

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
2022-23

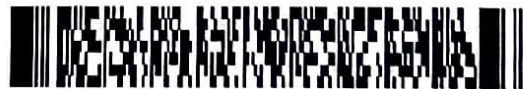
PAN	AAQFG0128F		
Name	GHAR HOUSING LLP		
Address	227/B , B T ROAD , Kolkata , KOLKATA , Baranagar S.O , 32-West Bengal , 91-India , 700036		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	158388741270722

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		64,910
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	64,910
	Net tax payable	4	20,252
	Interest and Fee Payable	5	1,828
	Total tax, interest and Fee payable	6	22,080
	Taxes Paid	7	22,080
	(+) Tax Payable /(-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by BISHWANATH GHAR in the capacity of Partner having PAN AHGPG5523P from IP address 160.238.93.122 on 27-07-2022 17:02:59
DSC Sl. No. & Issuer 4951677 & 51703855CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Ref

Date

AUDITORS' REPORT

To,
The Partners of **GHAR HOUSING LLP**

1. We have audited the attached Balance Sheet of **GHAR HOUSING LLP** for the year ended as at 31st March, 2022. 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 complies 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 2022

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 2022.

Burdwan-713104

Date : The 16th day of September'2022



P.K. Roy
P.K. Roy

Proprietor

For M/S Pankaj Kumar Roy & Co.

Chartered Accountants

Membership No: 052424.

UDIN: 22052424BDARKZ8451

GHAR 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, 2022 as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is nil.



G HAR HOUSING LLP

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

Statement of Assets & Liabilities as at 31st March: 2022

	Particulars	SCHEDULE	As at	As at
			31/03/2022 (Rs.)	31/03/2021 (Rs.)
I.	<u>CONTRIBUTION & LIABILITIES</u>			
(1)	Partner's Funds			
	a) Contribution	"A"	2,000,000.00	410,000.00
	b) Reserves & Surplus (surplus being the profit/loss made during the year)		979227.11	936400.83
(2)	Liabilities			
	a) Secured Loans		0.00	0.00
	b) Unsecured Loans		3708000.00	3858000.00
	c) Short Term Borrowings		0.00	0.00
	d) Creditors/Trade Payables		0.00	937425.00
	- Advance From Customers	"B"	112380.00	112380.00
	e) Other Liabilities (TDS & GST)		7178.00	29515.00
	f) Provisions	"C"		
	(i) for Taxation		22080.00	428441.00
	(ii) for Contingencies		0.00	0.00
	(iii) for Insurance		0.00	0.00
	(iv) Audit Fees		5000.00	5000.00
	TOTAL		6,833,865.11	6,717,161.83
II.	<u>ASSETS</u>			
	a) Gross Fixed Assets		562274.00	661499.00
	Less: Depreciation		84341.00	99225.00
	Net Fixed Assets		477933.00	562274.00
	b) Investments		0.00	0.00
	c) Loans and Advances	"D"	1375851.00	1225545.00
	d) Inventories		3357152.00	2068445.00
	e) Debtors/Trade Receivables		0.00	0.00
	f) Cash & Cash Equivalents	"E"	1595139.16	2819215.88
	g) Preliminary Expenses to the extent not written off	"F"	27789.95	41681.95
	TOTAL		6833865.11	6717161.83

In terms of our report of even date

Pankaj Kumar Roy
P.K.Roy

Proprietor

Burdwan-713104

Date : The 16th day of September'2022



For M/s Pankaj Kumar Roy & Co.

Chartered Accountants

Membership No.052424

UDIN: 22052424BDARKZ8451

GHAR HOUSING LLP

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

Statement of Profit and Loss for the period
from 1st April; 2021 to 31st March; 2022

Particulars	SCHEDULE	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
III. INCOME			
Gross Turnover		0.00	22052300.00
Less : Excise Duty		0.00	0.00
Net Turnover		0.00	22052300.00
Other Income (to specify)	"I"	462244.00	229780.00
Increase/ (Decrease) in Stocks [including for raw materials, WIP & finished goods]	"H"	3357152.00	2068445.00
TOTAL		3819396.00	24350525.00
IV. EXPENSES			
Raw Material Consumed	"G"	3,146,952.00	13,143,117.28
Purchase Made for Re-sale			
Consumption of Stores and Spare Parts			
Power and Fuel		0.00	0.00
Personnel Expenses			
Administrative Expenses			
Payment to Auditors			
Selling Expenses	"J"	523196.72	9778617.72
Insurance Expenses			
Depreciation		84341.00	99225.00
Interest			
Other Expenses (to specify)			
		3,754,489.72	23,020,960.00
Profit Before Taxes		64,906.28	1,329,565.00
Provision for Taxes		22080.00	428441.00
Self Asst. Tax		0.00	0.00
Profit After Taxes		42,826.28	901,124.00
Profit Transferred to Partner's account		0.00	0.00
Profit Transferred to Reserves & Surples		42,826.28	901,124.00

In terms of our report of even date

Pankaj Kumar Roy
P.K.Roy

Proprietor

Burdwan-713104

Date : The 16th day of September'2022



For M/s Pankaj Kumar Roy & Co.

Chartered Accountants

Membership No.052424

UDIN: 22052424BDARKZ8451

GHAR HOUSING LLP

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

Particulars	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
<u>SCHEDULE "A"</u>		
<u>Partner's Capital Account</u>		
BISHWANATH GHAR	1,000,000.00	135000.00
SUTAPA GHAR	1,000,000.00	275000.00
	2,000,000.00	410,000.00
<u>SCHEDULE "B"</u>		
Advance from Customers	112380.00	112380.00
	112380.00	112380.00
<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	669617.00	2360.00
Advance to Land Owner	706234.00	806234.00
Advance Income Tax	0.00	400000.00
TDS Receivable	0.00	16951.00
	1375851.00	1225545.00
<u>SCHEDULE "E"</u>		
<u>Cash and Bank Balance</u>		
C/A with		
Axis Bank A/c No. 916020059936019	19120.50	71023.50
Paschim Banga Gramin Bank(10640210000772)	247440.00	247760.00
SBI A/c No. 38104187988	18953.41	678647.13
Cash in hand (as certified by Partners)	1309625.25	1821785.25
	1595139.16	2819215.88
<u>SCHEDULE "F"</u>		
<u>List of Preliminary Expenses</u>		
As per last A/c	41681.95	55573.95
Less: W/off	13892.00	13892.00
	27789.95	41681.95



GHAR HOUSING LLP

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

Particulars	As at 31/03/2022 (Rs.)	As at 31/03/2021 (Rs.)
<u>SCHEDULE "G"</u>		
<u>Raw Material Consumed</u>		
Opening Balance	2068445.00	11626393.28
Purchase	1,078,507.00	1516724.00
	3,146,952.00	13,143,117.28
<u>SCHEDULE "H"</u>		
Closing Stock of WIP	3357152.00	2068445.00
	3357152.00	2068445.00
<u>SCHEDULE "I"</u>		
Other Income	462244.00	2506.00
Interest on IT Refund	0.00	1260.00
Accrued Interest on FD	0.00	226014.00
	462244.00	229780.00
<u>SCHEDULE "J"</u>		
<u>Selling Expenses</u>		
Labour Charges	160200.00	588537.00
Land Purchase	0.00	7937425.00
Security Expenses	0.00	33000.00
Soil Testing	0.00	94400.00
Partner Salary	0.00	600000.00
Electricity Charges	0.00	12266.00
Maintenance Expenses	17150.00	0.00
Interest ,TDS , Penalty, Late Fee	0.00	2564.00
Bank Charges	8112.72	5199.72
Legal & Consultancy Fees	20260.00	138652.00
Preliminary & Pre-op Expenses W/off	13892.00	13892.00
Professional Fees	156160.00	156080.00
Profession Tax	9500.00	7500.00
Telephone Expenses	9400.00	0.00
Other Expenses	6372.00	1952.00
Staff Salary	108000.00	144000.00
Trade Licence	2000.00	0.00
ROC Filing Fees	7150.00	38150.00
Audit Fees	5000.00	5000.00
	523196.72	9778617.72



GHAR HOUSING LLP

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

F.Y. 2021-22

A.Y. 2022-23

PAN No. AAQFG0128F

COMPUTATION OF TOTAL INCOME AS AT 31 ST MARCH ' 2022

Net Profit as per Profit & Loss a/c		64906.28
Add : Interest on capital paid to partners		0.00
Add : Remuneration paid to partners		<u>0.00</u>
Business Profit		64906.28
Less: Interest on capital paid to partners allowable u/s 40(b)		<u>0.00</u>
		64906.28
Less : Remuneration allowable to partners u/s 40(b)		<u>0.00</u>
Taxable Income		<u><u>64906.28</u></u>
Rounded off		<u><u>64910.00</u></u>
Tax @30% on above		19473.00
Add: Education Cess @ 4%		779.00
		<u>20252.00</u>
<u>Add : Interest</u>		
U/S 234A	0.00	
U/S 234B	808.00	
U/S 234C	1020.00	
U/S 234F	<u>0.00</u>	<u>1828.00</u>
		<u>22080.00</u>
Less : Advance Tax	0.00	
TDS	<u>0.00</u>	<u>0.00</u>
TOTAL TAX AND INTEREST PAYABLE / (REFUNDABLE)		<u><u>22080.00</u></u>