

**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	AAEFE3844N		
Name	ESSAR DEVELOPERS		
Address	4 NO , DESH BANDHU NAGAR , SODEPUR , SODEPUR , NORTH 24 PARGANAS , 32-West Bengal , 91-India , 700110		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	688388411210622

		1	0
Taxable Income and Tax details	Current Year business loss, if any		0
	Total Income		19,86,220
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	19,86,220
	Net tax payable	4	6,19,701
	Interest and Fee Payable	5	12,522
	Total tax, interest and Fee payable	6	6,32,223
Accreted Income & Tax Detail	Taxes Paid	7	6,32,226
	(+) Tax Payable /(-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by RAJA DUTTA in the capacity of Partner having PAN AFWPD3552P from IP address 49.37.37.233 on 21-06-2022 17:09:47

DSC Sl. No. & Issuer 3506170 & 20129305CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AAEFE3844N0568838841121062212D1490A55CD87AE4FBDE657011282FB833EBB37

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

**ESSAR DEVELOPERS**

4 NO, D.B.NAGAR, SODEPUR, KOLKATA - 700110

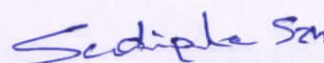
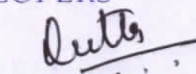
PAN- AAEFE3844N

Date of Incorporation- 05 th June 2011

**Computation of Income Tax for Financial Year 2021-22**

Profit before Tax, Interest & Remuneration to Partners as per Profit & Loss a/c		71,61,226
Less : Provision for Interest on Capital		<u>19,68,589</u>
		51,92,637
Add: Expenses Disallowed under the head PGBP		
<u>Partners Remuneration Allowed u/s 40(b)(v)</u>		
On : -		
1st Rs.3.00 lacs	3,00,000 @ 90%	270000
Balance	48,94,036 @ 60%	<u>2936421</u>
Partners Remuneration Admissible		<u><u>3206421</u></u>
Actual Remuneration Charge		<u>32,06,421</u>
Net Profit before Tax		19,86,216
Add : Deemed Income Under Section 43CA		<u>-</u>
		<u>19,86,220</u>
Total Taxable Income		<b>19,86,220</b>
Income Tax on above		5,95,866.00
Add Cess		23,835.00
Add:- Interest		-
Total Tax Payable		<u>6,19,700.00</u>
Less:- Self Assessment tax Paid		-
TDS Receivable		-
Advance Tax Paid	<u>4,70,000.00</u>	<u>4,70,000.00</u>
Total Tax Refundable		1,49,700.00
Tax Refundable Rounded off		<u>1,49,700.00</u>

ESSAR DEVELOPERS

  
Partner  
Partner

**ESSAR DEVELOPERS**  
4 NO, D.B.NAGAR, SODEPUR, KOLKATA - 700110

**BALANCE SHEET AS AT 31ST MARCH 2022**

SOURCE OF FUNDS		SCHEDULE	As At 31-03-2022	
			AMOUNT [Rs.]	
<u>PARTNERS CAPITAL</u>		1		1,67,01,438
<u>SECURED LOAN</u>		6A		9,27,635
<u>UNSECURED LOAN</u>				
SOURCE OF FUNDS	TOTAL			1,76,29,073
 <b>APPLICATION OF FUNDS</b>				
<u>FIXED ASSETS</u>				
Gross Block		10	13,29,459	
Less Depreciation			1,07,901	12,21,558
<u>Current Assets, Loans and Advances</u>				
I Work-In-Progress		2	1,47,44,324	
II Loans & Advances		3	39,69,195	
III Deposits		4	24,00,000	
IV Cash & Bank Balance		5	44,65,265	
Total of Current Assets , Loans & Advances			2,55,78,784	
<u>Current Liabilities &amp; Provisions</u>		6	91,71,269	
Net Current Assets				1,64,07,515
APPLICATION OF FUNDS	TOTAL			1,76,29,073
Notes to Accounts		11		

The Schedules referred to above form an integral part of the Balance Sheet  
As per our Report of even date

