

***STATEMENT OF ACCOUNTS***

**&**

**AUDIT REPORT**

**FOR THE YEAR**

**2022-2023**

**NAME:- IPR CONSTRUCTION,**  
**110 NEW BEJIKHALI LANE,**  
**P.O. KRISHNAGAR, P.S. KOTWALI,**  
**DIST. NADIA, PIN-741101**

**N.B. BAL & ASSOCIATES**  
**CHARTERED ACCOUNTANT**  
**USUMPUR, AGARPARA.**  
**KOLKATA -700109**

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 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	IPR CONSTRUCTION
Address	110 NEW, BEJI KHALI LANE, Krishnanagar H.O., Krishnanagar - I, NADIA, 32-West Bengal, 91-India, Pincode - 741101
PAN	AAIF13739A
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 110 NEW, BEJI KHALI LANE and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: i) Closing cash in hand is not physically verified. (ii) Value of closing stock is taken as certified. (iii) Balance confirmation certificate not produced for verification. (iv) Books of accounts verified on test checking basis. (v) Information regarding clause 44 of 3CD not furnished
- 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 2023; 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
		No records added

## Accountant Details

Name	NIRMAL BHUSHAN BAL
Membership Number	053577
FRN(Firm Registration Number)	318041E
Address	AGARPARA, Agarpara S.O, Barrackpur - II, NORTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode - 700109
Date of signing Tax Audit Report	04-Aug-2023
Place	49.37.8.91
Date	04-Aug-2023



## FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

## PART - A

1. Name of the Assessee	IPR CONSTRUCTION
2. Address of the Assessee	110 NEW BEJI KHALI LANE, Krishnanagar H.O., Krishnagar - I, NADIA, 32-West Bengal, 91-India, Pincode - 741101
3. Permanent Account Number (PAN)	AAIF13739A
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	19AAIF13739A1ZH

5. Status	Firm
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	
Section under which option exercised	

## 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?	
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Sl. No.	Name	Profit Sharing Ratio (%)
1	Prasun Biswas	25
2	Indrait Majumder	25
3	Ranjit Singh	50

(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
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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).	
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Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

**Registration Number:**

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				

11. (a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK, LEDGER BOOK BANK BOOK ETC

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, LEDGER BOOK BANK BOOK ETC	110 NEW, BEJI KHALI LANE			741101	91-India	32-West Bengal

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

Sl. No.	Books examined
No records added	

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

(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
No records added			

(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:



Statement Number:

ICDS

Increase in profit

Decrease in profit

Net effect

No records added

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
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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
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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)
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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
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No records added

(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
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No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
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No records added

(d). any other item of income;

Sl. No.	Description	Amount
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₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
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No records added



gement Number:

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.	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			

No records added

15. 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:-

Sl. No.	Method of Depreciation	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/115B AD (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)
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No records added

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.
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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
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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
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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.



gement Number:

penditure

Sl. No.	Particulars	Amount
	No records added	

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):

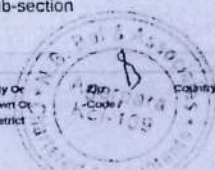
i. as payment to non-resident referred to in sub-clause (i)

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

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



No records added

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
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No records added

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 deposited out of "Amount of tax deducted"
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No records added

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

A. Details of payment on which levy 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
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No records added

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"
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No records added

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
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No records added

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/L A/C	Amount admissible	Amount inadmissible	Remarks
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gement Number:

No records added

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

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. If not, 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
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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. If not, 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
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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
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No records added

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
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No records added

i. Amount inadmissible under the proviso to section 36(1)(ii),

₹ 0

12. 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
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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
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No records added



gement Number:

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.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

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.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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)
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No records added

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
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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) (viiib) ?

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
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No records added

30. 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

Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

31. 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

Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

32. 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
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No records added



33. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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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.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

c. Please furnish the following details

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
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No records added

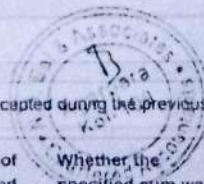
31 a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

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	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.
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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	Address of the person from whom specified	Permanent Account Number (if available with the assessee) of the person from whom	Aadhaar Number of the person from whom specified sum	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or
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gement Number:

sum is received	sum is received	specified sum is received	is received, if available	clearing system through a bank account ?	accepted by an account payee cheque or an account payee bank draft.
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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 2695T, 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

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
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No records added

b. (b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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
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No records added

b. (c). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, 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
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No records added

b. (d). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, 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
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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 2695S or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017.

