

Ref

Date

AUDITORS' REPORT

To,
The Partners of **G HAR HOUSING LLP**

1. We have audited the attached Balance Sheet of **G HAR HOUSING LLP** for the year ended as at 31st March, 2021. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

3. We further report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) In our opinion proper books of account as required by law have been kept by the LLP, so far as appears from our examination of those books;

c) The Balance Sheet dealt with by this Report is in agreement with the books of account;

d) In our opinion, the Balance Sheet dealt with by this report comply with the accounting standards to the extent applicable;

e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the Significant Accounting Policies and notes thereon give the information required by the Limited Liability Partnership Act, 2008 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2021

b) In the case of the Profit & Loss Account of the profit of the above named assessee for the accounting year ending on 31st March 2021.

Burdwan-713104

Date : The 2th day of November'2021



A handwritten signature in black ink, appearing to read "Pankaj Kumar Roy".

P.K.Roy

Proprietor

For M/S Pankaj Kumar Roy & Co.

Chartered Accountants

Membership No: 052424.

G HAR HOUSING LLP

SCHEDULE K: SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

I. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation of Financial Statements

The accounts of the LLP are prepared under the historical cost convention using the accrual method of accounting in accordance with the generally accepted accounting principles in India.

2. Use of Estimates

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles, requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent liabilities as at the date of financial statement and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured.

4. PRELIMINARY EXPENSES :

Preliminary Expenses will be amortized over a period of 5 years starting from the Financial Year from which commencement of commercial operations of the LLP will begin.

II. NOTES TO THE ACCOUNTS

1. Contingent liability not provided for is Bank Guarantee Given to Various Companies: Nil

2. Value of imports on CIF Basis is Rs. Nil

3. Expenditure in foreign currency is Rs. Nil

4. Earnings in foreign currency is Rs. Nil

5. As there is no timing difference, deferred tax asset/liability has not been provided for in the books of account.

6. The LLP has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises development Act, 2006) claiming their status as on 31st March, 2021 as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is nil.



GHAR HOUSING LLP**227/B, B T ROAD, KOLKATA, WEST BENGAL- 700036****Statement of Assets & Liabilities as at 31st March: 2021**

	Particulars	SCHEDULE	As at 31/03/2021 (Rs.)	As at 31/03/2020 (Rs.)
I.	<u>CONTRIBUTION & LIABILITIES</u>			
(1)	Partner's Funds			
	a) Contribution	"A"	410,000.00	410,000.00
	b) Reserves & Surplus (surplus being the profit/loss made during the year)		936400.83	35276.83
(2)	Liabilities			
	a) Secured Loans		0.00	0.00
	b) Unsecured Loans		3858000.00	1928000.00
	c) Short Term Borrowings		0.00	0.00
	d) Creditors/Trade Payables		937425.00	17160.00
	- Advance From Customers	"B"	112380.00	22113113.00
	e) Other Liabilities (TDS & GST)		29515.00	24724.00
	f) Provisions	"C"		
	(i) for Taxation		428441.00	8744.00
	(ii) for Contingencies		0.00	0.00
	(iii) for Insurance		0.00	0.00
	(iv) Audit Fees		5000.00	5000.00
	TOTAL		6,717,161.83	24,542,017.83
II.	<u>ASSETS</u>			
	a) Gross Fixed Assets		661499.00	715134.00
	Less: Depreciation		99225.00	53635.00
	Net Fixed Assets		562274.00	661499.00
	b) Investments		0.00	0.00
	c) Loans and Advances	"D"	1225545.00	2655167.00
	d) Inventories		2068445.00	11626393.28
	e) Debtors/Trade Receivables		0.00	0.00
	f) Cash & Cash Equivalent	"E"	2819215.88	9543384.60
	g) Preliminary Expenses to the extent not written off	"F"	41681.95	55573.95
	TOTAL		6717161.83	24542017.83

In terms of our report of even date

Burdwan-713104

Date : The 2nd day of November'2021

For M/s Pankaj Kumar Roy & Co.
Chartered Accountants
Membership No.052424



FOR GHAR HOUSING LLP

FOR GHAR HOUSING LLP

Sutapa Ghar
PARTNER,

Sutapa Ghar
PARTNER,

P.K. Roy
P.K.Roy

Proprietor

GHAR HOUSING LLP

227/B, B T ROAD, KOLKATA, WEST BENGAL- 700036

Statement of Profit and Loss for the period
from 1st April; 2020 to 31st March; 2021