Date: 18-06-2022  
Place: Kolkata



For and on behalf of  
M/S N.B. BAL & Associates  
Chartered Accountants

*N.B. Bal*  
N.B. BAL  
Membership No:-053577  
Firm Registration No- 318041E

UDIN-22053577ALFHLE1739

ESSAR DEVELOPERS

*Sudipta Sen*  
Partner

*Quetta*  
Partner

**ESSAR DEVELOPERS**  
4 NO, D.B.NAGAR, SODEPUR, KOLKATA - 700110

**Profit and Loss Account for the year ended on March 31,2022**

PARTICULARS	SCHEDULE	From 01-04-2021 to 31-03-2022	
		<u>AMOUNT [Rs.]</u>	
<b><u>INCOME</u></b>			
Sales	7	2,61,25,815	
Other Income		2	
Increase in Work-In-Progress			
Closing WIP		1,47,44,324	
Opening WIP		<u>1,86,90,421</u>	(39,46,097)
	A		<u><u>2,21,79,720</u></u>
<b><u>EXPENDITURE</u></b>			
Purchase of Materials		1,18,05,559	
Direct Expenses	8	25,36,414	
Other Administrative Expenses	9	5,68,620	
Depreciation	10	<u>1,07,901</u>	
	B		<u><u>1,50,18,494</u></u>
	C = [A - B]		71,61,226
Less : Interest on Capital			19,68,589
Less : Partners' Remuneration			<u>32,06,421</u>
Profit before Tax	D		19,86,216
Provision for Income Tax			6,19,699
Profit after Tax	E		13,66,517
Balance brought forward from previous year	F		-
Amount available for appropriation	G [E - F]		13,66,517
Transfer to Reserve & Surplus			-
Balance carried to Balance Sheet in Partner's Account			<u><u>13,66,517</u></u>
Notes to Accounts	11		

The Schedules referred to above form an integral part of the Profit & Loss Account  
As per our Report of even date

Date: 18-06-2022  
Place: Kolkata



For and on behalf of  
**M/S N.B. BAL & Associates**  
Chartered Accountants

*N.B. Bal*  
**N.B. BAL**  
Membership No:-053577  
Firm Registration No- 318041E

UDIN:- 22053577ALFHLE1739

ESSAR DEVELOPERS

*Sudipto Sen*      *Dutty*  
Partner                      Partner

**ESSAR DEVELOPERS**  
4 NO, D.B.NAGAR, SODEPUR, KOLKATA - 700110  
Schedules forming part of the Balance Sheet

As At 31-03-2022

AMOUNT [Rs.]

**Schedule - 1 - Partners Capital**

<b>1 Mr. Raja Dutta</b>			
Opening Balance		95,26,535.00	
Add: Introduced by partner		-	
Add : Interest on Capital		11,43,184.20	
Add: Partners' Remuneration		16,03,210.50	
Add: Profit from Business	50.00%	6,83,258.39	
		<u>1,29,56,188.09</u>	
Less: Drawings		<u>26,83,000.00</u>	1,02,73,188
<b>2 Mr. Sudipta Sen</b>			
Opening Balance		68,78,376.00	
Add: Introduced by partner		-	
Add : Interest on Capital		8,25,405.12	
Add: Partners' Remuneration		16,03,210.50	
Add: Profit from Business	50.00%	6,83,258.39	
		<u>99,90,250.01</u>	
Less: Drawings		<u>35,62,000.00</u>	64,28,250
			<u>1,67,01,438</u>

**Schedule -2**

**Work-In-Progress**

Opening Balance		1,86,90,421	
Add:- Direct Purchase		1,18,05,559	
Add:- Direct Expenses		25,36,414	
		<u>3,30,32,394</u>	
Less:- Cost of Goods Sold		<u>1,82,88,070</u>	<u>1,47,44,324</u>



ESSAR DEVELOPERS

*Sudipta Sen*

Partner

*Dutta*

Partner

ESSAR DEVELOPERS  
4 NO, D.B.NAGAR, SODEPUR, KOLKATA - 700110  
Schedules forming part of the Balance Sheet

As At 31-03-2022

AMOUNT [Rs.]

ESSAR DEVELOPERS  
4 NO, D.B.NAGAR, SODEPUR, KOLKATA - 700110  
Schedules forming part of the Balance Sheet

As At 31-03-2022

AMOUNT [Rs.]

