

**STATEMENT OF ACCOUNTS**  
**AND**  
**AUDIT REPORT**

**SAMANTA HOUSING DEVELOPER**

**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY  
DIST-BURDWAN, WEST BENGAL, PIN-713103**

**For the year ended on 31<sup>st</sup> March 2022**

**S. PAL & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
OPP: TAPASWINI HOUSE  
P.O+VILL-GOPINATHPUR  
DURGAPUR, DIST-PASCHIM BARDHAMAN  
PIN-713211. (M): 9474494892

**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	ADBFS1519A		
Name	SAMANTA HOUSING DEVELOPER		
Address	GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, -PURBA BARDHAMAN, -PURBA BARDHAMAN, BARDHAMAN, BARDHAMAN, BURDWAN, BURDWAN, 32-West Bengal, 91-India, 713103		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	822483851271122

Taxable Income and Tax details			
Current Year business loss, if any		1	0
Total Income			20,58,970
Book Profit under MAT, where applicable		2	0
Adjusted Total Income under AMT, where applicable		3	20,58,970
Net tax payable		4	6,42,399
Interest and Fee Payable		5	85,941
Total tax, interest and Fee payable		6	7,28,340
Taxes Paid		7	7,28,466
(+) Tax Payable /(-) Refundable (6-7)		8	(-) 126
Accreted Income & Tax Detail			
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 DEBASIS SAMANTA in the capacity of Partner having PAN AVOPS7016H from IP address 103.217.242.162 on 27-Nov-2022  
DSC Sl. No. & Issuer 4558395 & 50946485CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd,C=IN



System Generated  
Barcode/QR Code



ADBFS1519A058224838512711227E9B8EAAD65F12C7BD2212DBDC0A0C04220153B

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**S.PAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**P.O & VILL.-GOPINATHPUR, DURGAPUR-713211, DIST-BURDWAN**  
**GSTIN: 19AEJPP0686EZ7**

INVOICE		(Original for Recipient)/(Duplicate for Supplier/Transporter)/(Triplicate for Supplier)																				
Reverse Charge																						
Invoice No :	NO. SP/AAC/2022-23/52																					
Invoice Date :	21.11.2022																					
State : West Bengal	State Code	19																				
Details of Receiver/Billed to:																						
Name:	SAMANTA HOUSING DEVELOPERS																					
Address :	GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY BURDWAN, DIST-PURBA BARDHAMAN, 713103																					
GSTIN :	19ADBFS1519A1ZI																					
State : West Bengal	State Code	19																				
Sr/Sl No	Name of Product or Service	HSN	UOM	Qty	Rate	Amount	Less: Discount	Taxable Value	CGST Rate	CGST Amount	SGST Rate	SGST Amount	IGST Rate	IGST Amount	Total Amount							
1	Audit Fees for the F.Y-2021-2022	998221	NA	1	10000.00	10000.00	0.00	10000.00	9%	900.00	9%	900.00	0%	0	11800.00							
<b>TOTAL</b>															<b>1</b>	<b>10000.00</b>	<b>0.00</b>	<b>10000.00</b>	<b>900.00</b>	<b>900.00</b>	<b>0</b>	<b>11800.00</b>
Total Invoice Amount in Words:																						
<b>Rupees Eleven Thousand Eight hundred only.</b>																						
: Remarks if Any:																						
Received by Ch No 307470 of S.B.I dt 22.11.2022																						
For Rs. 11,800/-																						
																						
Certified that the Particulars given above are true and correct. For S. Pal & Associates  For (CA. S.Pal), Proprietor																						
															(Common Seal)							
															[E & OE]							



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

PAN:ADBFS1519A  
D/F-25/04/2016.

A.Y-2022-2023  
F.Y-2021-2022

**COMPUTATION OF TAXABLE INCOME AND INCOME TAX PAYABLE THEREON**

Particulars	Amount(Rs)
A) Net Profit as per Profit and Loss Account	2239231.38
Add: Expenses Disallowed	0.00
Less: Income Taxable under the head Income from House Property	600880.00
Adjusted Net Profit	1638351.38
Less: Interest on Partners Capital	
a) Debasis Samanta	0.00
b) Taraknath Samanta	0.00
c) Suchismita Samanta	0.00
	0.00
Book Profit	1638351.38
Less: Remuneration to Partners	
a) Debasis Samanta	0.00
b) Taraknath Samanta	0.00
c) Suchismita Samanta	0.00
	0.00
Net Taxable Profit from Business	1638351.38
B) Income from House Property	
a) Gross Rent Received	600880.00
Less: Deduction	180264.00
	420616.00
Gross Taxable Income	2058967.38
Less: Deduction under Chapter VIA	0.00
Net Taxable Income	2058967.38
Net Taxable Income Rounded Off	2058970.00
Tax on Net Taxable Income	817691.00
Add: Educational Cess @ 4%	24708.00
Total Tax Payable	642399.00
Less: Tax Deducted at Source	66218.00
Balance Tax Payable	576183.00
Add: Interest and Late Fees	
a) U/s 234A	5762.00
b) U/s 234B	46095.00
c) U/s 234C	29097.00
d) U/s 234F	5000.00
	85954.00
Total Tax and Interest Payable	662137.00
Less: Self Assessment Tax Paid	662250.00
Balance Refundable	113.00

# 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  
815155660221122

Date of e-Filing  
22-Nov-2022

Name	:	SAMANTA HOUSING DEVELOPER
PAN/TAN	:	ADBFS1519A
Address	:	GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, PURBA BARDHAMA, , Burdwan - II, BARDHAMAN, Sripalli S.O, West Bengal, 713103
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	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	051582

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



Acknowledgement Number:815155660221122

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 **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	SAMANTA HOUSING DEVELOPE R
Address	GOLAHAT ROAD, SANKHARI PUK UR , SRIPALLY, PURBA BARDHAMA , Sripalli S.O , Burdwan - II , BARDHAMAN , 32- West Bengal . 91-India . Pincode - 713103
PAN	ADBFS1519A
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 **GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, PURBA BARDHAMAN, WEST BENGAL, 713103** and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **NIL**  
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 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 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
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Acknowledgement Number:815155660221122

No records added

Accountant Details

Name	SUKUMAR PAL
Membership Number	051582
FRN (Firm Registration Number)	0325189E
Address	OPP. TAPASWINI HOUSE, P.O AND VIL L:GOPINATHPUR DURGAPUR, UDIN: 22051582BDUPVG6 329 Durgapur Sagarbhanga Colony S.O Dihibeta, BARDHAMAN, 32- West Bengal, 91-India, Pincode - 713211
Date of signing Tax Audit Report	27-Sep-2022
Place	103.217.242.254
Date	22-Nov-2022

This form has been digitally signed by SUKUMAR PAL having PAN AEJPP0686E from IP Address 103.217.242.254 on 22/11/2022 07:52:33 PM Dsc Sl.No and issuer, C=IN, O=Verasys Technologies Pvt Ltd., OU=Certifying Authority





Acknowledgement Number:815155660221122

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	SAMANTA HOUSING DEVELOPER
2. Address of the Assessee	GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, PURBA BARDHAMA, Sripalli S.O, Burdwan - II, BARDHAMAN, 32- West Bengal, 91-India, Pincode - 713103
3. Permanent Account Number (PAN)	ADBFS1519A
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	19ADBFS1519A1Z1

5. Status	Firm
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(e)- When provisions of section 44AD(4) are applicable

No records added

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	Debasis Samanta	50





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2	Taraknath Samanta	25
3	SUCHISMITA SAMANTA	25

(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	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
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed? No

Sl. No.	Books prescribed

(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	CASH BOOK, BANK BOOK, LEDGER AND JOURNAL	GOLAHAT ROAD	SANKHARI PUKUR, SRI PALLY	PURBA BARDHAMAN	713103	91-India	32- West Bengal



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

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, LEDGER AND JOURNAL

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
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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
		₹ 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
1	ICDS I-Accounting Policies	AS PER SEPARATE SHEET ENCLOSED WITH STATEMENT OF ACCOUNTS





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2	ICDS II-Valuation of Inventories	AS PER SEPARATE SHEET ENCLOSED WITH STATEMENT OF ACCOUNTS
3	ICDS III-Construction Contracts	AS PER SEPARATE SHEET ENCLOSED WITH STATEMENT OF ACCOUNTS
4	ICDS IV-Revenue Recognition	AS PER SEPARATE SHEET ENCLOSED WITH STATEMENT OF ACCOUNTS
5	ICDS V-Tangible Fixed Assets	AS PER SEPARATE SHEET ENCLOSED WITH STATEMENT OF ACCOUNTS
6	ICDS VII-Governments Grants	AS PER SEPARATE SHEET ENCLOSED WITH STATEMENT OF ACCOUNTS
7	ICDS IX Borrowing Costs	AS PER SEPARATE SHEET ENCLOSED WITH STATEMENT OF ACCOUNTS
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	AS PER SEPARATE SHEET ENCLOSED WITH STATEMENT OF ACCOUNTS

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

(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
		₹ 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	



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(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		

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. of property	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			
1							₹ 0	₹ 0	

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:-





**Acknowledgement Number:815155660221122**

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 119BAC/115BAD (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 Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fixings @ 10%	10	₹ 2,27,027	₹ 0	₹ 0	₹ 2,27,027	₹ 28,000	₹ 28,000	₹ 0	₹ 0	₹ 24,103	₹ 2,30,924
2	Plant and Machinery @ 15%	15	₹ 2,00,206	₹ 0	₹ 0	₹ 2,00,206	₹ 12,850	₹ 12,850	₹ 0	₹ 0	₹ 31,958	₹ 1,81,098

**19. Amount admissible under section-**

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



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Sl. No.	Particulars	Amount
1		₹ 0

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)





**Acknowledgement Number:815155660221122**

**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
1		₹ 0										

**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
1		₹ 0											₹ 0

**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
1		₹ 0										

**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 of tax deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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

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



Acknowledgement Number: 815155660221122

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
1		₹ 0										

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 deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

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
1		₹ 0									

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/LA/C	Amount admissible	Amount inadmissible	Remarks
						No records added

(d). Disallowance/deemed income under section 40A(3):





Acknowledgement Number:815155660221122

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. 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. 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
1		₹ 0

(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).

₹ 0

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

₹ 0



Acknowledgement Number:815155660221122

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
No records added						

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					

25.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

e. 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





Acknowledgement Number:815155660221122

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
			₹ 0

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?

No

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  
No records added

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				



**Acknowledgement Number:815155660221122**

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) ? **No**

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) ?

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
1										₹ 0		₹ 0	₹ 0	

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 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?	Whether the excess money has been repatriated within the prescribed time?	The amount 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?

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.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				(iv)	Assessment Year	(v)	Assessment Year
	₹ 0	₹ 0	₹ 0	Amount	Assessment Year	Amount	Assessment Year
1							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)?

No

b. Please furnish the following details





**Acknowledgement Number:815155660221122**

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
	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 during the previous year?	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.
	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.
	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**





Acknowledgement Number:815155660221122

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
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
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
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
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





**Acknowledgement Number:815155660221122**

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.
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
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
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





12.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) • Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

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

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

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

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

Sl. No.	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 ? No





Acknowledgement Number: 815155660221122

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected? No

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.

(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
		₹ 0	₹ 0

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





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1 0 0 0 0 0

(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
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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
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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
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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.



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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	19902009		19770955	
(b)	Gross profit / Turnover	19902009		19770955	
(c)	Net profit / Turnover	2239231	11.25	1554725	7.86
(d)	Stock-in-Trade / Turnover	44278959	222.48	19525313	99.26
(e)	Material consumed / Finished goods produced				

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						





Acknowledgement Number:815155660221122

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/ furnished transactions which are required to be reported ?	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:

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: (This Clause is kept in abeyance till 31st March, 2022)

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	

No records added

Accountant Details

Accountant Details

Name	SUKUMAR PAL
Membership Number	051582
FRN (Firm Registration Number)	0325189E



Acknowledgement Number:815155660221122

Address

OPP. TAPASWINI HOUSE, P.O AND VIL  
L:GOPINATHPUR

DURGAPUR, UDIN: 22051582BDUPVG6  
329

Durgapur Sagarbhanga Colony S.O

, Dihibeta, BARDHAMAN,

32- West Bengal, 91-India,

Pincode - 713211

Place

103.217.242.254

Date

22-Nov-2022

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%	1	01-Feb-2022	01-Feb-2022	₹ 28,000	₹ 0	₹ 0	₹ 0	₹ 28,000
Plant and Machinery @ 15%	1	12-Jun-2021	14-Jun-2021	₹ 12,850	₹ 0	₹ 0	₹ 0	₹ 12,850

Deductions Details (From Point No.18)

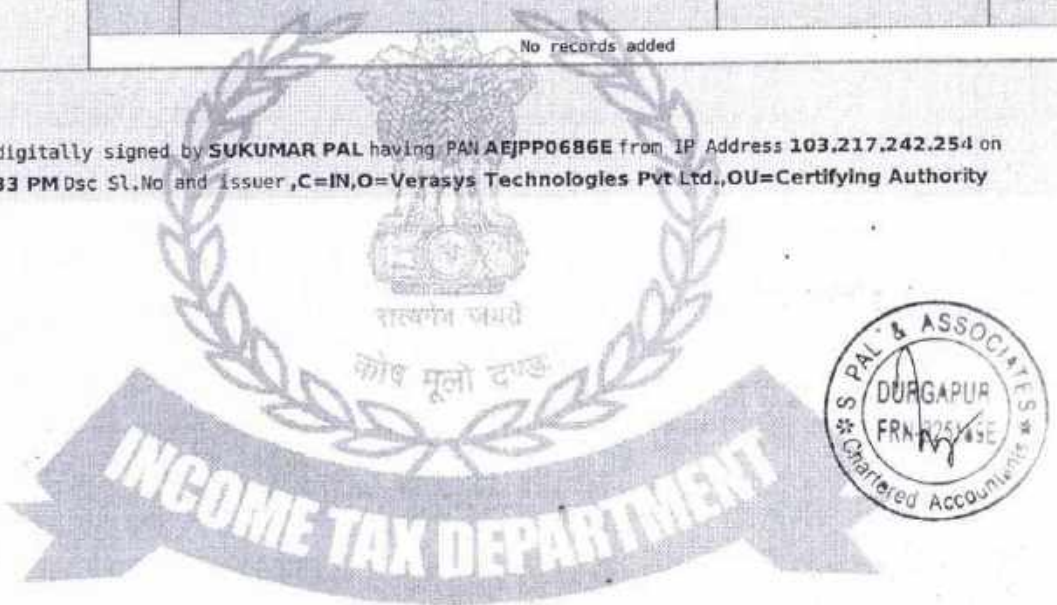




Acknowledgement Number:815155660221122

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				

This form has been digitally signed by **SUKUMAR PAL** having PAN **AEJPP0686E** from IP Address **103.217.242.254** on **22/11/2022 07:52:33 PM** Dsc Sl.No and issuer, **C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

Balance Sheet as at 31st March, 2022

LIABILITIES	Amount(Rs)	ASSETS	Amount(Rs)
<b>CAPITAL ACCOUNT :</b> (As per Schedule-A)	14518508.67	<b>FIXED ASSETS:</b>	
		a) Furniture & Fixture	118600.00
		Add: Addition	28000.00
		Less: Depreciation	<u>13260.00</u>
			133340.00
<b>SECURED LOAN:</b>		b) Interior Decoration	108427.00
a) Cash Credit Loan from SBI	1955.08	Less: Depreciation	<u>10843.00</u>
			97584.00
<b>UNSECURED LOANS:</b>		c) Shuttering Material	200206.00
a) Biswajit Som-As per LY	145000.00	Add: Addition	12850.00
b) Brojo Mohan Chandra As per LY	520000.00	Less: Depreciation	<u>31958.00</u>
c) Sanat Das-As per LY	235000.00		181098.00
<b>CURRENT LIABILITIES:</b>		<b>CURRENT ASSETS:</b>	
1) Revenue Recognition Postpond		a) Work in Progress	44278959.91
a) Nilkanta	6188692.00	(As per Schedule-B Enclosed)	
b) Ambika	4452119.00	b) Receivable from Purchaser	47423085.00
c) Sarada	19428557.00	(As per Schedule-C Enclosed)	
d) Prakriti	45010000.00	c) Advance to Suppliers	999585.20
(Annexure-A, B,C & D Enclosed)		(As per Schedule-D Enclosed)	
2) Advance From Party	51063.00	d) Other Receivable	732188.40
(For Registration Expenses)		(As per Schedule-E Enclosed)	
3) Sundry Creditors	741346.67	e) Cash at Bank	
4) Security Deposit-HDFC Bank	128760.00	1. HDFC Bank	1495387.59
5) Payable to Land Owner		2. SBI C/A-36431139298	1382646.01
Ambika Apartment	4714374.00	f) Cash in Hand -As Certified	76636.31
6) TDS Payable	2000.00		
7) GST Payable	20736.00		
8) Provision for I.Tax			
a) A.Y-2022-2023	642399.00		
	<u>96800510.42</u>		<u>96800510.42</u>

Signed in terms of our report of even date.  
For S. PAL & ASSOCIATES  
Chartered Accountants.

Place: Durgapur.  
Date : 27.09.2022



(CA. Sukumar Pal)  
Proprietor  
AEJPP0686E  
M No: 051582  
FRN: 325189E



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

Profit & Loss and P & L Appropriation Account for the year ended on 31st March, 2022

Particulars	Amount(Rs)	Particulars	Amount(Rs)
To, Opening Work in Progress		By, Revenue Recognised under	
a) Nilkanta	4698208.61	PCM Method	
b) Ambika	10030773.41	a) Nilkanta	543631.00
c) Sarada	4896331.28	b) Ambika	5516845.00
		c) Sarada	13841533.00
			19902009.00
To, Cost Incurred for Various Projects During L/Y shown as Current Assets now brought to Profit & Loss		(Annexure-A, B, C Enclosed)	
a) Adrija Project	4614164.00		
b) Bijaya Project	440000.00		
c) Prakrity Project	8607644.00		
To, Payment to land Owner-Bijaya	1100000.00		
To, Direct Expenses Incurred		By, House Rent Received	600880.00
a) Nilkanta Apartment			
Material Purchased	656135.00	By, Flat Cancellation Charges	40000.00
Labour	13150.00		
Electric Charges	49176.00		
Generator Charges	9983.00		
Security Expenses	71550.00		
Other Direct Overhead	3155.00		
b) Ambika Apartment			
Labour	6300.00		
Security Expenses	59840.00		
c) Sarada Apartment		By, Work-in-Progress	
Material Purchased	3272514.11	a) Nilkanta	5029668.63
Labour Charges Paid	2379317.00	b) Ambika	5214677.23
Legal Fees Paid	350.00	c) Sarada	1282235.75
Staff Salary	29500.00	d) Prakriti	26598214.30
Payment to Land Owner	2500000.00	e) Adrija Project	4614164.00
Electric Charges	2611.00	f) Bijaya Project	1540000.00
Security Expenses	120192.00		44278959.91
Engineer, Legal & Advocate	30000.00	(Annexure-A, B, C, D Enclosed)	
Machine Hire Charges	37635.00	(Adrija and Bijaya not yet Commenced)	
Other Direct Overhead	131307.00		
d) Prakriti			
Material Purchased	10626206.00		
Labour	1531485.00		
Planning Fees	691491.00		
Payment to Land Owner	4666670.00		
Architect/ Engineers Fees	275800.00		
Security Expenses	21000.00		
Machine Hire Charges	10100.00		
Other Direct Overhead	127768.00		
Total C/f	61710356.41	Total C/f	64821848.91

Continued



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

Profit & Loss and P & L Appropriation Account for the year ended on 31st March, 2022

Particulars	Amount(Rs)	Particulars	Amount(Rs)
Total B/f	61710356.41		64821848.91
To, Other Overhead Expenses			
a) Staff Salary	647360.00		
b) Staff Bonus	11000.00		
c) Internet Charges	4200.00		
d) Accounting Charges	28000.00		
e) Misc Expenses	47424.60		
f) Audit Fees	10000.00		
g) Bank Charges	2955.52		
h) Donation and Subscription	40000.00		
i) Printing and Stationery	11023.00		
j) Tea, Tiffin & Entertainment	8627.00		
k) Travelling Expenses	4260.00		
l) Office Expenses	1350.00		
m) Depreciation	56061.00		
To, Net Profit c/d	2239231.38		
	64821848.91		64821848.91
To, Interest on Capital (As per Schedule-A Enclosed)	0.00	By, Net Profit b/d	2239231.38
To, Book Profit c/d	2239231.38		
	2239231.38		2239231.38
To, Partners Salary (As per Schedule-A Enclosed)	0.00	By, Book Profit b/d	2239231.38
To, Taxable Profit c/d	2239231.38		
	2239231.38		2239231.38
To, Provision for Income Tax	642399.00	By, Taxable Profit b/d	2239231.38
To, Income Tax Adjustments			
a) A.Y-2020-2021	105944.00		
b) A.Y-2021-2022	89213.00		
To, Divisible Profit c/d	1401675.38		
	2239231.38		2239231.38
To, Share of Profit t/d to Capital A/c (As per Schedule-A Enclosed)	1401675.38	By, Divisible Profit b/d	1401675.38
	1401675.38		1401675.38

Signed in terms of our report of even date.  
For S. PAL & ASSOCIATES  
Chartered Accountants.

Place: Durgapur.  
Date: 27.09.2022



(CA. Sukumar Pal)  
Proprietor  
AEJPP0686E  
M No: 051582  
FRN: 325189E



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**SCHEDULE-A**

**STATEMENT OF CAPITAL ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2022**

	Name	Op. Balance 01.04.2021	Introduced	ADD			Total	Less Drawings	Cl.Balance 31.03.2022
				Intt on Capital	Salary	Share of Profit/(Loss)			
1	Debasis Samanta	5920778.14	3500000.00	0.00	0.00	700837.70	10121615.84	3864710.00	6256905.84
2	Taraknath Samanta	4896799.97	1300000.00	0.00	0.00	350418.84	6547218.81	3102000.00	3445218.81
3	Suchismita Samanta	2875985.18	1600000.00	0.00	0.00	350418.84	4826384.02	10000.00	4816384.02
	Total	13693543.29	6400000.00	0.00	0.00	1401675.38	21495218.67	6976710.00	14518508.67



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**SCHEDULE-B**

**DETAILS OF WORK IN PROGRESS AS ON 31ST MARCH, 2022**

Particulars/Project Name		Amount(Rs)
1	Nilkanta Apartment (Annexure-A Enclosed)	5028668.63
2	Ambika Apartment (Annexure-B Enclosed)	5214677.23
3	Sarada Apartment (Annexure-C Enclosed)	1282235.75
4	Prakriti (Annexure-D Enclosed)	26598214.30
5	Adrija Project (See Profit and Loss Account)	4614164.00
6	Bijaya Project (See Profit and Loss Account)	1540000.00
Total- As Certified by a Partner		44278959.91

**SCHEDULE-C**

**DETAILS OF AMOUNT RECEIVABLE FROM FLAT PURCHASER AS ON 31ST MARCH, 2022**

Particulars/Project Name	Agreement Value	Amount Received	O/s As on 31st March, 2022 (In Rs)
1 Nilkanta Apartment (Annexure-A Enclosed)	2,52,29,074.00	2,51,56,574.00	72,500.00
2 Ambika Apartment (Annexure-B Enclosed)	2,83,03,365.00	2,58,83,665.00	24,19,700.00
3 Sarada Apartment (Annexure-C Enclosed)	4,72,02,520.00	4,59,34,251.00	12,68,269.00
4 Prakriti (Annexure-D Enclosed)	4,50,10,000.00	13,51,000.00	4,36,59,000.00
5 Receivable from Land Owner Party-Rumki (Ambika)			3,616.00
Total as on 31st March, 2022			4,74,23,085.00

**SCHEDULE-D**

**DETAILS OF ADVANCE TO SUPPLIERS AS ON 31ST MARCH, 2022**

Particulars/Project Name		Amount(Rs)
1	Dalmia Cement	27000.00
2	GSP Power Project	330000.00
3	OCL India Ltd	1225.00
4	Universal paint and Hardware	2114.00
5	Balaji Marble and Tiles	48.00
6	Mahamaya Traders	97511.00
7	P.K. Electricals	6742.00
8	Panchanan Cement Works	31458.56
9	Sree Durga Iron & Marble	49791.00
10	SRMB Srijan Pvt Ltd	59685.00
11	Anandemala	75000.00
12	Maa Kamakshya Marble	99970.00
13	R. S Trading	200000.00
14	Simco Industries	14913.00
15	S R Traders	4127.64
Total- As on 31st March, 2022		999585.20





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**SCHEDULE-E**

**DETAILS OF OTHER RECEIVABLES, TAX PAID ETC AS ON 31ST MARCH, 2022**

Particulars/Project Name		Amount(Rs)
1	TDS deducted and deposited now recoverable from Deductees	
	a) Bikash Halder	13,500.00
	b) Asish Kr Pal	5,000.00
	c) Sutapa Ghosh Panja	10,000.00
		28,500.00
2	Registry Fees Receivable from Party	
	a) Ambika Apartment	62,600.00
	b) Nilkanta Apartments	1,63,691.00
		2,26,291.00
3	GST paid on amount received from Flat Purchasers but not yet Recovered from party	
	a) Prakiti	8,500.00
	b) Ambika Apartments	51,015.00
	c) Nilkantha Apartments	38,114.00
	d) Sarada Apartments	55,459.00
	e) From HDFC bank against Rent	1,09,222.60
		2,62,310.60
4	Advance given not yet adjusted	
	a) Atanu Bhakat	39,248.00
	b) Uttam Kumar Dey	23,100.00
		62,348.00
5	Advance Tax, TDS and TCS	
	a) TCS-A.Y-2022-2023	6,128.00
	b) TDS-A.Y-2022-2023	60,088.00
		66,216.00
6	GST Cash Ledger	86,522.80
<b>Total- As on 31ST March, 2022</b>		<b>7,32,188.40</b>



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(NILKANTA APARTMENT)**  
**ANNEXURE-A TO STATEMENT OF ACCOUNTS**

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2021-2022

<b>A</b>	Total Area under Construction		12367.00 Sq ft
	Less: Total Constructed area to be given to Land Owner as Cost of land		
	Flat-A-1st Floor	672.00	
	Flat-B-1st Floor	686.00	
	Flat-C-2nd Floor	653.60	
	Flat-A-3rd Floor	672.00	
	Flat-C-4th Floor	653.60	
	Flat-A-5th Floor	672.00	
	Two Wheeler Parking-2 No	50.00	
	Car Parking-2 No	210.00	
		4269.20	4269.20 Sq ft
	<b>Net Sealable Area of the Project</b>	8097.80	8097.80 Sq ft
	<b>Hence % of Total Area to be given to Land Owner as Cost of Land</b>		34.52 %

**B** ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED  
 Upto the Year ending on 31st March, 2022

Particulars		Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development		0.00	0.00
1. Amount to be Paid by Money		10148028.00	7659015.00
2. Construction Area to be allocated	4,269.20 Sq ft	0.00	0.00
3. Land Development Cost		10148028.00	7659015.00
<b>Total Cost of Land</b>		10148028.00	7659015.00
b) Direct cost of Construction/Development		648982.00	648982.00
1. Fees for Plan Sanction		225000.00	7280.00
2. Water Connection/ Arrangement Expenses		198550.00	198550.00
3. Architech Fees/ Planning Expenses/Engineering Fees		1700000.00	14048264.00
4. Cost of Materials		850000.00	325146.00
5. Transformer/ D.G		545000.00	144000.00
6. Lif with Installation		350000.00	232705.00
7. Machine Hire Chrges/JCB, Mixture Machine etc		6750000.00	4333600.00
8. Labour Charges		720000.00	507663.00
9. Staff Salary excluding Partner Remuneration		120000.00	105482.00
10. Various Legal Expenses		300000.00	210418.00
11. Fire Fighting Equipments		150000.00	157755.00
12. Electricity and Fuel Charges		540000.00	358320.00
13. Security Hire Charges		200000.00	125450.00
14. Site Expenses		800000.00	783565.45
15. Other Overhead Expenses			
<b>Total Cost of Construction for 12,367.00 Sq Ft</b>		29397532.00	22187180.45
Less: Misc Income		0.00	0.00
<b>Net Cost of Construction for 12,367.00 Sq Ft</b>		29397532.00	22187180.45
Less: Proportinate cost relating to Land Owners Share		10148028.00	7659015.00
<b>Total Construction cost relating to Salable Area</b>		19249504.00	14528165.45
<b>Total Project Cost including Land Cost</b>		29397532.00	22187180.45
<b>Total Cost</b>		29397532.00	22187180.45





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(NILKANTA APARTMENT)**  
**ANNEXURE-A TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
 Upto the Year ending on 31st March, 2022

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
C	1st floor	Subrata Dan	653.60	27,03,824.00	25-Oct-2018	27,03,824.00	27,03,824.00	100.00
A	2nd floor	Priyanka Sengupta	672.00	26,84,000.00	22-Nov-2018	26,84,000.00	26,84,000.00	100.00
B	2nd floor	Suddhasatwa Sen	686.00	27,46,000.00	14-Oct-2018	27,46,000.00	27,46,000.00	100.00
B	3rd floor	Tamali Bhattacharya	686.00	29,18,000.00	20-Aug-2018	29,18,000.00	29,18,000.00	100.00
C	3rd floor	Santanu Hazra	653.60	27,32,000.00	29-Aug-2018	27,32,000.00	27,32,000.00	100.00
A	4th floor	Debasish Mukherjee	672.00	26,88,000.00	23-Feb-2019	26,88,000.00	26,88,000.00	100.00
B	4th floor	Kartick Banerjee	643.00	27,44,000.00	23-Oct-2018	27,44,000.00	27,44,000.00	100.00
B	5th floor	Rajeswari Dey	686.00	26,58,250.00	19-Jul-2020	26,58,250.00	26,58,250.00	100.00
C	5th floor	Bimalendu Konar	653.60	25,25,000.00	25-Oct-2019	25,25,000.00	24,52,500.00	97.13
Gr Fl	Commercial		1,702.00	72,00,000.00				N.A
Parking-Two Wheelers								
1	A/2 FL	Priyanka Sengupta	25.00	40,000.00	22-Nov-2018	40,000.00	40,000.00	100.00
2	A/4 FL	Debasish Mukherjee	25.00	50,000.00	23-Feb-2019	50,000.00	50,000.00	100.00
3	C/5 FL	Bimalendu Konar	25.00	40,000.00	31-Mar-2022	40,000.00	40,000.00	100.00
Parking-Four Wheelers								
1	B/2 FL	Suddhasatwa Sen	105.00	2,50,000.00	14-Oct-2018	2,50,000.00	2,50,000.00	100.00
2	C/3 FL	Santanu Hazra	105.00	2,00,000.00	29-Aug-2018	2,00,000.00	2,00,000.00	100.00
3	B/4 FL	Kartick Banerjee	105.00	2,50,000.00	23-Oct-2018	2,50,000.00	2,50,000.00	100.00
<b>Total</b>			<b>8,097.80</b>	<b>3,24,29,074.00</b>		<b>2,52,29,074.00</b>	<b>2,51,56,574.00</b>	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleble Area)

- a) Total Agreement Value against which 10% or More is realised  
 b) Total % of Completion of Project Cost is Including Land  
 (Provided % of Completion of Cost of Construction  
 (i.e excluding Cost of Land, & Interest) is 25% or More)

25229074.00

75.47

6,395.80 Sq Ft  
 78.98 %



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(NILKANTA APARTMENT)**  
**ANNEXURE-A TO STATEMENT OF ACCOUNTS**

**COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)**  
**Upto the Year ending on 31st March, 2022**

1. Overall % of Completion including Cost of Constuction and Cost of Land	75.47
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	75.47
Revenue is recognised on % of Completion Method as stated hereunder	
<b>Computation of Revenue Recognition:</b>	
75.47 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2022	19040382.00
Less: Proportinate Cost Incurred Incurred	
a) Total Area to be Developed (In Sq Ft)	8097.80
b) Total Area against which Revenue Recognised (In Sq Ft)	6395.80
c) % of Total Area secured by Agreement (b/ax100)	78.98
d) Cost Incurred Up to 31st March, 2022	<u>22187180.45</u>
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (21.02%)	4663313.63
Add: Additional Cost Allocated to Commercial Space	<u>366355.00</u>
(% Area of Commercial is 13.76%, Hence 12% of 13.71% of cost additionally Allocated)	
Hence Cost to be allocated to Area not Secured by Agreement (21.02%)	5029668.63
(This is treated as Work in Progress)	
Now Cost to be allocated to Area Secured by Agreement	17157511.82
Net Profit from Project for up to the Financial Year ended on 31st March, 2022	18,82,870.18
Less: Profit Already Recognised up to 31.03.2021	- 18,20,840.42
Balance amount of Net Profit Recognised in this F.Y-2021-2022	<u>62,029.76</u>
<b>Computation of Revenue Pending Recognition</b>	
Total Agreement Value up to 31.03.2022	25229074.00
Less: Revenue Recognised up to 31.03.2022	<u>19040382.00</u>
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2022	61,88,692.00
<b>Gross Agreement Value (Revenue) Recognised in this F.Y-2021-2022</b>	
Total Agreement Value Recognised up to 31.03.2022	19040382.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2021	<u>18496751.00</u>
Gross Agreement Value (Revenue) Recognised in this F.Y-2021-2022	543631.00
<b>Closing Work in Progress</b>	
Cost Incurred up to 31st March, 2022	22187180.45
Less: Cost Allocated against Revenue Recognised up to 31.03.2022	17157511.82
Closing Work in progress as on 31st March, 2022	<u>5029668.63</u>





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(AMBIKA APARTMENT)**  
**ANNEXURE-B TO STATEMENT OF ACCOUNTS**

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2021-2022

A	Total Area under Construction	12260.00 Sq ft
	Less: Total Constructed area to be given to Land Owner as Cost of land	
	Flat-D-1st Floor	402.00
	Flat-A-2nd Floor	561.00
	Flat-B-2nd Floor	542.00
	Flat-C-3rd Floor	420.00
	Flat-D-3rd Floor	402.00
	Flat-A-5th Floor	561.00
	Ground -Commercial	720.00
	Two Wheeler Parking-2 No	50.00
	Car Parking-2 No	210.00
		3868.00 Sq ft
	<b>Net Sealable Area of the Project</b>	<b>8392.00 Sq ft</b>
	Hence % of Total Area to be given to Land Owner as Cost of Land	<b>31.55 %</b>

**ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED**

Upto the Year ending on 31st March, 2022

Particulars		Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development		0.00	0.00
1. Amount to be Paid by Money		10052335.00	8471106.00
2. Construction Area to be allocated	3,868 Sq ft	0.00	0.00
3. Land Development Cost		10052335.00	8471106.00
<b>Total Cost of Land</b>		<b>10052335.00</b>	<b>8471106.00</b>
b) Direct cost of Construction/Development			
1. Fees for Plan Sanction		685950.00	685950.00
2. Water Connection/ Arrangement Expenses		225000.00	
3. Architech Fees/ Planning Expenses/Engineering Fees		245650.00	245650.00
4. Cost of Materials		20700000.00	18620396.00
5. Transformer/ D.G		900000.00	320000.00
6. Lif with Installation		545000.00	300000.00
7. Machine Hire Chrges/JCB, Mixture Machine etc		400000.00	325549.00
8. Labour Charges		5000000.00	4124499.00
9. Staff Salary excluding Partner Remuneration		720000.00	546887.00
10. Brokerage Paid		500000.00	140000.00
11. Various Legal Expenses		100000.00	87764.00
12. Fire Fighting Equipments		300000.00	259967.00
13. Electricity and Fuel Charges		200000.00	182176.00
14. Security Hire Charges		540000.00	390536.72
15. Site Expenses		200000.00	89542.00
16. Other Overhead Expenses		600000.00	530863.91
<b>Total Cost of Construction for 12,260.00 Sq Ft</b>		<b>31861600.00</b>	<b>26849780.63</b>
Less: Misc Income		0.00	0.00
<b>Net Cost of Construction for 12,260.00 Sq Ft</b>		<b>31861600.00</b>	<b>26849780.63</b>
Less: Proportinate cost relating to Land Owners Share		10052335.00	8471106.00
<b>Total Construction cost relating to Salable Area</b>		<b>21809265.00</b>	<b>18378674.63</b>
<b>Total Project Cost including Land Cost</b>		<b>31861600.00</b>	<b>26849780.63</b>
<b>Total Cost</b>		<b>31861600.00</b>	<b>26849780.63</b>



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(AMBIKA APARTMENT)**  
**ANNEXURE-B TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2022**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
A	1st floor	Asish Kr Dan	561.00	26,15,503.00	16-Mar-2018	26,15,503.00	26,15,503.00	100.00
B	1st floor	Sanjib Dan	542.00	23,71,250.00	17-Jun-2018	23,71,250.00	21,30,000.00	89.83
C	1st floor	Utpal Sarkar	420.00	18,66,500.00	2-Nov-2018	18,66,500.00	18,66,500.00	100.00
C	2nd floor	Kuntal Ghosh	420.00	19,02,898.00	5-May-2018	19,02,898.00	19,02,898.00	100.00
D	2nd floor	Kuntal Ghosh	402.00	18,39,539.00	5-May-2018	18,39,539.00	18,39,539.00	100.00
A	3rd floor	Swapn Kr Ghosh	561.00	23,56,200.00	22-Jul-2018	23,56,200.00	23,56,200.00	100.00
B	3rd floor	Pradipta Bhattacharya	542.00	24,25,500.00	27-Feb-2018	24,25,500.00	20,06,625.00	82.73
A	4th floor	Soumen Dutta	561.00	23,65,000.00	25-Oct-2018	23,65,000.00	23,65,000.00	100.00
B	4th floor	Soumendu Panja	542.00	22,22,400.00	5-Oct-2018	22,22,400.00	22,22,400.00	100.00
C	4th floor	Madhumita Panja	420.00	17,24,000.00	5-Oct-2018	17,24,000.00	17,24,000.00	100.00
D	4th floor		402.00	17,50,000.00				N.A
B	5th floor	Prabir Ganguly	542.00	20,20,800.00	7-Jun-2021	20,20,800.00	18,00,000.00	89.07
C	5th floor	Prabir Ganguly	420.00	15,65,900.00	7-Jun-2021	15,65,900.00	15,50,000.00	98.98
D	5th floor	Prabir Ganguly	402.00	16,22,875.00	24-Sep-2021	16,22,875.00	3,00,000.00	18.49
Ground	Commercial		1,080.00	50,00,000.00				N.A
Parking-Two Wheelers								
1	C/1 FL	Utpal Sarkar	25.00	40,000.00	2-Nov-2018	40,000.00	40,000.00	100.00
2	A/4 FL	Soumen Dutta	25.00	40,000.00	25-Oct-2018	40,000.00	40,000.00	100.00
Parking-Four Wheeler								
1	A/1 FL	Asish Kr Dan	105.00	3,00,000.00	16-Mar-2018	3,00,000.00	3,00,000.00	100.00
2	C/2 FL	Kuntal Ghosh	105.00	2,75,000.00	5-May-2018	2,75,000.00	2,75,000.00	100.00
3	B/3 FI	Pradipta Bhattacharya	105.00	3,00,000.00	27-Feb-2018	3,00,000.00	1,00,000.00	33.33
4	B/4 FI	Soumendu Panja	105.00	2,00,000.00	5-Oct-2018	2,00,000.00	2,00,000.00	100.00
5	B/5 FI	Prabir Ganguly	105.00	2,50,000.00	7-Jun-2021	2,50,000.00	2,50,000.00	100.00
<b>Total</b>			<b>8,392.00</b>	<b>3,50,53,365.00</b>		<b>2,83,03,365.00</b>	<b>2,58,83,665.00</b>	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleable Area)

a) Total Agreement Value against which 10% or More is realised

28303365.00

b) Total % of Completion of Project Cost is Including Land

84.27

(Provided % of Completion of Cost of Construction

(i.e excluding Cost of Land, & Interest) is 25% or More)

6,910.00 Sq Ft  
82.34 %





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(AMBIKA APARTMENT)**  
**ANNEXURE-B TO STATEMENT OF ACCOUNTS**

**D** **COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)**  
**Upto the Year ending on 31st March, 2022**

1. Overall % of Completion including Cost of Constuction and Cost of Land	84.27
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	84.27
Revenue is recognised on % of Completion Method as stated hereunder	
<b>Computation of Revenue Recognition:</b>	
84.27 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2022	23851246.00
Less: Propportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	8392.00
b) Total Area against which Revenue Recognised (In Sq Ft)	6910.00
c) % of Total Area secured by Agreement (b/ax100)	82.34
d) Cost Incurred Up to 31st March, 2022	<u>26849780.63</u>
Hence Propportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (17.66%)	4741584.23
Add: Additional Cost Allocated to Commercial Space	<u>473093.00</u>
(% Area of Commercial is 8.81%, Hence 20% of 8.81% of cost additionally Allocated)	
Hence Cost to be allocated to Area not Secured by Agreement (17.66%)	<u>5214677.23</u>
(This is treated as Work in Progress)	
Now Cost to be allocated to Area Secured by Agreement	21635103.40
Net Profit from Project for up to the Financial Year ended on 31st March, 2022	22,16,142.60
Less: Profit Already Recognised up to 31.03.2021	17,34,914.85
Balance amount of Net Profit Recognised in this F.Y-2021-2022	4,81,227.75
<b>Computation of Revenue Pending Recognition</b>	
Total Agreement Value up to 31.03.2022	28303365.00
Less: Revenue Recognised up to 31.03.2022	<u>23851246.00</u>
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2022	44,52,119.00
<b>Gross Agreement Value (Revenue) Recognised in this F.Y-2021-2022</b>	
Total Agreement Value Recognised up to 31.03.2022	23851246.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2021	<u>18334401.00</u>
Gross Agreement Value (Revenue) Recognised in this F.Y-2021-2022	5516845.00
<b>Closing Work in Progress</b>	
Cost Incurred up to 31st March, 2022	26849780.63
Less: Cost Allocated against Revenue Recognised up to 31.03.2022	21635103.40
Closing Work in progress as on 31st March, 2022	5214677.23



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(SARADA APARTMENT)**  
**ANNEXURE-C TO STATEMENT OF ACCOUNTS**

**Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y-2021-2022**

Total Area under Construction		11085.00 Sq ft
Less: Total Constructed area to be given to Land Owner as Cost of land		
Flat-C-1st Floor	479.25	
Flat-B-6th Floor	569.25	
Car Parking-1 No	105.00	
		1153.50 Sq ft
<b>Net Sealable Area of the Project</b>		<b>9931.50 Sq ft</b>
<b>Hence % of Total Area to be given to Land Owner as Cost of Land</b>		<b>10.41 %</b>

**ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED**  
 Upto the Year ending on 31st March, 2022

Particulars		Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development		8400000.00	7050000.00
1. Amount to be Paid by Money		3826716.00	2032217.00
2. Construction Area to be allocated	1,153.50 Sq ft	0.00	0.00
3. Land Development Cost		12226716.00	9082217.00
<b>Total Cost of Land</b>			
b) Direct cost of Construction/Development		800000.00	800000.00
1. Fees for Plan Sanction		250000.00	72050.00
2. Water Connection/ Arrangement Expenses		275000.00	272000.00
3. Architect Fees/ Planning Expenses/Engineering Fees		20500000.00	10465326.11
4. Cost of Materials		950000.00	
5. Transformer/ D.G		600000.00	
6. Lift with Installation		425000.00	254454.00
7. Machine Hire Chrges/JCB, Mixture Machine etc		8500000.00	4825947.00
8. Labour Charges		1200000.00	959828.00
9. Staff Salary excluding Partner Remuneration		500000.00	40000.00
10. Brokerage Paid		120000.00	102662.00
11. Various Legal Expenses		300000.00	13650.00
12. Fire Fighting Equipments		150000.00	51545.00
13. Electricity and Fuel Charges		540000.00	194862.00
14. Security Hire Charges		250000.00	
15. Site Expenses		1400000.00	1469453.34
16. Other Overhead Expenses		36760000.00	19521777.45
<b>Total Cost of Construction for 11,085.00 Sq Ft</b>		0.00	0.00
Less: Misc Income		36760000.00	19521777.45
<b>Net Cost of Construction for 11,085.00 Sq Ft</b>		3826716.00	2032217.00
Less: Proportinate cost relating to Land Owners Share		32933284.00	17489560.45
<b>Total Construction cost relating to Salable Area</b>		45160000.00	26571777.45
<b>Total Project Cost including Land Cost</b>		45160000.00	26571777.45
<b>Total Cost</b>		45160000.00	26571777.45





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(SARADA APARTMENT)**  
**ANNEXURE-C TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
 Upto the Year ending on 31st March, 2022

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
A	1st floor	Rama Prasad Mukher	569.25	31,20,000.00	25-Jun-2019	31,20,000.00	31,20,000.00	100.00
B	1st floor	Manju Dey	569.25	31,36,000.00	21-Jan-2020	31,36,000.00	27,00,000.00	86.10
A	2nd floor	Kakali Majumder	566.25	31,95,500.00	19-Apr-2021	31,95,500.00	31,95,500.00	100.00
B	2nd floor	Sayanti Ghosh	569.25	31,36,000.00	10-Jun-2019	31,36,000.00	28,94,000.00	92.28
C	2nd floor	Kakali Majumder	479.25	25,28,220.00	25-Sep-2020	25,28,220.00	25,28,220.00	100.00
A	3rd floor	Basanti Rani Hazra	566.25	31,20,000.00	1-Aug-2019	31,20,000.00	28,29,000.00	90.67
B	3rd floor	Asish Chattopadhyay	569.25	31,33,050.00	16-Jul-2019	31,33,050.00	31,33,050.00	100.00
C	3rd floor	Manas Kr Banerjee	479.25	25,60,150.00	25-Sep-2020	25,60,150.00	24,24,850.00	94.72
A/2 & B	4th floor	Mridula Ghosh	1,090.00	45,10,000.00	24-Dec-2019	45,10,000.00	45,10,000.00	100.00
A/2 & C	4th floor	Soumitra Ghosh	809.25	43,58,100.00	24-Dec-2019	43,58,100.00	43,58,100.00	100.00
A	5th floor	Chiranjib Samanta	566.25	29,69,000.00	20-Jul-2019	29,69,000.00	29,69,000.00	100.00
B	5th floor	Mohanlal Chakraborty	569.25	31,36,000.00	17-Jun-2019	31,36,000.00	29,72,031.00	94.77
C	5th floor	Ujjwal Dan	479.25	26,16,000.00	5-Oct-2020	26,16,000.00	26,16,000.00	100.00
A	6th floor	Kalyan Sadhukhan	655.25	30,44,500.00	13-Aug-2021	30,44,500.00	30,44,500.00	100.00
C	6th floor		479.25	25,50,000.00				N.A
<b>Parking-Two Wheelers</b>								
1	C/5 FL	Ujjwal Dan	25.00	40,000.00	5-Oct-2020	40,000.00	40,000.00	100.00
2	C/3 FL	Manas Kr Banerjee	25.00	50,000.00	25-Sep-2020	50,000.00	50,000.00	100.00
3	C/6 FL	Kalyan Sadhukhan	25.00	50,000.00	13-Aug-2021	50,000.00	50,000.00	100.00
<b>Parking-Four Wheeler</b>								
1	A/1 FL	Rama Prasad Mukher	105.00	3,00,000.00	25-Jun-2019	3,00,000.00	3,00,000.00	100.00
2	B/2 FL	Sayanti Ghosh	105.00	3,00,000.00	10-Jun-2019	3,00,000.00	3,00,000.00	100.00
3	A/3 FL	Basanti Rani Hazra	105.00	3,00,000.00	1-Aug-2019	3,00,000.00	3,00,000.00	100.00
4	C/4 FL	Soumitra Ghosh	105.00	3,00,000.00	24-Dec-2019	3,00,000.00	3,00,000.00	100.00
5	A/5 FL	Chiranjib Samanta	105.00	3,50,000.00	20-Jul-2019	3,50,000.00	3,50,000.00	100.00
6	B/5 FL	Mohanlal Chakraborty	105.00	3,00,000.00	17-Jun-2019	3,00,000.00	3,00,000.00	100.00
7	A/2 FL	Kakali Majumder	105.00	3,50,000.00	25-Sep-2020	3,50,000.00	3,50,000.00	100.00
8	B/1 FL	Manju Dey	105.00	3,00,000.00	1-Apr-2021	3,00,000.00	3,00,000.00	100.00
<b>Total</b>			<b>9,931.50</b>	<b>4,97,52,520.00</b>		<b>4,72,02,520.00</b>	<b>4,59,34,251.00</b>	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleable Area)

a) Total Agreement Value against which 10% or More is realised

47202520.00

b) Total % of Completion of Project Cost is Including Land

58.84

(Provided % of Completion of Cost of Construction

(i.e excluding Cost of Land, & Interest) is 25% or More)

9,452.25 Sq Ft

95.17 %



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(SARADA APARTMENT)**  
**ANNEXURE-C TO STATEMENT OF ACCOUNTS**

**COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)**  
**Upto the Year ending on 31st March, 2022**

1. Overall % of Completion including Cost of Construction and Cost of Land	58.84
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)	53.11
Revenue is recognised on % of Completion Method as stated hereunder	
<b>Computation of Revenue Recognition:</b>	
58.84 % of total Agreement Value (Realisation 10% or more) as on 31st March, 2022	27773963.00
Less: Proportinate Cost Incurred incurred	
a) Total Area to be Developed (In Sq Ft)	9931.50
b) Total Area against which Revenue Recognised (In Sq Ft)	9452.25
c) % of Total Area secured by Agreement (b/ax100)	95.17
d) Cost Incurred Up to 31st March, 2021	<u>26571777.45</u>
Hence Proportinate Cost to be allocated	
Hence Cost to be allocated to Area not Secured by Agreement (13'7%)	<u>1282235.75</u>
(This is treated as Work in Progress)	
Now Cost to be allocated to Area Secured by Agreement	25289541.70
Net Profit from Project for up to the Financial Year ended on 31st March, 2022	24,84,421.30
Less: Profit Already Recognised up to 31.03.2021	13,89,327.43
Balance amount of Net Profit Recognised in this F.Y-2021-2022	10,95,093.87
<b>Computation of Revenue Pending Recognition</b>	
Total Agreement Value up to 31.03.2022	47202520.00
Less: Revenue Recognised up to 31.03.2022	<u>27773963.00</u>
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2022	1,94,28,557.00
<b>Gross Agreement Value (Revenue) Recognised in this F.Y-2021-2022</b>	
Total Agreement Value Recognised up to 31.03.2022	27773963.00
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2021	<u>13932430.00</u>
Gross Agreement Value (Revenue) Recognised in this F.Y-2021-2022	13841533.00
<b>Closing Work in Progress</b>	
Cost Incurred up to 31st March, 2022	26571777.45
Less: Cost Allocated against Revenue Recognised up to 31.03.2022	25289541.70
Closing Work in progress as on 31st March, 2022	1282235.75





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(PRAKRITI)**  
**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

Determination of Profit under Percentage of Completion Method (P.C.M) For the F.Y.-2021-2022

A Total Area under Construction			99451.00 Sq ft
Less: Total Constructed area to be given to Land Owner as Cost of land			
Block-A	Flat-E/2nd Floor	620.00	
	Flat-F/2nd Floor	620.00	
	Flat-E/3rd Floor	620.00	
	Flat-F/3rd Floor	620.00	
	Flat-E/4th Floor	620.00	
	Flat-F/4th Floor	620.00	3720.00
Parking	Basement		1023.75
Commercial	Ground Floor	1023.75	
	1st Floor	1240.00	2263.75
Block-B	Flat-H/6th Floor		843.00
Block-C	Flat-D/1st Floor	655.00	
	Flat-F/1st Floor	659.00	
	Flat-C/6th Floor	665.00	
	Flat-E/6th Floor	669.00	2648.00
			10498.50 Sq ft
Net Sealable Area of the Project			88952.50 Sq ft

Hence % of Total Area to be given to Land Owner as Cost of Land 10.56 %

**B ESTIMATES OF TOTAL COST OF CONSTRUCTION OF PROJECT AND ACTUAL COST INCURRED**  
 Upto the Year ending on 31st March, 2022

Particulars		Total Cost Estimates	Actual Cost Incurred
a) Cost of Land and Land Development			
1. Amount to be Paid by Money		71500000.00	12486670.00
2. Construction Area to be allocated	10,498.50 Sq ft	24328300.00	1488768.00
3. Land Development Cost		0.00	0.00
<b>Total Cost of Land</b>		<b>95828300.00</b>	<b>13975438.00</b>
b) Direct cost of Construction/Development			
1. Fees for Plan Sanction		750000.00	691491.00
2. Water Connection/ Arrangement Expenses		1200000.00	57328.00
3. Architech Fees/ Planning Expenses/Engineering Fees		600000.00	275800.00
4. Cost of Materials		152500000.00	11156006.00
5. Transformer/ D.G		2400000.00	
6. Lif with Installation		4200000.00	
7. Machine Hire Chrges/JCB, Mixture Machine etc		1000000.00	20350.00
8. Labour Charges		59000000.00	1531485.00
9. Staff Salary excluding Partner Remuneration		2500000.00	31682.00
10. Various Legal Expenses		300000.00	31066.00
11. Fire Fighting Equipments		900000.00	
12. Electricity and Fuel Charges		600000.00	126200.00
13. Security Hire Charges		1500000.00	21000.00
14. Site Expenses		750000.00	0.00
15. Other Overhead Expenses		2400000.00	169136.30
<b>Total Cost of Construction for 99,451.00 Sq Ft</b>		<b>230600000.00</b>	<b>14111544.30</b>
Less: Misc Income		0.00	0.00
<b>Net Cost of Construction for 99,451.00 Sq Ft</b>		<b>230600000.00</b>	<b>14111544.30</b>
Less: Proportinate cost relating to Land Owners Share		24328300.00	1488768.00
<b>Total Construction cost relating to Salable Area</b>		<b>206271700.00</b>	<b>12622776.30</b>
<b>Total Project Cost including Land Cost</b>		<b>302100000.00</b>	<b>26598214.30</b>
<b>Total Cost</b>		<b>302100000.00</b>	<b>26598214.30</b>



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**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**  
**(PRAKRITI)**  
**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2022**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received Rs %	
Block-A							0.00	N.A
A/2 BHK	2nd floor		926.00	33,33,600.00				
B/3 BHK	2nd floor	Ramesh Ch Ghosh	1,096.00	39,35,000.00	28-Feb-2022	39,35,000.00	1,00,000.00	2.54
C/1 BHK	2nd floor		512.00	18,43,200.00				N.A
D/1 BHK	2nd floor		553.00	19,90,800.00				N.A
A/2 BHK	3rd floor		926.00	33,33,600.00				N.A
B/3 BHK	3rd floor		1,096.00	39,45,600.00				N.A
C/1 BHK	3rd floor		512.00	18,43,200.00				N.A
D/1 BHK	3rd floor		553.00	19,90,800.00				N.A
A/2 BHK	4th floor		926.00	33,33,600.00				N.A
B/3 BHK	4th floor		1,096.00	39,45,600.00				N.A
C/1 BHK	4th floor		512.00	18,43,200.00				N.A
D/1 BHK	4th floor		553.00	19,90,800.00				N.A
Ground	Comcial		3,165.00	1,89,90,000.00				N.A
1st Floor	Comcial		3,348.75	2,00,92,500.00				N.A
Parking-Basement-Four Wheeler								
1	B-A/B 2nd	Ramesh Ch Ghosh	105.00	3,50,000.00	28-Feb-2022	3,50,000.00		0.00
2			105.00	3,50,000.00				N.A
3			105.00	3,50,000.00				N.A
4			105.00	3,50,000.00				N.A
5			105.00	3,50,000.00				N.A
6			105.00	3,50,000.00				N.A
7			105.00	3,50,000.00				N.A
8			105.00	3,50,000.00				N.A
9	Extra Space to be for Parking		1,247.75					
Parking-Basement-Two Wheeler								
1			24.00	50,000.00				N.A
2			24.00	50,000.00				N.A
3			24.00	50,000.00				N.A
4			24.00	50,000.00				N.A
5			24.00	50,000.00				N.A
6			24.00	50,000.00				N.A
7			24.00	50,000.00				N.A
8			24.00	50,000.00				N.A
9			24.00	50,000.00				N.A
10			24.00	50,000.00				N.A
Total Carried Forward			18,102.50	7,57,11,500.00		42,85,000.00	1,00,000.00	





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**  
**(PRAKRITI)**  
**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2022**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received Rs %	
Total Brought Forward			18,102.50	7,57,11,500.00		42,85,000.00	1,00,000.00	
Block-B								
A/3 BHK	1st Floor		843.00	30,34,800.00				N.A
B/3 BHK	1st Floor		843.00	30,34,800.00				N.A
C/2 BHK	1st Floor		665.00	23,94,000.00				N.A
D/2 BHK	1st Floor		655.00	23,58,000.00				N.A
E/2 BHK	1st Floor		669.00	24,08,400.00				N.A
F/2 BHK	1st Floor		659.00	23,72,400.00				N.A
G/3 BHK	1st Floor		843.00	30,34,800.00				N.A
H/3 BHK	1st Floor	Laxminarayan Sen	843.00	30,00,000.00	31-Jan-2022	30,00,000.00	1,00,000.00	3.33
A/3 BHK	2nd Floor		843.00	30,34,800.00				N.A
B/3 BHK	2nd Floor		843.00	30,34,800.00				N.A
C/2 BHK	2nd Floor		665.00	23,94,000.00				N.A
D/2 BHK	2nd Floor		655.00	23,58,000.00				N.A
E/2 BHK	2nd Floor		669.00	24,08,400.00				N.A
F/2 BHK	2nd Floor	Tapan Kumar Dutta	659.00	21,90,000.00	10-Feb-2022	21,90,000.00	1,00,000.00	4.57
G/3 BHK	2nd Floor		843.00	30,34,800.00				N.A
H/3 BHK	2nd Floor	Uttam Kr Dana	843.00	30,75,000.00	17-Jan-2022	30,75,000.00	2,00,000.00	6.50
A/3 BHK	3rd Floor		843.00	30,34,800.00				N.A
B/3 BHK	3rd Floor	Mrityonjay Hazra	843.00	31,00,000.00	10-Jan-2022	31,00,000.00	1,00,000.00	3.23
C/2 BHK	3rd Floor		665.00	23,94,000.00				N.A
D/2 BHK	3rd Floor	Lalita Roy	655.00	23,20,000.00	7-Jan-2022	23,20,000.00	51,000.00	2.20
E/2 BHK	3rd Floor		669.00	24,08,400.00				N.A
F/2 BHK	3rd Floor	Krishna Mondal	659.00	24,15,000.00	24-Jan-2022	24,15,000.00	1,00,000.00	4.14
G/3 BHK	3rd Floor		843.00	30,34,800.00				N.A
H/3 BHK	3rd Floor	Sanjoy Konar	843.00	30,00,000.00	29-Jan-2022	30,00,000.00	1,00,000.00	3.33
A/3 BHK	4th Floor		843.00	30,34,800.00				N.A
B/3 BHK	4th Floor	Tuni Chowdhury	843.00	30,00,000.00	20-Jan-2022	30,00,000.00	1,00,000.00	3.33
C/2 BHK	4th Floor		665.00	23,94,000.00				N.A
D/2 BHK	4th Floor		655.00	23,58,000.00				N.A
E/2 BHK	4th Floor		669.00	24,08,400.00				N.A
F/2 BHK	4th Floor		659.00	23,72,400.00				N.A
G/3 BHK	4th Floor	Suman Sharma	843.00	30,00,000.00	17-Feb-2022	30,00,000.00	1,00,000.00	3.33
H/3 BHK	4th Floor	Sudhin Kr Mondal	843.00	28,00,000.00	13-Jan-2022	28,00,000.00	1,00,000.00	3.57
A/3 BHK	5th Floor		843.00	30,34,800.00				N.A
B/3 BHK	5th Floor		843.00	30,34,800.00				N.A
C/2 BHK	5th Floor		665.00	23,94,000.00				N.A
D/2 BHK	5th Floor		655.00	23,58,000.00				N.A
E/2 BHK	5th Floor		669.00	24,08,400.00				N.A
F/2 BHK	5th Floor		659.00	23,72,400.00				N.A
G/3 BHK	5th Floor		843.00	30,34,800.00				N.A
H/3 BHK	5th Floor	Sujoy Mondal	843.00	30,00,000.00	20-Jan-2022	30,00,000.00	50,000.00	1.67
A/3 BHK	6th Floor		843.00	30,34,800.00				N.A
Parking-Ground Floor-Four Wheeler								
1	B-B/H-2nd	Uttam Kr Dana	105.00	3,00,000.00	17-Jan-2022	3,00,000.00		0.00
2	B-B/F-3rd	Krishna Mondal	105.00	3,50,000.00	24-Jan-2022	3,50,000.00		0.00
3	B-B/D-3rd	Lalita Roy	105.00	3,50,000.00	7-Jan-2022	3,50,000.00		0.00
4	B-B/H-1st	Laxminarayan Sen	105.00	3,50,000.00	31-Jan-2022	3,50,000.00		0.00
Total Carried Forward			49,465.50	18,79,75,100.00		3,65,35,000.00	12,01,000.00	





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**(PRAKRITI)**  
**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
 Upto the Year ending on 31st March, 2022

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Date	Agreement Already Executed	
						Agreement Value	Amount Received Rs %
Total Brought Forward			49,465.50	18,79,75,100.00		3,65,35,000.00	12,01,000.00
<b>Block-B- Continued</b>							
5	B-B/B-3rd	Mrityonjay Hazra	105.00	3,25,000.00	10-Jan-2022	3,25,000.00	0.00
6	B-B/H-4th	Sudhin Kr Mondal	105.00	3,00,000.00	13-Jan-2022	3,00,000.00	0.00
7	B-B/H-5th	Sujoy Mondal	105.00	3,50,000.00	20-Jan-2022	3,50,000.00	0.00
8	B-B/G-4th	Suman Sharma	105.00	3,50,000.00	17-Feb-2022	3,50,000.00	0.00
9	B-B/F-2nd	Tapan Kumar Dutta	105.00	3,00,000.00	10-Feb-2022	3,00,000.00	0.00
10	B-B/B-4th	Tuni Chowdhury	105.00	3,00,000.00	20-Jan-2022	3,00,000.00	0.00
11							N.A
12			105.00	3,50,000.00			N.A
13			105.00	3,50,000.00			N.A
14			105.00	3,50,000.00			N.A
15			105.00	3,50,000.00			N.A
16			105.00	3,50,000.00			N.A
17			105.00	3,50,000.00			N.A
18			105.00	3,50,000.00			N.A
19			105.00	3,50,000.00			N.A
20			105.00	3,50,000.00			N.A
21			105.00	3,50,000.00			N.A
22			105.00	3,50,000.00			N.A
23			105.00	3,50,000.00			N.A
24			105.00	3,50,000.00			N.A
25			105.00	3,50,000.00			N.A
26			105.00	3,50,000.00			N.A
27			105.00	3,50,000.00			N.A
28			105.00	3,50,000.00			N.A
29			105.00	3,50,000.00			N.A
30			105.00	3,50,000.00			N.A
<b>Block-C</b>							
A/3 BHK	1st Floor		843.00	30,34,800.00			N.A
B/3 BHK	1st Floor		843.00	30,34,800.00			N.A
C/2 BHK	1st Floor		665.00	23,94,000.00			N.A
E/2 BHK	1st Floor		669.00	24,08,400.00			N.A
G/3 BHK	1st Floor		843.00	30,34,800.00			N.A
H/3 BHK	1st Floor		843.00	30,34,800.00			N.A
A/3 BHK	2nd Floor		843.00	30,34,800.00			N.A
B/3 BHK	2nd Floor		843.00	30,34,800.00			N.A
C/2 BHK	2nd Floor		665.00	23,94,000.00			N.A
D/2 BHK	2nd Floor		655.00	23,58,000.00			N.A
E/2 BHK	2nd Floor		669.00	24,08,400.00			N.A
F/2 BHK	2nd Floor		669.00	23,72,400.00			N.A
G/3 BHK	2nd Floor		843.00	30,34,800.00			N.A
H/3 BHK	2nd Floor		843.00	30,34,800.00			N.A
A/3 BHK	3rd Floor		843.00	30,34,800.00			N.A
B/3 BHK	3rd Floor		843.00	30,34,800.00			N.A
C/2 BHK	3rd Floor		665.00	23,94,000.00			N.A
Total Carried Forward			85,167.50	24,36,27,300.00		3,84,60,000.00	12,01,000.00





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**  
**(PRAKRITI)**  
**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

C

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2022**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
						Rs	%	
<b>Total Brought Forward</b>			<b>65,167.50</b>	<b>24,36,27,300.00</b>		<b>3,84,60,000.00</b>	<b>12,01,000.00</b>	
<b>Block-C- Continued</b>								
D/2 BHK	3rd Floor		655.00	23,58,000.00				N.A
E/2 BHK	3rd Floor		669.00	24,08,400.00				N.A
F/2 BHK	3rd Floor		659.00	23,72,400.00				N.A
G/3 BHK	3rd Floor		843.00	30,34,800.00				N.A
H/3 BHK	3rd Floor	Ashit Kumar Das	843.00	31,00,000.00	17-Feb-2022	31,00,000.00	1,00,000.00	3.23
A/3 BHK	4th Floor		843.00	30,34,800.00				N.A
B/3 BHK	4th Floor		843.00	30,34,800.00				N.A
C/2 BHK	4th Floor		665.00	23,94,000.00				N.A
D/2 BHK	4th Floor		655.00	23,58,000.00				N.A
E/2 BHK	4th Floor		669.00	24,08,400.00				N.A
F/2 BHK	4th Floor		659.00	23,72,400.00				N.A
G/3 BHK	4th Floor		843.00	30,34,800.00				N.A
H/3 BHK	4th Floor	Sadhin Kumar Nandi	843.00	37,93,500.00	3-Mar-2022	30,50,000.00	50,000.00	1.64
A/3 BHK	5th Floor		843.00	30,34,800.00				N.A
B/3 BHK	5th Floor		843.00	30,34,800.00				N.A
C/2 BHK	5th Floor		665.00	23,94,000.00				N.A
D/2 BHK	5th Floor		655.00	23,58,000.00				N.A
E/2 BHK	5th Floor		669.00	24,08,400.00				N.A
F/2 BHK	5th Floor		659.00	23,72,400.00				N.A
G/3 BHK	5th Floor		843.00	30,34,800.00				N.A
H/3 BHK	5th Floor		843.00	30,34,800.00				N.A
A/3 BHK	6th Floor		843.00	30,34,800.00				N.A
B/3 BHK	6th Floor		843.00	30,34,800.00				N.A
D/2 BHK	6th Floor		655.00	23,58,000.00				N.A
F/2 BHK	6th Floor		659.00	23,72,400.00				N.A
G/3 BHK	6th Floor		843.00	30,34,800.00				N.A
H/3 BHK	6th Floor		843.00	30,34,800.00				N.A
<b>Parking-Ground Floor-Four Wheeler</b>								
1	B-C/H-3rd	Ashit Kumar Das	105.00	3,50,000.00	17-Feb-2022	3,50,000.00		0.00
2			105.00	3,50,000.00				N.A
3			105.00	3,50,000.00				N.A
4			105.00	3,50,000.00				N.A
5			105.00	3,50,000.00				N.A
6			105.00	3,50,000.00				N.A
7			105.00	3,50,000.00				N.A
8			105.00	3,50,000.00				N.A
9			105.00	3,50,000.00				N.A
10			105.00	3,50,000.00				N.A
11			105.00	3,50,000.00				N.A
12			105.00	3,50,000.00				N.A
13			105.00	3,50,000.00				N.A
14			105.00	3,50,000.00				N.A
15			105.00	3,50,000.00				N.A
16			105.00	3,50,000.00				N.A
<b>Total Carried Forward</b>			<b>87,242.50</b>	<b>32,34,73,200.00</b>		<b>4,49,60,000.00</b>	<b>13,51,000.00</b>	



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**  
**(PRAKRITI)**  
**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**ESTIMATED AND ACTUAL REVENUE RECEIVED FROM THE PROJECTS**  
**Upto the Year ending on 31st March, 2022**

Flat No	Floor	Name of Purchaser	Sealable Area(Sq Ft)	Expected Revenue	Agreement Already Executed			
					Date	Agreement Value	Amount Received	
							Rs	%
<b>Total Brought Forward</b>			<b>87,242.50</b>	<b>32,34,73,200.00</b>		<b>4,49,60,000.00</b>	<b>13,51,000.00</b>	
<b>Block-C- Continued</b>								N.A
17			105.00	3,50,000.00				N.A
18			105.00	3,50,000.00				N.A
19			105.00	3,50,000.00				N.A
20			105.00	3,50,000.00				N.A
21			105.00	3,50,000.00				N.A
22			105.00	3,50,000.00				N.A
23			105.00	3,50,000.00				N.A
24			105.00	3,50,000.00				N.A
25			105.00	3,50,000.00				N.A
26			105.00	3,50,000.00				N.A
27			105.00	3,50,000.00				N.A
28			105.00	3,50,000.00				N.A
29			105.00	3,50,000.00				N.A
30			105.00	3,50,000.00				N.A
<b>Parking-Ground-Two Wheeler</b>								0.00
1	B-C/H 4th	Sadhin Kumar Nandi	24.00	50,000.00	3-Mar-2022	50,000.00		N.A
2			24.00	50,000.00				N.A
3			24.00	50,000.00				N.A
4			24.00	50,000.00				N.A
5			24.00	50,000.00				N.A
6			24.00	50,000.00				N.A
7			24.00	50,000.00				N.A
8			24.00	50,000.00				N.A
9			24.00	50,000.00				N.A
10			24.00	50,000.00				N.A
<b>Grand Total</b>			<b>88,952.50</b>	<b>32,88,73,200.00</b>		<b>4,50,10,000.00</b>	<b>13,51,000.00</b>	

Area Booked (Sq Ft)

Area Booked (As a % of Total Saleble Area)

a) Total Agreement Value against which 10% or More is realised

0.00

b) Total % of Completion of Project Cost is Including Land

0.00

(Provided % of Completion of Cost of Construction  
 (i.e excluding Cost of Land, & Interest) is 25% or More)

12,783.00 Sq Ft  
 14.37 %





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

(PRAKRITI)

**ANNEXURE-D TO STATEMENT OF ACCOUNTS**

**COMPUTATION OF REVENUE RECOGNITION UNDER PERCENTAGE OF COMPLETION METHOD (P.C.M)**  
**Upto the Year ending on 31st March, 2022**

1. Overall % of Completion including Cost of Constuction and Cost of Land		8.80
2. % of Completion of Cost of Construction (i.e excluding Cost of Land, & Interest)		6.12
Revenue is not Recognised as % of Completion is less than 25%		
<b>Computation of Revenue Recognition:</b>		
0.00 N.A		0.00
Less: Propportinate Cost Incurred incurred		
a) Total Area to be Developed (In Sq Ft)	88952.50	
b) Total Area against which Revenue Recognised (In Sq Ft)	0.00	
c) % of Total Area secured by Agreement (b/ax100)	0.00	
d) Cost Incurred Up to 31st March, 2022	<u>26598214.30</u>	
Hence Proportinate Cost to be allocated		
Hence Cost to be allocated to Area not Secured by Agreement (13'7%)	<u>26598214.30</u>	
(This is treated as Work in Progress)		
Now Cost to be allocated to Area Secured by Agreement		0.00
Net Profit from Project for up to the Financial Year ended on 31st March, 2022		
Less: Profit Already Recognised up to 31.03.2021		
Balance amount of Net Profit Recognised in this F.Y-2021-2022		
<b>Computation of Revenue Pending Recognition</b>		
Total Agreement Value up to 31.03.2022	45010000.00	
Less: Revenue Recognised up to 31.03.2022	<u>0.00</u>	
Net Amount of Gross Agreement Value Pending Recognition as on 31.03.2022		4,50,10,000.00
<b>Gross Agreement Value (Revenue) Recognised in this F.Y-2021-2022</b>		
Total Agreement Value Recognised up to 31.03.2022	0.00	
Less: Agreement Value (Revenue) Already Recognised up to 31.03.2021	<u>0.00</u>	
Gross Agreement Value (Revenue) Recognised in this F.Y-2021-2022		0.00
<b>Closing Work in Progress</b>		
Cost Incurred up to 31st March, 2022		26598214.30
Less: Cost Allocated against Revenue Recognised up to 31.03.2022		<u>0.00</u>
Closing Work in progress as on 31st March, 2022		26598214.30



**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

ANNEXURE-E

Apportionment of Various Overhead Expenses in Various Projects for the F.Y-2021-2022

Particulars		Nilkantha	Ambika	Sarada	Prakriti Abasan
		Gross Amount Received during the Year			
Basis of Apportionment					
Gross Amount Received during the Year		334389.00	5174079.00	21215550.00	1351000.00
1	Employees Benefit Expenses				
	a) Staff Salary 647360.00				
	b) Staff Bonus 11000.00				
	Total & Apportionment 658360.00	7841.00	121332.00	497505.00	31682.00
2	Other Expenses				
	a) Depreciation 56061.00				
	b) Other Administrative Expenses				
	1. Bank Charges 2955.52				
	2. Donation & Subscription 40000.00				
	3. Printing & Stationery 11023.00				
	4. Tea, Tiffin & Ent 8627.00				
	5. Office Expenses 1350.00				
	6. Travelling Expenses 4260.00				
	7. Misc Expenses 47424.60				
	8. Accounting Charges 28000.00				
	9. Internet Charges 4200.00				
	10. Audit Fess 10000.00				
	213901.12				
	Less: Other Income				
	1. Flat Cancellation Ch 40000.00				
	Total 1,73,901.12				
Apportionment of Net Other E: (1,73,901.12)		2071.26	32049.07	131412.49	8368.30





**SAMANTA HOUSING DEVELOPER**  
**GOLAHAT ROAD, SANKHARI PUKUR, SRIPALLY, DIST: BURDWAN, PIN-713103**

**NOTES OF ACCOUNT FOR THE YEAR 2021-2022**

Disclosures of Accounting Policies relating to Computation of Income Tax.  
(Income Computation and disclosures scheme)

1. ICDS-I-Accounting Policies

A) Depreciation: -

- a) Depreciation was computed under Income Tax Act 1961, as per rates provided in the Schedule-D to the Income Tax Act, 1961 on W.D.V Method.
- b) There was no change in rate of depreciation for computation of depreciation under the Income Tax Act, 1961, unless otherwise so required under the act.

B) Expenditure during construction period: -

- a) Entire expenditure during construction period is capitalized till the asset is put to use including interest on borrowed capital if any.
- b) The Joint Cost relating to construction or acquisition of various Capital Asset will be apportioned among those assets at the time it will be put to use on some reasonable basis.

C) Foreign Currency transaction: -

There was no Foreign Currency Transaction during the Reporting Period.

D) Valuation of Inventories: -

Inventories are stated at the lower of cost and net realizable value. The cost of various categories of inventories is arrived at as follows:

- Stores, spares, raw materials and components – It includes Stone Chips, Cements, Hardware Goods, Paints, Sanitary Items, Woods etc and consumables such as hardware and other goods. The goods when purchased and received at the Project Site are charged to cost of construction and hence there was no separate sock of Closing Stock of Raw Materials. The W.I.P as calculated under PCM method account for the same automatically.
- Work-in-progress is valued at proportionate cost of materials plus proportionate cost of construction, other overhead expenses and also includes cost of land. The value of Work in Progress was determined under Percentage of Completion Method as elaborated in Annexure-A, B,C and D to Balance Sheet/Profit and Loss enclosed.
- There is no Finished Goods except some portion of commercial space partly completed which was given on rental basis.

E) Valuation of Investment: -

The Company has not invested any amount as Current-Investment/Short Term Investment. Investments that are readily realizable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments.

F) Treatment of Retirement Benefits: -

No policy has yet been developed by the Company.

G) Recognition of Profit on Long Term contracts: -

Not applicable to the Assessee.





H) Valuation of Fixed Assets: -

Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises purchase price, and any attributable cost of bringing the asset to its working condition for its intended use.

I) Treatment of Contingent Liabilities: -

The Company has no Contingent Liabilities as on the Reporting Date i.e 31<sup>st</sup> March, 2022.

J) Treatment of Borrowing Cost for Acquisition of Assets:

- a) Borrowing Cost directly attributable to acquisition, construction or production of Assets (Tangible Assets- Land, Building, Machinery, Plant and Furniture; Intangible Assets- Know-how, patents, copyrights, trademarks, licences, franchises or any other rights and Inventories which requires more than 12 months to produce and bring them to saleable condition ) are capitalized from the period when the fund so borrowed up to the time when the asset is first put to use or when all the work for inventory are completed and it is ready for intended sale. Even if part of the asset is completed and that part of asset is ready for intended use capitalization of borrowing cost is relation to that part has been ceased.
- b) When borrowing cost is not directly attributable to acquisition, construction or production of Assets as described in (a) above, then the borrowing cost is apportioned among the various assets as per the guidelines issued by ICDS-IX U/s 145(2) of the Income Tax Act, 1961.
- c) The borrowing cost does not include exchange difference arising from foreign currency borrowings.
- d) Even if there is interruption in development of assets, the capitalization of borrowing cost continues as described in point no (a) and (b) above.
- e) Any income earned on temporary investments of borrowed funds is not deducted from cost of borrowing rather it has been treated as Income from Other Sources.

2. ICDS-II-Valuation of Inventory: -

ICDS-II is not applicable for this assessee. Here inventories are valued as detailed in Point No-D of ICDS-I-Accounting Policies.

To harmonize the accounting policy followed by real estate developers, a single uniform practice has been suggested which is Percentage of Completion Method (PCM). The revised Guidance Note on Accounting for Real Estate Transactions-(Revised-2012) has been issued by ICAI, which is applicable to all projects commenced on or after April, 1 2012. This guidance note suggested for adoption of PCM method and hence revenue from real estate project will be recognized as per A.S-7 and not as per A.S-9. Revenue will be recognized for the first time when the following conditions will be satisfied: -

- a) At least 25% of total estimated cost (Excluding the Cost of Land) has been incurred.
- b) Agreement for Sale of Flat has been executed at least for 25% of saleable area of Project.
- c) Revenue can be recognized in respect of these agreements against which at least 10% of the agreement value has already been received.

If the conditions are satisfied the project revenue is recognized as follows: -

- a) Calculate % of completion including Cost of Land (Rs. A) Say B%
- b) Total agreement value (Against which 10% or more has been received) Say Rs .C.
- c) % of saleable area secured by agreement  
= (Saleable area secured by Agreement)/(Total Saleable Area) X 100 = Say D%

Then Revenue recognized	= Rs. C X B% =	Rs. X
Less: Proportionate Cost	= Rs.A X D% =	Rs. Y
Net Profit	=	Rs. X-Y





WIP will be = Rs. A less Rs.Y = Rs.Z

This has also been supported by Central Government Direct Taxes (Please see i-taxnet-  
Income Tax Department- Technique of investigation for Assessment-Volume-5-REAL  
ESTATE BUSINESS)

Now for this Financial Year-2021-2022

a) In respect of Nilkanta Apartment (Annexure-A to Balance Sheet and Profit & Loss)

Total cost incurred as a % of Estimated Construction Cost is 75.47% which is more than 25% also saleable area secured by agreement is 78.98% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method.

b) In respect of Ambika Apartment (Annexure-B to Balance Sheet and Profit & Loss)

Total cost incurred as a % of Estimated Construction Cost is 84.27% which is more than 25% also saleable area secured by agreement is 82.34% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method.

c) In respect of Sarada Apartment (Annexure-C to Balance Sheet and Profit & Loss)

Total cost incurred as a % of Estimated Construction Cost is 53.11% which is more than 25% also saleable area secured by agreement is 95.17% which is also more than 25%. As all the above mentioned conditioned are satisfied hence revenue recognition has been recognized under Percentage of Completion method.

d) In respect of Prakriti (Annexure-D to Balance Sheet and Profit & Loss)

Total cost incurred as a % of Estimated Construction Cost is 6.12% which is less than 25% also saleable area secured by agreement is 0% which is also less than 25%. As both the above mentioned conditioned are not satisfied hence revenue has been postponed as elaborated in Annexure-D to Accounting Policies.

3. ICDS-III-Construction Contract: -

ICDS-III is not applicable as the Assessee is engaged in business of real estate developers during the F.Y-2021-2022.

4. ICDS-IV-Revenue Recognition: -

ICDS-IV is also not applicable for this assessee. Here revenue is recognized as per guidelines issued by ICAI. Inventories are valued as detailed in Point No-D of ICDS-I-Accounting Policies. Detailed computation of Work in progress, Revenue Recognition, Revenue Recognition postponed has been elaborated in Annexure-A, B, C and D to Balance Sheet and Statement of Profit and Loss.

5. ICDS-V-Tangible Fixed Assets: -

a) Accounting Policies :

- For Depreciation: See ICDS-I-Accounting Policies-Point No (A) above
- For Actual Cost: This includes Purchase Price, Duties & Taxes excluding recoverable amount, any other expenditure directly related to acquisition of such asset and also includes expenditure on test run and experimental production. Any profit derived from such acquisition activity is deducted from actual cost.
- When tangible Fixed Asset is acquired for exchange of other assets, then fair value of such asset so acquired will be taken to be the actual cost.
- Cost of Repair and Improvement is capitalized when future benefit from the asset is enhanced from previously assessed standard of performance.
- When consolidated price was paid for several assets, the cost is apportioned on fair basis.

b) Details of Fixed Assets has been shown in Balance Sheet.





6. ICDS-VI-The effect of Foreign Exchange Changes:-

- a) There was no foreign currency transaction during the report in period under consideration.
- b) Assessee has not entered in to any Forward exchange contracts during the previous year.

7. ICDS-VII-Government Grants:-

a) Accounting Policies:

- i. Government Grants are recognized if there is reasonable assurance that conditions of grants will be complied with and grant shall be received. But if Grants is actually received then the recognition is not postponed.
- ii. Government Grants relating to depreciable assets are deducted from Actual Cost or WDV of the Block of Assets.
- iii. Government Grants relating to non-depreciable assets are amortized over the period obeying matching concept:
- iv. Government Grants as not related to a particular assets then such Grants is apportioned between the assets on proportionate basis.
- v. Government Grants treated as income in the year in which it is receivable if such grant is meant for compensation for expenses of loss or for immediate financial support.
- vi. Government Grants in the form of non-monetary assets given at a concessional rate are accounted for on actual cost of acquisition.
- vii. When Government Grant is refundable, then that should be reduced from unamortized amount of Grants if any otherwise charged to Profit and Loss Account. If such refundable Grant is related to depreciable assets, then the cost of such asset is enhanced and depreciation is charged prospectively on enhanced cost of asset.

b) Following Particulars in respect of Government Grants are detailed hereunder:-

i.	Grant Received Against Depreciable Assets :	Nil
ii.	Grant Recognised as Income :	NIL
iii.	Grant not deducted from Actual Cost and Reason for such Non Deduction :	NIL
iv.	Grant not recognized as Income and Reason for such non recognition :	NIL

8. ICDS-VIII-Securities:-

a) Accounting Policies:

- i. This is related to Securities held as Stock-in-Trade
- ii. At the time of acquisition it is recognized at actual cost which includes charges such as brokerage, fees, tax, duties etc. Pre-acquisition period interest is deducted from cost of acquisition. When specific identification of cost is not feasible the FIFO Method or Weighted Average Cost formula is used.
- iii. When securities are acquired in exchange of another security or other assets, then the fair value of such acquired shall be the actual cost.
- iv. The closing stock of securities is valued at actual cost of acquisition or Net Realizable value whichever is lower. Securities are classified in to following categories Shares, Debt Securities, Convertible Securities, and other Securities. The net realizable value is determined category wise and on the basis of individual securities. Unlisted securities or unquoted securities are valued at actual cost of acquisition.

- b) Assessee has not invested any amount in Securities held as Stock in Trade.





9. ICDS-IX-Borrowing Costs: -

a) Accounting Policies: See ICDS-I-Accounting Policies-Point No (J) above

b) Amount of Borrowing Cost Capitalized during the Financial Year under consideration:

As the assessee has not borrowed any fund for acquisition of fixed assets, hence question of capitalization of borrowing cost does not arise at all.

10. ICDS-X-Provision, Contingent Assets & Contingent Liabilities: -

a) Accounting Policies:

i. Provisions: When it was reasonably certain (not probable) that outflow of economic resources is required or required to settle the present obligation which can be reliably estimated resulting from past event then the provision for such obligation is recognized. But provision for future obligation was recognized. If any reimbursement is available in respect of such expenses same will be recognized only when it is reasonably certain that reimbursement will be received. The reimbursement so recognized should not exceed the amount of provision.

ii. Contingent Liabilities: It is possible obligation that arises from past events and the existence of which will be confirmed only by occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the assessee. Contingent Liabilities are not recognized because reliable estimate of future obligation cannot be made as well as assessee is not reasonably certain about the outflow of economic resources which will be required to settle the future obligation.

iii. Contingent Assets: It is a possible asset that arises from past events the existence of which will be confirmed only by occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the assessee. Contingent Assets are not recognized rather it is continually assessed and when it becomes reasonably certain (not virtually certain) that inflow of economic benefit will arise the asset and related income are recognized.

iv. Onerous contract and executory contracts are not covered by this ICDS-X as these are unrealized losses.

b) Details of Provisions Recognized during the Financial Year:

No provision has been recognized during the F.Y-2021-2022.

