

SHOUNDIK SINHA & CO.

(CHARTERED ACCOUNTANTS)

PARTNERS :-

1. CA. MANOJ SAPARIA
2. CA. RAJESH RITOLIA

AUDIT REPORT
For
(F.Y- 2022-2023)

OF

Bapi Chatterjee.

Prop:- 1.M/s. New Poulomi Sweets
2. M/s. Sangita Construction

For SANGITAA CONSTRUCTION


Proprietor

Head office : C/o Manoj Saparia, Temple Road, Purana Bazar, Dhanbad -826001. Ph.No.(0326)2304221,2304097, (m) 9973832082, Email : sapariam@hotmail.com

Branch office : G-80, 2nd Floor, Gupta Complex, Near Walia Nursing Home, Laxmi Nagar, Delhi - 92.

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 ACHPC8691G
Name BAPI CHATTERJEE
Address 1ST FLOOR,309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA , KOLKATA , 32-West Bengal, 91-INDIA, 700061
Status Individual Form Number ITR-3
Filed u/s 139(1)- On or Before due date e-Filing Acknowledgement Number 400169591111023

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	26,24,290
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	26,24,290
	Net tax payable	5	6,23,778
	Interest and Fee Payable	6	252
	Total tax, interest and Fee payable	7	6,24,030
	Taxes Paid	8	7,17,519
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 93,490
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 BAPI CHATTERJEE in the capacity of Self
having PAN ACHPC8691G from IP address 49.37.49.31 on 11-Oct-2023 13:17:49 DSC SI.No & Issuer
4823358 & 7544101518112514975CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon
Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



ACHPC8691G034001695911110235f4bc29ee4de53a9ef341726710a5e26a9cbb2a1

For SANGITAA CONSTRUCTION

Bhatterjee
Proprietor

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



e-Filing
Income Tax Department, Government of India

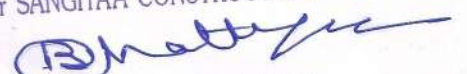
e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
278771580210923

Date of e-Filing
21-Sep-2023

Name	:	BAPI CHATTERJEE
PAN/TAN	:	ACHPC8691G
Address	:	1ST FLOOR,309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA, KOLKATA, , undefined, SOUTH 24 PARGANAS, Sarsoona S.O, West Bengal, 700061
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	:	404144

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

For SANGITAA CONSTRUCTION


Proprietor

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

BAPI CHATTERJEE

Address

1ST FLOOR, 309 F, HO-CHI MIN SARAN, SANSUNA, BEHALA, KOLKATA,
Sarsuna S.O. SOUTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode -
700061

PAN

ACHPC8691G

Aadhaar Number of the assessee, if available

462307335154

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 **KOLKATA** and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **1.Accounts has been prepared following Mercantile system of Accounting. 2.The Fixed Asset are shown at cost less depreciation. Cost comprises of purchase price and other attributable expenses 3.Depreciation has been provided on WDV basis at the rates prescribed by the provisions of Income Tax Act, 1961. 4.Capital Contribution and drawings has been certified by the Proprietor. 5.Closing stock is taken to be valued at cost or N.R.V whichever is less.Nature of Stock Deal are such that quantitative details of Stock Items maintained by the Assessee is not possible to furnished by the propretior. 6.Sundry Debtors, Sundry Creditors, Advances are subject to confirmation by the third parties. 7.Cash in hand is being certified by the Assessee. 8.Test check method of verification has been applied where ever necessary. 9.We have relied on voucher entries in absence of necessary evidence supporting the transaction, as the same has been told to be expanded for business purpose only. 10.The information/details provided in Form No. 3CD are as per information and details compiled and furnished by the assessee.**
- 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 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.
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	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable
2	Proper stock records are not maintained by the assessee	Proper stock records are not maintained by the assessee.
3	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.