**Schedule - 3 - Loans & Advances**

**Other Advances**

Balance with Revenue Authorities	30,758.00	
GST on Advance	3,81,437.22	
Tax Refundable for FY 16-17	60,000.00	
Advance Tax for FY 21-22	4,70,000.00	
Other Advances	30,27,000.00	<u>39,69,195</u>

**Schedule - 4 - Deposits**

Security Deposits	24,00,000	<u>24,00,000</u>
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**Schedule - 5 - Cash & Bank Balance**

Cash in hand	28,36,475	
Balance with Schedule banks		
a. Axis Bank A/C-911020038185718	71,959	
b. Bank of Baroda A/C - 00400200000786	15,56,831	<u>44,65,265</u>

**Schedule - 6 - Current Liabilities & Provisions**

a Sundry Creditors	43,22,068	
b Advance Flat Booking	40,58,444	
c Audit Fees Payable	15,000	
d Accounting Charges Payable	58,000	
e Gst Payable	98,058	
f Provision for Income Tax	6,19,699	<u>91,71,269</u>

**Schedule -6A - Secured Loan**

a Auto Loan	9,27,635	<u>9,27,635</u>
Bank of Baroda A/C - 42480600001919		



ESSAR DEVELOPERS

Sudiphan Sen

Partner

Dutta

Partner

**ESSAR DEVELOPERS**  
4 NO, D.B.NAGAR, SODEPUR, KOLKATA - 700110  
Schedules forming part of the Balance Sheet

As At 31-03-2022

AMOUNT [Rs.]

**ESSAR DEVELOPERS**  
4 NO, D.B.NAGAR, SODEPUR, KOLKATA - 700110  
Schedules forming part of the Profit and Loss Account

As At 31-03-2022

AMOUNT [Rs.]

**Schedule- 7 Sales**

Dibyendu Biswas	1485148.51
Soumik Das Gupta	4158415.84
Kasturi Mukherjee	1683168.32
Ashis Saha	2808910.89
Kirti Mitra	1584158.42
Sanjeeb Thakur	1930693.07
Chandan Banerjee	2079000.00
Munmun Sen	2326732.67
Ashok Debnath	1584158.42
Lal Mohan	2407000.00
Sanju Banerjee	2407000.00
Chandan Kumar Shaw	142857.14
Madhusudan Ghosh	857142.86
Subhodeep Chandra	100000.00
Debkinkar Ghosh	571428.57

2,61,25,815

**Schedule -8 - Direct Expenses**

Architectural Fees	2,55,000
Labour Charges	18,97,952
Lift Installation Charges	-
Site Expense	1,00,000
Carriage	-
Rent	1,25,264
Electricity Charges	-
CESC Service Charges	1,58,198
Land & Land Development	-
	<u>25,36,414.00</u>

**Schedule -9 - Other Administrative Expenses**

Accounting Fees	45,000
Audit Fees	15,000
Late Fees	-
Bank Charges	2,834
Commission	18,000
Bonus	20,000
Fees for Income Tax Return	7,000
Tea & Tiffin	57,605
Fees for TDS Return	6,000
Printing & Stationery	860
Interest on TDS	-
Donation	70,000
Car Insurance	40,253
Interest on Income Tax	22,051
Interest on Loan	24,017
Salary	2,40,000
Online Charges	-
	<u>568620</u>



**ESSAR DEVELOPERS**  
*Sudiplo Sen*  
Partner

*Dutta*  
Partner

ESSAR DEVELOPERS

Schedule - 10

Schedule of Fixed Assets with computation of Depreciation as per IT Act 1961

Nature of Assets	rate of Depn	GROSS BLOCK				DEPRECIATION			NET BLOCK (WDV)	
		Opening WDV as at 1st April, 2021 [Rs.]	Additions > 180 days	Additions < 180 days	Deletions/ Adjustments	As at 31st March 2021	Depreciation at full rate [Rs.]	Depreciation at half rate [Rs.]		Total Depreciation [Rs.]
Furniture & Fixture	10%	2,80,482.75	-	-	-	2,80,482.75	28,048.28	-	28,048.28	2,52,434.48
Power Generating System	15%	11,697.62	-	-	-	11,697.62	1,754.64	-	1,754.64	9,942.98
Car	15%	-	-	10,25,207.05	-	10,25,207.05	76,890.53	-	76,890.53	9,48,316.52
CC TV Camera & Other Accessories	10%	12,071.43	-	-	-	12,071.43	1,207.14	-	1,207.14	10,864.29
<b>Total</b>		<b>3,04,251.80</b>	<b>-</b>	<b>10,25,207.05</b>	<b>-</b>	<b>13,29,458.85</b>	<b>1,07,900.59</b>	<b>-</b>	<b>1,07,900.59</b>	<b>12,21,558.26</b>



ESSAR DEVELOPERS  
 Sridipen San Partner  
 Partner



# 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

686463100210622

Date of e-Filing

21-Jun-2022

Name	:	ESSAR DEVELOPERS
PAN/TAN	:	AAEFE3844N
Address	:	4 NO D.B.NAGAR , SODEPUR, , Barrackpur - II, NORTH 24 PARGANAS, Sodepur S.O, West Bengal, 700110
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	:	053577

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

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	ESSAR DEVELOPERS
Address	4 NO D.B.NAGAR , SODEPUR , Sodepur S.O , Barrackpur - II , NORTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700110
PAN	AAEFE3844N
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 **4 NO D.B.NAGAR, SODEPUR, KOLKATA-700110.** and  branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any:  
**1.CASH BALANCE ON 31.03.2022 IS CERTIFIED BY THE PARTNERS.2.CLOSING WORK IN PROGRESS AS ON 31.03.2022 IS CERTIFIED BY THE PARTNERS.3.CREDITORS BALANCE AS ON 31.03.2022 IS CERTIFIED BY THE PARTNERS.4.CHECKING OF PAYMENT COVERED U/S 40A(3) WAS MADE TO THE EXTENT AVAILABLE TO ME .5.WE ARE UNABLE TO COMMENTS ON THE LIABILITY U/S 43CA ON ACCOUNT OF NON AVAILABILITY OF RELEVANT INFORMATION/DOCUMENTS FROM THE MANAGEMENT.**

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:-
- d. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022** ; and
- e. 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:

Acknowledgement Number:686463100210622

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	1.The assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income tax Act,1961 annexed herewith in Form No-3CD read with Rule,1962 that give true and correct particulars as per provisions of the Income Tax Act,1961read with Rules, Notifications, circulars etc that are to be include in the Statement.2. We are responsible for verifying the particulars required to be furnished under section 44AB of the Income tax Act ,1961annexed herewith in Form No-3CDread with Rule 6G(2) of the Incomr Tax Rule,1962.We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income Tax Act,1961,issued by the Institute of Chartered Accountants of India.

Accountant Details

Name	<b>NIRMAL BHUSAN BAL PARTNER OF M/S N.B.BAL &amp; ASSOCIATES</b>
Membership Number	<b>053577</b>
(Firm Registration Number)	<b>318041E</b>
Address	<b>USHUMPUR , AGARPARA , Agarpara S.O , Barrackpur - II , NORTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700109</b>
Date of signing Tax Audit Report	<b>18-Jun-2022</b>
Place	<b>103.77.45.186</b>
Date	<b>19-Jun-2022</b>

This form has been digitally signed by **NIRMAL BHUSAN BAL** having PAN **AEFPB2077K** from IP Address **103.77.45.186** on **20/06/2022 10:47:10 AM** Dsc Sl.No and issuer ,**C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

**Acknowledgement Number:686463100210622**

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	ESSAR DEVELOPERS
2. Address of the Assessee	4 NO D.B.NAGAR , SODEPUR , Sodepur S.O , Barrackpur - II , NORTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 700110
3. Permanent Account Number (PAN)	AAEFE3844N
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	19AAEFE3844N1Z0

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(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

No records added

PART - B

9. 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? No

Sl. No.	Name	Profit Sharing Ratio (%)
1	RAJA DUTTA	50

2	SUDIPTA SEN	50
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10. 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						

11(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

11. If there is any change in the nature of business or profession, the particulars of such change ? **No**

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

12(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **Yes**

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, LEDGER, PURCHASE REGISTER, SALES REGISTER

12. 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, PURCHASE REGISTER, SALES REGISTER	4 NO D.B NAGAR	SODEPUR	KOLKATA	700110	91-India	32- West Bengal

**Acknowledgement Number:686463100210622**

11. 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, PURCHASE REGISTER, SALES REGISTER

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)? **No**

Sl. No.	Section	Amount
	No records added	

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

13(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**

13(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

14. 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**

14(a). 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

14(b). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I-Accounting Policies	There are no changes in the accounting policies of the organisation.

**Acknowledgement Number:686463100210622**

2	ICDS II-Valuation of Inventories	At cost
3	ICDS III-Construction Contracts	The revenue has been recognised on the basis of deed of conveyance duly registered .However the extent of completion of the contract work apart from the sale mention above can not be determined on the basis of books of accounts .
4	ICDS IV-Revenue Recognition	The revenue has been recognised on the basis of deed of conveyance duly registered
5	ICDS V-Tangible Fixed Assets	The value of the tangible assets have been carried out on historical cost basis and depreciation have been charged on WDVmethod.

14.(a). Method of valuation of closing stock employed in the previous year **Lower of Cost or Marker rate**

14B. 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, -

17. The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

18. 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	

19. Escalation claims accepted during the previous year;

S.No.	Description	Amount
	No records added	

any other item of income;

S.No.	Description	Amount
	No records added	

Capital receipt, if any.

S.No.	Description	Amount
	No records added	

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			
							₹ 0	₹ 0	

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:-



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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 115BAC/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	Plant and Machinery @ 15%	15	₹ 11,698	₹ 0	₹ 0	₹ 11,698	₹ 10,25,207	₹ 10,25,207	₹ 0	₹ 0	₹ 78,645	₹ 9,58,260

**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

**20(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**

Sl. No.	Particulars	Amount
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	₹ 0
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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	

(D). Amounts inadmissible under section 40(a);

as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:



1 ₹ 0

2. 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"
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1 ₹ 0 ₹ 0

3. Fringe benefit tax under sub-clause (ic) ₹ 0

4. Wealth tax under sub-clause (iia) ₹ 0

5. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

6. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of the 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
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1 ₹ 0

7. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

8. 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/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)	₹ 19,68,589	₹ 19,68,589	₹ 0 0	
2	Remuneration	40(b)	₹ 32,06,421	₹ 32,06,421	₹ 0 0	

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

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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
		<b>₹ 0</b>

(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**

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					

26. 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

A. 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

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.

**Yes**

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 1,11,300	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 30,758	

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				

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 ?

**Yes**

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 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)
1	CALE04338F	194C	Payments to contractors	₹ 13,60,260	₹ 13,60,260	₹ 13,60,260	₹ 13,605	₹ 0	₹ 0	₹ 0
2	CALE04338F	194-IC	Payment under specified agreement	₹ 5,00,000	₹ 5,00,000	₹ 5,00,000	₹ 50,000	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

**Yes**

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.
1	CALE04338F	26Q	31-Jul-2021	15-Jul-2021	Yes	
2	CALE04338F	26Q	31-Oct-2021	15-Oct-2021	Yes	
3	CALE04338F	26Q	31-Jan-2022	15-Jan-2022	Yes	
4	CALE04338F	26Q	31-May-2022	31-May-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

**No**

Please furnish:



**Acknowledgement Number:686463100210622**

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 ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

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. ?

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	26125815		13064762		
(b)	Gross profit / Turnover	0	26125815	0	13064762	
(c)	Net profit / Turnover	1986216	26125815	1010399	13064762	7.73
(d)	Stock-in-Trade / Turnover	14744324	26125815	18690421	13064762	143.06
(e)	Material consumed / Finished goods produced					

Acknowledgement Number:686463100210622

No records added

Accountant Details

Accountant Details

Name	NIRMAL BHUSAN BAL PARTNER OF M/S N.B.BAL & ASSOCIATES
Membership Number	053577
FRN (Firm Registration Number)	318041E
Address	USHUMPUR, AGARPARA, Agarpara S.O, Barrackpur - II, NORTH 24 PARGANAS, 32- West Bengal, 91-India, Pincode - 700109
Place	103.77.45.186
Date	19-Jun-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)	
Plant and Machinery @ 15%	1	20-Nov-2021	20-Nov-2021	₹ 10,25,207	₹ 0	₹ 0	₹ 0	₹ 10,25,207

Deductions Details (From Point No.18)

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				

**Acknowledgement Number:686463100210622**

This form has been digitally signed by **NIRMAL BHUSAN BAL** having PAN **AEFPB2077K** from IP Address **103.77.45.186** on **21/06/2022 10:47:10 AM** Dsc Sl.No and issuer, **C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

