

# M/S MSN BUILDERS

**PAN NO.-AAZFM5463G**  
**Accounting Year:- 2021-22**  
**Assessment Year:- 2022-23**  
**STATUS: FIRM**

## **Statement of Assets and Liabilities as on 31<sup>st</sup> March, 2022**

Particulars	SCH NO	2022	2021
		Amount (₹)	Amount (₹)
<b>I. CONTRIBUTION AND LIABILITIES</b>			
<b>1. Partner's Funds</b>			
Partner's Capital Account	1	13,215,004.27	4,218,951.68
<b>2. Liabilities</b>			
Secured loans - ICICI Bank		-	10,916.00
Unsecured loans	2	50,613,340.57	49,009,149.44
Advance Against Flat and Shop	3	874,301.00	1,145,887.00
Trade Payables	4	6,637,081.00	334,963.00
Other liabilities	5	426,974.00	268,296.00
<b>Total</b>		<b>71,766,700.84</b>	<b>54,966,331.12</b>
<b>II. ASSETS</b>			
Fixed assets	6	27,129.00	31,917.00
Loans and Advances	7	7,772,384.00	7,772,384.00
Inventories		63,865,222.84	47,088,101.37
Cash and cash equivalents	8	89,283.52	57,891.82
Other assets	9	12,681.48	16,036.93
<b>Total</b>		<b>71,766,700.84</b>	<b>54,966,331.12</b>
		-	-

**MSN BUILDERS**



**PARTNER**



# M/S MSN BUILDERS

PAN NO.-AAZFM5463G

Accounting Year:- 2021-22

Assessment Year:- 2022-23

STATUS: FIRM

## TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

### TRADING ACCOUNT

<u>PARTICULARS</u>	Sch No	2021-22	2020-21
		Amount (₹)	Amount (₹)
<b><u>INCOME</u></b>			
Sales - Flat		330,000.00	-
Closing W-I-P		63,865,222.84	47,088,101.37
<b>TOTAL:</b>		<b>64,195,222.84</b>	<b>47,088,101.37</b>
<b><u>EXPENDITURE</u></b>			
Opening Stock		47,088,101.37	43,281,318.37
Ineligible GST		1,307,987.65	-
Commissioner SMC		2,607,760.00	-
Labour Charges		850,000.00	-
Bajri Expenses		910,319.00	-
Bank Loan for Shop		384,393.00	-
Salary		260,000.00	-
Fire License		-	99,267.00
Electricity Charges		172,226.00	-
Stamp Duty		-	140,082.00
CEO SJDA		296,147.00	-
Interest on Unsecured Loan		3,545,158.00	3,567,434.00
Professional Fees		100,000.00	-
Purchases		6,593,130.82	-
<b>Gross profit c/d</b>		<b>80,000.00</b>	-
<b>TOTAL:</b>		<b>64,195,222.84</b>	<b>47,088,101.37</b>
<b><u>PROFIT &amp; LOSS ACCOUNT</u></b>			
<b><u>INCOME</u></b>			
<b>Gross profit b/d</b>		80,000.00	-
Sundry Balance Written off		-	-
Round Off		3.34	-
<b>TOTAL:</b>		<b>80,003.34</b>	-
Bank Charges		1,465.29	1,885.64
Interest on TDS		71.00	13,946.00
Sundry Balance Written off		5,118.46	-
Bank Loan for Shop		-	1,099,157.00
Repair & maintenance		30,508.00	49,152.00
Round Off		-	0.54
Depreciation		4,788.00	5,632.00
Professional Fees		-	5,000.00
<b>Net profit</b>		38,052.59	(1,174,773.18)
<b>TOTAL:</b>		<b>80,003.34</b>	-

**MSN BUILDERS**

*Manish Ch*  
**PARTNER**



# M/S MSN BUILDERS

**PAN NO.-AAZFM5463G**  
**Accounting Year:- 2021-22**  
**Assessment Year:- 2022-23**  
**STATUS: FIRM**

Schedule No : 1

## **PARTNERS CAPITAL ACCOUNT AS ON 31ST MARCH 2022**

**Shri Mahesh Kumar Agarwala (50%) AGIPA7271M**  
**MAHABIRASTHAN , SILIGURI ,West Bengal , India, 734005**

Particulars	31.03.22	31.03.21	Particulars	31.03.22	31.03.21
Capital Withdrawn			By Balance b/d	1,205,146.80	1,792,533.39
TDS			" Interest on Capital	-	-
Income Tax ( AY 19-20)	(19,026.30)	587,386.59	" Introduction	-	-
Share of Loss			" Income Tax refund	-	-
Advance Tax 18-19			" Net Profit	-	-
<b>Balance c/d</b>	<b>1,224,173.10</b>	<b>1,205,146.80</b>			
	<b>1,205,146.80</b>	<b>1,792,533.39</b>		<b>1,205,146.80</b>	<b>1,792,533.39</b>

