

SBNK & CO
CHARTERED ACCOUNTANTS

Branch Office:

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

Tax Audit for the Financial year 2021-22 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, 2022 and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, 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 PROPRIETOR 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, 2022 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:.

For **SBNK & CO**
Chartered Accountants

(SUJAY KUMAR BISWAS)
Partner

Membership No. 300616
Firm Reg. No.: 329112E

Place: SILIGURI
Date: 01/09/2022



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"> <tr> <th>Type</th> <th>Registration number</th> </tr> <tr> <td>Goods And Service Tax -WEST BENGAL</td> <td>19AAJFN9729J2 ZH</td> </tr> </table>	Type	Registration number	Goods And Service Tax -WEST BENGAL	19AAJFN9729J2 ZH	
Type	Registration number						
Goods And Service Tax -WEST BENGAL	19AAJFN9729J2 ZH						
5	Status	Partnership Firm					
6	Previous Year	01/04/2021 - 31/03/2022					
7	Assessment year	2022-23					
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	<table border="1"> <tr> <th>Clause</th> </tr> <tr> <td>clause 44AB(e) - Profits and gains lower than deemed profit u/s 44AD</td> </tr> </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"> <tr> <th>Nature of Business</th> <th>Code</th> </tr> <tr> <td>Other real estate/renting services n.e.c</td> <td>07005</td> </tr> </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"> <tr> <th>List of Books of Accounts</th> </tr> <tr> <td>CASH BOOK, BANK STATEMENTS, JOURNAL, LEDGER, VOUCHERS ETC.</td> </tr> </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	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: -
		NIL
	(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.
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-



	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	



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;	NIL
(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, 2	NIL



	33ABA or 33AC.	
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 :	NIL
	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.	GST, SERVICE TAX ON ASSESSMENT
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) repaid, otherwise than through an account payee cheque	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
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 :—	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 the limit specified in section 269ST, in aggregate	NIL



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;	



		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	No



34	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:	No	
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details:	No	
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C (7). If yes, please furnish:	Not Applicable	
35	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 :			
36	A	Raw Materials	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	Finished Products / By-products:		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				
36	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.		NA	
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of		NA	



	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.	
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 : 01/09/2022



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
PHONE : -

Annexure 40
Accounting Ratios :-

Sl. No.	Particulars	A	B	Previous Year	A	B	Preceding previous Year
(a)	Total turnover of the assessee			16099730			3400500
(b)	Gross profit / Turnover		16099730	2.18		3400500	
(c)	Net profit / Turnover	350332	16099730	2.18	58377	3400500	1.72
(d)	Stock-in-Trade / Turnover	783652	16099730	4.87	2551676	3400500	75.04
(e)	Material consumed / Finished goods produced						



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	4984
Total		4984



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

BALANCE SHEET AS AT 31 ST MARCH, 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>CAPITAL ACCOUNT</u>		<u>CURRENT ASSETS</u>	
Sri. Sanjib Chakraborty	2,19,520.12	Work in Progress	7,83,652.30
Smt. Rita Chakraborty	7,23,529.14	(valued and certified by the partner)	
Smt. Gitashree Ganguly	5,51,763.98	Advance to Land Owners [Sch C]	20,00,000.00
		Advance to Suppliers [Sch E]	-
		Received From Coustomers [Sch D]	1,15,500.00
<u>Advance from Flat Owners</u>		<u>BANK & CASH BALANCE</u>	
[Sch B]	56,98,280.00	Union Bank of India, Deshbandhupara Br. (A/c. 502101011998191)	2,07,403.13
<u>CREDITORS</u>			
As per Sch. E	5,61,411.00	Bank of India, NJP Br. (A/c No. 0270)	49,03,819.78
<u>CURRENT LIABILITIES</u>			
Audit Fees Payable	7,000.00	Cash in Hand	62,879.03
GST Payable	3,11,750.00	(as certified by partner)	
	80,73,254.24		80,73,254.24

As per Report of Even date Annexed herewith.

Place :Siliguri
Dated : 01.09.2022

Sujay



*For SBNK & Co.
Chartered Accountants*

*Sujay K. Biswas, FCA
Partner
Membership No.300616
UDIN : 22300616ASQAAU6460*

RAMESH MAJUMDER SARANI, DESHBANDHU PARA
SILIGURI - 734004

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH, 2022

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
To	Work in Progress	25,51,675.76	By	Gross Receipts	1,60,99,730.00
„	Building Construction	1,22,42,620.00	„	Work in Progress	7,83,652.30
„	Printing & Stationery	2,678.00			
„	Bank Charges	1,097.14			
„	Staff Salary	1,58,600.00			
„	Travelling Expenses	42,965.00			
„	License & Taxes	88,985.00			
„	Electricity Charges	1,68,522.00			
„	Service Tax	77,340.00			
„	Donation & Subscription	18,000.00			
„	Fire Protection Charges	25,000.00			
„	GST & Late Fees	1,47,686.00			
„	Accounting Charges	27,000.00			
„	General Expenses	36,235.00			
„	Audit Fees	7,000.00			
„	Book Profit C/d	12,87,978.40			
		1,68,83,382.30			1,68,83,382.30
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.

Place : Siliguri
Dated : 01.09.2022



*For SBNK & Co.
Chartered Accountants*

*Sujay K. Biswas, FCA
Partner
Membership No.300616
UDIN : 22300616ASQAAU6460*

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

SCHEDULE FOR THE YEAR ENDED 31 ST MARCH, 2022

PARTICULARS	AMOUNT	AMOUNT
A. CAPITAL ACCOUNT		
<u>Sri. Sanjib Chakraborty</u>		
As per last account	4,07,877.66	
Add: Interest on Capital	48,945.00	
Add: Remuneration	2,50,166.00	
Add: Share of Profit	1,16,777.46	
	8,23,766.12	
Less: Share of Firm's Tax (AY 2020-2021)	7,108.00	
Less: Advance Tax	15,000.00	
Less: TDS(Cash Deposited to Bank)	2,138.00	
Less: Drawings	5,80,000.00	2,19,520.12
<u>Smt. Rita Chakraborty</u>		
As per last account	6,07,886.67	
Add: Interest on Capital	72,946.00	
Add: Remuneration	2,50,166.00	
Add: Share of Profit	1,16,777.47	
	10,47,776.14	
Less: Share of Firm's Tax (AY 2020-2021)	7,109.00	
Less: Advance Tax	15,000.00	
Less: TDS (Cash Deposited to Bank)	2,138.00	
Less: Drawings	3,00,000.00	7,23,529.14
<u>Smt. Gitashree Ganguly</u>		
As per last account	5,43,809.51	
Add: Interest on Capital	65,257.00	
Add: Remuneration	2,50,166.00	
Add: Share of Profit	1,16,777.47	
	9,76,009.98	
Less: Share of Firm's Tax (AY 2020-2021)	7,108.00	
Less: Advance Tax	15,000.00	
Less: TDS (Cash Deposited to Bank)	2,138.00	
Less: Drawings	4,00,000.00	5,51,763.98
B. ADVANCE FROM FLAT OWNERS		
AVISHEK DAS	17,10,000.00	
DEBJANI DEBNATH	14,00,000.00	
DEBASISH PAUL	1,00,000.00	
RAJESH KUMAR RANJAN	15,78,280.00	
SUJIT BISWAS	9,10,000.00	56,98,280.00
C. ADVANCE TO LANDLORDS:		
Chandan Kumar Saha	1,00,000.00	
Sephali Biswas	19,00,000.00	20,00,000.00
D. RECEIVED FROM COUSTOMER:		
Biswajit Das	1,15,500.00	1,15,500.00
E. CREDITORS:		
Ashok Hardware Stores	66,984.00	
Light & Bright	24,450.00	
Popular Hardware	21,990.00	
Vrindavan Marble	79,987.00	
Harej Mahammad	1,78,000.00	
Sakul Barman	95,400.00	
	5,61,411.00	5,61,411.00