Accountant Details

Name

Manoj Saparia

Membership Number

404144

FRN(Firm Registration Number)

020539N

For SANGITAA CONSTRUCTION



Proprietor

Acknowledgement Number:278771580210923

Address

C/o.Manoj Saparia , Temple Road, Dhanbad , Dhanbad
H.O , DHANBAD , 35-Jharkhand , 91-India , Pincode -
826001

Date of signing Tax Audit Report

14-Sep-2023

Place


49.37.49.187

Date

21-Sep-2023

This form has been digitally signed by **MANOJ SAPARIA** having PAN **AHGPS4214H** from IP Address **49.37.49.187** on **21/09/2023 11:30:25 AM** Dsc Sl.No and issuer **21461143CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**

For SANGITAA CONSTRUCTION



Proprietor

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

BAPI CHATTERJEE

2. Address of the Assessee

1ST FLOOR, 309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA, KOLKATA,
Sarsoona S.O. SOUTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode -
700061

3. Permanent Account Number (PAN)

ACHPC8691G

Aadhaar Number of the assessee, if available

462307335154

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 ACHPC8691G 1ZA
2	Goods and Services Tax 32-West Bengal	19 ACHPC8691G 2Z9

5. Status

Individual

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 (%)
No records added		

No records added

(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						

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	MANUFACTURING	Manufacture of dairy products	04005

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Proprietor

(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 ?

No

Sl. No.	Books prescribed
No records added	

(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	Bank book	1ST FLOOR,309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA		KOLKATA	700061	91-India	32-West Bengal
2	Cash book	1ST FLOOR,309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA		KOLKATA	700061	91-India	32-West Bengal
3	Journal	1ST FLOOR,309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA		KOLKATA	700061	91-India	32-West Bengal
4	Ledger	1ST FLOOR,309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA		KOLKATA	700061	91-India	32-West Bengal
5	Purchase register	1ST FLOOR,309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA		KOLKATA	700061	91-India	32-West Bengal
6	Sales register	1ST FLOOR,309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA		KOLKATA	700061	91-India	32-West Bengal

For SANGITAA CONSTRUCTION



Proprietor

Stock register 1ST FLOOR, 309 F, HO-CHI MIN SARAN, SARSUNA, BEHALA KOLKATA 700061 91-India 32-West Bengal

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

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	

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:

For SANGITAA CONSTRUCTION


Proprietor

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Mercantile system of accounting, as explained fundamental accounting assumption are followed by the assessee.
2	ICDS II - Valuation of Inventories	Cost or NRV whichever is less

3	ICDS III - Construction Contracts	Contract receipt is recognised on work certified
4	ICDS IV - Revenue Recognition	All revenue recognized which are reasonable certainty of collection.
5	ICDS V - Tangible Fixed Assets	Fixed Assets are purchased at cost and Depreciation has been charged as per Income Tax Act, 1961.
6	ICDS VII - Governments Grants	No Government Grant taken
7	ICDS IX - Borrowing Costs	Borrowing Cost Accordingly charged to profit & Loss account as explained by the assessee
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No Contingent Assets or Liabilities

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

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or technical services

(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	CALB11184F	26Q	31-Jul-2022	29-Jul-2022	Yes	
2	CALB11184F	26Q	30-Nov-2022	19-Oct-2022	Yes	
3	CALB11184F	26Q	31-Jan-2023	31-Jan-2023	Yes	
4	CALB11184F	26Q	31-May-2023	17-May-2023	Yes	

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

No

Please furnish:

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

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								

For SANGITAA CONSTRUCTION



Proprietor

year

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
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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	56774811			21791914		
(b)	Gross profit / Turnover	5438591	56774811	9.58	3975497	21791914	18.24
(c)	Net profit / Turnover	1763703	56774811	3.11	1196140	21791914	5.49
(d)	Stock-in-Trade / Turnover	613944	56774811	1.08	10255287	21791914	47.06
(e)	Material consumed / Finished goods produced			0.00			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
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No records added

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Proprietor

No

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

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 ?	If not, please furnish list of the details/transactions which are not reported.
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No records added

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

No

b. Please furnish the following details:

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				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	₹ 4,77,44,128	₹ 0	₹ 0	₹ 3,26,75,756	₹ 3,26,75,756	₹ 1,50,68,372

Accountant Details

Accountant Details

Name: Manoj Saparia

Membership Number: 404144

FRN(Firm Registration Number): 020539N

Address: C/o. Manoj Saparia , Temple Road, Dhanbad , Dhanbad H.O , DHANBAD , 35-Jharkhand , 91-India , Pincode - 826001

Place: 49.37.49.187

Date: 21-Sep-2023

For SANGITAA CONSTRUCTION


Proprietor

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)	

Building @ 10%

No records added

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(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)	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

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 @ 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
Building @ 10%				No records added
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
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
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by MANOJ SAPARIA having PAN AHGPS4214H from IP Address 49.37.49.187 on 21/09/2023 11:30:25 AM Dsc Sl.No and issuer 21461143CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

For SANGITAA CONSTRUCTION



Proprietor

(PROP:- SRI BAPI CHATTERJEE)
BALANCE SHEET AS ON 31ST MARCH 2023.

