

M/S. U.S.T CONSTRUCTIONS

75/27A, 2ND FLOOR, FLAT NO-2E,
S.N.ROY ROAD,
KOLKATA – 700 038 (W.B.)

(Financial Year 2022 - 2023.)
(Assessment Year 2023 - 2024.)

- A) ITR Ack.**
- B) ITR Challan**
- C) Form-26AS**
- D) Audit Report 3CB & 3CD,**
- E) Computation**
- F) Balance Sheet ,**
- G) Profit & Loss Accounts,**
- H) Notes & Accounts.**

Prepared by :-

M/s. Kolkata Taxcom E-Services Pvt Ltd.

6B, Bentinck Street,


Aloka House, Lal Bazar,

Kolkata – 700 001 (W.B.)

PH. – 033 2231 8892, 4006 8892

Mobile No. :- 98319 62949.

E – Mail ID. – [**taxcom10@gmail.com**](mailto:taxcom10@gmail.com)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[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)			
PAN	AAEFU0695H		
Name	U S T CONSTRUCTIONS		
Address	75/27A, 2ND FLOOR , FLAT NO-2E, S.N.ROY ROAD, Kolkata, KOLKATA , Sahapur S.O , 32-West Bengal, 91-INDIA, 700038		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	459543631281023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	15,63,870
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	15,63,870
	Net tax payable	5	4,87,927
	Interest and Fee Payable	6	32,728
	Total tax, interest and Fee payable	7	5,20,655
	Taxes Paid	8	5,20,707
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 52
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
This return has been digitally signed by <u>SOURAV ROY</u> in the capacity of <u>Partner</u> having PAN <u>ALHPR0226K</u> from IP address <u>110.225.28.125</u> on <u>28-Oct-2023 18:54:07</u> DSC SI.No & Issuer <u>4341898</u> & <u>23470926CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAEFU0695H05459543631281023b17ce188648a27cd4d193becfe63c7f961fdda07		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Taxpayer's Counterfoil

Name of the Assessee

U S T XXXXTRUCTIONS

Complete Address

67/1

S.N.ROY ROAD BEHALA

KOLKATA WEST BENGAL 700038

PAN

A A E F U 0 6 9 5 H

Major Head

0021 - INCOME-TAX (OTHER THAN COMPANIES)

Minor Head

100 - ADVANCE TAX

Description of Tax	Amount in Rupees
Basic Tax	200,000.00
Surcharge	0.00
Education Cess	0.00
Penalty	0.00
Others	0.00
Interest	0.00
TOTAL	200,000.00

HDFC BANK LIMITED

Challan No 280
BSR Code 0510308
Date of Receipt 15/12/2022
Challan Serial No 72112
Assessment Year 2023-24
Bank Reference 72112
Drawn On HDFC Bank Netbanking

Rupees (In words)

INR TWO LAKH(S) ONLY

CIN

051030815122272112

Debit Account No.

50200010315547

Payment Realization Date

15/12/2022 14:21:47

Please Save a copy of this Acknowledgement Receipt for your future reference.



INCOME TAX DEPARTMENT

Challan Receipt



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AAEFU0695H
Name	:	U S T CONSTRUCTIONS
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 3,00,000
Amount (in words)	:	Rupees Three Lakh Only
CIN	:	23090700447134HDFC
Mode of Payment	:	Net Banking
Bank Name	:	HDFC Bank
Bank Reference Number	:	K2325007987797
Date of Deposit	:	07-Sep-2023
BSR code	:	0510002
Challan No	:	89751
Tender Date	:	07/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 3,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 3,00,000
Total (In Words)		Rupees Three Lakh Only



Thanks for being a committed taxpayer!

To express gratitude towards committed taxpayers, the Income Tax Department has started a unique appreciation initiative. It recognises taxpayers' commitment by awarding certificates of appreciation to them. Login to e-filing portal and visit Appreciations and Rewards to know more.

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INCOME TAX DEPARTMENT

Challan Receipt



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AAEFU0695H
Name	:	U S T CONSTRUCTIONS
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 9,200
Amount (in words)	:	Rupees Nine Thousand Two Hundred Only
CIN	:	23102800145447HDFC
Mode of Payment	:	Net Banking
Bank Name	:	HDFC Bank
Bank Reference Number	:	K2330110237538
Date of Deposit	:	28-Oct-2023
BSR code	:	0510002
Challan No	:	27909
Tender Date	:	28/10/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 9,200
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 9,200
Total (In Words)		Rupees Nine Thousand Two Hundred Only



Thanks for being a committed taxpayer!

To express gratitude towards committed taxpayers, the Income Tax Department has started a unique appreciation initiative. It recognises taxpayers' commitment by awarding certificates of appreciation to them. Login to e-filing portal and visit Appreciations and Rewards to know more.

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TRACES

TDS Reconciliation Analysis and Correction Enabling System



Annual Tax Statement

Permanent Account Number (PAN)	AAEFU0695H	Current Status of PAN	Active	Financial Year	2022-23	Assessment Year	2023-24
Name of Assessee	U S T CONSTRUCTIONS						
Address of Assessee	75/27/A FLAT NO 2E 2ND FL, S N ROY ROAD, NEW ALIPORE, KOLKATA, WEST BENGAL, 700038						

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.utitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

(All amount values are in INR)

PART-I - Details of Tax Deducted at Source

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted #	Total TDS Deposited
1	INDUSIND BANK LTD				MUMI06277F	115068.50	11507.00	11507.00
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited
1	194A	31-Mar-2023	F	04-Jun-2023	-	57534.25	5753.00	5753.00
2	194A	31-Mar-2023	F	04-Jun-2023	-	57534.25	5754.00	5754.00

PART-II-Details of Tax Deducted at Source for 15G / 15H

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted #	Total TDS Deposited
No Transactions Present								
Sr. No.	Section 1	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ##	TDS Deposited	

PART-III - Details of Transactions under Proviso to section 194B/First Proviso to sub-section (1) of section 194R/ Proviso to sub-section(1) of section 194S

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited
No Transactions Present						
Sr. No.	Section 1	Transaction Date	Status of Booking*	Remarks**	Amount Paid/Credited	