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.
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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:-



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
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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
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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

32.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)		Remarks
						Amount	Order U/s & Date	

No records added

c. 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 ? No

d. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

Yes please furnish the details of the same. ₹ 0

e. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

Yes please furnish the details of the same. ₹ 0

f. 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. No

Yes please furnish the details of the same. ₹ 0

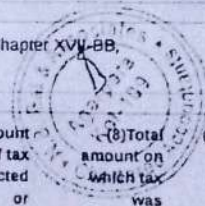
33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

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.
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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 XVIII-B, please furnish ? No

Sl. No.	(1) Tax deduction and collection	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt	(5) Total amount on which tax was	(6) Total amount on which tax was	(7) Amount of tax deducted or	(8) Total amount on which tax was	(9) Amount of tax deducted or	(10) Amount of tax deducted or collected not deposited to the
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Assessment Number:

Account Number (TAN)

of the nature specified in column (3) required to be deducted or collected out of (4) deducted or collected at specified rate out of (5) collected out of (6) deducted or collected at less than specified rate out of (7) collected on (8) credit of the Central Government out of (6) and (8) (10)

No records added

(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.
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No records added

(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

No records added

(d) 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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No records added

(d) 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



Manufacturing Account for the year ended 31st March 2023

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
To <u>Opening Stock</u>			By <u>Closing Stock</u>		
Work-in-Progress		85,61,629.27	Work-in-Progress		3,41,84,943.50
To <u>Raw Materials Purchase</u>					
Bricks	12,34,250.00				
Cement	9,84,180.00				
Electric Materials	4,49,489.00				
Left Purchase	4,65,000.00				
Grease Purchase	4,760.00				
Tiles & Marble	9,32,349.00				
Paint & Collur	7,16,863.73				
PVC Pipe & Other	6,81,649.00				
Pump Purchase	12,550.00				
P.V.C. Door & Fittings	4,01,898.00				
Still Iron ( Rod)	6,38,983.00				
Sand Purchase	4,48,000.00				
Stone Chip Purchase	4,90,350.00				
Wire Purchase	3,19,451.00				
Aliumunium Windows	14,84,434.00	92,64,206.73			
To <u>Labour Expenses</u>					
Carpenter Wages	9,20,850.00				
Penter Wages	3,97,300.00				
Electric Man Wages	4,70,600.00				
Tiles & Marble Labour Wag	5,28,900.00				
Raj Mistri	40,27,930.00				
Plumbing Mistri	1,56,500.00				
Machine Hire Charge	3,19,800.00	68,21,880.00			
To W.B.S.E.D.C.L		18,71,216.00			
To Land Consumed		76,66,011.50			
		<u>3,41,84,943.50</u>			<u>3,41,84,943.50</u>

Trading ,Profit and Loss Account for the year ended 31st March 2023

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
To Opening Stock		0.00	By Sales A/c		3,80,60,436.00
To Cost Of Production		3,41,84,943.50	By Closing Stock		0.00
To Gross Profit		38,75,492.50			
		<u>3,80,60,436.00</u>			<u>3,80,60,436.00</u>

UDIN :- 23053577BGWBME8405



FOR AND ON BEHALF OF  
M/s. N.B. BAL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
CA, CMA, N.B. BAL, M.COM., MBA (FIN)  
FCA, FCMA, DISA, CCC AB, IKDA, IIA  
MANAGING PARTNER



Profit and Loss Account for the year ended 31st March 2023

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
To Printing & Stationery		1,050.00	By Gross Profit	38,75,492.50	
To Super visour Salry		84,000.00	By Income Tax Refund Intt		300.00
To Night Gard Salary		72,000.00	By Other Income	1,500.00	
To Puja Bonus		13,000.00			
To Professional Tax		2,500.00			
To Accounting Charge		12,000.00			
To Audit Fees		7,000.00			
To Travelling Expenses		10,800.00			
To Office Rent		12,000.00			
To Puja Expenses		6,190.00			
To Income Tax Late Fee		1,000.00			
To C.T.S.T Paid		2,09,630.00			
To S.T.S.T Paid		2,09,630.00			
To Capital Interest					
Prasun Biswas	1,83,817.00				
Indrait Majumder	1,83,817.00				
Ranjit Singh	<u>3,67,634.00</u>	7,35,268.00			
To Partner Salary A/c					
Prasun Biswas	60,000.00				
Indrait Majumder	60,000.00				
Ranjit Singh	<u>60,000.00</u>	1,80,000.00			
To Bank Charges		324.50			
To Net Profit		23,20,900.00			
		<u>38,77,292.50</u>			<u>38,77,292.50</u>

Profit & Loss Appropriation Account for the year ended 31st March 2023

Particulars	Amount(Rs)	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
To Provision for I.Tax		7,47,409.00	By Net Profit	23,20,900.00	
By Share Profit					
Prasun Biswas	3,93,373.00				
Indrait Majumder	3,93,373.00				
Ranjit Singh	<u>7,86,746.00</u>	15,73,491.00			
		<u>23,20,900.00</u>			<u>23,20,900.00</u>



FOR AND ON BEHALF OF  
M/s. N.B. BAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA, CMA, N.B. BAL, M.COM, M.B.A. (FIN)  
FCA, PCMA, DIPA, CCG AB, IRDAI  
MANAGING PARTNER

*Natouloshon*

110 NEW, BEJI KHALI LANE  
P.O. KRISHNAGAR, P.S. KOTWALI, DIST. NADIA

Balance Sheet as at 31st March 2023 (Asstt year 2023-2024)

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
<u>Partners Capital</u>			<u>Land A/c</u>		
1) Prasun Biswas			(As per Last A/c)	76,66,011.50	
(As per Last A/c)	33,06,400.00		Less: Land Valu P. Biswas	18,06,400.00	
Add: Capital Interest	1,83,817.00		(Transfer to Mfg A/c)	58,59,611.50	
Add: Share Profit	3,93,373.00		Less: Land Valu I. Majumder	21,21,996.00	
	38,83,590.00		(Transfer to Mfg A/c)	37,37,615.50	
Add: Invest This Year	11,483.00		Less: Land Valu R. Singh	37,37,615.50	0.00
	38,95,073.00		(Transfer to Mfg A/c)		
Less: Previous Inve Withdrawn	33,06,400.00				
	5,88,673.00				
Less: Previous Loss	6,483.00				
	5,82,190.00				
Less: Withdrawn Share Profit & Capital Intt	5,77,190.00	5,000.00			
<u>Partners Capital</u>			<u>Profit &amp; Loss A/c</u>		
2) Indrajit Majumder			(As per Last A/c)	25,931.00	
(As per Last A/c)	36,21,996.00		Less: Privous Loss Share	6,483.00	
Add: Capital Interest	1,83,817.00		Prasun Biswas 25%	19,448.00	
Add: Share Profit	3,93,373.00		Less: Privous Loss Share	6,483.00	
	41,99,186.00		Indrajit Majumder 25%	12,965.00	
Add: Invest This Year	11,483.00				
	42,10,669.00		Less: Privous Loss Share		
Less: Previous Inve Withdrawn	36,21,996.00		Ranajit Singh 50%	12,965.00	0.00
	5,88,673.00				
Less: Previous Loss	6,483.00				
	5,82,190.00				
Less: Withdrawn Share Profit & Capital Intt	5,77,190.00	5,000.00			
<u>Partners Capital</u>			<u>Bank Of Baroda C/A</u>		
3) Ranajit Singh			No. 09750200000623		10,174.50
(As per Last A/c)	67,47,615.50				
Add: Capital Interest	3,67,634.00				
Add: Share Profit	7,86,746.00				
	79,01,995.50				
Add: Invest This Year	22,965.00				
	79,24,960.50				
Less: Previous Inve Withdrawn	67,47,616.00				
	11,77,344.50				
Less: Privous Year Loss	12,965.00				
	11,64,379.50				
Less: Withdrawn Share Profit & Capital Intt	11,54,380.00	9,999.50			
		19,999.50			19,999.50
			Closing Stock		0.00
			Cash in Hand		7,234.00



FOR AND ON BEHALF OF  
M/s. N.B. BAL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
CA, CMA, N.B. BAL, M.COM., MBA (FIN)  
FCA, FCMA, DISA, CCC AB, IRDA, LLP  
MANAGING PARTNER

Date: 01/05/2024

Knowledge Number:221594511010923

Date of filing : 01-Sep-2023

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), 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  
2023-24

PAN	AAIFI3739A		
Name	IPR CONSTRUCTION		
Address	NIL, H/O INDRAJIT MAJUMDER, BEJIKHALI LANE, KRISHNAGAR , NADIA , 32-West Bengal, 91-INDIA, 741101		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	221594511010923

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	23,02,310
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	23,02,310
	Net tax payable	5	7,18,321
	Interest and Fee Payable	6	29,088
	Total tax, interest and Fee payable	7	7,47,409
	Taxes Paid	8	7,50,000
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,591
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 01-Sep-2023 16:28:47 from IP address 202.142.70.165  
and verified by PRASUN BISWAS having PAN ACZPB3946P on 01-Sep-2023 using  
paper ITR-Verification Form /Electronic Verification Code \_\_\_\_\_ generated through mode \_\_\_\_\_

System Generated  
Barcode/QR Code



AAIFI3739A0522159451101092311a18567da353e253519648ba1409b1994f9b9f0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU