SAKTI RANJAN BANDYOPADHYAY

Chartered Accountants

D-4/003, Peerless Nagar, Panihati, Kolkata-700132

Sakti Ranjan Bandyopadhyay, FCA • Chartered Accountant • Membership No. 054245

Auditor's Report

(1) I have examined the Balance Sheet as at 31st March, 2023 and the Profit & Loss Account for the year ended on the date, attached along with my separate Audit report Of even date, of SRI DEBOPRIYO DHAR Proprietor of M/S. M. M. Enterprise, 2/1, South Road, Santoshpur, Kolkata-700075.

(2) I Certify that the Balance Sheet and the Profit & Loss account are in agreement with the Books & Accounts maintained at the head office at 2/1, South Road, Santoshpur, Kolkata-700075.

(3) (a) I have obtained all the information and explanation which to the best of my knowledge and belief the necessary for the purpose of Tax Audit.

(b) In my opinion proper Books of Accounts have been kept by the head office of the Assessee (Proprietor) so, far as appears from my examination of the books

(c) In my Opinion and to the best of my information and according to the explanation given to me, the said accounts read with schedules and notes thereon and attached thereto, give a true and fair view:

(i) In the Case of the Balance Sheet of the State of the affairs of the Assessee (Proprietor) as at 31st March, 2023 and

(ii) In the case of the Profit & Loss account of the Profit of the Assessee (Proprietor) for the year ended on that date.

(4) In my opinion and to the best of my information and according to explanation give to me, the relevant documents are produced to me by the Party at the time of Tax Audit and the Annexure thereto are true and Correct.

Sakti Ranjan Bandyopadhyay FCA Chartered Accountant

Sakti Ranjan Bandyopadhyay

Place : Kolkata

Date : 22-09-2023

SAKTI RANJAN BANDYOPADHYAY

(Chartered Accountants)

Membership No. 054245

SRI DEBOPRIYO DHAR
Prop. of M/S. M. M. Enterprise
2/1, South Road, Santoshpur, Kolkata- 700 075

Computation of Taxable Income of Sri Debopriyo Dhar for the financial year 2022-2023 & Assessment year 2023-2024

PAN : ALNPD9476B ***Ward No: 25(4)/KOL*** ***Status : Individual***

Income from Business/Profession

As per Profit & Loss Account			Rs.	10,41,450.00
Less : Deduction				
U/S. 80C	L. I. P.	Rs. 1,36,159.00		
U/S. 80D	Mediclaim	3,912.00		
U/S. 80TTA	Interest	10,000.00	Rs.	1,50,071.00
				8,91,379.00
		Rounded Off	Rs.	8,91,380.00

Tax payable on Rs. 8,91,380.00 as per I.T. Act		Rs.	90,776.00
Add : Education Cess	@ 4%		3,631.00
		Rs.	94,407.00
Advance Tax on 12/03/2023	25,000.00		
15/03/2023	45,000.00		
TDS	36,105.00	Rs.	1,06,105.00
Less : Tax payable U/S. 140A			94,407.00
			11,698.00

Refundable amount is Rs. 11,700.00

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SRI DEBOPRIYO DHAR
ASSESSEE

UDIN: 23054245BGUBZO3480

Shakti Ranjan Bandyopadhyay, FCA
Membership No 054245
Chartered Accountant

Closing Cash & Bank Balance as on 31-03-2023		
Cash in hand	65,846.57	
Bandhan Bank C/A.No.10160004029327	14,586.85	
HDFC Bank Ltd. C/A.No.07892000000862	355,266.29	
Central Bank of India C/A.No.1536788119	28,258.30	
Bandhan Bank SB-A.No.50160006270020	35,886.05	
HDFC Bank Ltd. SB A/c.No.50100157786332	57,052.30	
Central Bank of India SB A/c.No.1536828948	102,341.46	
State Bank of India SB A/c.No.20028513570	90,810.22	
Kotak Mahindra Bank Ltd. C/A.No.	6,986.68	
State Bank of India C/A.No.35937123496	252,195.28	1,009,230.00
		36,283,350.00

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22/09/23

M/S. M. M. Enterprise

Proprietor

UDIN: 23054245BGUBZO3480

M/S. M. M. Enterprise
2/1, South Road, Santoshpur, Kolkata-700075.

Balance Sheet as at 31st March,2023

LIABILITIES		Amount(Rs.)	ASSETS		Amount(Rs.)
Capital A/C.			***Furnitures & Fixtures A/c.***		
Sri.Debapriyo Dhar			As per last a/c.	7,371.00	
As per last a/c.	6,260,865.00		***Less*** : Dep. @10%	737.00	6,634.00
Add : Net Profit	1,041,450.00				
	7,302,315.00		***Ornaments A/C.***		
Less : Drawing 270,424.00			As per a/c.		60,093.00
L. I. P. 136,159.00					
Mediclaim 3,912.00	410,495.00	6,891,820.00	***Advance to Land Lord A/c.***		
			As per last a/c.		3,150,000.00
Sundry Creditors A/C.					
As per a/c.		148,530.00	***Advance for (Flat) A/C.***		
			BCT Infrastructure LLP		
Outstanding Liabilities			21A, Charu Chandra Avenue, Kol-33		
Accounting Charges & Others		15,000.00	As per last a/c.		4,418,801.00
Advance Received from Parties			***Mobile A/C.***		
M/s. Baishaki Flowers	10,978,000.00		As per last a/c.		18,366.00
Sri Sudip Samanta & Tumpa	5,100,000.00				
Sri Sujit Nandy & Shikha Nandi	5,200,000.00		***Tax Deduction at Source A/C.***		
Sri Sandipan Maity & Swati Maity	3,000,000.00		As per a/c.		36,105.00
Sri Asit Baran & Agnishwar Chowdhur	1,000,000.00				
Smt. Malati Sarkar	2,800,000.00		***Rawmaterias Purchase for Job Work &***		
Smt. Papia Mondal Sarkar	750,000.00		***Labour Charges***		
Smt. Tumpa Dey	400,000.00	29,228,000.00	As per a/c.		22,482,092.00
			Decoration & Office Equipments A/C.		
			As per last a/c.		315,660.00
			Fixed Deposit A/c.		
			SBI & CBI	1,800,000.00	
			Add : Accured Interest	20,818.00	1,820,818.00
			Motor Car (WB-06H-0345) A/C.		
			As per last a/c.	246,131.00	
			Less : Dep. @15%	36,920.00	
				209,211.00	
			Add : Purchase New Car	1,851,200.00	2,060,411.00
			Mutual Fund A/C.		
			HDFC		10,160.00
			GST Receivable		
			CGST	447,490.00	
			SGST	447,490.00	894,980.00

P. T. O.

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Chartered Accountant
Membership No. 054245

Sakti Ranjan Bandyopadhyay FCA

Sakti Ranjan Bandyopadhyay, FCA
Membership No. 054245
Chartered Accountant

22/9/23

UDIN: 23054245BGUBZO3480.

Debapriya Dhar

Shakti Ranjan Bandyopadhyay, FCA
Membership No 054245
Chartered Accountant

M/S. M. M. Enterprise
2/1, South Road, Santoshpur, Kolkata-700075.

Profit and Loss account for the year ended on 31st March,2023

Particulars	Amount(Rs.)	Particulars		Amount(Rs.)
To Salary & Bonus	156,000.00	By Sri Bijoy Krishna Panda	4,275,000.00	
„ Accounting Charges	30,000.00	„ Sri Partha Das	5,164,000.00	
„ Legal Fees	10,500.00	„ Sri Biswajit Prasad	1,550,000.00	
„ Bank Charges	3,351.00	„ Sri Gopal Sil	1,100,000.00	
„ Printing & Stationery	2,170.00	„ Smt. Rumpa Das & Gopal Sil	2,320,000.00	
„ Donation	5,000.00	„ Smt. Susmita Das	2,300,000.00	
„ Electric Charges	14,320.00	„ Rita Banik	400,000.00	17,109,000.00
„ Car Insurance	12,310.00			
„ Telephone Charges	4,080.00	„ Interest from Saving Account		13,268.00
„ Trade License	1,150.00	„ Reliance Infratce Ltd.	329,412.00	
„ Professional Tax	2,500.00	Less : Corporation		
„ Local Conveyance	16,870.00	Tax & Others	94,871.00	234,541.00
„ Fuel Charges	32,640.00			
„ Tea & Tiffin Charges	12,390.00			
„ General Charges	6,820.00			
„ Misc. & Others Expenses	38,640.00			
„ Commission of Brokerage	490,000.00			
„ Depreciation	37,657.00			
„ *Raw Materials Purchase for Flat with Labour Charges*	15,438,961.00			
„ Net Profit transferred to Balance Sheet	1,041,450.00			
	17,356,809.00			17,356,809.00

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22/09/23

M/S. M. M. Enterprise
Proprietor

UDIN: 23054245BGUBZO3480