<u>CAPITAL & LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PROPERTIES & ASSETS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>BABI CHATERJEE CAPITAL ACCOUNT:</u>					
Bal as per last Balance Sheet :B/f	18,60,201.02		<u>FIXED ASSETS:</u>		
Add: Capital Introduced	-		As per Schedule "A"		19,86,986.00
Add: Interest on Recurring Deposit	8,54,891.93		<u>SUNDRY DEBTORS:</u>		
Add: Profit as per Profit & Loss A/c.	27,15,092.95		<u>CLOSING STOCK:</u>		6,13,944.65
Less : Net Withdrawals & Adj'tments	3,49,560.00	23,65,532.95	<u>RECURRING DEPOSIT WITH HDFC:</u>		18,000.00

SËCURED LOANS:

HDFC Bank Ltd(T.L.A/c.no.95836501) 2,53,171.28

SUNDRY CRËDITORS:

M/s. Balaji Enterprise	4,36,800.00
M/s. Good Link	33,300.00
M/s. Swamijii Enterprise	1,30,293.00
M/s. Udyog	34,378.00
	6,34,771.00

OTHER LIABILITIES & PROV:

GST Payable	3,509.00
Salary & Wages Payable	36,150.00
Electricity Charges Payable	19,250.00
ESIC Payable	1,475.00
P.Tax	220.00
Audit Fees Payable	12,000.00
	72,604.00

Total Rs : 33,26,079.23

Place :Kolkata.

Date : 14.09.2023.

For M/s New Poulomi Sweets.

Sri Bapi Chatterjee
Proprietor

For SANGITAA CONSTRUCTION

B Chatterjee

Proprietor

CASH & BANK BALANCES:

Axis Bank, Thakurpukur	-
(919020089191229, UTIB0002636)	
HDFC Bank, Sakuntala Park	79,142.03
(50200011968882, HDFC0004408)	
ICICI Bank,	89,277.55
(387405000289, ICIC0003874)	

Cash in hand(As certified by the proprietor) 5,38,729.00

7,07,148.58

Total Rs : 33,26,079.23

Signed in terms of our separate report of even date
For Shoundik Sinha & Co.

Chartered Accountants

Hemant Saparia
(CA. Manoj Saparia)
Partner



M/s NEW POULOMI SWEETS.
(PROP:- SRI BAPI CHATTERJEE)

309F, 1ST FLOOR, RESIDENCY, HO-CHI-MINH SARANI, BEHALA, KOLKATA-700061.

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

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Stock :-	3,55,288.00	By Sales	1,20,23,010.74
To Purchases	90,60,793.38	By Closing Stock	6,13,944.65
To Labour & Wages	5,55,530.00		
To Cleaning & Washing Exp	50,444.00		
To Electricity Expenses	3,14,790.00		
To Gross Profit	23,00,110.01		
Total:	1,26,36,955.39	Total:	1,26,36,955.39
To Audit Fees	12,000.00	By Gross Profit	23,00,110.01
To Bank Charges	4,840.52	By Discount Recd	3,518.00
To Bank Interest	1,01,774.26	By Interest on Recurring Dep	62.00
To Depreciation	2,50,473.00		
To Data Processing Expenses	1,95,000.00		
To ESIC Cont Employers	18,118.00		
To General Expenses	85,479.00		
To KMC Tax & Charges	16,588.00		
To Packing & Del Expenses	1,45,052.00		
To Printing & Stationary	45,420.00		
To Professional Expenses	28,000.00		
To Rates & Taxes	34,450.00		
To Repairs & Expenses	43,000.00		
To Round Off	6.30		
To Staff Fooding Expenses	3,04,494.00		
To Staff Welfare	22,750.00		
To Asst Tax ESIC	94,335.00		
To Telephone Expenses	11,988.00		
To Travelling & Convy Expenses	35,030.00		
To Net Profit transferred to Capital A/c	8,54,891.93		
TOTAL Rs :	23,03,690.01	TOTAL Rs :	23,03,690.01

Signed in terms of our separate report of even date

Place :Kolkata.

UDIN:-23404144BGRMSM5950

For Shoundik Sinha & Co.

Date : 14.09.2023.

Chartered Accountants

For M/s New Poulomi Sweets.

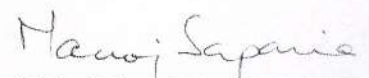
For **SANGITAA CONSTRUCTION**



Proprietor

Sri Bapi Chatterjee

Proprietor



(CA. Manoj Saparia)

Partner

(Schedule forming part of Balance sheet as on 31st March 2023)

SCHEDULE "A"**SCHEDULE OF FIXED ASSETS**

Particulars	W.D.V. as on 01.04.2022	Addition		Sold/Adj during the year	Balance as on 31.3.2023	Rate of Dep.	Deprcia- tion	W.D.V. as on 31.03.2023
		Before 30.9.	After 30.9.					
Dep @15%(Block):-								
1. AC Machine	62,645.00	-	-	-	62,645.00	15%	9,397.00	53,248.00
2. Comp Billing Mach	11,054.00	-	-	-	11,054.00	15%	1,658.00	9,396.00
3. Electrical Equipments	46,336.00	-	-	-	46,336.00	15%	6,950.00	39,386.00
4. Freeze	25,318.00	-	-	-	25,318.00	15%	3,798.00	21,520.00
5. Generator	5,619.00	-	-	-	5,619.00	15%	843.00	4,776.00
6. Steel Showcases	32,621.00	-	-	-	32,621.00	15%	4,893.00	27,728.00
7. Utentils	1,09,505.00	-	-	-	1,09,505.00	15%	16,426.00	93,079.00
	2,93,098.00	-	-	-	2,93,098.00	-	43,965.00	2,49,133.00
Dep @10%(Block):-								
1.Shop Decoration	16,85,104.00	-	-	-	16,85,104.00	10%	1,68,510.00	15,16,594.00
	16,85,104.00	-	-	-	16,85,104.00	-	1,68,510.00	15,16,594.00
Dep @10%(Block):-								
1.Furniture & Fixtures	2,19,014.00	-	-	-	2,19,014.00	10%	21,901.00	1,97,113.00
	2,19,014.00	-	-	-	2,19,014.00	-	21,901.00	1,97,113.00
Dep @40%(Block):-								
Computer & Accessories	40,243.00	-	-	-	40,243.00	40%	16,097.00	24,146.00
	40,243.00	-	-	-	40,243.00	-	16,097.00	24,146.00
	22,37,459.00	-	-	-	22,37,459.00	-	2,50,473.00	19,86,986.00

Place :Kolkata.

Date : 14.09.2023.

For M/s New Poulomi Sweets.

Sri Bapi Chatterjee
ProprietorFor SANGITAA CONSTRUCTION

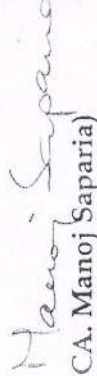
Proprietor

UDIN:-23404144BGRMSM5950

Signed in terms of our separate report of even date

For Shoundik Sinha & Co.

Chartered Accountants



 (CA. Manoj Saparia)
 Partner

M/s SANGITAA CONSTRUCTION.

(PROP:- SRI BAPI CHATTERJEE)

309F, 1ST FL., HO-CHI-MINH SARANI, SOUTH 24, PARGANAS, KOLKATA-700061.

BALANCE SHEET AS ON 31ST MARCH 2023.

<u>CAPITAL & LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PROPERTIES & ASSETS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>CAPITAL ACCOUNT:</u>			<u>FIXED ASSETS:</u>		
Bapi Chatterjee :B/f	1,75,60,212.63		As per Schedule "A"		1,20,66,643.00
Add: Profit as per Profit & Loss A/c.	9,08,811.44		<u>INVESTMENTS:</u>		
	<u>1,84,69,024.07</u>		Investment in Flat 3A & 3B	20,57,966.00	
			Investment in Flat 4A & 4B	<u>46,00,000.00</u>	66,57,966.00
Less : Net Withdrawals & Adj'tments	42,21,975.14	1,42,47,048.93	<u>SECURITY DEPOSIT:</u>		
			Landlord(Joka Project)	20,00,000.00	
			Security deposit with CESE	20,210.00	
			Security deposit (Others)	<u>35,200.00</u>	20,55,410.00
<u>SECURED LOANS:</u>			<u>LOANS & ADVANCES:</u>		
Canara Bank (Mortgage Loan)			As per Schedule "B"		3,67,000.00
(A/c.no.46407341)	48,28,616.00	48,28,616.00	<u>SUNDRY DEBTORS:</u>		
HDFC Bank Loan(A/c.no.8147413)	-		As per Schedule "B"		53,30,806.99
<u>UNSECURED LOANS:</u>			<u>CLOSING STOCK:</u>		4,47,518.00
As per Schedule "C"		71,30,000.00	<u>TAX DEDUCTED AT SOURCE:(A.Y.23-24):</u>		22,000.00
			<u>RECURRING A/C WITH HDFC BANK:</u>		
<u>CURRENT LIABILITIES & PROV:</u>			<u>CASH & BANK BALANCES:</u>		
<u>SUNDRY CREDITORS:</u>			HDFC Bank, Sakuntala Park	5,76,192.24	
As per Schedule "D"	14,80,558.00	14,80,558.00	(50200011969194,HDFC0004408)		
<u>OTHER LIABILITIES & PROV:</u>			ICICI Bank, Sakuntala Park	4,07,610.50	
As per Schedule "E"	7,02,001.80	7,02,001.80	(387405000307,ICIC0003874.)		
			Cash in hand(As certified by the proprietor)	4,57,078.00	14,40,880.74