Particulars	SCHEDULE	As at 31/03/2021 (Rs.)	As at 31/03/2020 (Rs.)
III. INCOME			
Gross Turnover			
Less : Excise Duty			
Net Turnover			
Other Income (to specify)	"I"	22282080.00	384000.00
Increase/(Decrease) in Stocks [including for raw materials, WIP & finished goods]	"H"	2068445.00	11626393.28
TOTAL		24350525.00	12010393.28
IV. EXPENSES			
Raw Material Consumed	"G"	13,143,117.28	9,482,857.08
Purchase Made for Re-sale			
Consumption of Stores and Spare Parts			
Power and Fuel		0.00	684212.20
Personnel Expenses			
Administrative Expenses			
Payment to Auditors			
Selling Expenses	"J"	9778617.72	1761663.16
Insurance Expenses			
Depreciation		99225.00	53635.00
Interest			
Other Expenses (to specify)			
		23,020,960.00	11,982,367.44
Profit Before Taxes		1,329,565.00	28,025.84
Provision for Taxes		428441.00	8744.00
Self Asst. Tax		0.00	0.00
Profit After Taxes		901,124.00	19,281.84
Profit Transferred to Partner's account		0.00	0.00
Profit Transferred to Reserves & Surples		901,124.00	19,281.84

In terms of our report of even date

Burdwan-713104

Pankaj Kumar Roy
P.K.Roy

Proprietor

Date : The 2nd day of November'2021

For M/s Pankaj Kumar Roy & Co.
Chartered Accountants
Membership No.052424

FOR GHAR HOUSING LLP

FOR GHAR HOUSING

Pratikanta Ghar
PARTNER

Sutapa Ghar
PARTNER



GHAR HOUSING LLP
227/B, B T ROAD, KOLKATA, WEST BENGAL- 700036

Particulars	As at 31/03/2021 (Rs.)	As at 31/03/2020 (Rs.)
<u>SCHEDULE "A"</u>		
<u>Partner's Capital Account</u>		
BISHWANATH GHAR	135,000.00	135000.00
SUTAPA GHAR	275,000.00	275000.00
	410,000.00	410,000.00
<u>SCHEDULE "B"</u>		
Advance from Customers	112380.00	22113113.00
	112380.00	22113113.00
<u>SCHEDULE "C"</u>		
<u>Provisions</u>		
Audit Fees	5000.00	5000.00
	5000.00	5000.00
<u>SCHEDULE "D"</u>		
<u>Loans and Advances</u>		
Advance to Party	2360.00	870312.00
Advance to Land Owner	806234.00	727385.00
Advance to Partner	0.00	1000000.00
Advance Income Tax	400000.00	50000.00
TDS Receivable	16951.00	7470.00
	1225545.00	2655167.00
<u>SCHEDULE "E"</u>		
<u>Cash and Bank Balance</u>		
C/A with		
Axis Bank A/c No. 916020059936019	71023.50	176461.50
Paschim Banga Gramin Bank(10640210000772)	247760.00	235034.00
SBI A/c No. 38104187988	678647.13	2591036.85
Fixed Deposit with PBGB	0.00	5067228.00
Cash in hand (as certified by Partners)	1821785.25	1473624.25
	2819215.88	9543384.60
<u>SCHEDULE "F"</u>		
<u>List of Preliminary Expenses</u>		
As per last A/c	55573.95	69465.95
Less: W/off	13892.00	13892.00
	41681.95	55573.95

