

Acknowledgement Number:614511300041022

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. I have examined the **balance sheet** as on 31st March 2022 , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name

Nirmalya Dey Sarkar

Address

Dharmatala Ward No .6, S.N.Road
Bye Lane, Cooch Behar - I
32- West Bengal , 91-India
Pincode - 736101

PAN

AHOPD8222A

Aadhaar Number of the assessee, if available

2. I 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 **Cooch Behar H.O** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:
b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of **my** knowledge and belief, were necessary for the purposes of the audit.
- B. In **my** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **my** examination of the books.
- C. In **my** opinion and to the best of **my** information and according to the explanations given to **me** the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2022 ; and
- ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **my** opinion and to the best of **my** information and according to the explanations given to **me** , 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
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No records added

Accountant Details



Acknowledgement Number:614511300041022

Name

MRIGANKA GANGOPADHYAY

Membership Number

050635

FRN (Firm Registration Number)

Address

5 BHUBAN SARKAR LANE, PO BURRAB
AZAR
32- West Bengal , 91-India ,
Pincode - 700007

Date of signing Tax Audit Report 30-Sep-2022

Place 49.37.39.122

Date 30-Sep-2022

This form has been digitally signed by MRIGANKA GANGOPADHYAY having PAN ADHPG2903N from IP Address 49.37.39.122 on 04/10/2022 01:08:44 PM Dsc Sl.No and issuer 21622584CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



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

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

PART - A

1. Name of the Assessee

Nirmalya Dey Sarkar

2. Address of the Assessee

Dharmatala Ward No. 6, S. M. Road B
ya Lane, Cooch Behar - I
32- West Bengal - 91-India
Pincode - 736101

3. Permanent Account Number (PAN)

AHOPD8222A

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?

No

Sl. No. Type Registration /Identification Number

No records added

5. Status

Individual

6. Previous year

01-Apr-2021 to 31-Mar-2022

7. Assessment year

2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No. Relevant clause of section 44AB under which the audit has been conducted

1 Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

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

No

Section under which option exercised

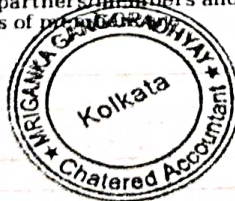
PART - B

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 partners/members are indeterminate or unknown?

Sl. No.

Name

Profit Sharing Ratio (%)



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(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b) If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl No.	Business	Sector	Sub Sector	Code
No records added				

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

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.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank book	Dharmat ala Ward No .6, 5, N.Road B ye Lane, Cooch B ehar - I, Cooch B ehar		Cooch Behar H.O	736101	91-India	32- West Bengal



Acknowledgement Number: 614511300041022

2	Cash book	Dharmat ala Ward No .6, S. N.Road B ye Lane, Cooch B ehar - I, Cooch B ehar	Cooch Behar H.O	736101	91-India	32- West Bengal
3	Journal	Dharmat ala Ward No .6, S. N.Road B ye Lane, Cooch B ehar - I, Cooch B ehar	Cooch Behar H.O	736101	91-India	32- West Bengal
4	Ledger	Dharmat ala Ward No .6, S. N.Road B ye Lane, Cooch B ehar - I, Cooch B ehar	Cooch Behar H.O	736101	91-India	32- West Bengal
5	Purchase register	Dharmat ala Ward No .6, S. N.Road B ye Lane, Cooch B ehar - I, Cooch B ehar	Cooch Behar H.O	736101	91-India	32- West Bengal
6	Sales register	Dharmat ala Ward No .6, S. N.Road B ye Lane, Cooch B ehar - I, Cooch B ehar	Cooch Behar H.O	736101	91-India	32- West Bengal
7	Stock register	Dharmat ala Ward No .6, S. N.Road B ye Lane, Cooch B ehar - I, Cooch B ehar	Cooch Behar H.O	736101	91-India	32- West Bengal

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

Same as 11(b) above

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register



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.)?

Amount

Sl. No.	Section
	No records added

Mercantile system

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

(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year?

No

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)?

No

(e) If answer to (d) above is in the affirmative, give details of such adjustments.

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

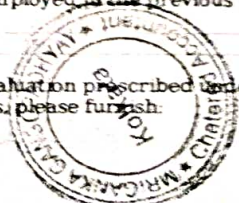
(f) Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
		No records added

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

(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



Knowledge Number: 614511300041022

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

15 Give the following particulars of the capital asset converted into stock in trade

Sl No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			

16 Amounts not credited to the profit and loss account, being, -

(a) The items falling within the scope of section 28;

Sl.No	Description	Amount
		₹ 0

(b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c) Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d) any other item of income;

Sl No.	Description	Amount
	No records added	

(e) Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	



CREATIVE CONSTRUCTION & DEVELOPER

NIRMALYA DEY SARKAR
S/O- NARESH CH. DEY SARKAR
S.N.ROAD BYE LANE, DHARMATALA
WARD NO. 6, COOCH BEHAR - 736101

PAN : AHOPD8222A
D.O.B. - 28-01-1970

Financial Year - 2021-22
Assesment Yaer- 2022-23

Particulars	Capital Account:-		Amount
	Amount	Particulars	
To Drawings	4,19,230.00	By Capital	1,47,29,723.00
To LIP	3,56,012.00	By Net Profit	13,58,010.00
To Medclaim	14,036.00	By Ration Dealer Commission	1,70,529.00
To TDS	65,134.00	By Bank Intt. SB	3,676.00
To Income Tax	1,42,000.00	By RD Intt	4,021.00
To Closing Capital	1,54,08,585.00	By RD Prematuerd	1,39,038.00
	<u>1,64,04,997.00</u>		<u>1,64,04,997.00</u>

Balance sheet as on 31st March 2022

Liabilities.	Amount	Assets	Amount
Capital Account	1,54,08,585.00	Fixed Assets :-	
Outstanding Liabilities		Land & Building (B/f)	76,67,787.00
Sold loan (Bandhan Bank)	11,10,000.00	Office (B/f)	13,00,000.00
Insecured Loan		Current Assets :-	
Loan From Investors	70,38,563.00	Closing Stock	
		Raw Materials	7,21,510.00
		Work in Progress	1,06,45,890.00
			<u>1,13,67,400.00</u>
		Cash at Bank:	
		PNB SB A/c No. 0240011518667	1,39,666.00
		Bandhan Bank A/c No.50190017038488	3,25,315.00
		Bandhan Bank CA A/c No.10200003861858	52,440.60
		Cash in Hand + Bank	52,04,539.40
			<u>2,60,57,148.00</u>
	<u>2,60,57,148.00</u>		



Mriganka Gangopadhyay
FCA, MRIGANKA GANGOPADHYAY
Chartered Accountant
5, Bhuban Sarkar Lane, Burrabazar,
KOLKATA-700007
Membership No: 050635
UDIN: 22050635BAPXRQ4673

CREATIVE CONSTRUCTION & DEVELOPER

NIRMALYA DEY SARKAR

S/O- NARESH CH. DEY SARKAR

S.N.ROAD BYE LANE, DHARMATALA

WARD NO. 6, COOCH BEHAR - 736101

PAN : AHOPD8222A

D.O.B. - 28-01-1970

Financial Year - 2021-22

Assesment Yaer- 2022-23

Real Estate Project, Income & Expenditure Account

For the year Ended 31.03.2022

Particulars	Amount	Amount	Particulars	Amount	Amount
<u>o. Opening Stock</u>					
Raw Materials		5,41,230.00			
Work in Progress		4,71,530.00	<u>Closing Stock</u>		
			Raw Materials	7,21,510.00	
' Purchase of Raw Materials	73,83,160.00		Work in Progress	<u>1,06,45,890.00</u>	1,13,67,400.00
' Purchase of Other Items	<u>18,75,120.00</u>	92,58,280.00			
Carriage Inward	12,71,450.00		By Flat & Stall Booking Amount Received		92,73,005.00
JCB & Others Machinery Hire	15,78,120.00				
Wages	45,53,290.00				
Other Expenses	<u>4,88,910.00</u>	78,91,770.00			
› Royalty Expense		2,97,230.00			
› Fuel & Others		1,44,250.00			
› Printing & Stationary		6,710.00			
› Professional Tax		300.00			
› Legal Expenses		2,77,120.00			
› Staff Salary		1,72,000.00			
› Conveyance		45,120.00			
› Office Expenses		21,920.00			
› Exgratia		7,000.00			
› Travelling		40,250.00			
› Trade Licence Fee		1,000.00			
› Electric Charge		27,210.00			
› Mobile Charges		9,565.00			
› Misc. expenses		21,910.00			
› Accounting Charges		48,000.00			
Excess Income over Expenditure		<u>13,58,010.00</u>			
		<u>2,06,40,405.00</u>			

2,06,40,405.00



FCA, MRIGANKA GANGOPADHYAY

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