

GHOSH CHOUDHURY & ASSOCIATES

CHARTERED ACCOUNTANTS

7, GARIAHAT ROAD (SOUTH), DHAKURIA, KOLKATA – 700 031

PHONE NO: 91-9903996049(M)

AUDITORS REPORT

We have audited the attached Balance Sheet of **M/S. SHYAMA CONSTRUCTION of 94, BIDHAN PALLY, KOLKATA – 700 084** as at **31st March, 2023** and also the Profit & Loss Accounts for the year ended on that date. These financial statements are the responsibility of the partners. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the 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 accounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the partner, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report thereon as follows: -

- 1) We have obtained all the information and explanations which to the best of our knowledge and belief necessary for the purpose of audit.
- 2) In our opinion proper books of accounts as required by the law have been kept in the concern so far as appears from our examination of those books.
- 3) The Balance Sheet and Profit & Loss accounts dealt with in this report are in agreement with the books of accounts.
- 4) The Loans Advances is subject to confirmation.
- 5) We have not verified closing cash in hand which have been entered in the Partners.
- 6) In our opinion and to the best of our information and belief and the explanations given to us the Balance Sheet and Profit & Loss Account read with notes thereon give the information required by the concern in the manner so required and give a true and fair view:
 - a) In the case of Balance Sheet of the state of affairs of the concern as at **31st MARCH, 2023**.
 - b) In the case of Profit & Loss Accounts of the Profit for the year on that date.

Dated: 07TH September, 2023

Place: Kolkata

Signed Subject to our separate Report of Even Date
For GHOSH CHOUDHURY & ASSOCIATES
CHARTERED ACCOUNTANTS

S. Das Gupta
SUNIT DAS GUPTA
(PROPRIETOR)
M.NO: 015208
FRN: 306047E
UDIN : 23015208BGYSWJ3193



M/S. SHYAMA CONSTRUCTION
 94, BIDHAN PALLY, SHYAMA APARTMENT, P.O- GARIA, KOLKATA - 700 084
BALANCE SHEET AS AT 31.03.2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Account			Current Assets		
As per Last Accounts	-31822.00		Work in Progress		13934267.64
Add : Net Profit	218000.00				
	<u>186178.00</u>				
Less : Drawings	110000.00	76178.00			
Advance from Customer		5703372.00			
LOANS & ADVANCES			Closing Cash & Bank		
SMT. Jharna Das	11850000.00		UCO Bank A/C NO 0000953	3888662.36	
SMT. Sujata Das	150000.00	12000000.00	Cash in hand (certified by proprietor)	<u>9620.00</u>	3898282.36
CURRENT LIABILITIES					
Accounting Charges	48000.00				
Audit Fees	5000.00	53000.00			
Total Rs.		<u><u>17832550.00</u></u>	Total Rs.		<u><u>17832550.00</u></u>

Place : Kolkata

Date : 07.09.2023

SHYAMA CONSTRUCTION
Sunit Das Gupta
 Proprietor

Signed in terms of our enclosed report of even date.
 For GHOSHCHOU DHURY & ASSOCIATES
 CHARTERED ACCOUNTANTS

S. Das Gupta
 (SUNIT DAS GUPTA)
 (PROPRIETOR)
 (Membership No :-015208)
 I UDIN :23015208BGYSWJ3193



M/S. SHYAMA CONSTRUCTION
94, BIDHAN PALLY, SHYAMA APARTMENT, P.O- GARIA, KOLKATA - 700 084
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Opening Work in Progress		16559585.41	By Contract Value		5300000.00
" Bank Charges		3392.23			
" Accounting Charges		48000.00	" Closing Work in Progress		13934267.64
" Brokerage		24000.00			
" Audit Fees		5000.00			
" Trade Licence		1150.00			
" Labour Charges		904000.00			
" General Expenses		51230.00			
" Purchase Materials		1320000.00			
" Printing & Stationery		24420.00			
" Telephone Charges		28650.00			
" Repair & Maintenance		8400.00			
" Tea & Tiffin		38440.00			
" Net Profit (Transferred to Capital Account)		218000.00			
Total Rs.		19234267.64	Total Rs.		19234267.64

Place : Kolkata

Date : 07.09.2023

Signed in terms of our enclosed report of even date.

For GHOSHCHOUDHURY & ASSOCIATES

CHARTERED ACCOUNTANTS

SHYAMA CONSTRUCTION

Sunit Das Gupta

Proprietor

(SUNIT DAS GUPTA)

(PROPRIETOR)

(Membership No :-015208)

UDIN :23015208BGYSWJ3193



UDIN: 23015208BGYSWJ3193

MRN/Name: 015208/SUNIT KUMAR DASGUPTA

Firm Registration No.: 306047E

Document type: Audit and Assurance Functions

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Financial Figures/Particulars:

Financial Year: 01-04-2022-31-03-2023

Gross Turnover/Gross Receipt: 5300000

Shareholder Fund/Owners Fund: 76178

Net Block of Property, Plant & Equipment: 0

Document description: PROFIT & LOSS ACCOUNTS,BALANCE SHEET





Taxpayer Information Summary (TIS)

Financial Year 2022-23
Assessment Year 2023-24

General Information

Permanent Account Number (PAN)
ADSPD0145N

Aadhaar Number
XXXX XXXX 9717

Name of Assessee
NIBIR CHANDRA DAS

Date of Birth
11/04/1958

Mobile Number
9331029837

E-mail Address
nibirchandrad@gmail.com

Address

44/1, BIDHAN PALLY, KAMDAHARI, KOLKATA, GARIA S.O (SOUTH 24 PARGANAS), 700084, WEST BENGAL

Taxpayer Information Summary (TIS)

(All amount values are in INR)

SR. NO.	INFORMATION CATEGORY	PROCESSED VALUE	DERIVED VALUE
1	Salary	4,07,999	4,07,999
2	Interest from savings bank	55,694	55,694
3	Interest from deposit	8,90,066	8,90,066
4	Purchase of time deposits	10,60,000	10,60,000

The information details under each information category is provided on next page.

- **Reported Value** - Value as reported by the information source
- **Processed Value** - Value after processing (including deduplication of information) based on pre-defined rules
- **Derived Value** - Value derived after considering the taxpayer's feedback (if any) and processed value

Disclaimer

Taxpayer Information Summary (TIS) includes information presently available with Income Tax Department. There may be other transactions relating to the taxpayer which are not presently displayed in Taxpayer Information Summary (TIS). Taxpayer is expected to check all related information and report complete and accurate information in the Income Tax Return.

Annexure to Taxpayer Information Summary (TIS)

SR. NO.	INFORMATION CATEGORY				PROCESSED VALUE	DERIVED VALUE	
1	Salary				4,07,999	4,07,999	
SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED VALUE	PROCESSED VALUE	DERIVED VALUE
1	Other	Salary (TDS Annexure II)	UCO BANK (CALU04019B)	Gross Salary Received	4,07,999	4,07,999	4,07,999
2	TDS/TCS	Salary received (Section 192)	UCO BANK (CALU04019B)	Amount paid/credited	4,07,999	-	-

SR. NO.	INFORMATION CATEGORY				PROCESSED VALUE	DERIVED VALUE	
1	Interest from savings bank				55,694	55,694	
SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED VALUE	PROCESSED VALUE	DERIVED VALUE
1	SFT	Interest income (SFT-016) - Savings	Jana Small Finance Bank Limited (AABCJ7024M.AB798)	Interest	32,878	32,878	32,878
2	SFT	Interest income (SFT-016) - Savings	KOTAK MAHINDRA BANK LIMITED (AAACK4409J.AB194)	Interest	15,367	15,367	15,367
3	SFT	Interest income (SFT-016) - Savings	UCO BANK (AAACU3561B.AB787)	Interest	7,425	7,425	7,425
4	SFT	Interest income (SFT-016) - Savings	ICICI BANK LIMITED (AAACI1195H.AB286)	Interest	24	24	24

SR. NO.	INFORMATION CATEGORY				PROCESSED VALUE	DERIVED VALUE	
1	Interest from deposit				8,90,066	8,90,066	
SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED VALUE	PROCESSED VALUE	DERIVED VALUE
1	SFT	Interest income (SFT-016) - Term Deposit	UCO BANK (AAACU3561B.AB787)	Interest	8,76,695	8,76,695	8,76,695
2	TDS/TCS	Interest other than "Interest on Securities" received (Section 194A)	UCO BANK (CALU01794C)	Amount paid/credited	8,76,695	-	-
3	SFT	Interest income (SFT-016) - Term Deposit	Jana Small Finance Bank Limited (AABCJ7024M.AB798)	Interest	13,371	13,371	13,371
4	TDS/TCS	Interest other than "Interest on Securities" received (Section 194A)	JANA SMALL FINANCE BANK LIMITED (BLRJ07125G)	Amount paid/credited	13,371	-	-

SR. NO.	INFORMATION CATEGORY				PROCESSED VALUE	DERIVED VALUE	
1	Purchase of time deposits				10,60,000	10,60,000	
SR. NO.	PART	INFORMATION DESCRIPTION	INFORMATION SOURCE	AMOUNT DESCRIPTION	REPORTED VALUE	PROCESSED VALUE	DERIVED VALUE
1	SFT	Purchase of time deposits (SFT-005)	UCO BANK (AAACU3561B.AB787)	Gross purchase amount	10,60,000	10,60,000	10,60,000



TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System

Government of India
Income Tax Department

Annual Tax Statement

Permanent Account Number (PAN)	ADSPD0145N	Current Status of PAN	Active and Operative	Financial Year	2022-23	Assessment Year	2023-24
Name of Assessee	NIBIR CHANDRA DAS						
Address of Assessee	44/1 BIDHAN PALLY, GARIA, KOLKATA, WEST BENGAL, 700084						

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

(All amount values are in INR)

PART-I - Details of Tax Deducted at Source

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited			
1	JANA SMALL FINANCE BANK LIMITED	BLRJ07125G	13371.00	0.00	0.00			
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194A	31-Mar-2023	F	30-May-2023	-	13371.00	0.00	0.00
Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited			
2	UCO BANK	CALU01794C	876695.00	87670.00	87670.00			
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
1	194A	25-Mar-2023	F	26-May-2023	-	7848.00	785.00	785.00
2	194A	25-Mar-2023	F	26-May-2023	-	1071.00	107.00	107.00
3	194A	25-Mar-2023	F	26-May-2023	-	4997.00	500.00	500.00
4	194A	25-Mar-2023	F	26-May-2023	-	3945.00	394.00	394.00
5	194A	25-Mar-2023	F	26-May-2023	-	6838.00	684.00	684.00
6	194A	25-Mar-2023	F	26-May-2023	-	2893.00	289.00	289.00
7	194A	25-Mar-2023	F	26-May-2023	-	14453.00	1445.00	1445.00
8	194A	25-Mar-2023	F	26-May-2023	-	39401.00	3941.00	3941.00
9	194A	25-Mar-2023	F	26-May-2023	-	26267.00	2626.00	2626.00
10	194A	25-Mar-2023	F	26-May-2023	-	10717.00	1072.00	1072.00
11	194A	25-Mar-2023	F	26-May-2023	-	6242.00	624.00	624.00
12	194A	25-Mar-2023	F	26-May-2023	-	10149.00	1015.00	1015.00
13	194A	25-Mar-2023	F	26-May-2023	-	1839.00	184.00	184.00
14	194A	25-Mar-2023	F	26-May-2023	-	3524.00	353.00	353.00
15	194A	25-Mar-2023	F	26-May-2023	-	309.00	31.00	31.00
16	194A	25-Mar-2023	F	26-May-2023	-	2604.00	260.00	260.00
17	194A	25-Mar-2023	F	26-May-2023	-	10538.00	1054.00	1054.00
18	194A	25-Mar-2023	F	26-May-2023	-	19371.00	1937.00	1937.00
19	194A	25-Mar-2023	F	26-May-2023	-	19371.00	1937.00	1937.00
20	194A	25-Mar-2023	F	26-May-2023	-	8459.00	846.00	846.00
21	194A	25-Mar-2023	F	26-May-2023	-	3712.00	371.00	371.00
22	194A	25-Mar-2023	F	26-May-2023	-	2009.00	201.00	201.00
23	194A	25-Mar-2023	F	26-May-2023	-	13081.00	1308.00	1308.00
24	194A	25-Mar-2023	F	26-May-2023	-	8459.00	846.00	846.00
25	194A	20-Mar-2023	F	26-May-2023	-	302.00	30.00	30.00
26	194A	24-Dec-2022	F	09-Feb-2023	-	1826.00	183.00	183.00
27	194A	24-Dec-2022	F	09-Feb-2023	-	8422.00	842.00	842.00
28	194A	24-Dec-2022	F	09-Feb-2023	-	12892.00	1289.00	1289.00
29	194A	24-Dec-2022	F	09-Feb-2023	-	7735.00	774.00	774.00
30	194A	24-Dec-2022	F	09-Feb-2023	-	9977.00	997.00	997.00
31	194A	24-Dec-2022	F	09-Feb-2023	-	38957.00	3896.00	3896.00
32	194A	24-Dec-2022	F	09-Feb-2023	-	14280.00	1428.00	1428.00
33	194A	24-Dec-2022	F	09-Feb-2023	-	2854.00	285.00	285.00
34	194A	24-Dec-2022	F	09-Feb-2023	-	6744.00	675.00	675.00
35	194A	24-Dec-2022	F	09-Feb-2023	-	3891.00	389.00	389.00
36	194A	24-Dec-2022	F	09-Feb-2023	-	4929.00	493.00	493.00
37	194A	24-Dec-2022	F	09-Feb-2023	-	3475.00	347.00	347.00
38	194A	24-Dec-2022	F	09-Feb-2023	-	1731.00	173.00	173.00
39	194A	24-Dec-2022	F	09-Feb-2023	-	2912.00	291.00	291.00

Assessee PAN: ADSPD0145N

Assessee Name: NIBIR CHANDRA DAS

Sl. No.	Year	Date	Category	Assessment Date	Assessment Value	Assessment Value	Assessment Value
40	194A	24-Dec-2022	F	09-Feb-2023	-	971.00	97.00
41	194A	24-Dec-2022	F	09-Feb-2023	-	2079.00	208.00
42	194A	24-Dec-2022	F	09-Feb-2023	-	6159.00	616.00
43	194A	24-Dec-2022	F	09-Feb-2023	-	25971.00	2597.00
44	194A	24-Dec-2022	F	09-Feb-2023	-	8422.00	843.00
45	194A	24-Dec-2022	F	09-Feb-2023	-	7040.00	704.00
46	194A	24-Dec-2022	F	09-Feb-2023	-	7040.00	704.00
47	194A	24-Dec-2022	F	09-Feb-2023	-	2145.00	214.00
48	194A	24-Dec-2022	F	09-Feb-2023	-	10543.00	1054.00
49	194A	13-Dec-2022	F	09-Feb-2023	-	962.00	97.00
50	194A	29-Nov-2022	F	09-Feb-2023	-	10679.00	1068.00
51	194A	29-Nov-2022	F	09-Feb-2023	-	10678.00	1067.00
52	194A	23-Nov-2022	F	09-Feb-2023	-	1818.00	182.00
53	194A	24-Oct-2022	F	09-Feb-2023	-	1390.00	139.00
54	194A	30-Sep-2022	F	24-Oct-2022	-	423.00	42.00
55	194A	25-Sep-2022	F	24-Oct-2022	-	1782.00	178.00
56	194A	25-Sep-2022	F	24-Oct-2022	-	3420.00	342.00
57	194A	25-Sep-2022	F	24-Oct-2022	-	1695.00	170.00
58	194A	25-Sep-2022	F	24-Oct-2022	-	2043.00	204.00
59	194A	25-Sep-2022	F	24-Oct-2022	-	6069.00	607.00
60	194A	25-Sep-2022	F	24-Oct-2022	-	10342.00	1034.00
61	194A	25-Sep-2022	F	24-Oct-2022	-	25385.00	2539.00
62	194A	25-Sep-2022	F	24-Oct-2022	-	38077.00	3808.00
63	194A	25-Sep-2022	F	24-Oct-2022	-	13966.00	1396.00
64	194A	25-Sep-2022	F	24-Oct-2022	-	2796.00	280.00
65	194A	25-Sep-2022	F	24-Oct-2022	-	6609.00	661.00
66	194A	25-Sep-2022	F	24-Oct-2022	-	3812.00	381.00
67	194A	25-Sep-2022	F	24-Oct-2022	-	4830.00	483.00
68	194A	25-Sep-2022	F	24-Oct-2022	-	2843.00	284.00
69	194A	25-Sep-2022	F	24-Oct-2022	-	290.00	29.00
70	194A	25-Sep-2022	F	24-Oct-2022	-	16221.00	1623.00
