

**SBNK & CO**  
**CHARTERED ACCOUNTANTS**

**Branch Office:**

50, Satyen Bose Road, Deshbandhu Para,  
Siliguri-734 004

Tax Audit Report for the financial year 2022-23 of

**M/s New World Construction**

**Ramesh Majumder Sarani**  
**Deshbandhu Para, Siliguri - 734004**



**SBNK & CO**  
Chartered Accountants

50, SATYEN BOSE ROAD, DESHBANDHU PARA  
Siliguri, WEST BENGAL-734004

**FORM No. 3CB**

[See rule 6G (1)(b)]

**Audit report under section 44 AB 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 at 31st March, 2023 and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023, attached herewith of NEW WORLD CONSTRUCTION at RAMESH MAJUMDAR SARANI, DESHBANDHU PARA, SILIGURI, WEST BENGAL-734004 ( Permanent Account No. AAJFN9729J ) .
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 SAME AS ABOVE and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
  - 1) CLOSING STOCK OF FINISHED GOODS AND CASH IN HAND AS CERTIFIED BY THE PARTNER 2) DETAILS OF CREDITORS, ADVANCES GIVEN AND TAKEN ARE SUBJECT TO CONFIRMATION FROM THIRD PARTIES. A. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit B. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. i) As regards expenditure covered under section 40A(3) and 40A(3A) read with rule 6DD : As per books of accounts, documents and submissions of the assessee, all payments in excess of the limits prescribed under section 40A(3) and 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft or electronic transfer of funds. However, verification of the same with bank statements is not possible since the bank statements do not always indicate the nature of transaction. ii) None, 5) in relation to clause 44 of 3CD Form : Not providing information in Clause 44: As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine.
- (b) Subject to the 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 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 explanations given to us, the particulars given in the said Form No.3CD are true and correct subject to following observations/qualifications, if any:.

Place: Siliguri  
Date: 25/09/2023



For **SBNK & CO**  
Chartered Accountants

( SUJAY KUMAR BISWAS )  
Partner  
Membership No. 300616  
Firm Reg. No.: 329112E

50, SATYEN BOSE ROAD, DESHBANDHU PARA  
Siliguri, WEST BENGAL-734004

**FORM NO. 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	NEW WORLD CONSTRUCTION				
2	Address	RAMESH MAJUMDAR SARANI DESHBANDHU PARA SILIGURI WEST BENGAL-734004				
3	Permanent Account Number (PAN)	AAJFN9729J				
	Aadhaar Number					
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	<table border="1"> <thead> <tr> <th>Type</th> <th>Registration number</th> </tr> </thead> <tbody> <tr> <td>Goods And Service Tax -WEST BENGAL</td> <td>19AAJFN9729J2ZH</td> </tr> </tbody> </table>	Type	Registration number	Goods And Service Tax -WEST BENGAL	19AAJFN9729J2ZH
Type	Registration number					
Goods And Service Tax -WEST BENGAL	19AAJFN9729J2ZH					
5	Status	Partnership Firm				
6	Previous Year	01/04/2022 - 31/03/2023				
7	Assessment year	2023-24				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	<table border="1"> <thead> <tr> <th>Clause</th> </tr> </thead> <tbody> <tr> <td>clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD</td> </tr> </tbody> </table>	Clause	clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD		
Clause						
clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD						
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?	No				
PART B						
9	a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios	Refer Annexure 9a				
	In case of AOP, whether shares of members are indeterminate or unknown?	No				
	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 change				
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)	<table border="1"> <thead> <tr> <th>Nature of Business</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Other real estate/renting services n.e.c</td> <td>07005</td> </tr> </tbody> </table>	Nature of Business	Code	Other real estate/renting services n.e.c	07005
Nature of Business	Code					
Other real estate/renting services n.e.c	07005					
	b) If there is any change in the nature of business or profession, the particulars of such change.	No				
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed	<table border="1"> <thead> <tr> <th>List of Books of Accounts</th> </tr> </thead> <tbody> <tr> <td>CASH BOOK, BANK STATEMENTS, JOURNAL, LEDGER, VOUCHERS ETC.</td> </tr> </tbody> </table>	List of Books of Accounts	CASH BOOK, BANK STATEMENTS, JOURNAL, LEDGER, VOUCHERS ETC.		
List of Books of Accounts						
CASH BOOK, BANK STATEMENTS, JOURNAL, LEDGER, VOUCHERS 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.)	Refer Annexure 11b				



		List of Books of Accounts CASH BOOK, BANK STATEMENTS, JOURNAL, LEDGER, VOUCHERS ETC.
	c)	List of books of account and nature of relevant documents examined.
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
13	a)	Method of accounting employed in the previous year.
		Mercantile System
	b)	Whether there has been any change in the method of accounting employed <i>vis-a-vis</i> 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.
		NIL
	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"
		No
	f)	Disclosure as per ICDS
		Refer Annexure 13f
14	a)	Method of valuation of closing stock employed in the previous year.
		3-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
15		Give the following particulars of the capital asset converted into stock-in-trade: -
	(a)	Description of capital asset;
	(b)	Date of acquisition;
	(c)	Cost of acquisition;
	(d)	Amount at which the asset is converted into stock-in-trade.
		NIL
16		Amounts not credited to the profit and loss account, being, -
	a)	the items falling within the scope of section 28;
		NIL
	b)	the Performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned ;
		NIL
	c)	escalation claims accepted during the previous year;
		NIL
	d)	any other item of income;
		NIL
	e)	capital receipt, if any
		NIL
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:
		NIL
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 :-
	a)	Description of asset/ block of assets.
		NIL



	b)	Rate of depreciation;	
	c)	Actual cost of written down value, as the case may be.	
	d)	Adjustment made to WDV under Sec. 115BAA (aa).	
	e)	Adjusted WDV (ab)	
	f)	Additions/ deductions during the year with dates, the case of any addition of an asset, date put to use; including adjustments on account of -	
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	
	ii)	Change in rate of exchange of currency, and	
	iii)	Subsidy or grant or reimbursement, by whatever name called	
	g)	Depreciation allowable	
	h)	Written down value at the end of the year.	
19		Amounts admissible under sections :	NIL
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)].	NIL
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
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	
	a	expenditure of capital nature;	NIL
	b	expenditure of personal nature;	NIL
	c	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	NIL
		expenditure incurred at clubs,—	
	d(i)	as entrance fees and subscriptions;	NIL
	d(ii)	as cost for club services and facilities used;	NIL
	e(i)	expenditure by way of penalty or fine for violation of any law for the time being in force;	Refer Annexure 21A e(i)
	e(ii)	any other penalty or fine;	NIL
	e(iii)	expenditure incurred for any purpose which is an offence or which is prohibited by law;	NIL
	(B)	amounts inadmissible under section 40(a);	
	i	as payment to non-resident referred to in sub-clause (i) :	
	i(A)	Details of payment on which tax is not deducted:	NIL
	i(B)	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	NIL
	ii	as payment referred to in sub-clause (ia)	
	ii(A)	Details of payment on which tax is not deducted:	NIL
ii(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	NIL	



	139.	
iii	as payment referred to in sub-clause (ib)	
iii(A)	Details of payment on which levy is not deducted:	NIL
iii(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.	NIL
iv	fringe benefit tax under sub-clause (ic)	NIL
v	wealth tax under sub-clause (iia)	NIL
vi	royalty, license fee, service fee etc. under sub-clause (iib)	NIL
vii	salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	NIL
viii	payment to PF /other fund etc. under sub-clause (iv)	NIL
ix	tax paid by employer for perquisites under sub-clause (v)	NIL
(C)	interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Refer Annexure 21C
(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
(b)	On the basis of the examination of books of account and other relevant documents/evidence, whether the 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
(E)	provision for payment of gratuity not allowable under section 40A(7)	NIL
(F)	any sum paid by the assessee as an employer not allowable under section 40A(9)	NIL
(G)	particulars of any liability of a contingent nature	NIL
(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	NIL
(I)	amount inadmissible under the proviso to section 36 (1)(iii)	NIL
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NIL



23	Particulars of payments made to persons specified under section 40A(2)(b).		NIL
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.		NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.		NIL
26	i)	In respect of any sum referred to in clauses (a), (b), (c), (d), (e) or (f) 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 :	Refer Annexure 26a
	a)	paid during the previous year;	
	b)	not paid during the previous year;	
	B)	was incurred in the previous year and was	NIL
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
	b)	not paid on or before the aforesaid date	
	ii	State whether sales 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 availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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), if yes, please furnish the details of the same.		No
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)(viib), if yes, please furnish the details of the same.		Not Applicable
	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, if yes, please furnish the details of the same.	No
	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, if yes, please furnish the details of the same.	No
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed)		No



	repaid, otherwise than through an account payee cheque [Section 69D].	
	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. if yes, please furnish the details of the same.	No
	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, if yes, please furnish the details of the same.	No
	C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2021). b) If yes, please furnish the details of the same.	No
<b>31</b>	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :—	NIL
	i) name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	ii) amount of loan or deposit taken or accepted;	
	iii) whether the loan or deposit was squared up during the previous year;	
	iv) maximum amount outstanding in the account at any time during the previous year;	
	v) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	
	vi) 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	
(These particulars 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) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	NIL
	i) name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	ii) Amount of specified sum taken or accepted;	
	iii) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
	iv) 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;	
	b(a) Particulars of each receipt in an amount exceeding	NIL





	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:-	
i)	name, address and permanent account number (if available with the assessee) of the Payer;	
ii)	Nature of transaction	
iii)	Amount and Date of receipt	
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:-	NIL
i)	name, address and permanent account number (if available with the assessee) of the Payer;	
ii)	Amount of Receipt:-	
b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to 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:-	NIL
i)	name, address and permanent account number (if available with the assessee) of the Payee;	
ii)	Nature of transaction	
iii)	Amount and Date of Payment	
b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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:-	NIL
i)	name, address and permanent account number (if available with the assessee) of the Payee;	
ii)	Amount of Payment:-	
Note	(Particulars at (ba),(bb),(bc) and (bd) need not given in case of receipt by or payment to a government Company ,a banking company, a post office saving bank , a co-operative bank or in the case of transactions referred to in 269SS or in the case f Person referred to in Notification No. S.O. 2065(E) dated 3rd July )	
c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-	NIL
i)	name, address and permanent account number (if available with the assessee) of the payee;	



	ii)	amount of the repayment;	
	iii)	maximum amount outstanding in the account at any time during the previous year;	
	iv)	Whether the repayment was made by cheque or bank draft or use of electronic clearing system.	
	v)	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.	
	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	NIL
	i)	name, address and permanent account number (if available with the assessee) of the payer;	
	ii)	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	
	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	NIL
	i)	name, address and permanent account number (if available with the assessee) of the payer;	
	ii)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
		(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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 :	NIL
	b)	whether a change in shareholding 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, If yes, please furnish the details of the same.	No
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No



	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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	No
<b>33</b>		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
<b>34</b>	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Refer Annexure 34a
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details:	Refer Annexure 34b
	C)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C (7). If yes, please furnish:	Not Applicable
<b>35</b>	a)	In case of trading concern, give quantitative details of principle items of goods traded :	NIL
	i)	Item Name	
	ii)	Unit of measurement	
	iii)	Opening Stock	
	iv)	Purchases during the previous year	
	v)	Sales during the year	
	vi)	Closing Stock	
	vii)	Shortage/Excess, if any	
	b)	In case of a manufacturing concern, give quantitative details of the principle items of raw materials, finished products and by-products :	
	<b>A</b>	<b>Raw Materials</b>	NIL
	i)	Item Name	
	ii)	Unit of measurement	
	iii)	Opening Stock	
	iv)	Purchases during the previous year	
	v)	Consumption during the previous year	
	vi)	Sales during the previous year	
	vii)	Closing Stock	
	viii)	Yield of finished products	
	ix)	Percentage of yield	
	x)	Shortage/Excess, if any	
	<b>B</b>	<b>Finished Products / By-products:</b>	NIL
	i)	Item Name	
	ii)	Unit of measurement	
	iii)	Opening Stock	
	iv)	Purchases during the previous year	
	v)	Quantity manufactured during the previous year	
	vi)	Sales during the previous year	
	vii)	Closing Stock	
	viii)	Shortage/Excess, if any.	
		* Information may be given to the extent available	
<b>36</b>	A(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.(b) If yes, Please furnish the following Details:-	No
	1.	Amount Received (In Rs.)	
	2.	Date of Receipt	



37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported / identified by the cost auditor.	No
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported /identified by the auditor.	No
39	Whether any audit was conducted under section 72A of the finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported / identified by the auditor.	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: (The details required to be furnished for principal items of goods traded or manufactured or services rendered)	Refer annexure 40
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 along with details of relevant proceedings.	NIL
42	Whether Assessee is required to furnish Statement in Form No.61 or Form No.61A or Form No. 61B, If yes , please furnish	No
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, (b)If yes , please furnish the Details	No
	(c)If Not due ,Please enter expected date of furnishing the report	
44	Break-up of total expenditure of entities registered or not registered under GST :-	NIL

For NEW WORLD CONSTRUCTION

Place : Siliguri

Date : 25/09/2023

**For SBNK & CO**

Chartered Accountants

SUJAY KUMAR BISWAS

( Partner )

Membership No. 300615

Firm Reg. No.: 329112E



50, SATYEN BOSE ROAD

DESHBANDHU PARA, Siliguri, WEST BENGAL-734001

**Annexure 9a**  
Partners/members and their profit sharing ratios

Sl. No.	Name of Partner	Profit share %
1	SANJIB CHAKRABORTY	33.34
2	RITA CHAKRABORTY	33.33
3	GITASHREE GANGULY	33.33

**Annexure 11b**  
List of Books of account maintained and the address at which the books of accounts are kept

Sl. No.	Books maintained	Flat / Door/ Building	Road / Street / Block/ Sector	City / Town / District	Post Office	Area / Locality	State	Country	Pin Code	Zip Code
1	CASH BOOK, BANK STATEMENTS, JOURNAL, LEDGER, VOUCHERS ETC.	DESHBANDHU PARA		SILIGURI			WEST BENGAL	INDIA	734004	

**Annexure 13f**  
Disclosure as per ICDS:

Sl. No	ICDS	Disclosure
1	ICDS I - Accounting Policies	GOING CONCERN BASIS AND MERCANTILE SYSTEM OF ACCOUNTING FOLLOWED
2	ICDS II - Valuation of Inventories	AT COST

**Annexure 21A (e(i))**  
Expenditure by way of penalty or fine for violation of any law for the time being in force;

Sl. No.	Particulars	Amount
1	SERVICE TAX ON ASSESSMENT	Nil
<b>Total</b>		

**Annexure 21C**  
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	Amount Admissible	Amount inadmissible	Remarks
1	Interest	Section40b	179377	179377	Nil	12% PA
2	Remuneration	Section40b	2509446	2617073	Nil	NA
<b>Total</b>						<b>21c total</b>

**Annexure 26a: Allowance U/S 43B**  
In respect of any sum referred in clauses of Section 43B

Section	Nature	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year		
		Pre existing as on 01.04.2022 not allowed during earlier year	Paid during this financial	Amount remaining unpaid as on 31.03.2023
Any sum in the nature of tax,	GST	311750	Nil	311750

duty, cess or fee under any law				
<b>Total amount paid</b>			<b>Total amount unpaid</b>	
			3117	

**Annexure 34B**

Whether the assessee is required to furnish the statement of tax deducted or tax collected.  
If 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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
1	CALN11984A	26Q	31/07/2022	27/07/2022	Yes	
2	CALN11984A	26Q	31/10/2022	27/10/2022	Yes	
3	CALN11984A	26Q	31/01/2023	30/01/2023	Yes	
4	CALN11984A	26Q	31/05/2023	26/04/2023	Yes	

**Annexure 40**

Accounting Ratios :-

Sl. No.	Particulars	A	B	Previous Year	A	B	Preceding previous Year
(a)	Total turnover of the assessee			15958100			160997
(b)	Gross profit / Turnover		15958100			16099730	2
(c)	Net profit / Turnover	1522965	15958100	9.54	350332	16099730	2
(d)	Stock-in-Trade / Turnover	35780	15958100	0.22	783652	16099730	4
(e)	Material consumed / Finished goods produced						



**Annexure 34A**

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total Amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount Of tax deducted or collected on (8)	Amount Of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	CALN11984A	194C	Payments to contractors	1317000	1317000	1317000	13170	Nil	Nil	Nil



NEW WORLD CONSTRUCTION  
RAMESH MAJUMDER SARANI, DESHBANDHU PARA  
SILIGURI - 734004

**BALANCE SHEET AS AT 31 ST MARCH, 2023**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>CAPITAL ACCOUNT</u></b>		<b><u>CURRENT ASSETS</u></b>	
Sri. Sanjib Chakraborty	14,33,757.05	Work in Progress	35,780.00
Smt. Rita Chakraborty	19,98,246.07	(valued and certified by the partner)	
Smt. Gitashree Ganguly	18,05,870.90	Advance to Land Owners [Sch C]	9,00,000.00
		Advance to Suppliers [Sch E]	14,70,000.00
		Received From Coustomers [Sch D]	1,15,500.00
<u>Advance from Flat Owners</u>		<b><u>BANK &amp; CASH BALANCE</u></b>	
[Sch B]	13,10,000.00	Union Bank of India, Deshbandhupara Br. (A/c. 502101011998191)	1,782.33
<b><u>CREDITORS</u></b>		Bank of India, NJP Br. (A/c No. 0270)	64,14,013.66
As per Sch. E	21,04,810.00	Cash in Hand	14,534.03
<b><u>CURRENT LIABILITIES</u></b>		(as certified by partner)	
Audit Fees Payable	7,000.00		
GST Payable	2,91,826.00		
TDS Payable	100.00		
	89,51,610.02		89,51,610.02

*As per Report of Even date Annexed herewith.*

Place : Siliguri  
Dated : 21.09.2023

*Sanjay*



*For S B N K & Co.  
Chartered Accountants*

*Sujay K. Biswas, FCA  
Partner  
Membership No.300616  
UDIN : 23300616BGXWZF7645*



RAMESH MAJUMDER SARANI, DESHBANDHU PARA  
SILIGURI - 734004

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2023**

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
To	Work in Progress	7,83,652.30	By	Gross Receipts	1,59,58,100.00
„	Building Construction	1,02,98,373.00	„	Work in Progress	35,780.00
„	Printing & Stationery	2,678.00			
„	Bank Charges	469.92			
„	Staff Salary	1,74,400.00			
„	Travelling Expenses	38,148.00			
„	License & Taxes	9,800.00			
„	Electricity Charges	1,94,992.00			
„	Legal & Professional Fees	90,000.00			
„	GST & Late Fees	1,03,754.00			
„	Accounting Charges	36,000.00			
„	General Expenses	42,825.00			
„	Audit Fees	7,000.00			
„	Book Profit C/d	42,11,787.78			
		1,59,93,880.00			1,59,93,880.00
To	Interest on Capital	1,87,148.00	By	Book Profit B/d	12,87,978.40
„	Remuneration	7,50,498.00			
„	Net Profit (Transferred to Capital A/c)	3,50,332.40			
		12,87,978.40			12,87,978.40

*As per Report of Even date Annexed herewith.*

*For S B N K & Co.  
Chartered Accountants*



*Sujay K. Biswas, FCA  
Partner*

*Membership No.300616*

*UDIN : 23300616BGXWZF7645*

*Place :Siliguri*

*Dated : 21.09.2023*

NEW WORLD CONSTRUCTION  
RAMESH MAJUMDER SARANI, DESHBANDHU PARA  
SILIGURI - 734004

SCHEDULE FOR THE YEAR ENDED 31 ST MARCH, 2023

PARTICULARS	AMOUNT	AMOUNT
<b><u>A. CAPITAL ACCOUNT</u></b>		
<u>Sri. Sanjib Chakraborty</u>		
As per last account	2,19,520.12	
Add: Interest on Capital	26,342.00	
Add: Remuneration	8,36,482.00	
Add: Share of Profit	5,07,654.93	
	15,89,999.05	
Less: Share of Firm's Tax (AY 2022-2023)	22,309.00	
Less: Advance Tax	33,333.00	
Less: Share of Regular Asst Tax 2022-23 AY	600.00	
Less: Drawings	1,00,000.00	14,33,757.05
<u>Smt. Rita Chakraborty</u>		
As per last account	7,23,529.14	
Add: Interest on Capital	86,823.00	
Add: Remuneration	8,36,482.00	
Add: Share of Profit	5,07,654.93	
	21,54,489.07	
Less: Share of Firm's Tax (AY 2022-2023)	22,309.00	
Less: Advance Tax	33,334.00	
Less: Share of Regular Asst Tax 2022-23 AY	600.00	
Less: Drawings	1,00,000.00	19,98,246.07
<u>Smt. Gitashree Ganguly</u>		
As per last account	5,51,763.98	
Add: Interest on Capital	66,212.00	
Add: Remuneration	8,36,482.00	
Add: Share of Profit	5,07,654.92	
	19,62,112.90	
Less: Share of Firm's Tax (AY 2022-2023)	22,309.00	
Less: Advance Tax	33,333.00	
Less: Share of Regular Asst Tax 2022-23 AY	600.00	
Less: Drawings	1,00,000.00	18,05,870.90
<b><u>B. ADVANCE FROM FLAT OWNERS</u></b>		
SUJIT BISWAS	13,10,000.00	13,10,000.00
<b><u>C. ADVANCE TO LANDLORDS:</u></b>		
Chandan Kumar Saha	1,00,000.00	
Bablu Sutradhar & Brothers	8,00,000.00	9,00,000.00
<b><u>D. RECEIVABLE FROM COUSTOMER:</u></b>		
Biswajit Das	1,15,500.00	1,15,500.00



NEW WORLD CONSTRUCTION

**Sundry Creditors (Sch E)**

AMBIKA TRADERS	65,840.00
A.P.CHOWDHURY	78,400.00
BALAJI ELECTRICAL	97,850.00
DIPAK MARBLE & SANITARY WARE	72,356.00
KANCHAN PAUL	1,56,720.00
LIGHT & BRIGHT	1,94,450.00
LIPIKA SARKAR	1,04,600.00
MAHESH ENTERPRISE	1,72,800.00
MODERN ENTERPRISE	96,800.00
NEHA STEEL	1,24,540.00
NRIPEN DAS	2,16,400.00
OMPLY Q HARDARE	93,612.00
RAM BUILDERS	1,85,200.00
SENBRO POWER	1,06,800.00
SHIV SHANKAR PAINT HOUSE	1,45,805.00
SONA ELECTRICS	1,36,400.00
VRINDAVAN MARBLE	56,237.00

**21,04,810.00**

**Advance to Supplier:**

S N Hardware Stores

**14,70,000.00**

