

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2023-24

PAN	AADFH6125N		
Name	HABCON ENGINEERS		
Address	AE-225, Sector-I, Salt Lake City, Bidhannagr CC Block S.O, Salt Lake , NORTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700064		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	305093021260923

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	63,14,930
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	63,14,930
	Net tax payable	5	19,70,258
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	19,70,258
	Taxes Paid	8	19,89,683
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 19,425
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 NETAI CHAND RUDRA in the capacity of  
Partner having PAN AEKPR6652P from IP address 43.231.241.52 on 26-  
Sep-2023 06:57:18 DSC SI.No & Issuer 5426446 & 21838908CN=e-Mudhra Sub CA for Class 3 Individual  
2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated  
Barcode/QR Code



AADFH6125N0530509302126092346c808a5a017a94e9bfa663cfe3f07a2e38322a8

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**AUDITED ACCOUNTS & REPORT  
FOR THE YEAR ENDING 31<sup>st</sup> MARCH, 2023**

**OF**

**HABCON ENGINEERS  
AE-225,SECTOR-I, SALT LKE  
KOLKATA- 700 064**

**A. JANA & CO.  
CHARTERED ACCOUNTANTS  
17A, YOGIPARA BYE LANE, KOLKATA- 700 006**

Acknowledgement Number : 959485590210122

FORM NO. 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 at 31st March 2023 and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2024 attached herewith, of

Name	HABCON ENGINEERS
Address	AE-225, SALT LAKE, KOLKATA- 700 064
PAN	AADFH6125N
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 AE-225, SALT LAKE, KOLKATA- 700 064, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any: NIL.

(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 knowledge and belief, were necessary for the 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, 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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl.no	Qualification Type	Observations/Qualifications
1.	All the information and explanations which to the best of my/our knowledge and belief were necessary for the purpose of my/our audit has not been provided by the assess	NIL

UDIN: 23050783BGTPNZ4315

Accountant Details

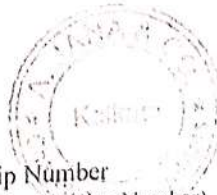
Date of Signing: 30<sup>th</sup> September, 2022

Place : KOLKATA

Date : 2<sup>nd</sup> September, 2023

Name  
Address

Membership Number  
FRN (Firm Registration Number)



ACHINTYA KUMAR JANA  
17A, YOGIPARA BYE LANE, KOLKATA  
WEST BENGAL, 700006  
050783  
0312169E

## FORM NO. 3CD | See rule 6G(2) |

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. Name	HABCON ENGINEERS		
2. Address	AE-225, SALT LAKE, KOLKATA- 700 064		
3. PAN	AADFH6125N		
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 ?			No
Sl. No.	Type	Registration /Identification Number	
	Goods & Services Tax, 32- West Bengal	19AFXPD4917R1ZF	
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(d)- Profits and gains lower than deemed profit u/s 44ADA		
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?			No
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	NITAI CHAND RUDRA	50				
2	SURAJIT ROY	50				
(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?				No		
Sl.no.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
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).					
	Sl. No.	Sector	Sub-Sector	Code		
	1	CONSTRUCTION	Site preparation works	06001		
	2	PROFESSIONS	Architectural profession	16004		
10 (b)	If there is any change in the nature of business or profession, the particulars of such change					No
	Sl.no.	Business	Sector	SubSector	Code	

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?						Yes
Sl.no.	Books prescribed					
1.	CASH/BANK BOOK, LEDGER ETC.					
11.(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.)					
	Books maintained	Address Line 1	Address Line 2	City / Town / District	State	PinCode
	Cash/Bank book, Ledger etc	AE 225	Salt Lake	Kolkata	W.B.	700064
11.(c).	List of books of account and nature of relevant documents examined.					Same as 11(b) above
	Books examined					
	Cash/Bank book, 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
	Section					Amount
	No record added					

Plant & Machinery at 20%

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
			0	0
(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). If answer to (d) above is in the affirmative, give details of such adjustments			
(e)	ICDC	Increase in profit	Decrease in profit	Net Effect
	Total	0	0	0
(f)	Disclosure as per ICDS			
Sl.no.	ICDS	Disclosure		
1	ICDS I - Accounting Policies	REVENUE IS RECOGNISED ON MERCANTILE SYSTEM		
2	ICDS II - Valuation of Inventories	NOT APPLICABLE		
3	ICDS III - Construction Contracts	NOT APPLICABLE		
4	ICDS IV - Revenue Recognition	MERCANTILE BASIS		
5	ICDS V - Tangible Fixed Assets	DEPRECIATION IS CHARGED ON ASSET PUT TO USE AND DEPRECIATION IS CHARGED ON WDV BASIS		
6	ICDS VII - Governments Grants	NOT APPLICABLE		
7	ICDS IX - Borrowing Costs	NOT APPLICABLE		
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	NOT APPLICABLE		
14(a)	Method of valuation of closing stock employed in the previous year		Not Applicable	
14(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: Particulars		No	
15	Give the following particulars of the capital asset converted into stock-in-trade		Increase in profit	Decrease in profit
	(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:- No record added			
16(a)	The items falling within the scope of section 28		Description	
			Amount	
16(b)	The proforma 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 refund are admitted as due by the authorities concerned		Description	
			Amount	
16(c)	Escalation claims accepted during the previous year		Description	
			Amount	
16(d)	Any other item of income		Description	
			Amount	
16(e)	Capital receipt, if any		Description	
			Amount	
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:			

Details of property	Address L-1	Address L-2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
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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, the:-											
Deprecion of Block of Assets/ Class of Assets	Rate of Depreciation (In %)	Opening WDV (A)	Adjustment to WDV u/s 115BAA (B)	Adjustment written down value (C)	Additions					Deductions (D)	Depreciation Allowable (E)	WDV at the end of the ye (A+BC-D)
					Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchg. (3)	Subsidy/Grant (4)	Total value of Purch. (1+2+3+4) (F)			
Furniture & Fittings @ 10%	10	370071	0	370071	0	0	0	0	0	0	37007	333064
Plant & Machinery @ 15%	15	2319017	0	2319017	0	0	0	0	0	0	340628	1978389

Plant & Machinery @ 40%	40	35427	0	35427	0	0	0	0	0	0	14171	21256
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<b>19.</b>	<b>Amount admissible under section-</b>											
<b>Sl.no.</b>	<b>Section</b>	<b>Amount debited to profit &amp; loss account</b>	<b>Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.</b>									
No records added												

<b>20.(a)</b>	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)]											
	<b>Description</b>											<b>Amount</b>
No records added												

<b>20.(b)</b>	<b>Details of contributions received from employees for various funds as referred to in section 36(1)(va):</b>											
	<b>Nature of fund</b>	<b>Sum received from employees</b>	<b>Due date for payment</b>	<b>The actual amount paid</b>	<b>The actual date of payment to the concerned authorities</b>							
No records added												

<b>21. (a)</b>	<b>Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc</b>											
	<b>Capital receipt, if any</b>										<b>Amount</b>	
	No record added											
	<b>Personal expenditure</b>										<b>Amount</b>	
	No record added											
	<b>Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party</b>										<b>Amount</b>	
	No record added											
	<b>Expenditure incurred at clubs being entrance fees and subscriptions</b>										<b>Amount</b>	
	No record added											
	<b>Expenditure incurred at clubs being cost for club services and facilities used</b>										<b>Amount</b>	
	No record added											
	<b>Expenditure by way of penalty or fine for violation of any law for the time being force</b>										<b>Amount</b>	
	No record added											
	<b>Expenditure by way of any other penalty or fine not covered above</b>										<b>Amount</b>	
	No record added											
	<b>Expenditure incurred for any purpose which is an offence or which is prohibited by law</b>										<b>Amount</b>	
	No record added											

<b>(b)</b>	<b>Amounts inadmissible under section 40(a):-</b>											
<b>(i)</b>	<b>as payment to non-resident referred to in sub-clause (i)</b>											
	<b>(A) Details of payment on which tax is not deducted</b>										<b>Nil</b>	
	<b>Date of payment</b>	<b>Amount of payment</b>	<b>Nature of payment</b>	<b>Name of the payee</b>	<b>PAN of the payee if available</b>	<b>Address Line 1</b>	<b>Address Line 2</b>	<b>City or Town or District</b>	<b>Pincode</b>			
	<b>(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)</b>										<b>Nil</b>	
	<b>Date of Payment</b>	<b>Amt of Pay-ment</b>	<b>Nature of payment</b>	<b>Name of the payee</b>	<b>PAN of the payee if available</b>	<b>Address Line 1</b>	<b>Address Line 2</b>	<b>City or Town or District</b>	<b>Pin code</b>	<b>Amount of tax deducted</b>		
<b>(ii)</b>	<b>as payment referred to in sub-clause (ia)</b>											
	<b>(A) Details of payment on which tax is not deducted</b>										<b>Nil</b>	
	<b>Date of payment</b>	<b>Amount of payment</b>	<b>Nature of payment</b>	<b>Name of the payee</b>	<b>PAN of the payee if available</b>	<b>Address Line 1</b>	<b>Address Line 2</b>	<b>City or Town or District</b>	<b>Pincode</b>			
	<b>(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.</b>										<b>Nil</b>	
	<b>Date of Payment</b>	<b>Amt of Payment</b>	<b>Nature of payment</b>	<b>Name of The payee</b>	<b>PAN of the payee if available</b>	<b>Address Line 1</b>	<b>Address Line 2</b>	<b>City or Town or District</b>	<b>Pin</b>	<b>Amount of Tax educted</b>	<b>Amt. out of (VI) deposited, if any</b>	
<b>(iii)</b>	<b>as payment referred to in sub-clause (ib)</b>											
	<b>(A) Details of payment on which levy is not deducted:</b>										<b>Nil</b>	
	<b>Date of Payment</b>	<b>Amt of Payment</b>	<b>Nature of payment</b>	<b>Name of The payee</b>	<b>PAN of the payee if available</b>	<b>Address Line 1</b>	<b>Address Line 2</b>	<b>City or Town or District</b>	<b>Pin</b>	<b>Amount of Tax educted</b>	<b>Amt. out of (VI) deposited, if any</b>	

(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
Date of Payment	Amount of Payment	Nature of payment	Name of the payee	PAN of the payee if available	Address Line 1	Address Line 2	City or Town or District	Pin	Amount of tax deducted	Amount out of (TDS) deposited, if any	
(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	
(A) Details of payment on which levy is not deducted:											Nil
Date of payment	Amount of payment	Name of the payee	PAN of the payee if available	Address Line 1	Address Line 2	City or Town or District	Pincode				
(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)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;										
(A) Details of payment on which tax is not deducted											Nil
Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks						
(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
Date of payment	Nature of payment	Amount in Rs.	Name of the payee	PAN of the payee, if available							
(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
Date of payment	Nature of payment	Amount in Rs.	Name of the payee	PAN of the payee, if available							
(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)										
(g)	Particulars of any liability of a contingent nature										
Nature of liability										Amount in Rs	
(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										
Nature of liability										Amount in Rs	
(i)	Amount inadmissible under the proviso to section 36(1)(iii)										
22.	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006										0
23.	Particulars of any payment made to persons specified under section 40A(2)(b).										
Name of Related Person		PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)						
No record added											
24.	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ACA.										
Section		Description						Amount			
No record added											
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.										
Name of Person		Amount of income	Section	Description of Transaction				Computation if any			
No record 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 as										
a. paid during the previous year;											
Sl. No.	Section	Nature of liability						Amount			
b. not paid during the previous year;											
Sl. No.	Section	Nature of liability						Amount			
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			
b. not paid on or before the aforesaid date											
Sl. No.	Section	Nature of liability						Amount			
State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc is passed through the profit and loss account ?											No
27.a.	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No
CENVAT/ITC		Amount	Treatment in Profit and Loss/Accounts								
No record added											
b.	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.										
Type	Particulars	Amount	Prior period to which it relates								(Year in yyyy format)
No record 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) ? Please furnish the details of the same.							
	Name of the person from whom shares received	PAN of the person if available	Aadhaar number of the payee if available	Name of the company whose shares are received	City of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares

29.	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) ? Please furnish the details of the same.					
	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

A.	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 details of the same		
	Nature of income		Amount

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 details of the same		
	Nature of income		Amount

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]													
Sl no	Name of the Person from whom Amount borrowed Or repaid on hundi	PAN of the person if available	Aadhaar No. 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	Amt. due including interest	Amount repaid	Date of Repayment

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 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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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 ?		No
	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, depn 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 b/ forwarded 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

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 kept in abeyance till 31st March, 2022) ?		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
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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 :-							
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Sl no	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN (if available with the assessee) of the person from whom specified sum is received	Aadhaar No. 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.
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No record added

1



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.	Under which clause of sub-section (1) of section 92C primary adjustment is made?	Amount 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 92C?	Whether the excess money has been repatriated within the prescribed time?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

<b>B.</b>		No record added				<b>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?				
		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 forwarded as per sub-section (1) of section 94B (iv)		Details of interest expenditure carried forward as per sub-section (1) of section 94B (v)	
				Assessment Year	Amount	Assessment Year	Amount

<b>C.</b>		No record added				<b>No</b>
		a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)?				
		b. Please furnish the following details				
		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 record 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.

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.

		No record added					
		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 record 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 record 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 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 payment	Date of payment

		No record 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					
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 payment		

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

		No record added						
		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 record 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 record added					
e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 2691 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 record 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 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]							N
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 u sec. 115BAA 115B AC 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting or taxation under section 115B AC 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date		
No record 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 ?								
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? Please furnish the details of the same.								
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? Please furnish the details of the same.								
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. Please furnish the details of the same.								

33.	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		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.				
Sl. No.	Section under which deduction is claimed						
No record 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 ?										Yr
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)	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 credit of the Central Government out of (8) and (9)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
				₹	₹	₹	₹	₹	₹	₹	

b. Whether the assessee is required to furnish the statement of tax deducted or tax collected ?											N
Please furnish the following 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/transaction which are not reported					
No record added											

35.b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35b.A	Raw materials :										
Sl no	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption During the Previous year	Sales during the previous year	Closing stock	Yield of finished products	% of yield	Shortage	

35b.B	Finished products :										
Sl. no.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity Manufactured during the previous year	Sales during the Previous year	Closing stock	Shortage			
No record added											

35b.C	By products :										
Sl. no.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity Manufactured during the previous year	Sales during the Previous year	Closing stock	Shortage			
No record added											

36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form					
Sl.no	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid Amount	
No record added						

A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (c) of clause (22) of section 2. If yes, please furnish the following details:-		
	Sl.no.	Amount received	Date of receipt
No record added			
37.	Whether any cost audit was carried out ?		Not Applicable
	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 ?		Not Applicable
	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 ?		Not Applicable
	Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor		

40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
Sl.no.	Particulars	Particulars Previous Year		%	Preceding previous Year	
(a)	Total turnover of the assessee	59693364			46657320	
(b)	Gross profit/ Turnover	59693364			46657320	
(c)	Net profit / Turnover	6274779	59693364	10.51	907204	46657320
(d)	Stock-in-Trade /Turnover	15300000	59693364	25.63	8087984	46657320
(e)	Material consumed / Finished goods produced					