Total Rs: 2,83,88,224.73

Total Rs: 2,83,88,224.73

Place :Kolkata.

Date : 14.09.2023.

For M/s Sangitaa Construction.

For SANGITAA CONSTRUCTION

Sri Bapi Chatterjee

Proprietor

Proprietor

Signed in terms of our separate report of even date

For Shoundik Sinha & Co.

Chartered Accountants



Manoj Saparia
(CA. Manoj Saparia)
Partner

For SANGITAA CONSTRUCTION

Sri Bapi Chatterjee
Proprietor

Proprietor

M/s SANGITAA CONSTRUCTION.

(PROP:- SRI BAPI CHATTERJEE)

309F, 1ST FL, HO-CHI-MINH SARANI, SOUTH 24, PARGANAS, KOLKATA-700061.

CONTRACT PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023.

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Stock :-	98,99,999.13	By Gross Turnover	4,47,51,800.00
To Purchases	2,79,11,835.26	By Closing Stock	53,30,806.99
To Sub-Contract Expenses	91,32,292.00	By Discount Recd	34,908.00
To Accounting Expenses	1,20,000.00	By Interest Recd	61.00
To Audit Fees	12,000.00	By Round Off	3.46
To Bonus	44,000.00		
To Bank Charges	3,287.86		
To Bank Interest	5,74,123.86		
To Depreciation	1,10,034.00		
To KMC charges	5,788.00		
To Electricity Expenses	58,455.90		
To General Expenses	21,424.00		
To Printing & Stationary	21,073.00		
To Professional Tax	2,500.00		
To Repairs & Expenses	34,450.00		
To Salary Expenses	8,63,330.00		
To Security Expenses	2,39,920.00		
To Site Expenses	1,05,621.00		
To Tea & Tiffin Expenses	16,096.00		
To Trade Licence fees	1,150.00		
To Telephone Expenses	7,788.00		
To Travelling & Convy Expenses	23,600.00		
To Net Profit transferred to Capital A/c	9,08,811.44		
TOTAL Rs :	<u>5,01,17,579.45</u>	TOTAL Rs :	<u>5,01,17,579.45</u>

Place :Kolkata.

Date : 14.09.2023.

For M/s Sangitaa Construction.
For SANGITAA CONSTRUCTION

UDIN:-23404144BGRMSM5950

Signed in terms of our separate report of even date

For Shoundik Sinha & Co.

Chartered Accountants

Proprietor

Sri Bapi Chatterjee
Proprietor



Manoj Saparia
(CA. Manoj Saparia)
Partner

For SANGITAA CONSTRUCTION

Proprietor

(Schedule forming part of Balance sheet as on 31st March 2023)

SCHEDULE "A"

SCHEDULE OF FIXED ASSETS

Particulars	W.D.V. as on 01.04.2022	Addition		Solid/Adj during the year	Balance as on 31.3.2023	Rate of Dep.	Depricia- tion	W.D.V. as on 31.03.2023
		Before 30.9.	After 30.9.					
Dep @0%(Block):-								
1.Land & Building	77,46,733.00	-	-	-	77,46,733.00	0%	-	77,46,733.00
2. Ornaments	37,15,368.00	-	-	-	37,15,368.00	0%	-	37,15,368.00
	1,14,62,101.00	-	-	-	1,14,62,101.00	-	-	1,14,62,101.00
Dep @15%(Block):-								
1. AC Machine	48,698.00	-	-	-	48,698.00	15%	7,305.00	41,393.00
2. Electrical Equipments	60,720.00	-	-	-	60,720.00	15%	9,108.00	51,612.00
3. Machinery & Tools	45,192.00	-	-	-	45,192.00	15%	6,779.00	38,413.00
4. Mobile	1,60,703.00	-	-	-	1,60,703.00	15%	24,105.00	1,36,598.00
5. Bike	42,221.00	-	-	-	42,221.00	15%	6,333.00	35,888.00
	3,57,534.00	-	-	-	3,57,534.00	-	53,630.00	3,03,904.00
Dep @10%(Block):-								
1. Building	-	-	-	-	-	10%	-	-
	-	-	-	-	-	-	-	-
Dep @10%(Block):-								
1. Furniture & Fixtures	2,88,042.00	-	-	-	2,88,042.00	10%	28,804.00	2,59,238.00
	2,88,042.00	-	-	-	2,88,042.00	-	28,804.00	2,59,238.00
Dep @40%(Block):-								
Computer & Laptop	69,000.00	-	-	-	69,000.00	40%	27,600.00	41,400.00
	69,000.00	-	-	-	69,000.00	-	27,600.00	41,400.00
	1,21,76,677.00	-	-	-	1,21,76,677.00	-	1,10,034.00	1,20,66,643.00

Place : Kolkata.

Date : 14.09.2023.

For M/s Sangitaa Construction.

Sri Bapi Chatterjee
Proprietor

For SANGITAA CONSTRUCTION

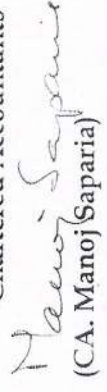


Proprietor


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For Shoundik Sinha & Co.

Chartered Accountants



(CA. Manoj Saparia)

Partner

M/s SANGITAA CONSTRUCTION.

(PROP:- SRI BAPI CHATTERJEE)

309F, 1ST FL ,HO-CHI-MINH SARANI, SOUTH 24, PARGANAS, KOLKATA-700061.

Annexed to and forming part of Balance Sheet as on 31st March 2023.

SCHEDULE " B "

LOANS & ADVANCES:

SL.No.	PARTICULARS	AMOUNT(Rs.)
1	M/s. Prime Move Care	3,00,000.00
2	Sankar Biswas	67,000.00
Total Rs:		<u>3,67,000.00</u>

SCHEDULE " C "

LIST OF UNSECURED LOANS & ADVANCES:

SL.No.	PARTICULARS	AMOUNT(Rs.)
1	Gautam Tiwari	15,00,000.00
2	Arundhati	-
3	Md.Rahman	13,00,000.00
4	Rumki Banerjee	-
5	Ruptara Merchant Pvt Ltd	14,30,000.00
6	Samir Dutta	6,00,000.00
7	SMD Real Estate	8,00,000.00
8	Urmila Tiwari	15,00,000.00
Total Rs:		<u>71,30,000.00</u>

SCHEDULE " D "

LIST OF SUNDRY CREDITORS:

SL.No.	PARTICULARS	AMOUNT(Rs.)
1	Asit Furniture House	44,526.00
2	DIPANNITA GHOSH	1,55,801.00
3	Gobinda Electric	2,61,863.00
4	KAMAL BERA	1,99,979.00
5	KOHINOOR BRICKS FIELD-III	1,24,140.00
6	Maasatya Merchants Pvt Ltd	43,288.00
7	Mahamaya Enterprises	1,12,098.00
8	Mukherjee Enterprises	1,62,800.00
9	R.S ENTERPRISES	2,17,650.00
10	SAJIT ALI	69,500.00
11	SIVALAY TIMBER AND PLYWOOD	88,913.00
Total Rs:		<u>14,80,558.00</u>

SCHEDULE " E "

SCHEDULE OF OTHER LIABILITIES

SL.No.	PARTICULARS	AMOUNT(Rs.)
1	Salary Payable	1,04,000.00
2	GST Payable	45,413.80
3	Electricity Charges Payable	5,300.00
4	Ask Enterprise	9,000.00
5	Audit Fees Payable	12,000.00
6	TDS on Profession Payable	11,288.00
7	M/s. Debolina Enterprise	5,15,000.00
Total Rs:		<u>7,02,001.80</u>

Place :Kolkata.

Date : 14.09.2023.

For M/s. Sangitaa Construction.

Sri Bapi Chatterjee
Proprietor

Signed in terms of our separate report of even date

For Shoundik Sinha & Co.

Chartered Accountants



Manoj Saparia
(CA. Manoj Saparia)
Partner