PART-IV -Details of Tax Deducted at Source u/s 194IA/ 194IB / 194M/ 194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Deductor			PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
No Transactions Present								
Sr. No.	TDS Certificate Number	Section 1	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	
Gross Total Across Deductor(s)								

PART-V - Details of Transactions under Proviso to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Buyer			PAN of Buyer	Transaction Date	Total Transaction Amount
No Transactions Present							
Sr. No.	Challan Details mentioned in the Statement						Status of Booking*
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount			
Gross Total Across Buyer(s)							

PART-VI-Details of Tax Collected at Source

Sr. No.	Name of Collector				TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected +	Total TCS Deposited
No Transactions Present								
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ++	TCS Deposited

PART-VII- Details of Paid Refund (For which source is CPC TDS. For other details refer AIS at E-filing portal)

Sr. No.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
No Transactions Present								

PART-VIII-Details of Tax Deducted at Source u/s 194IA/ 194IB /194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital Asset)

Sr.	Acknowledgement	Name Of Deductee	PAN of	Transaction	Total Transaction	Total TDS	Total Amount ###
-----	-----------------	------------------	--------	-------------	-------------------	-----------	------------------

No.	Number		Deductee	Date	Amount	Deposited***	Deposited other than TDS	
Sr. No.	TDS Certificate Number	Section 1	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS ###
Gross Total Across Deductee(s)								

No Transactions Present

PART-IX - Details of Transactions/Demand Payments under Proviso to sub-section (1) of section 194S as per Form 26QE (For Buyer of Virtual Digital Asset)

Sr. No.	Acknowledgement Number	Name of Seller	PAN of Seller	Transaction Date	Total Transaction Amount	Total Amount Deposited other than TDS ###
Sr. No.	Challan Details			Status of Booking*	Demand Payment	Total Amount Deposited other than TDS ###
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount		
Gross Total Across Seller(s)						

No Transactions Present

PART X-TDS/TCS Defaults* (Processing of Statements)

(All amount values are in INR)

Sr. No.	Financial Year	Short Payment	Short Deduction/Collection	Interest on TDS/TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
Sr. No.	TANs	Short Payment	Short Deduction/Collection	Interest on TDS/TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default

No Transactions Present

***Notes:**

- Defaults related to processing of statements, do not include demand raised by the respective Assessing Officers.
- For more details please log on to TRACES as taxpayer.

Contact Information

Part of Annual Tax Statement	Contact in case of any clarification
I	Deductor
II	Deductor
III	Deductor
IV	Deductor
V	Buyer
VI	Collector
VII	Assessing Officer / Bank
VIII	NSDL / E-Filing/ Concerned Bank Branch
IX	E-Filing/ Concerned Bank Branch/ Seller
X	Deductor

Legends used in Annual Tax Statement***Status Of Booking**

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
M	Matched	Particulars of challan details provided in TDS statement have matched with the challan details available in OLTAS
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement
Z	Mismatch	Particulars of challan details provided in TDS statement have not matched with the challan details available in OLTAS. Status of challan will be updated as "M" (Matched), once correction is done by the deductor.

****Remarks**

Legend	Description
'A'	Rectification of error in challan uploaded by bank
'B'	Rectification of error in statement uploaded by deductor
'D'	Rectification of error in Form 24G filed by Accounts Officer

'E'	Rectification of error in Challan by Assessing Officer
'F'	Lower/ No deduction certificate u/s 197
'G'	Reprocessing of Statement
'T'	Transporter
'W'	For Part III, Details shown are as per details submitted by Deductor

Total Tax Deducted includes TDS, Surcharge and Education Cess

Tax Deducted includes TDS, Surcharge and Education Cess

+ Total Tax Collected includes TCS, Surcharge and Education Cess

++ Tax Collected includes TCS, Surcharge and Education Cess

*** Total TDS Deposited will not include the amount deposited as Fees and Interest

"Total Amount Deposited other than TDS" includes Fees, Interest and Other etc. It also includes any default amount paid by deductor in case of Transactions covered under Proviso to sub-section (1) of section 194S

Notes for Annual Tax Statement

a. Figures in brackets represent reversal (negative) entries

b. Tax Credits appearing in Part I, II, IV and VI of the Annual Tax Statement are on the basis of details given by deductor/collector in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed

c. Date is displayed in dd-MMM-yyyy format

d. Part II of Annual Tax Statement contains details of transactions related to Form 15G/15H furnished by the deductor in the TDS statement.

1.Sections

Section	Description	Section	Description
192	Salary	194LD	TDS on interest on bonds / government securities
192A	TDS on PF withdrawal	194M	Payment of certain sums by certain individuals or Hindu Undivided Family
193	Interest on Securities	194N	Payment of certain amounts in cash other than cases covered by first proviso or third proviso
194	Dividends	194O	Payment of certain sums by e-commerce operator to e-commerce participant
194A	Interest other than 'Interest on securities'	194P	Deduction of tax in case of specified senior citizen
194B	Winning from lottery or crossword puzzle, etc	194Q	Deduction of tax at source on payment of certain sum for purchase of goods
194BB	Winning from horse race	195	Other sums payable to a non-resident
194C	Payments to contractors and sub-contractors	196A	Income in respect of units of non-residents
194D	Insurance commission	196B	Payments in respect of units to an offshore fund
194DA	Payment in respect of life insurance policy	196C	Income from foreign currency bonds or shares of Indian
194E	Payments to non-resident sportsmen or sports associations	196D	Income of foreign institutional investors from securities
194EE	Payments in respect of deposits under National Savings Scheme	196DA	Income of specified fund from securities
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	206CA	Collection at source from alcoholic liquor for human
194G	Commission, price, etc. on sale of lottery tickets	206CB	Collection at source from timber obtained under forest lease
194H	Commission or brokerage	206CC	Collection at source from timber obtained by any mode other than a forest lease
194I(a)	Rent on hiring of plant and machinery	206CD	Collection at source from any other forest produce (not being tendu leaves)
194I(b)	Rent on other than plant and machinery	206CE	Collection at source from any scrap
194IA	TDS on Sale of immovable property	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194IB	Payment of rent by certain individuals or Hindu undivided family	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
194IC	Payment under specified agreement	206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
194J(a)	Fees for technical services	206CI	Collection at source from tendu Leaves
194J(b)	Fees for professional services or royalty etc	206CJ	Collection at source from on sale of certain Minerals
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	206CK	Collection at source on cash case of Bullion and Jewellery
194LA	Payment of compensation on acquisition of certain immovable	206CL	Collection at source on sale of Motor vehicle
194LB	Income by way of Interest from Infrastructure Debt fund	206CM	Collection at source on sale in cash of any goods(other than bullion/jewelry)
194LC	Income by way of interest from specified company payable to a non-resident	206CN	Collection at source on providing of any services(other than Chapter-XVII-B)
194LBA	Certain income from units of a business trust	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
194LBB	Income in respect of units of investment fund	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
194LBC	Income in respect of investment in securitization trust	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
194R	Benefits or perquisites of business or profession	206CR	Collection at source on sale of goods
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons		
Proviso to section 194B	Winnings from lotteries and crossword puzzles, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released		
First Proviso to sub-section(1) of section 194R	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released		
Proviso to sub-section(1) of section 194S	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released		

2.Minor Head

3.Major Head

Code	Description
200	TDS/TCS
400	Tax on regular assessment
800	TDS on sale of immovable property

Code	Description
0020	Corporation Tax
0021	Income Tax (other than companies)

Glossary

Abbreviation	Description
AY	Assessment Year

Abbreviation	Description
TDS	Tax Deducted at Source
TCS	Tax Collected at Source



Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
458905160281023

Date of e-Filing
28-Oct-2023

Name	:	UST CONSTRUCTIONS
PAN/TAN	:	AAEFU0695H
Address	:	75/27A,2nd Floor, Flat No 2E, S N Roy Road, , Kolkata, KOLKATA, Sahapur S.O, West Bengal, 700038
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	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Revised
Capacity	:	Chartered Accountant
Verified By	:	313458

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

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 **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	UST CONSTRUCTIONS
Address	75/27A,2nd Floor, Flat No 2E , S N Roy Road , KOLKATA , 32-West Bengal , 91-India , Pincode - 700038
PAN	AAEFU0695H
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 **75/27A,2nd Floor, Flat No 2E , S N Roy Road , Sahapur S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700038** and **0** branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any:

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
1	Others	As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein.
2	Others	There are numerous stocks items and due to complexity in nature of business as carried by the assessee, it is not possible to furnish the Stock details.

Accountant Details

Name	SUBHANKAR PYNE
Membership Number	313458
FRN(Firm Registration Number)	331764E
Address	R.NO 38,2ND FLOOR,GOOYEE HOUSE , 109 , N S ROAD , Kolkatta G.P.O. , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700001

Date of signing Tax Audit Report	27-Oct-2023
Place	122.163.105.135
Date	28-Oct-2023

Acknowledgement Number:458905160281023

This form has been digitally signed by **SUBHANKAR PYNE** having PAN **AQIPP1182E** from IP Address **122.163.105.135** on **28/10/2023 05:50:55 PM** Dsc Sl.No and issuer **22561579CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



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	UST CONSTRUCTIONS
2. Address of the Assessee	75/27A,2nd Floor, Flat No 2E , S N Roy Road , Sahapur S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700038
3. Permanent Account Number (PAN)	AAEFU0695H
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	19AAEFU0695H1ZU

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?

Sl. No.	Name	Profit Sharing Ratio (%)
1	SOURAV ROY	90
2	SUBRATA ROY	10

(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 ?	Yes
---	-----

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
1	01-Apr-2022	Subrata Roy	Change in profit sharing ratio	50	10	As per mutual understanding
2	01-Apr-2022	Sourav Roy	Change in profit sharing ratio	50	90	As per Mutual understanding

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
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1	CONSTRUCTION	Building completion	06004
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(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
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,BANK BOOK,JOURNAL,LEDGER 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,BANK BOOK,JOURNAL,LEDGER ETC	67/1	S N ROY ROAD	KOLKATA	700038	91-India	32-West Bengal

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

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

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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

No records added

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	The computation of income has been prepared on going concern basis with revenues recognized and expenses accounted on accrual basis
2	ICDS II - Valuation of Inventories	Inventory of Land and and Project Work-in-progress are valued at cost. Completed Property are valued at cost or net realizablevalue whichever is lower.
3	ICDS III - Construction Contracts	NA
4	ICDS IV - Revenue Recognition	Revenue form Sale of Commercial Space is recognized when the conveyance deed is executed resulting in transfer of all significant risk and reward of ownership and possession is handed over to the buyer. Income from Rent, Maintenance & Serviceis recognized on accrual basis in accordance with the terms of agreement with the lessee and when no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering the services, for revenue recognized from service
5	ICDS V - Tangible Fixed Assets	Refer to Point No 18
6	ICDS VI - Changes in Foreign Exchange Rates	NA
7	ICDS VII - Governments Grants	NA
8	ICDS VIII - Securities	NA
9	ICDS IX - Borrowing Costs	NA
10	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NA

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

Lower of Cost or Market Rate

(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
		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
	No records added	

(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
		₹ 0

(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.	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							

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:-

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)
1	WDV	Furnitures & Fittings @ 10%	10	₹4,19,350	₹0	₹0	₹4,19,350	₹44,615	₹44,615	₹0	₹0	₹46,397	₹ 4,17,568
2	WDV	Plant and Machinery @ 15%	15	₹19,31,565	₹0	₹0	₹19,31,565	₹1,69,629	₹1,69,629	₹0	₹0	₹3,10,254	₹ 17,90,940
3	WDV	Plant and Machinery @ 40%	40	₹36,215	₹0	₹0	₹36,215	₹0	₹0	₹0	₹0	₹14,486	₹ 21,729

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

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		

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
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
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
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"
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
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"
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
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
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
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
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
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
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0
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22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
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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.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.

Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	No Treatment in Profit & Loss/Accounts
Credit Availed	₹ 0	No Treatment in Profit & Loss/Accounts
Credit Utilized	₹ 0	No Treatment in Profit & Loss/Accounts
Closing /Outstanding Balance	₹ 0	No Treatment in Profit & Loss/Accounts

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

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) (viiia) ?

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) (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
						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
No records added														

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 (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
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

b. 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
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.
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

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

Acknowledgement Number:458905160281023

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

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

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								

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 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, 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

If yes, 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.

No

If 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.

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.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALU06235F	194A	Interest other than Interest on securities	₹42,42,538	₹42,42,538	₹42,42,538	₹4,24,254	₹0	₹0	₹0
2	CALU06235F	194J	Fees for professional or technical services	₹9,34,410	₹9,34,410	₹9,34,410	₹93,441	₹0	₹0	₹0
3	CALU06235F	194C	Payments to contractors	₹1,67,21,432	₹1,67,21,432	₹1,67,21,432	₹1,93,213	₹0	₹0	₹0
4	CALU06235F	194H	Commission or brokerage	₹13,68,421	₹13,68,421	₹13,68,421	₹68,421	₹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	CALU06235F	26Q	31-Jan-2023	31-Jan-2023	Yes	
2	CALU06235F	26Q	31-May-2023	31-May-2023	Yes	

(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

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
No records added							

(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
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
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
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
No records added		

37. Whether any cost audit was carried out ?

No

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. ? No

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	65405941			37845445		
(b)	Gross profit / Turnover	12330959	65405941	18.85	11947527	37845445	31.57
(c)	Net profit / Turnover	1448799	65405941	2.22	2024113	37845445	5.35
(d)	Stock-in-Trade / Turnover		65405941	0.00		37845445	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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						

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 ?	If not, please furnish list of the details/transactions which are not reported.
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:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

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	
1	₹ 4,48,06,789	₹ 2,88,343	₹ 0	₹ 23,946	₹ 3,12,289	₹ 3,12,289

Accountant Details

Accountant Details

Name	SUBHANKAR PYNE
Membership Number	313458
FRN(Firm Registration Number)	331764E
Address	R.NO 38,2ND FLOOR,GOOYEE HOUSE , 109 , N S ROAD , Kolkatta G.P.O. , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700001
Place	122.163.105.135
Date	28-Oct-2023

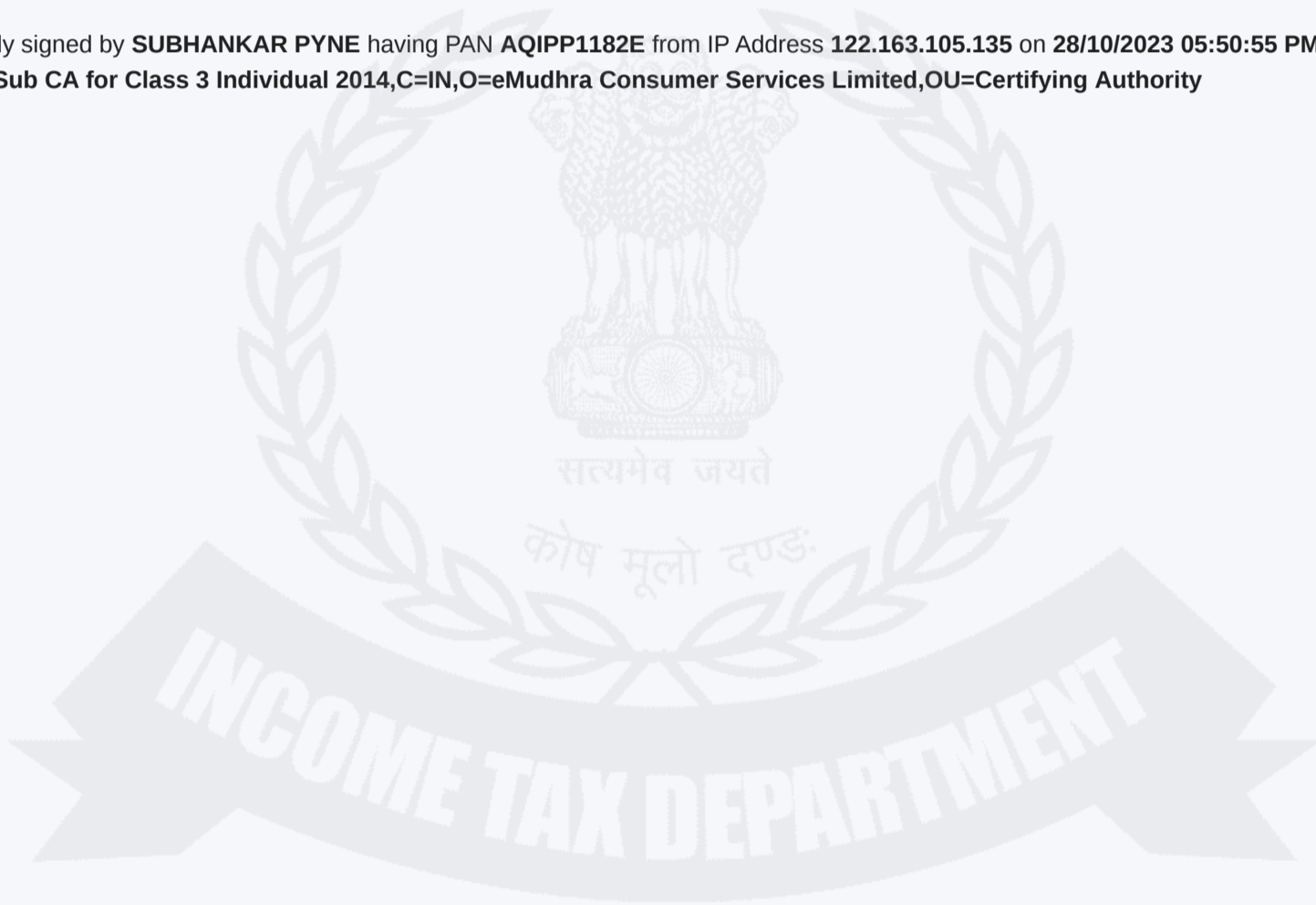
Additions Details (From Point No.18)

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	16-Jun-2022	16-Jun-2022	₹ 29,515	₹ 0	₹ 0	₹ 0	₹ 29,515
	2	10-Aug-2022	10-Aug-2022	₹ 5,100	₹ 0	₹ 0	₹ 0	₹ 5,100
	3	24-Aug-2022	24-Aug-2022	₹ 10,000	₹ 0	₹ 0	₹ 0	₹ 10,000
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	17-May-2022	17-May-2022	₹ 93,441	₹ 0	₹ 0	₹ 0	₹ 93,441
	2	08-Jul-2022	08-Jul-2022	₹ 10,526	₹ 0	₹ 0	₹ 0	₹ 10,526
	3	19-Nov-2022	19-Nov-2022	₹ 28,665	₹ 0	₹ 0	₹ 0	₹ 28,665
	4	01-Jan-2023	01-Jan-2023	₹ 36,997	₹ 0	₹ 0	₹ 0	₹ 36,997
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	subsidy or grant or reimbursement, by	

	Exchange (3)	whatever name called (4)
Plant and Machinery @ 40%	No records added	

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
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			
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 @ 40%	No records added			

This form has been digitally signed by **SUBHANKAR PYNE** having PAN **AQIPP1182E** from IP Address **122.163.105.135** on **28/10/2023 05:50:55 PM** Dsc Sl.No and issuer **22561579CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



M/S. UST CONSTRUCTIONS
75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038

Status :	PARTNERSHIP FIRM,	Financial Year - 2022-23
Date of Birth :	15.04.2014.	Assesment Year - 2023-24
Partner's Details :	SOURAV ROY, ALHPR0226K, SUBRATA ROY, ADAPR0701N, 67/1, S.N.ROY ROAD, KOLKATA - 700038	
P.A.N. No. :	AAEFU0695H	
Ward No. :	CIRCLE-50/KOL	
Bank Details :	HDFC BANK , HDFC0000040, 50200010315547	
Phone No. :	9674675024	

Computation of Total Income for the Year Ended 31.03. 2023
(Assessment Year 2023-2024)

1. Income From Business & Profession.

Net Book Profit from Partenership Concern.

M/S. UST CONSTRUCTIONS	29,23,798.90	
Less: Income from other Sources	-	29,23,798.90

Book Profit	29,23,798.90
--------------------	---------------------

Less : Deduction under Section 40(b) of Income- Tax Act, 1961

90 % of Book Profit upto Rs.300000 and bal @60% of E	18,44,279.34	
Remuneration to Partners Allowable		(14,75,000.00)

2. Income From Other Sources

Interest recd.from Fixed Deposit	1,15,068.50
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Total Income	15,63,867.40
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Rounded off under section 288A of Income- Tax Act, 1961	15,63,870.00
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Income-Tax on total income	4,69,161.00
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Add : Education Cess @4%	18,766.00
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Add :- Intetrest on their on	32,728.00
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Total Income- Tax Payable	5,20,655.00
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TCS Deducted	11,507.00
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Tax Payable	5,09,148.00
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Advance Tax for the year 2022-23	2,00,000.00
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Self Asst Tax Paid - Tax Paid Under Section 140A of Income - Tax Act, 1961	3,09,200.00
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Amount Payable/(Refundable)	(52.00)
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M/S UST CONSTRUCTIONS

75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038

Balance Sheet as on 31st March 2023

Liabilities	Amount (Amount (Rs.)	Assets	Amount (Amount (Rs.)
Partner's Capital A/C (Asper Shc-Capital)		91,12,307.49	Fixed Assets (Asper Note - 12)		22,30,237.09
Loans & Liability Unsecured Loans (Note - 1)		3,22,42,177.78	Investment (Asper Note - 11)		2,75,12,756.03
Current Liabilities Sundry Creditors (Note - 2)		20,05,446.80	Current Assets Work In Progress (Note - 4)		10,97,74,028.88
Advance From Buyer (Note - 3)		14,44,75,676.00	Loans & Advances (Note - 5)		3,67,63,916.21
Advance from Others (Note-8)		94,45,000.00	Sundry Debtors (Note-9)		1,07,59,599.40
Liability For Expenses (As per Note-10)		6,24,964.00	Other Current Assets (Note -6)		3,47,195.82
Provisions Provision for I Tax (A.Y. 23-24)		4,87,927.00	Cash & Bank Balance (Note - 7)		1,10,05,765.64
		19,83,93,499.07			19,83,93,499.07

For Jha Pyne & Associates
Chartered Accountants
FRN: 331764E

(CA. SUBHANKAR PYNE)
Partner

MEMBERSHIP NO. - 313458

Place : Kolkata

Date: 27/10/2023



UST Constructions PVT. LTD.

(Signature)
Partner.
Partner

UST Constructions PVT. LTD.

(Signature)
Partner.
Partner

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M/S UST CONSTRUCTIONS

75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR, KOLKATA-700038

Trading ,Profit & Loss Statement for the year ended 31st March 2023

	Particulars	Amount (Rs.)	Amount (Rs.)		Particulars	Amount (Rs.)	Amount (Rs.)
To	Cost of Purchase :			By	Sales of Flats:		
	Purchase of Flats:				(A s per Schedule- 13)	5,97,76,281.19	
	(A s per Schedule-15)	4,00,97,105.74		"	Sales of Garages:		
"	Cost of Garages:				(A s per Schedule- 14)	56,29,659.41	6,54,05,940.60
	(A s per Schedule-16)	25,06,443.92	4,26,03,549.66				
"	Direct Expenses		1,04,71,432.00				
	(A s per Schedule-17)						
"	Gross Profit c/d (transferd.to pl account)		1,23,30,958.94				
			6,54,05,940.60				6,54,05,940.60
To	Accounting Charges		30,000.00	By	Gross Profit b/f (transferred from trading a/c.)		1,23,30,958.94
"	Audit Fee		15,000.00				
"	Bank Charges		8,945.68				
"	Electric Charges		1,38,832.64				
"	Depreciation		3,71,137.00				
"	Salary & Bonus		10,60,163.00				
"	Brokerage & Commission		13,68,421.00				
"	Fuel Expenses(Car)		66,356.39				
"	Office Decoration Exp.		1,02,263.46				
"	General Expense		1,07,023.00				
"	Printing & Stationary		24,283.00				
"	Advertisement Expense		38,739.00				
"	Interest on T.D.S.		259.00				
"	Interest On Loan		42,42,537.53				
"	General Insurance Exp		57,677.00				
"	Rates & Taxes		2,500.00				
"	Rent & Maintenance		72,000.00				
"	Professional Fees		7,00,000.00				
"	Loan Inspection Charges		9,000.00				
"	GST Annual Return		11,000.00				
"	Office Expenses		81,552.98				
"	Legal Charges		42,056.00				
"	Donation & Subscription		83,154.00				
"	Entertainment Expenses		54,903.69				
"	Consultancy Fees		2,34,406.24				
"	Office Cleaning & Maintenance		22,079.00				
"	Telephone Expenses		69,863.74				
"	Business Promotion Exp.		37,044.00				
"	Staff Welfare Exp.		54,824.00				
"	Traveling Expense		1,05,466.77				
"	Filing Charges		54,000.00				
"	Rounded off		0.56				
"	Car Exoenses		7,921.50				
"	Tour & Travellings		1,33,749.86				
"	Net Profit		29,23,798.90				
	(Tranf. To P/L Appro. A/C)						
			1,23,30,958.94				1,23,30,958.94

For Jha Pyne & Associates
Chartered Accountants
FRN: 331764E

(CA. SUBHANKAR PYNE)
Partner
M.No. 313458
Place : Kolkata
Date: 27/10/2023



UST Constructions UST CONSTRUCTIONS.