FOR GHAR HOUSING LLP

Bishwanath Ghar
PARTNER

FOR GHAR HOUSING LLP

Sutapa Ghar
PARTNER



GHAR HOUSING LLP

227/B, B T ROAD, KOLKATA, WEST BENGAL- 700036

Particulars	As at 31/03/2021 (Rs.)	As at 31/03/2020 (Rs.)
<u>SCHEDULE "G"</u>		
<u>Raw Material Consumed</u>		
Opening Balance	11626393.28	446471.08
Purchase	1,516,724.00	9036386.00
	13,143,117.28	9,482,857.08
<u>SCHEDULE "H"</u>		
Closing Stock of WIP	2068445.00	11626393.28
	2068445.00	11626393.28
<u>SCHEDULE "I"</u>		
Other Income	2506.00	309302.00
Interest on IT Refund	1260.00	0.00
Sale of Flats	22052300.00	0.00
Accrued Interest on FD	226014.00	74698.00
	22282080.00	384000.00
<u>SCHEDULE "J"</u>		
<u>Selling Expenses</u>		
Labour Charges	588537.00	1241500.00
Land Purchase	7937425.00	0.00
Security Expenses	33000.00	112824.00
Soil Testing	94400.00	0.00
Partner Salary	600000.00	0.00
Electricity Charges	12266.00	0.00
Business Promotion Expenses	0.00	37700.00
Interest ,TDS , Penalty, Late Fee	2564.00	6530.00
Bank Charges	5199.72	3326.24
Legal & Consultancy Fees	138652.00	66540.00
Preliminary & Pre-op Expenses W/off	13892.00	13892.00
Professional Fees	156080.00	113000.00
Profession Tax	7500.00	300.00
Transport Charges	0.00	27400.00
Other Expenses	1952.00	0.00
Staff Salary	144000.00	120000.00
Trade Licence	0.00	1500.00
Round Off	0.00	0.92
ROC Filling Fees	38150.00	12150.00
Audit Fees	5000.00	5000.00
	9778617.72	1761663.16

FOR GHAR HOUSING LLP

Prithvish Ghosh
PARTNER

FOR GHAR HOUSING LLP

Sutapa Ghosh
PARTNER



GHAR HOUSING LLP

227/B, B T ROAD, KOLKATA, WEST BENGAL- 700036

F.Y. 2020-21

A.Y. 2021-22

PAN No. AAQFG0128F

COMPUTATION OF TOTAL INCOME AS AT 31 ST MARCH ' 2021

Net Profit as per Profit & Loss a/c		1329565.00
Add : Interest on capital paid to partners		0.00
Add : Remuneration paid to partners		<u>0.00</u>
Business Profit		1329565.00
Less: Interest on capital paid to partners allowable u/s 40(b)		<u>0.00</u>
		1329565.00
Less : Remuneration allowable to partners u/s 40(b)		<u>0.00</u>
Taxable Income		<u><u>1329565.00</u></u>
Rounded off		<u><u>1329565.00</u></u>
Tax @30% on above		398870.00
Add: Education Cess @ 4%		15955.00
		<u>414825.00</u>
<u>Add : Interest</u>		
U/S 234A	0.00	
U/S 234B	0.00	
U/S 234C	13616.00	
U/S 234F	<u>0.00</u>	<u>13616.00</u>
		428441.00
Less : Advance Tax	400000.00	
TDS	<u>16951.00</u>	
		<u>416951.00</u>
TOTAL TAX AND INTEREST PAYABLE / (REFUNDABLE)		<u><u>11490.00</u></u>

FOR GHAR HOUSING LLP

Arshant Kumar Ghosh
PARTNER

FOR GHAR HOUSING LLP

Sutapa Ghosh
PARTNER

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
2021-22

PAN AAQFG0128F
Name GHAR HOUSING LLP
Address 227/B , B T ROAD , Kolkata , KOLKATA , Baranagar S.O , 32-West Bengal , 91-India , 700036
Status Firm Form Number ITR-5
Filed u/s 139(1) Return filed on or before due date e-Filing Acknowledgement Number 959806380220122

	Current Year business loss, if any	1	0
	Total Income		13,29,570
Taxable Income and Tax details	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	13,29,570
	Net tax payable	4	4,14,826
	Interest and Fee Payable	5	13,110
	Total tax, interest and Fee payable	6	4,27,936
	Taxes Paid	7	4,28,441
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 505
	Dividend Tax Payable	9	0
Distribution Tax details	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	

This return has been digitally signed by BISHWANATH GHAR in the capacity of Partner having PAN AHGPG5523P from IP address 10.1.213.135 on 22-01-2022 10:54:45

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU