Company	3,23,612.00
Laxmi Electricals	12,81,003.00
Mahesh Enterprise	89,181.00
M/S Gopal Saha	5,45,229.80
M/S Universal Impex	78,000.00
Senbro Power	30,983.00
Shiv Iron Company	8,16,555.00
Shiwani International	3,00,000.00
Siliguri Sanjay Agencies	2,328.00
Siliguri Trade Link Pvt. Ltd	3,99,452.00
S S Tiles	1,00,000.00
Green Line Elevator	9,25,000.00
Kone Elevators India Pvt. Ltd.	7,13,732.86
Shri Moti Steel	14,313.00
Bhagwati Tools & Machinery	48,357.00
Chemicals India	18,423.00
Makali Traders	1,45,885.00
S.B. Builders	6,07,530.00
	<b>74,48,203.66</b>
Less:	
R.S. Enterprises	2,40,400.00
Sharma Furniture House	6,63,500.00
Shree Shyam Agency House	2,00,195.00
Bengal Marble	89,119.00
Soumendra Bhadra	70,883.00
Dipa Infomedia	30,000.00
Jay Baba Industry	24,687.00
Maha Laxmi Bricks	3,51,067.00
Palash Chandra Paul	27,292.60
Pravin Balu Gitti	1,32,000.00
Rahul Hardware Stores	71,937.00
Shreya Enterprise	85,500.00
Sinhal Brothers & Co.	38,600.00
	<b>20,25,180.60</b>
	<b>54,23,023.06</b>
<b>2) Creditors for Land Purchase</b>	
Ali Joarder	14,00,000.00
Bijay Singh	6,50,000.00
Putin Bari Tea Processing Pvt. Ltd.	27,50,000.00
Rajesh Dey	10,09,346.44
Ratan Kr. Das Gupta	8,00,000.00
Ratan Mistry	5,00,000.00
Sanjib Das	8,00,000.00
Sanjib Das (Loan)	4,77,000.00
Ashok Kr. Biswas	31,00,000.00
Beauty Dey/Manik Dey	20,00,000.00
Indrajit Barua	41,98,635.00
Land Purchase	2,79,875.00
Purabi Barua	13,50,000.00
Sumita Moitra	24,00,000.00
	<b>2,17,14,856.44</b>

**Aadya Construction**  
*Sujit Kumar Agarwal*  
 Partner

**Aadya Construction**  
*Manabulini Agarwal*  
 Partner



<b>Less:</b>	
Mina Gidra And Pankaj Kr. Gidra	72,55,544.20
	<b>1,44,59,312.24</b>
<b>TOTAL (1+2)</b>	<b>1,98,82,335.30</b>
<b>SCHEDULE - "L"</b>	
<b>Other Liabilities</b>	<b>AMOUNT(RS.)</b>
Gst payable	95,435.12
Gst to be paid via DRC-03	4,599.00
Loan Payables	1,42,65,583.00
Service Tax Payable	59,34,225.69
TDS Payable	14,150.00
Audit Fee Payable	30,450.00
<b>TOTAL</b>	<b>2,03,44,442.81</b>

Aadya Construction  
*Sujil Kumar Agarwal*  
 Partner

Aadya Construction  
*Meenakshi Agarwal*  
 Partner



**M/S. AADYA CONSTRUCTION**  
**ASMI KUNJ, BLOCK - B, JATIN DAS SARANI**  
**ASHRAMPARA, SILIGURI, W.B. - 734001**

**SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023**

**SCHEDULE-"M"**

<b>CONSTRUCTION EXPENSES :</b>	<b>AMOUNT(RS.)</b>
Bricks Purchase	7,49,000.00
Cement	26,57,812.56
Electricity Products	20,70,435.35
Hardware Products	31,61,153.50
Iron Rod & Steel Products	41,91,324.24
Joint Venture Expenses	62,27,869.00
Marble & Tiles Products	25,23,299.17
Misc Expenses	1,63,260.78
Paint Expenses	10,67,857.88
Sand & stone Purchase	6,39,000.00
Sanitary Products & Fittings	20,55,336.43
Land Purchase	80,60,731.00
Building Plan Expense	38,371.00
Consulting Engineering Charges	1,06,000.00
ITC Written off	40,19,293.58
Labour Charges	25,74,186.52
GST Purchase	7,53,936.10
Lift Material	18,00,339.00
W.B.S.E.D.C.L	7,00,418.00
<b>Less :</b>	
Development Exp for OMSJ LLP	32,04,000.00
<b>TOTAL</b>	<b>4,03,55,624.11</b>

**SCHEDULE-"N"**

<b>RENTAL INCOME</b>	<b>AMOUNT(RS.)</b>
Maintainence Charges	15,000.00
Rent Of Immovable Property	16,31,880.00
<b>TOTAL</b>	<b>16,46,880.00</b>

Aadya Constructior  
*Sujit Kumar Agarwal*  
Partner

Aadya Constructior  
*Meevabhi Agarwal*  
Partner



M/S. AADYA CONSTRUCTION  
ASMI KUNJ, BLOCK - B, JATIN DAS SARANI  
ASHRAMPARA, SILIGURI, W.B. - 734001

**SCHEDULE - "O"**

**NOTES ON ACCOUNT FOR THE YEAR ENDED 31-03-2023**

**DISCLOSURE OF ACCOUNTING POLICIES:**

- 1 **GENERAL:**  
Accounting Policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.
- 2 **REVENUE RECOGNITION:**  
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
- 3 **FIXED ASSETS:**  
Fixed Assets have been stated at cost less Depreciation.
- 4 **DEPRECIATION:**  
Depreciation on Fixed Assets have been charged as per Income Tax Rules, 1962 on Written Down Value method.
- 5 Closing Stock has been valued at Cost/NRV as certified by the Partners.
- 6 Cash in Hand is Valued at amount as certified by Partners.

Aadya Construction  
*Sujit Kumar Aggarwal*  
Partner

Aadya Construction  
*Manabendra Ghosh*  
Partner





NAME	M/S. AADYA CONSTRUCTION
ADDRESS	ASMI KUNJ, BLOCK - B, JATIN DAS SARANI ASHRAMPARA, SILIGURI, W.B. -734001
PAN	AAYFA5243K
STATUS	PARTNERSHIP
DATE OF FORMATION	13-09-2013
FINANCIAL YEAR	2022-23
	ASSESSMENT YEAR 2023-24

**COMPUTATION OF TOTAL INCOME & TAX**

	<u>Amount(Rs.)</u>	
<b>INCOME FROM BUSINESS OR PROFESSION:</b>		
Net Profit as per Profit & Loss Account		11,27,109.00
Add : Remuneration Debited to Profit & Loss Appropriation Account	19,12,000.00	
Less: Remuneration Allowance as per Income Tax Act,1961	19,12,000.00	
Add: Donation	-	
Add: Interest on TDS & Income Tax	55,835.00	55,835.00
	<hr/>	
<b>Gross Total Income</b>		11,82,944.00
Less : Deduction under Chapter VI		
Deduction Under 80 G - Donation		-
		<hr/>
<b>Total Income</b>		11,82,944.00
Rounded u/s 288A		11,82,940.00
		<hr/>
Tax Due		3,54,882.00
Higher & Education Cess@4%		14,196.28
		<hr/>
		3,69,078.00
		<hr/>
<b>Interest u/s 234A/B/C</b>		
Interest u/s 234A		
Interest u/s 234B	-	
Interest u/s 234C	16,532.00	16,532.00
		<hr/>
		3,85,610.00
Advance Tax	2,30,000.00	
TDS Receivable	98,187.00	
Paid u/s 140A		3,28,187.00
Tax Payable/Refundable		57,423.00
Self Assessment Tax		57,423.00
		<hr/>
		-
		<hr/>

**Maxium Allowable Salary to Partners**

Profit after Remuneration	11,27,109.00
Add : Remuneration	19,12,000.00
	<hr/>
	30,39,109.00
	<hr/>

Profit Before Remuneration

Maxium Allowable Salary to Partners(Non Professional Firm)

1. Rs.300000 or 90% of Book Profit whichever is more	2,70,000.00
2. @60% of Book Profit	27,39,109.00
	<hr/>
Maxium Allowable Salary to Partners	19,13,465.40
	<hr/>



# INCOME TAX DEPARTMENT


## Challan Receipt



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AAYFA5243K
Name	:	AADYA CONSTRUCTION
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 57,420
Amount (in words)	:	Rupees Fifty Seven Thousand Four Hundred Twenty Only
CIN	:	23100600541057ICIC
Mode of Payment	:	Net Banking
Bank Name	:	ICICI Bank
Bank Reference Number	:	2008224507
Date of Deposit	:	06-Oct-2023
BSR code	:	6390009
Challan No	:	56908
Tender Date	:	06/10/2023

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>			Assessment Year
[Where the data of the Return of Income in Form ITR-1(SAHA), 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)			2023-24
PAN	AAYFA5243K		
Name	AADYA CONSTRUCTION		
Address	ASMI KUNJ , JATIN DAS SARANI, SILIGURI , DARJILING , 32-West Bengal, 91-INDIA, 734001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	390086481061023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	11,82,940
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	11,82,940
	Net tax payable	5	3,69,077
	Interest and Fee Payable	6	16,532
	Total tax, interest and Fee payable	7	3,85,609
	Taxes Paid	8	3,85,607
	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
Accreted Income and Tax Detail	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
This return has been digitally signed by <u>SUJIT KUMAR AGARWAL</u> in the capacity of <u>Partner</u> having PAN <u>ACIPA8145L</u> from IP address <u>49.37.55.223</u> on <u>06-Oct-2023 16:18:46</u> DSC SI.No & Issuer <u>4341812</u> & <u>1392175682834CN=SafeScript sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=Sify Technologies Limited,C=IN</u>			
System Generated	 AAYFA5243K0539008648106102316e277ff39b6f5bf48b8118680693ce49c6f2bff		
Barcode/QR Code			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			