(Signature)
Partner.
Partner

For. UST CONSTRUCTIONS.
UST Constructions

(Signature)
Partner.
Partner

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M/S UST CONSTRUCTIONS

75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038

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

	Particulars	Amount (Rs.)	Amount (Rs.)		Particulars	Amount (Rs.)	Amount (Rs.)
To	Partners Remuneration Sri. Subrata Roy Sri. Sourav Roy	5,00,000.00 9,75,000.00		By	Net Profit (Tranf. from P/L Appro. A/C)		29,23,798.90
"	Provision For Taxation		4,87,927.00				
"	Share of Profit Sri. Subrata Roy (10%) Sri. Sourav Roy (90%)	96,087.19 8,64,784.71	9,60,871.90				
			29,23,798.90				29,23,798.90

For Jha Pyne & Associates
Chartered Accountants
FRN 331764E

(CA. SUBHANKAR PYNE)
Partner

MEMBERSHIP NO. - 313458

UDIN: 23213458 B42 SEA 5308

Place : Kolkata

Date: 27/10/2023



UST Constructions
For UST CONSTRUCTIONS.
Partner.
Partner

UST Constructions
For UST CONSTRUCTIONS.
Partner.
Partner

M/S UST CONSTRUCTIONS
75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038
Details of Partners Capital Account as at 31st March 2023

Schedule - Capital A/C

Sri Subrata Roy

	Amount
Opening Balance	39,51,547.80
Add:- Capital introduced	2,70,208.40
Add: Remuneration	5,00,000.00
Add: Interest on FD	11,506.85
Add: Share of Profit	96,087.19
	<u>48,29,350.24</u>
Less: Withdrawals	14,78,627.78
Less: Interest on Income Tax	6,332.00
	<u>33,44,390.46</u>

Sri Sourav Roy

	Amount
Opening Balance	6,42,900.85
Add:- capital introduced	28,22,875.60
Add: Remuneration	9,75,000.00
Add: Interest on FD	1,03,561.65
Add: Loan Transfer	18,43,754.00
Add: Share of Profit	8,64,784.71
	<u>72,52,876.81</u>
Less: Withdrawals	14,78,627.78
Less: Interest on Income Tax	6,332.00
	<u>57,67,917.03</u>

GRAND TOTAL

91,12,307.49

Note to Account

Notes attached there to form an integral part of balance sheet.

"This is the Balance Sheet referred to in our report of even date"

UST Constructions

(Signature)
Partner

UST Constructions

(Signature)
Partner



M/S. UST CONSTRUCTIONS
75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038
Schedules forming Part of Balance Sheet as on 31.03.2023

NOTE -1 -Unsecured Loan	Amount (Rs)
Loan from Sanjoy Punjabi	(25,61,716.22)
Loan from Jaydeb Mitra	41,10,000.00
Loan From Anil Kumar Paik	2,48,93,894.00
Loan from DHARYA DEAL CO.	4,00,000.00
Laon From DREAM SUPPLIER	8,00,000.00
Loan From GURUKUL RETAILER	8,00,000.00
Loan from MAYAPUR VINIM	8,00,000.00
Loan From NAVSHAKTI VINCOM PVT LTD	3,00,000.00
Loan From ONLIME MERCHANDISE	4,00,000.00
Loan From POWERFUL MERCHANDISE	9,00,000.00
Loan From RATANMANI FINANCE	14,00,000.00
Grand Total	3,22,42,177.78
NOTE -2 -Sundry Creditors	Amount (Rs)
Aloka Sanitary	1,64,524.80
Auto Hightek Pvt Ltd	10,55,891.00
EnhginersVertical Services India	2,00,000.00
S R Enterprises	5,42,261.00
Supreme Infotrade Pvt Ltd	42,770.00
Grand Total	20,05,446.80
NOTE -3-Advance from Purchaser(As Certified By Partner)	Amount (Rs)
217 & 219,Brahma Samaj Road(Dream Nook)	
Other Advance Purch.	2,81,60,850.00
ABHIJIT BHATTACHARYA	2,12,62,926.00
Arijit/Bipasa/Chandrima Pal-217 &219,B.S.Road(Drea)	41,99,000.00
Kalyan Guha (217 & 219,B.S.Road)	52,31,800.00
Moutusha/Amit Mallick-217 &219,B.S.Road(Dream Nook)	53,73,750.00
RAKHI DUTTA- 217 & 219,B.S.Road(Dream Nook)	38,45,000.00
229, Nabaliala Para Road	
Lia Debnath -229,Nabaliala Para Road	33,00,000.00
Mithu Das/Ananya Das- 229,N.Para	47,35,000.00
Parmali Saha/Riktam Saha-229,N.Para	7,00,000.00
27_ Sahapur Main Road	
RATAN CHAKRABORTY_27,S.P.M. (Garage)	5,00,000.00
Sovan Sen / Subhra Sen-27a,S.P.M	25,25,000.00
31, SAHAPUR MAIN ROAD	
32, Ishan Mondal Garden	
KAUSHIK ROY -32,I.M.G.Road	38,00,000.00
Monika Moitra -32,I.M.G.	37,00,000.00
32_ Sahapur Main Road	
JYOTSANA DUTTA -32,S.M.R	20,500.00
Mani Bhusan Kar- 32,Sahapur	1,28,284.00
Namita Mondal (32 Sahapur)	16,70,000.00
4, S.N.ROY ROAD	
SUJIT BASU	2,00,000.00



UST Constructions

[Signature]
Partner

UST Constructions

[Signature]
Partner

M/S. UST CONSTRUCTIONS
75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038
Schedules forming Part of Balance Sheet as on 31.03.2023

Page-2

50, Ishan Mondal Garden Road	
Asim Parui-(50,I.S.M Road)	18,36,694.00
Gagan Chakraborty -50,I.M.Garden Road	23,00,000.00
Prabhakar/Sulochana Barik-50,I.M.G Road	20,00,000.00
SUBHANKAR DAS- 50, Ishan Mondal Garden Road	21,00,000.00
58A, S.N.Chatterjee Road	
Ashis Kr Mishra/Vivek Mishra (58A,S.N)	36,44,000.00
Bhaskar Pal -58A, S.N.C.	8,50,000.00
Dipendra Nath Roy (58A, S.N.Chatterjee)	12,00,000.00
Gitanjali Roy (Pravat Bhatta. 58A,S.N.C)	10,00,000.00
MANPREET SINGH -58A,S.N.R	51,000.00
Moumita Ghosh- 58A, S.N.C	12,25,100.00
Papiya Chakraborty(58a,S.N.C)	7,00,000.00
SOMNATH CHAKROBORTY- 58A, S.N.C.Road	27,02,001.00

7, KABI GURU SARANI	
ABHISHEK SHAW- 7, K.G.S	3,10,155.00
Arunava Mondal/Tapos Mondal (7,KGS)	25,00,000.00
Dilip Mondal/Anita Mondal-7,K.G.Sarani	24,00,000.00
GOBINDA GORAI- 7,K.G.SARANI	29,10,001.00
Maya Das -(7, Kabiguru Sarani)	22,00,000.00
Narayan Patra / Bidisha Patra	7,82,001.00
Saikat/Kakali/Shyamali Ghosh-7, K.G.Sarani	15,70,659.00
Shiuli Maity- 7,K.G.Sarani	21,30,500.00
Royed Park(26C,Rishi Bankim Road)	
Advance From Gautam Bhattacharya	5,45,900.00
Arpita Chatterjee/Arumoy Chatterjee (26c)	20,50,000.00
PRADIPTA JANA FLAT-3G ,26C Royed Park	9,62,500.00
RAJESH GHOSH (ROYED PARK)	50,00,000.00
Sanjeev Kumar Rathi(Purchaser)	10,00,000.00
SANJIB BANERJEE- 26C ,Royed Park	51,00,000.00
Tolly View, 6,Ramsaran Poddar Lane,Kol-53	
Arup Narayan Singh/Minakshi Singh-Tolly View	9,54,645.00
Avik Mondal/Soma Mondal-Tolly View	2,00,000.00
AVIMANYU KUMAR PASW- Tolly View	2,00,000.00
Baijnath Agarwal/Pinky Agarw-Tolly View	2,00,000.00
DHIMAN BHATTACHARJEE- Tolly View	2,00,000.00
Dilip Kumar Agarwal-(Tolly View R.P.Lane)	17,51,258.00
Girish /Dimpal Agarwal- Tolly Viwe	4,50,000.00
Hari Prasad/Sweth Sharma-Tolly View	5,78,640.00
Jyoti Borar- Tolly View	2,00,000.00
Maitree Ghosh- Tolly View	2,00,000.00
Ruma Basu/Indrajit Basu- Tolly View	8,18,512.00
Soumya Bishnu / Priyanka Roy- Tolly View	1,00,000.00
Sushovan Sen/Sunita Chowdhury-Tolly View	2,00,000.00
Grand Total	14,44,75,676.00

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M/S. UST CONSTRUCTIONS
75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038
Schedules forming Part of Balance Sheet as on 31.03.2023
Page-3

	Amount (Rs)
NOTE -4- Work in Progress (As Certified By Partner)	
183, KABI GURU SARANI	13,000.00
217 & 219 Brahma Samaj Road	1,81,76,787.02
229, Nabaliya Para Road Site	31,00,588.00
264 , Parnasree Site	8,79,605.00
27 No. Shapur Main Road	31,73,307.60
30 & 31 Sahapur Main Road	8,92,963.40
32, Ishan Mondal Garden Road	67,27,595.19
32,Sahapur Main Road	21,71,176.00
3, NIPA SENGUPTA	74,70,276.27
3 NO. PRASENJIT	21,46,205.00
3 No. Prsenjit Road	24,26,237.50
50,Ishan Mondal Garden Road	29,40,672.20
58A, S.N.Chatterjee Road	1,09,86,691.31
7, Kabi Guru Sarani	1,27,29,945.03
Project 339	34,61,379.00
Royed Park	1,07,64,289.60
Saket Residency	18,00,000.00
TOLLY VIEW (22.5 KATHA)	1,99,13,310.76
Grand Total	10,97,74,028.88
NOTE -5-Loans & Advances	Amount (Rs)
Sadhana Chakraborty	4,42,278.00
Atanu Das	4,00,000.00
Sourav Roy	42,40,522.18
Advance for Flat From Solaries	2,40,420.00
Loknath Enterprise	11,74,466.00
Soumyajit Chatterjee	4,65,000.00
Biswajit Rit (against Flat)	16,54,000.00
Advance to Amit Das(against Land)	40,00,000.00
Advance to S.B Construction (against Land)	1,40,00,000.00
Advance to Shiva Gandetti (against Land)	60,00,000.00
Other Loans Advances	18,07,864.03
Advance to Kaushik Mukherjee	23,39,366.00
Grand Total	3,67,63,916.21
NOTE -6-Other Current Assets	Amount (Rs)
GST Payment on Advance	32,127.32
Advance Tax A.Y.23-24	2,00,000.00
Accrued Interest on FD	1,03,561.50
T.D.S.Receivable for A.Y.2023-24	11,507.00
Grand Total	3,47,195.82

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M/S. UST CONSTRUCTIONS
75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038
Schedules forming Part of Balance Sheet as on 31.03.2023
Page-4

NOTE -7-Cash and Bank	Amount (Rs)
Cash in Hand (As Certified by Partner)	3,19,888.09
Cash at bank	
HDFC Bank	51,08,656.09
Kotak Mahindra Bank	3,64,231.26
Indusind Bank	52,12,990.20
Grand Total	1,10,05,765.64

NOTE -8-Advance from others	Amount (Rs)
A R Construction	29,45,000.00
S B Enterprise	65,00,000.00
Grand Total	94,45,000.00

NOTE -9-Sundry Debtors	Amount (Rs)
C K Pandey Flat No G	32,31,402.40
Mr & Mrs. Ghatak	22,50,197.00
Sourit Roy -Flat No E, 4No S N Roy Road	52,78,000.00
Grand Total	1,07,59,599.40

NOTE -10- Liability for Expense	Amount (Rs)
Audit Fees Payable	15,000.00
Anjan Ukil (Advocate)	58,159.00
Taxcom	15,000.00
TDS Payable	5,36,805.00
Grand Total	6,24,964.00

NOTE -11- Investment	Amount (Rs)
M.P Birla	55,200.00
Max Life Insurance	1,03,681.43
Kotak Insurance	8,81,773.00
Investment in Land Purchase	20,00,000.00
Investment in Beethosol Co.	6,90,500.00
Investment in L.I.C.	52,32,554.60
HDFC Life	4,18,712.00
Investment In F/D With Indusind Bank	1,00,00,000.00
Canara HSBC Life	2,00,000.00
ICICI Prudential Life	4,00,000.00
Eden Reality Venture	19,23,375.00
Investment in Jewellery	10,69,960.00
Modcon Reality Pvt Ltd	45,37,000.00
Grand Total	2,75,12,756.03



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M/s. UST CONSTRUCTIONS
75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038

Note - 12

DETAILS OF FIXED ASSETS AS ON 31ST MARCH, 2023

Particulars	Rate	WDV as on 01.04.2022	Addition during the Year		Deduction during the Year	Depreciation during the Year	WDV as on 31.03.2023
			>180 days	< 180 days			
Computer & laptop	40%	36,215.34	-	-	-	14,486.00	21,729.34
Electric Equipment	15%	-	1,03,967.00	28,664.83	-	17,745.00	1,14,886.83
Camera & Accessories	40%	-	-	-	-	-	-
Furniture & Fixture	10%	4,19,350.00	44,615.00	-	-	46,397.00	4,17,568.00
Motor Car MGA HECTOR	15%	18,40,565.00	-	-	-	2,76,085.00	15,64,480.00
H.P.Laserjet Prineter	15%	22,461.92	-	-	-	3,369.00	19,092.92
Office Wall Watch	15%	68,538.00	-	36,997.00	-	13,055.00	92,480.00
		<u>23,87,130.26</u>	<u>1,48,582.00</u>	<u>65,661.83</u>	-	<u>3,71,137.00</u>	<u>22,30,237.09</u>



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 Partner

Partner

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Sudhakar Roy
 Partner

M/S. UST CONSTRUCTIONS
75/27A, 2ND FLOOR, FLAT NO. 2E
S.N.ROY ROAD , SAHAPUR,KOLKATA-700038
Schedules forming Part of Profit & Loss A/c. as on 31.03.2023

	Amount (Rs)
NOTE -13- Sale of Flats	30,69,306.93
SALE OF FLAT AT 26C ROYED PARK FLOOR-2D	42,55,250.20
SALE OF FLAT AT 26C, ROYED PARK,FLOOR-3	35,74,257.43
Sale of Flat at 26c_Royed Park	30,69,306.93
SALE OF FLAT AT 27, S.M.ROAD FLOOR-1B	18,81,188.12
SALE OF FLAT AT 27_SAHAPUR MAIN ROAD FLAT-GF	70,29,702.97
SALE OF FLAT AT 32,ISHAN MONDAL ROAD	19,80,198.02
Sale of Flat at 3,Nipa Sengupta Flat No.2B	99,50,510.00
SALE OF FLAT AT 4, S.N.ROY ROAD	79,96,534.65
Sale of Flat at 4,S.N.Roy Road,Flat-2A	59,40,594.06
SALE OF FLAT AT 4,S.N.ROY ROAD,FLAT-4A	41,48,514.85
SALE OF FLAT AT J.K.PAUL ROAD,1ST FLOOR	68,80,917.03
Sale of Flat at Mondal Para Road	5,97,76,281.19
Grand Total	

	Amount (Rs)
NOTE -14- Sale of Garages	15,36,828.71
GARAGE SALE AT 26C, ROYED PARK	24,48,995.05
GARAGE SALE AT 4, S.N.ROY ROAD	6,03,960.40
Garage Sale at J.K.Paul Road	10,39,875.25
Garage Sale at Mondal Para Road	56,29,659.41
Grand Total	

	Amount (Rs)
NOTE -15- Purchase of Flats	37,96,267.29
Purchase of Flat at 26C Royed Park	19,33,663.37
Purchase of Flat at 27,S.M.Road,Floor-1B	11,85,148.52
Purchase of Flat at 27,S.P.M. Road,Flat-GF	40,88,118.81
Purchase of Flat at 32,Ishan Mondal Gard.	12,07,920.79
Purchase of Flat at 3, Nipa Sengupta	68,25,461.60
PURCHASE OF FLAT AT 4, S.N.ROY ROAD	49,20,376.30
Purchase of Flat at 4,S.N.Roy Road,Flat-2A	37,02,524.75
Purchase of Flat at 4, S.N.Roy Road,Flat-4A	26,13,564.35
Purchase of Flat at J.K.Paul Road,1st Floor	18,05,935.81
Purchase of Flat at Mondal Para Road	27,76,540.20
Purchase of Flat at Mondal Para Site	19,02,970.30
Purchase of Flat at Royed Park ,Floor-2D	22,93,570.13
Purchase of Flat at Royed Park,Floor-3	10,45,043.52
Purchase of Garage at 26C Royed Park	4,00,97,105.74
Grand Total	

	Amount (Rs)
NOTE -16- Purchase of Garages	15,18,786.08
Garage Purchase at 4,S,N,Roy Road	3,68,415.84
Garage Purchase at J.K.Paul Road	6,19,242.00
GARAGE PURCHASE AT Mondal Para Road	25,06,443.92
Grand Total	

	Amount (Rs)
NOTE -17- Direct Expenses	1,04,71,432.00
Contractual Labour charges	1,04,71,432.00
Grand Total	



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