**Shri Mrinal Agarwal (50%) AKSPA1033F**  
**S F ROAD , SILIGURI ,West Bengal , India, 734005**

Particulars	31.03.22	31.03.21	Particulars	31.03.22	31.03.21
Capital Withdrawn	11,670,000.00	756,200.00	By Balance b/d	3,013,804.88	2,799,984.47
TDS			" Interest on Capital		
Income Tax Paid( AY 19-20)			" Income Tax refund		
Advance Tax 18-19			" Additions during the year	20,628,000.00	1,557,407.00
Share of Loss	(19,026.30)	587,386.59	" Net Profit		
<b>Balance c/d</b>	<b>11,990,831.18</b>	<b>3,013,804.88</b>			
	<b>23,641,804.88</b>	<b>4,357,391.47</b>		<b>23,641,804.88</b>	<b>4,357,391.47</b>

**MSN BUILDERS**



**PARTNER**



# M/S MSN BUILDERS

## Detail Balance Sheet

SL NO	Particulars	31.03.22	31.03.21
2	<b><u>Unsecured Loan</u></b>		
	Ankit Kanoria	200,000.00	-
	Anup Agarwal	1,266,104.00	1,171,234.00
	Ashok Kumar Agarwal	1,500,000.00	-
	Bijay Agarwal	300,000.00	-
	Bhumika Fiscal Services Pvt Ltd	-	2,379,558.40
	Bojoghori Hardware Store	1,000,000.00	-
	Darshana Goyal	300,000.00	-
	Debi Prasad Kithania	2,929,060.32	2,709,583.32
	IMPROVE TRADERS PVT LTD	13,857,424.00	12,713,233.00
	INDRA DEVI AGARWAL	-	633,096.00
	Jatin Agarwal	500,000.00	500,000.00
	Kamal Agarwal and Sons	540,500.00	500,000.00
	Kamlesh Devi Agarwal	2,100,000.00	-
	Keshav Garg	-	187,641.47
	Kishan Agarwala	-	79,013.00
	Kishan Agarwal HUF	-	31,200.00
	Mahananda Industries Pvt. Ltd.	-	1,090,942.00
	Manguram Agarwal	250,000.00	-
	Neelam Agarwal	500,000.00	-
	Nisha Agarwal	-	143,305.00
	NOEL MERCANTILE PVT LTD	1,555,965.00	3,164,903.00
	Om Prakash Agarwal	501,000.00	-
	Parmanand Agarwal	1,000,000.00	1,000,000.00
	Pawan Kumar Agarwal	8,108,643.00	7,501,058.00
	Pinki Agarwal	250,000.00	-
	Pushpa More	1,000,000.00	-
	Radha Kishor Agarwal & Sons	540,500.00	500,000.00
	Ramesh Kumar Agarwal	1,000,000.00	-
	Rinku Agarwal / Sanjay Agarwal (B4)	600,000.00	-
	Sanjay Kumar Agarwal	6,863,715.00	6,349,413.00
	Suman Agarwal	-	110,195.00
	Sunny Sinhal	1,450,429.25	1,450,429.25
	Shree Dwarika Encalve LLP	-	6,794,345.00
	Visheta Singhal	2,500,000.00	-
		<b>50,613,340.57</b>	<b>49,009,149.44</b>
3	<b><u>Advance Against Flat and Shop</u></b>		
	<i>Advance against Shop</i>		
	Govind Bajaj	874,301.00	874,301.00
		<b>874,301.00</b>	<b>874,301.00</b>
	<i>Advance against Flat</i>		
	Aditya Maheswari	-	271,586.00
		-	<b>271,586.00</b>
		<b>874,301.00</b>	<b>1,145,887.00</b>

**MSN BUILDERS**

*Primalda*  
**PARTNER**



4	<b><u>Trade Payables</u></b>		
	Agarwal Shyam Kumar & Associates	112,885.00	112,885.00
	Sangam Stones	222,078.00	222,078.00
	Aawaas Home Solutions	102,120.00	-
	Alok Mishra	303,400.00	-
	Arun Enterprises	190,216.00	-
	Ashok Hardware Agencies	30,314.00	-
	Bijay Deb	305,036.00	-
	Deb Builders	301,883.00	-
	Durga Iron Stores	2,168,789.00	-
	GR Trading	16,300.00	-
	India Trading Center	12,555.00	-
	India Traders	15,840.00	-
	Jai Mala Laxmi Timber Products	436,514.00	-
	Koshi Bricks Industries Pvt. Ltd.	22,050.00	-
	Maa Bhawani Infratech	84,000.00	-
	Nehal Developers	301,500.00	-
	Radha Trading Co	50,670.00	-
	Rahul Hardware Stores	8,077.00	-
	Roy Furniture	5,084.00	-
	Shiv Builder Centre	835,390.00	-
Siddesh Concrete	23,604.00	-	
Siliguri Sanjay Agencies	103,115.00	-	
Sita Enterprise	41,761.00	-	
Tista Decocem Pvt. Ltd	110,000.00	-	
	<b>6,637,081.00</b>	<b>334,963.00</b>	
5	<b><u>Other Liabilities</u></b>		
	Ankit Kanoria	65,000.00	
	TDS on Loan	354,517.00	268,296.00
	GST Liability	7,457.00	
	<b>426,974.00</b>	<b>268,296.00</b>	
7	<b><u>Loans &amp; Advances</u></b>		
	<i>Loans:</i>		
	Mech Industries Pvt Ltd	7,500,000.00	7,500,000.00
	<i>Advance given to Suppliers</i>		
	Sangam Prefab	71,384.00	71,384.00
	Jai Shree Shyam Tiles & Marbles	201,000.00	201,000.00
	<b>7,772,384.00</b>	<b>7,772,384.00</b>	
8	<b><u>Cash &amp; Cash Equivalent</u></b>		
	<i>Cash in Hand</i>	16,191.20	1,153.21
	<i>Cash at Bank</i>		
	Punjab National Bank (CA A/c No. 05871131006811) IFSC Code -	73,092.32	56,738.61
		<b>89,283.52</b>	<b>57,891.82</b>
9	<b><u>Other Assets</u></b>		
	GST Input	12,681.48	16,036.93
		<b>12,681.48</b>	<b>16,036.93</b>

**MSN BUILDERS**

*Navin A*

**PARTNER**



**FIXED ASSETS (Schedule No : 6)**

SL. NO.	DEPRECIATION/ BLOCK OF ASSETS	RATE (%)	OPENING WDV		ADDITIONS		DEDUCTIONS	NET ASSETS		NORMAL DEPN		TOTAL DEPN.		CLOSING W.D.V	
			1.04.20	01.04.21	180 DAYS OR MORE	LESS THAN 180 DAYS		31.3.21	31.3.22	31.3.21	31.3.22	31.3.21	31.3.22	31.3.21	31.3.22
1	Scooter	15	37,549.00	31,917.00	-	-	-	37,549.00	31,917.00	5,632.00	4,788.00	5,632.00	4,788.00	31,917.00	27,129.00
	<b>TOTAL</b>		37,549.00	31,917.00	-	-	-			5,632.00	4,788.00	5,632.00	4,788.00	31,917.00	27,129.00

**MSN BUILDERS**

*Handwritten signature*

**PARTNER**



# AGARWAL SHYAM KUMAR & ASSOCIATES

—CHARTERED ACCOUNTANTS—

H.O. 2nd Floor, Ghosh Nursery Building, Orchid Mansion, Sevoke Road, Siliguri-734001  
Telefax: (0353) 2642476, Cell: 94340-01663, 98326-62300, E-mail: shyam@associatesask.com

## DECLARATION

We have examined the Balance Sheet and Profit and Loss Account of MSN BUILDERS (PAN NO : AAZFM5463G ) as at 31<sup>st</sup> March,2022 which are in agreement with the books of account maintained and produced before us. During the FY 2021-22 the firm did not fall under the compulsory audit which is required under the Income Tax Act 1961.

For Agarwal Shyam Kumar & Associates  
Chartered Accountants



CA Satyavart Sharma  
Partner  
Mem No. 307368  
Place: Siliguri  
Date: 08.07.2023