

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), 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
2022-23

PAN	AALFB9864G		
Name	B L BUILDERS		
Address	GANGANAGAR , 53, RANI SATI MANDIR ROAD , SILIGURI , SILIGURI , DARJILING , DARJILING , DARJEELING , DARJEELING , 32-West Bengal , 91-India , 734005		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	751191831261022

Taxable Income and Tax details	Current Year business loss, if any	1	7,50,546
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
Accreted Income & Tax Detail	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by DALURAM AGARWAL in the capacity of Partner having PAN ACYPA4109L from IP address 103.10.116.18 on 26-Oct-2022
DSC Sl. No. & Issuer 3079696 & 21719203CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
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AALFB9864G05751191831261022DEF0814138BF4C00995F528364BA815DDB342E9B

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S B.L. BUILDERS
53, RANI STAI MANDIR ROAD, GANGANAGAR
SILIGURI-734005

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

PARTICULARS	Amount	PARTICULARS	Amount
To Opening Stock	24242383.67	By Sales/Receipts of Service	12753960.82
To Purchases for Constructions Work	8430175.89	By Closing Stock	20813089.00
To Direct Expenses	103620.00		
To Gross Profit C/f	790870.26		
	33567049.82		33567049.82
To Salaries	96000.00	By Gross Profit B/f	790870.26
To Bank Charges	8904.98	By Interst On Refund	4380.00
To Interest on OD Loan	30089.00		
To Professional Tax	2500.00		
To Professional Fees	8000.00		
To Byke Repair & Maintenance	4750.00		
To General Expenses	2848.17		
To Interest On Unsecured Loans	1349301.00		
To Audit Fees	5000.00		
To Depreciation	38403.00		
To Book Loss Transferred to Balance Sheet	(750545.89)		
	795250.26		795250.26

M/s.B.L. BUILDERS

Balwanthgarwal

Partner

Partner

As per our report of even date attached herewith

FOR ARCB & ASSOCIATES

Chartered Accountants

Chartered
Chanchal Bansal

CHANCHAL BANSAL

Managing Partner

Membership No. 306150

Place: Burdwan Road, Siliguri

Date: The 17th day of Sept 2022

M/S B.L. BUILDERS
53,RANI SATI MANDIR, GANGANAGAR,SILIGURI-734005

DETAILS OF TRADING AND PROFIT & LOSS ACCOUNT FORMING PART OF REPORT FOR THE YEAR ENDED 31.03.2022

1. OPENING WORK IN PROGRESS

Land at Bharat Nagar	8130326.00
Land at Indor Stadium	8438190.00
Flat & Others at Milanpally Road	7673867.67
	<u>24242383.67</u>

2. PURCHASES FOR CONSTRUCTION

Purchase of Building Materials	1063024.17
Freight on Purchases	700.00
Legal Expense	16605.00
CGST Tax	93225.86
Purchase Land At Bhaktinagar Dabgram -II -249/2022	6013861.00
Purchase Land At Thakunagar Sahudhangi - I-6044/2021	1149534.00
SGST Tax	93225.86
	<u>8430175.89</u>

3. SALES/RECEIPT OF SERVICE

Flat & Others GST Sales @1%	9103960.82
Sales Of Land	3650000.00
	<u>12753960.82</u>

4. CLOSING WORK IN PROGRESS

Land at Bharat Nagar	8706016.00
Land at Indor Stadium	8438190.00
Stock of Land	3668883.00
	<u>20813089.00</u>

5. DIRECT EXPENSES

Labour Wages	103620.00
	<u>103620.00</u>

6. INTEREST ON UNSECURED LOANS

Daluram Agarwal (HUF)	20827.00
Dibya Khandelwal	41212.00
Meera Devi Khandelwal	30909.00
Puja Agarwal	86965.00
Raj Kumar Agarwal	61780.00
Ramawatar Agarwal (HUF)	112566.00
Sanwamal Agarwal (HUF)	15614.00
Shyamlal Agarwal	82113.00
Rekha Agarwal	120044.00
Rekha Podder	84014.00
Ritesh Agarwal	90554.00
Sarita Podder	78540.00
Sarla Mitruka	86137.00
Setal Podder	87349.00
Shyamlal Agarwal & Sons	192126.00
Suresh Agarwal & Sons (HUF)	76676.00
Sushila Devi Agarwal	81875.00
	<u>1349301.00</u>



M/s.B.L. BUILDERS

Balwanth Banerjee

Partner

M/S B.L. BUILDERS
53, RANI SATI MANDIR ROAD, GANGANAGAR
SILIGURI-734005

BALANCE SHEET AS ON 31.03.2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>PARTNERS CAPITAL ACCOUNT</u>		-7,14,849.39	<u>FIXED ASSETS</u>		168686.00
<u>SECURED LOANS</u>		-8,54,581.14	<u>CURRENT ASSETS, LOANS AND ADVANCES</u>		
<u>UNSECURED LOANS</u>		1,63,62,906.00	Closing Stock	2,08,13,089.00	
<u>CURRENT LIABILITIES AND PROVISIONS</u>			Cash at Bank	18,326.28	
Shree Ganeshji Maharaj	101.00		Cash in Hand	5,41,659.30	
Advances from Customers	7300000.00		Loss during the year	7,50,545.89	22123620.47
Audit Fees Payable	5000.00				
Sundry Creditors	58800.00				
TDS Payable	134930.00	74,98,831.00			
		2,22,92,306.47			22292306.47

M/s.B.L. BUILDERS

Balraj Kumar
 Partner

Partner

As per our report of even date attached herewith

FOR ARCB & ASSOCIATES
 Chartered Accountants

Chanchal Bansal
CHANCHAL BANSAL
 Managing Partner
 Membership No. 306150

Place: Burdwan Road, Siliguri

Date: The 17th day of Sept 2022

M/S B.L. BUILDERS
53, RANI SATI MANDIR, GANGANAGAR, SILIGURI-734005

SCHEDULES ANNEXED TO & FORMING PART OF BALANCE SHEET AS AT 31.03.2022

SCHEDULE- 1 PARTNERS CAPITAL

Partner Name	Pan No.	Share of Profit	Balance B/F	Addition/ (Withdrawals)	Interest on Capital	Salary to Partners	Share in Profit	Balance C/F
Bela Aagrwal	ACCPA3281B	33.33%	(2848821.87)	344900.00	0.00	0.00	0.00	(2503921.87)
Daluram Agarwal	ACYPA4109L	33.34%	(47283.52)	1420000.00	0.00	0.00	0.00	1372716.48
Sanwar Mal Agarwal	AGJPA8405G	33.33%	121456.01	294900.00	0.00	0.00	0.00	418356.01
Total		100%	(2774649.39)	2059800.00	0.00	0.00	0.00	(714849.39)

SCHEDULE- 2 FIXED ASSETS

Particulars	Rate of Depreciation	Opening Balance	Addition for >=180 Days	Addition for <180 Days	Deduction	Total	Depreciation during the year	Closing Balance
Furniture	10%	7634.00	0.00	0.00	0.00	7634.00	763.00	6871.00
Inverter	10%	7981.00	0.00	0.00	0.00	7981.00	798.00	7183.00
Air Conditioner	10%	18175.00	0.00	0.00	0.00	18175.00	1818.00	16357.00
Computer & Printer	40%	36114.00	0.00	0.00	0.00	36114.00	14446.00	21668.00
Motor Cycle	15%	137185.00	0.00	0.00	0.00	137185.00	20578.00	116607.00
Total		207089.00	0.00	0.00	0.00	207089.00	38403.00	168686.00



M/s.B.L. BUILDERS
Selwani Aggarwal
Partner

M/S B.L. BUILDERS
53, RANI SATI MANDIR, GANGANAGAR, SILIGURI-734005

SCHEDULES ANNEXED TO & FORMING PART OF BALANCE SHEET AS AT 31.03.2022

SCHEDULE-3 SECURED LOANS

Punjab National Bank, Siliguri
[Overdraft A/c No. 0830210303712][BRS Annexed]
[Secured against hypothecation of Personal Gurantee & Property
of the Partners of the Firm]

(854581.14)

(854581.14)

SCHEDULE-4 UNSECURED LOANS

Adesh Agarwal
Daluram Agarwal (HUF)
Dibya Khandelwal
Meera Devi Khandelwal
Puja Agarwal
Raj Kumar Agarwal
Ramawatar Agarwal (HUF)
Reena Agarwal
Sohit Agarwal
Sanwarmal Agarwal (HUF)
Shyamlal Agarwal
Rekha Agarwal
Ritesh Agarwal
Sarla Mitruka
Shyamlal Agarwal & Sons
Suresh Agarwal & Sons (HUF)
Sushila Devi Agarwal

157895.00
250154.00
495007.00
371255.00
1044550.00
742044.00
1352044.00
2600000.00
400000.00
187539.00
986273.00
1441859.00
1087658.00
1034600.00
2307650.00
920965.00
983413.00

16362906.00



M/s.B.L. BUILDERS
Daluram Agarwal
Partner

M/S B.L. BUILDERS
53, RANI SATI MANDIR, GANGANAGAR, SILIGURI-734005

DETAILS ANNEXED TO AND FORMING PART OF BALANCE SHEET FORMING PART OF REPORT AS AT 31.03.2022

1. ADVANCES FROM CUSTOMERS

For Land at Indor Stadium:
Suraj Prasad & Mithu Prasad 7300000.00
7300000.00

2. CASH AT BANK

State Bank of India Siliguri 18326.28
[Current A/c No.35401478449]
Punjab National Bank, Siliguri 0.00
[Current A/c No.0830050016223 Closed on 25.05.2021]
18326.28

3. SUNDRY CREDITORS

Shrawan Enterprises 58800.00
[Less than One Year]
58800.00



M/s.B.L. BUILDERS

Bahavutgarnet
Partner

M/S B.L. BUILDERS

53,RANI SATI MANDIR, GANGANAGAR,SILIGURI-734005

BANK RECONCILIATION STATEMENT OF PNB OD BANK A/C- 0830210303712 AS ON 31.03.2022

PARTICULARS					Amount (Rs.)
Balance as per Bank Book					854581.14
<i>Add : Cheque issued but not presented for payment</i>					
<u>Date</u>	<u>Cheque No.</u>	<u>Party Name</u>	<u>Date of Clearing</u>	<u>Amount</u>	
31.03.2022	319738	Rekha Podder	07.05.2022	800613.00	
31.03.2022	319733	Sarita Podder	07.05.2022	700000.00	
31.03.2022	319746	Sheetal Podder	07.05.2022	800000.00	
31.03.2022	319737	Rekha Podder	07.05.2022	800000.00	
31.03.2022	319734	Sarita Podder	07.05.2022	795686.00	
31.03.2022	319745	Sheetal Podder	07.05.2022	903614.00	4799913.00
Balance as per Bank Statement					5654494.14



M/s.B.L. BUILDERS

Balwansubramanian
Partner

M/S B.L. BUILDERS, 53, RANI SATI MANDIR ROAD, GANGANAGAR-734005

Schedule "A"

Significant Accounting Policies and Notes on accounts

- a) Method of Accounting: The firm maintains its accounts on mercantile basis.
- b) Fixed Assets: Fixed assets are stated at cost of acquisition less depreciation and none of them have been revalued during the year.
- c) Depreciation: The method of charging depreciation on fixed assets is w.d.v. as per section 32 of the I.T. Act, 1961.
- d) Inventories: Land has been valued at cost.
- e) Overdraft Loan from Punjab National Bank is secured against hypothecation of personal Guarantee & Property of the partners of the firm.
- f) Revenue Recognition: All Income and expenditure items having a material bearing on the financial statement are recognized on Accrual Basis

— SD —

Partner

Place: Burdwan Road, Siliguri
Date: The 7th day of Sept 2022

For ARCB & ASSOCIATES
Chartered Accountants

Chartered
Accountant
Chanchal Bansal
CHANCHAL BANSAL
Partner
Membership No 306150



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