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 record 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 ?	Please furnish list of the details/ transactions which are not reported.
No record added							

43.	a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in subsection (2) of section 286 ?						No
	b) Please furnish the following details:						
	Date of furnishing of report						NA
	c) Please enter expected date of furnishing the report						NA

44.	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)						
	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	
No record added							

UDIN: 23050783BGTPNZ4315

Accountant Details

Place: KOLKATA  
Date: 2<sup>nd</sup> September, 2023

Name  
Address  
Membership Number  
FRN (Firm Registration Number)

*ach*  
ACHINTYA KUMAR JANA  
17A, YOGIPARA BYE LANE, KOLKATA  
WEST BENGAL, 700006  
050783  
0312169E

UDIN:

**M/s. Habcon Engineers**  
**AE-225, Sector-I, Salt Lake City, Kolkata -700064**  
**Profit and Loss A/c. for the year ending 31st March 2023**

Particulars		Amount (Rs.)	Particulars		Amount (Rs.)
To	Opening Worki-in-Progress	60,50,322.00	By	Sales	1,24,89,860.00
"	Purchase	3,61,36,728.00	"	Contract Account	4,57,40,940.00
"	Labour Charges	1,19,23,868.00	"	Planning & Supervision	14,62,564.00
"	Carriage inword	70,525.00	"	Interest on FD	29,585.00
"	Loading & Unloading	7,200.00	"	Closing Stock	
"	C. C. Charges	10,920.00		Stock of Materials	192950.00
"	Site Expenses	1,63,421.00		Work in Progress	15107050.00
"	Hire Charges	3,50,931.00			
"	Plan Sanction Charges	2,09,729.00			
"	Pest Control exopenses	93,360.00			
"	Piling Charges	7,51,160.00			
"	Electricity charges WBSEDCL	9,43,401.00			
"	Professoonal fees(Architect & engineers)	1,28,000.00			
"	Gross Profit c/d	1,81,83,384.00			7,50,22,949.00
		7,50,22,949.00			1,81,83,384.00
"	Audit Fees	18,000.00	"	Gross Profit c/d	
"	Amortaisation	47,380.00			
"	Bank Charges	12,188.00			
"	Bonus	3,70,800.00			
"	Conveyance charges	1,54,016.00			
"	Car Upkeep	98,851.00			
"	Car Insurance	44,023.00			
"	Car Maintenance	62,618.00			
"	Depreciation	3,91,806.00			
"	Gst Paid	10,55,612.00			
"	Interest on Car Loan	12,966.00			
"	Interest on partners capital	16,49,608.00			
"	LBS renewal charges	12,150.00			
"	Office Rent	2,28,000.00			
"	Office Maintenance	2,55,957.00			
"	Printing & Stationery	88,580.00			
"	Partner Remuneration	24,00,000.00			
"	Professional Tax	7,800.00			
"	Registration fees & Stamp Duty	20,041.00			
"	Tax & License	36,295.00			
"	Telephone & Internet	10,543.00			
"	Night Guard Charges	4,19,971.00			
"	Salary	44,85,900.00			
"	Subscription & Donation	25,500.00			
"	Net Profit C/d	62,74,779.00			
		1,81,83,384.00			1,81,83,384.00
"	Provision for Income Tax	19,45,181.49	By	Net Profit B/d	62,74,779.00
To	<b>Share of Profit</b>				
	Netai Chand Rudra	2164798.76			
	Surajit Roy	2164798.75			
		62,74,779.00			62,74,779.00

UDIN:

**HABCON ENGINEERS**

*Netai Chand Rudra.*  
 Partner

Kolkata: Dated 30<sup>th</sup> September, 2023

Signed subject to our report of even date.

**A. Jana & Co.**

Chartered Accountants

FRN: 312169E

**A. K. Jana, ( M/No.050783)**

M/s. Habcon Engineers  
AE-225, Sector-I, Salt Lake City, Kolkata -700064  
Balance Sheet as at 31st March 2023

Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
<b>Partner's Capital A/c.</b>			<b>Fixed Assets</b>		
<b>Netai Chand Rudra</b>				NOTE-I	23,48,810.00
Opening Balance	6883943.47		<b>Current Assets:-</b>		
Add: IT Refund	2067.50		<b>Closing Stock</b>		
" Interest on Capital	826073.00		Stock of Materials		
" Remuneration	1200000.00		Work in Progress		
" Share of Profit	2164798.755		192950.00		
	11076882.73		15107050.00		
Less :- Drawings	1421760.00	96,55,122.73	<b>Sundry Debtors</b>		
			39,420.00		
<b>Surajit Roy</b>			<b>Security Deposit</b>		
Opening Balance	6862794.49		Telephone Security		
Add: IT Refund	2067.50		WBSEB Sec.		
" Interest on Capital	823535.00		For Rent house		
" Remuneration	1200000.00		Hathway Internet		
" Share of Profit	2164798.75		2,000.00		
	11053195.74		34743.00		
Less:- Drawings	1421760.00	96,31,435.74	50000.00		
			2580.00		
<b>Current Liabilities</b>			<b>TDS &amp; Taxes</b>		
<b>Advance for Cost of Construction</b>			TDS		
Petrochem CHSL	3900642.00		TCS		
Eshita	1100000.00		Advance Tax		
			602938.00		
			6747.00		
			1400000.00		
<b>Sundry Creditors</b>		9,65,145.00	<b>Loans &amp; Advances</b>		
<b>Provision for taxation</b>		19,45,181.49	Advance for Materials		
			GST Advance		
			127953.00		
			51,563.84		
			1,79,516.84		
			0.00		
			<b>Cash at Bank</b>		
			Bank of Maharashtra		
			Indian Bank		
			Punjab National Bank		
			360190.32		
			832839.87		
			1243680.68		
			24,36,710.87		
			<b>Cash in hand</b>		
			2,07,221.24		
			2,26,10,686.95		
		<b>2,26,10,686.95</b>			<b>2,26,10,686.95</b>

UDIN:

HABCON ENGINEERS

*Netai Chand Rudra*  
Partner

Kolkata: Dated 25<sup>th</sup> July, 2023

Signed subject to our report of even date.

A. Jana & Co.

Chartered Accountants

I: 312169E



A. K. Jana, (M/No.050783)

**HABCON ENGINEERS (2022-23)**  
**STATEMENT OF FIXED ASSETS & DEPRECIATION**

**NOTE-I**

ITEM	Pur. Date	WDV on 31.03.2022	sold/ Addition	TOTAL	Depreciation		WDN on 31.03.2023
					Rate(%)	Amount (Rs.)	
Furniture		370071.00		370071.00	10%	37007.00	333064.00
Aquagurd		4287.00		4287.00	15%	643.00	3644.00
Motor Car		2070298.00		2070298.00	15%	310545.00	1759753.00
Mobile Phone (04/11/2021)		82563.00		82563.00	15%	5160.00	77403.00
Computer		35427.00		35427.00	40%	14171.00	21256.00
Vibrator Machine		2716.00		2716.00	15%	407.00	2309.00
Air Conditioner		60475.00		60475.00	15%	9071.00	51404.00
Coffee Machine		7534.00		7534.00	15%	1130.00	6404.00
Scanner & printer		19925.00		19925.00	15%	2989.00	16936.00
Refrigerator		6434.00		6434.00	15%	965.00	5469.00
TV		12645.00		12645.00	15%	1897.00	10748.00
Amplifire		6629.00		6629.00	15%	994.00	5635.00
Office Instruments		42738.00		42738.00	15%	6411.00	36327.00
Fan		2773.00		2773.00	15%	416.00	2357.00
License dt.26.08.2019		16101.39		16101.39			16101.39
Total		2740616.39		2740616.39		391806.00	2348810.39