71	194A	25-Sep-2022	F	24-Oct-2022	-	16221.00	1622.00
72	194A	25-Sep-2022	F	24-Oct-2022	-	8226.00	822.00
73	194A	25-Sep-2022	F	24-Oct-2022	-	8226.00	823.00
74	194A	25-Sep-2022	F	24-Oct-2022	-	12641.00	1264.00
75	194A	25-Sep-2022	F	24-Oct-2022	-	7585.00	758.00
76	194A	25-Sep-2022	F	24-Oct-2022	-	9793.00	980.00
77	194A	24-Sep-2022	F	24-Oct-2022	-	1807.00	180.00
78	194A	09-Sep-2022	F	24-Oct-2022	-	1512.00	152.00
79	194A	04-Sep-2022	F	24-Oct-2022	-	626.00	62.00
80	194A	25-Aug-2022	F	24-Oct-2022	-	1801.00	180.00
81	194A	26-Jul-2022	F	24-Oct-2022	-	1496.00	150.00
82	194A	20-Jul-2022	F	24-Oct-2022	-	767.00	77.00
83	194A	30-Jun-2022	F	07-Aug-2022	-	119.00	12.00
84	194A	30-Jun-2022	F	07-Aug-2022	-	299.00	29.00
85	194A	25-Jun-2022	F	07-Aug-2022	-	1739.00	174.00
86	194A	25-Jun-2022	F	07-Aug-2022	-	1976.00	198.00
87	194A	25-Jun-2022	F	07-Aug-2022	-	2009.00	201.00
88	194A	25-Jun-2022	F	07-Aug-2022	-	5981.00	598.00
89	194A	25-Jun-2022	F	07-Aug-2022	-	10145.00	1014.00
90	194A	25-Jun-2022	F	07-Aug-2022	-	24813.00	2482.00
91	194A	25-Jun-2022	F	07-Aug-2022	-	37220.00	3722.00
92	194A	25-Jun-2022	F	07-Aug-2022	-	13662.00	1366.00
93	194A	25-Jun-2022	F	07-Aug-2022	-	2738.00	274.00
94	194A	25-Jun-2022	F	07-Aug-2022	-	6477.00	647.00
95	194A	25-Jun-2022	F	07-Aug-2022	-	3737.00	374.00
96	194A	25-Jun-2022	F	07-Aug-2022	-	4733.00	473.00
97	194A	25-Jun-2022	F	07-Aug-2022	-	1037.00	104.00
98	194A	25-Jun-2022	F	07-Aug-2022	-	885.00	89.00
99	194A	25-Jun-2022	F	07-Aug-2022	-	3368.00	336.00
100	194A	25-Jun-2022	F	07-Aug-2022	-	1659.00	166.00
101	194A	25-Jun-2022	F	07-Aug-2022	-	1790.00	179.00
102	194A	25-Jun-2022	F	07-Aug-2022	-	15837.00	1584.00
103	194A	25-Jun-2022	F	07-Aug-2022	-	15837.00	1584.00
104	194A	25-Jun-2022	F	07-Aug-2022	-	8035.00	803.00
105	194A	25-Jun-2022	F	07-Aug-2022	-	8035.00	804.00

Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
107	194A	25-Jun-2022	F	07-Aug-2022	-	12397.00	1239.00	1239.00
108	194A	25-Jun-2022	F	07-Aug-2022	-	7438.00	744.00	744.00
109	194A	25-Jun-2022	F	07-Aug-2022	-	9613.00	962.00	962.00
110	194A	07-Jun-2022	F	07-Aug-2022	-	1778.00	177.00	177.00
111	194A	07-Jun-2022	F	07-Aug-2022	-	465.00	47.00	47.00
112	194A	31-May-2022	F	07-Aug-2022	-	465.00	46.00	46.00
113	194A	31-May-2022	F	07-Aug-2022	-	1773.00	178.00	178.00
114	194A	31-May-2022	F	07-Aug-2022	-	1784.00	179.00	179.00
115	194A	31-May-2022	F	07-Aug-2022	-	1784.00	178.00	178.00
116	194A	31-May-2022	F	07-Aug-2022	-	1784.00	179.00	179.00
117	194A	30-Apr-2022	F	07-Aug-2022	-	2668.00	266.00	266.00
118	194A	30-Apr-2022	F	07-Aug-2022	-	1541.00	154.00	154.00
119	194A	30-Apr-2022	F	07-Aug-2022	-	59.00	6.00	6.00
120	194A	30-Apr-2022	F	07-Aug-2022	-	1708.00	170.00	170.00
121	194A	30-Apr-2022	F	07-Aug-2022	-	1541.00	154.00	154.00
122	194A	30-Apr-2022	F	07-Aug-2022	-	1541.00	155.00	155.00

Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **	TDS Deposited
PART-II-Details of Tax Deducted at Source for 15G / 15H								
Name of Deductor: UCO BANK, TAN of Deductor: CALU04019B, Total Amount Paid / Credited: 407999.00, Total Tax Deducted #: 0.00, Total TDS Deposited: 0.00								
1	192	26-Feb-2023	F	30-May-2023	-	35856.00	0.00	0.00
2	192	30-Jan-2023	F	30-May-2023	-	34413.00	0.00	0.00
3	192	29-Dec-2022	F	28-Jan-2023	-	34413.00	0.00	0.00
4	192	29-Nov-2022	F	28-Jan-2023	-	34413.00	0.00	0.00
5	192	21-Oct-2022	F	28-Jan-2023	-	34413.00	0.00	0.00
6	192	29-Sep-2022	F	25-Oct-2022	-	34413.00	0.00	0.00
7	192	30-Aug-2022	F	25-Oct-2022	-	34413.00	0.00	0.00
8	192	29-Jul-2022	F	25-Oct-2022	-	33133.00	0.00	0.00
9	192	29-Jun-2022	F	07-Aug-2022	-	33133.00	0.00	0.00
10	192	30-May-2022	F	07-Aug-2022	-	33133.00	0.00	0.00
11	192	29-Apr-2022	F	07-Aug-2022	-	33133.00	0.00	0.00
12	192	02-Apr-2022	F	07-Aug-2022	-	33133.00	0.00	0.00

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

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

Sr. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
No Transactions Present						

Sr. No.	Acknowledgement Number	Name of Buyer	PAN of Buyer	Transaction Date	Total Transaction Amount
No Transactions Present					

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

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



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
240541340090923

Date of e-Filing
09-Sep-2023

Name	:	NIBIR CHANDRA DAS(PROP.OF SHYAMA CONSTRUCTION)
PAN/TAN	:	ADSPD0145N
Address	:	94, BIDHAN PALLY, , Srirampur, KOLKATA, Garia S.O (South 24 Parganas), West Bengal, 700084
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	015208

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

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the **balance sheet** as on 31st March 2023, and the **Profit and loss account** for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	NIBIR CHANDRA DAS (PROP. OF SHYAMA CONSTRUCTION)
Address	94, BIDHAN PALLY, Garia S.O (South 24 Parganas), Srirampur, KOLKATA, 32-West Bengal, 91-India, Pincode - 700084
PAN	ADSPD0145N
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 94, BIDHAN PALLY, KOLKATA - 700084 and 0 branches.

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

b. Subject to above,-

A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.

C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and

ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	SUNIT KUMAR DASGUPTA
Membership Number	015208
FRN (Firm Registration Number)	306047E
Address	GHOSH CHOUDHURY & ASSOCIATES, 7, GARIAHAT ROAD (SOUTH), Dhakuria S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700031
Date of signing Tax Audit Report	07-Sep-2023
Place	49.37.8.219
Date	09-Sep-2023

This form has been digitally signed by SUNIT KUMAR DASGUPTA having PAN ADUPD2322H from IP Address 49.37.8.219 on 09/09/2023 12:55:29 AM Dsc Sl.No and issuer 21727476CN=eMudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

NIBIR CHANDRA DAS (PROP. OF SHYAMA CONSTRUCTION)

94, BIDHAN PALLY, Garia S.O (South 24 Parganas),
Srirampur, KOLKATA, 32-West Bengal, 91-India, Pincode -
700084

1. Name of the Assessee

2. Address of the Assessee

ADSPD0145N

3. Permanent Account Number (PAN)

Aadhaar Number of the assessee, if available

No

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?

Sl. No.	Type	Registration / Identification Number
		No records added

5. Status

Individual

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(e)- When provisions of section 44AD(4) are applicable.

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 (%)
		No records added

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

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	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed? Yes

Sl. No.	Books prescribed
1	CASH BOOK, GENERAL, LEDGER, PURCHASE BOOK, SALES BOOK, BANK BOOK ETC MAINTAINED IN COMPUTER SYSTEM

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, GENERAL, LEDGER, PURCHASE BOOK, SALES BOOK, BANK BOOK ETC MAINTAINED IN COMPUTER SYSTEM	94	BIDHAN PALLY	KOLKATA	700084	91-India	32-West Bengal

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

Sl. No.	Books examined
1	CASH BOOK, GENERAL, LEDGER, PURCHASE BOOK, SALES BOOK, BANK BOOK ETC MAINTAINED IN COMPUTER SYSTEM

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)? No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year? No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

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

At Cost

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any,

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
No records added									

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115B AC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
No records added													

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20. (a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount	The actual date of payment to the
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No records added

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

Acknowledgement Number: 240541340090923

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature:

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
					No records added

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

Yes

TRADE LICENSE RS 1150/-

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	0

Credit Availed	₹ 0	0
Credit Utilized	₹ 0	0
Closing /Outstanding Balance	₹ 0	0

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hand	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
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No records added

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account
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No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No
 If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No
 If yes, please furnish the details of the same. ₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No
 If yes, please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA), Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.	
			₹ 1,50,000
1	80C		₹ 50,000
2	80D		₹ 50,000
3	80TTB		₹ 75,000
4	80U		

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 ?

No

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
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No records added

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
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No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Not Applicable

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment

No records added

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the	Consumption during the pervious year	Sales during the the	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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pervious year

pervious year

No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?
Please furnish the following details:-

No

Sl. No.	Amount received	Date of receipt
No records 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 auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	5300000			2800000		
(b)	Gross profit / Turnover	0	5300000	0.00	2800000	2800000	0.00
(c)	Net profit / Turnover	218000	5300000	4.11	225000	2800000	8.04

(e) Material consumed / Finished goods produced

0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

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

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name

Membership Number

FRN(Firm Registration Number)

SUNIT KUMAR DASGUPTA

015208

306047E

Knowledge Number: 240541340090923

Address

GHOSH CHOUDHURY & ASSOCIATES, 7, GARIAHAT ROAD(SOUTH),
Dhakuria S.O, Kolkata, KOLKATA, 32-West Bengal, India, Pincode -
700031

Place

49.37.8.219

Date

09-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

No records added

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
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No records added

This form has been digitally signed by SUNIT KUMAR DASGUPTA having PAN ADUPD2322H from IP Address 49.37.8.219 on 09/09/2023 12:55:29 AM Dsc Sl.No and issuer 21727476CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority