

TAPOBAN HOUSING DEVELOPMENT
PRIVATE LIMITED

*Regd. Office: Debi Nagar, Mahiskapur Plot,
Benachity, Durgapur - 713213, Dist. - Burdwan (W.B.)*

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2021
ALONGWITH
TAX AUDIT REPORT U/S. 44AB OF THE INCOME TAX
ACT, 1961 FOR THE YEAR ENDED ON 31ST MARCH, 2021
(ASSESSMENT YEAR 2021-2022)**



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

A-4, Nandalal Bithi, City Centre, Durgapur -713216

Tel.:(0343) 2543018, Email : vnpdurgapur@gmail.com

Website : www.vnpaudit.com



FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
M / s. TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED
N.A., DEBI NAGAR, MAHISKAPUR PLOT, BENACHITY, NEAR AGRANI MORE, DURGAPUR, BARDHAMAN
PAN **AADCT8970A**
- was conducted by us V. N. PUROHIT & CO. in pursuance of the provisions of the Income-tax Act, 1961 Act, and we annex hereto a copy of our audit report dated 31-Mar-2021 along with a copy each of -
- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2020 to ending on 31-MAR-2021
- (b) the audited Balance Sheet as at 31-MAR-2021, and
- (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and 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:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : DURGAPUR, BURDWAN
Date : 27/01/2022
UDIN : 22065153AAAADK3164

For V. N. PUROHIT & CO.
Chartered Accountants
(Firm Regn No.: 0304040E)
S. Ganguly
(SUGATA GANGULY)
PARTNER
Membership No: 065153



FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED			
02	Address	N.A.,DEBI NAGAR,MAHISKAPUR PLOT,BENACHITY,NEAR AGRANI MORE,DURGAPUR,BARDHAMAN			
03	Permanent Account Number (PAN)	AADCT8970A			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Service Tax			AADCT8970A5D001	
	Goods and service tax	WEST BENGAL		19AADCT8970A1Z6	
05	Status	Company			
06	Previous year	from 01-Apr-2020 to 31-MAR-2021			
07	Assessment year	2021-22			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

Part B

09	a)	if firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
	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				
		Name of Partner/Member	Date of change	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)	Sector	Sub Sector	Code		
			REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005		
	b)	if there is any change in the nature of business or profession, the particulars of such change.	No				
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed	Purchases Register, Ledger, Journal				
		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.)	N.A., DEBI NAGAR, , MAHISKAPUR PLOT, BENACHITY, NEAR AGRANI MORE,, DURGAPUR, WEST BENGAL, 713213, INDIA		Purchases Register, Ledger, Journal (Computerized)		



	c) List of books of account and nature of relevant documents examined.	Purchases Register, Ledger, Journal			
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	Remarks if any:		
13	a) Method of accounting employed in the previous year	Mercantile system (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.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No			
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS	Disclosure		Remarks if any:	
14	a) Method of valuation of closing stock employed in the previous year.	Raw Material and Finished Goods Cost or NRV Whichever is lower			
	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			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-	NA			
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;	Nil			
	Description	Amount	Remarks if any:		
	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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil			
	Description	Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;	Nil			
	Description	Amount	Remarks if any:		
	d) any other item of income;	Nil			
	Description	Amount	Remarks if any:		
	e) capital receipt, if any.	Nil			
	Description	Amount	Remarks if any:		



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:										No		
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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 :-							As Per Annexure "A"					
	a) Description of asset/block of assets.												
	b) Rate of depreciation.												
	c) Actual cost or written down value, as the case may be.												
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
	cc) Adjusted written down value												
	d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												
	i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.												
	ii) change in rate of exchange of currency, and												
	iii) Subsidy or grant or reimbursement, by whatever name called.												
	e) Depreciation allowable.												
	f) Written down value at the end of the year.												
19	Amounts admissible under sections												
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:									
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]							Nil					
	Description			Amount		Remarks if any:							
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):							Nil					
	Name of Fund			Amount		Actual Date		Due Date		The actual amount paid			
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												
	1 expenditure of capital nature;							Nil					
	Particulars			Amount in Rs.		Remarks if any:							
	2 expenditure of personal nature;							Nil					
	Particulars			Amount in Rs.		Remarks if any:							
	3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;							Nil					
	Particulars			Amount in Rs.		Remarks if any:							



4	Expenditure incurred at clubs being entrance fees and subscriptions											Nil					
	Particulars					Amount in Rs.					Remarks if any:						
5	Expenditure incurred at clubs being cost for club services and facilities used											Nil					
	Particulars					Amount in Rs.					Remarks if any:						
6	Expenditure by way of penalty or fine for violation of any law for the time being force											Nil					
	Particulars					Amount in Rs.					Remarks if any:						
7	Expenditure by way of any other penalty or fine not covered above											Nil					
	Particulars					Amount in Rs.					Remarks if any:						
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law											Nil					
	Particulars					Amount in Rs.					Remarks if any:						
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: Nil																	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) Nil																	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii) as payment to resident referred to in sub-clause (ia)																	
A) Details of payment on which tax is not deducted: Nil																	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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. Nil																	
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii) as payment referred to in sub-clause (ib)																	
A) Details of payment on which levy is not deducted: Nil																	



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
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	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (ib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)								Nil								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
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.								NA								
Particulars	Section	Amount debited to P/L A/C	Description	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	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
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	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
e) provision for payment of gratuity not allowable under section 40A(7):								Nil								
f) any sum paid by the assessee as an employer not allowable under section 40A(9):								Nil								
g) particulars of any liability of a contingent nature.								Nil								
Nature of Liability		Amount	Remarks if any:													
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income:								Nil								



Particulars		Amount	Remarks if any:						
i) amount inadmissible under the proviso to section 36(1)(iii)		Nil							
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		Nil						
23	Particulars of payments made to persons specified under section 40A(2)(b).		Nil						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.		Nil						
	Section	Description	Amount	Remarks if any:					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.		Nil						
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any.			
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;		Nil						
	Nature of Liability	Amount	Remarks if any:		Section				
	b) not paid during the previous year;		Nil						
	Nature of Liability	Amount	Remarks if any:		Section				
	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);		Nil						
	Nature of Liability	Amount	Remarks if any:		Section				
	b) not paid on or before the aforesaid date.		Nil						
	Nature of Liability	Amount	Remarks if any:		Section				
	ii State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc is passed through the profits and loss account.		No						
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.		No						
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.		NA						
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any.				
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), if yes, please furnish the details of the same.		No						
	Name of the person from which shares received	PAN of the person	Aadhaar no	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	Remarks if any:



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)(vib), if yes, please furnish the details of the same.											No					
	Name of the person from whom consideration received for issue of shares			PAN of the person		Aadhaar no		No. of Shares issued		Amount of consideration received		Fair Market value of the shares		Remarks if any:			
29	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											NA					
	Nature of Income					Amount					Remarks if any:						
29	B 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											NA					
	Nature of Income					Amount					Remarks if any:						
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					
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pinc ode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?											NA					
	Clause under which of Sub section(1) of 92CE primary adjustments is made			Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:		
30	B 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											NA					
	Amount(in Rs) of interest or similar nature incurred		Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)		Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above		Ass Year of interest expenditure brought forward as per sub section (4) of section 94B		Amount of interest expenditure brought forward as per sub section (4) of section 94B		Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B		Amount of interest expenditure carried forward as per sub section (4) of section 94-B		Remarks if any:		



30	C	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)		NA						
		Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:						
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year		Nil						
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	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 payee bank draft
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-		Nil						
		Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	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		
	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		Nil						
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt		



b	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year.				Nil			
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.				Nil			
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year.				Nil			
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
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.				Nil			
		Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the 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
d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.				Nil			
		Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			



e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year		Nil								
Name of the payer		Address of the payer				PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year		
32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :		Nil								
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	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	Amount as assessed (give reference to relevant order)		Remarks		
						Amount	Order U/S and date			
b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.		No								
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.		No								
d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.		No								
e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.		No								
33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		Nil								
Section		Amount				Remarks if any:				
34 a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:		No								



Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total 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 the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details						NA				
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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				Remarks if any:	
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:						NA				
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.		Remarks if any:					
35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :										
Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any				
NA										
b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :										
A Raw Materials :										
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	*percentage of yield	*shortage / excess, if any.	
NA										
B Finished products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										
C By products :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										
36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2						NA				
Amount Received(in Rs)		Date of receipt			Remarks if any.					



37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	No
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	Particulars	Previous Year		%	Preceding previous Year	
	Total turnover of the assessee		258801859			189135934
	Gross profit/turnover	0	258801859	0	0	189135934
	Net profit/turnover	9371858	258801859	3.62	7478986	189135934
	Stock-in-trade/turnover	0	257609332	0	0	189135934
	Material consumed/finished goods produced	0	0	0	0	0

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

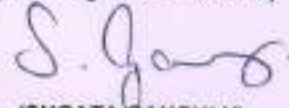
42	a	Whether the assessee is required to furnish statement in Form No 61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

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				NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

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)						NA
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST	
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities		



For V. N. PUROHIT & CO.
Chartered Accountants
(Firm Regn No.: 0304040E)



(SUGATA GANGULY)
PARTNER

Membership No: 065153

Place :DURGAPUR, BURDWAN
Date : 27/01/2022
UDIN : 22065153AAAADK3164



TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written-down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment.	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1964	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Building	10%	1,60,576	0	0	1,60,576	0	0	0	0	16,058	1,44,518
Furniture and fitting	10%	2,24,640	0	0	2,24,640	0	0	0	0	22,464	2,02,176
Plant and Machinery	15%	1,28,68,391	0	0	1,28,68,391	7,21,993	0	0	0	20,18,158	1,15,72,226
Computer	40%	17,722	0	0	17,722	0	0	0	0	7,089	10,633
Total		1,32,71,329	0	0	1,32,71,329	7,21,993	0	0	0	28,63,789	1,18,29,553

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	ELECTRIC GENERATING SET	4,50,000	0	4,50,000	15/07/2020	15/07/2020
2	PUMP SET	0	2,44,200	2,44,200	09/10/2020	09/10/2020
3	PUMP SET	0	27,793	27,793	13/10/2020	13/10/2020
	Total	4,50,000	2,71,993	7,21,993		



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



e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
103605750310122

Date of e-Filing
31-Jan-2022

Name	: TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED
PAN/TAN	: AADCT8970A
Address	: N.A., DEBI NAGAR,, MAHISKAPUR PLOT, BENACHITY, NEAR AGRANI MORE,, BENACHITY, NEAR AGRANI MORE,, DURGAPUR, ,, West Bengal, 713213
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2021-22
Financial Year	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 065153

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

TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED

Regd. Office: Debi Nagar, Mahiskapur Plot, Benachity, Near Agrani More, Durgapur-713213

CIN: U70109WB2011PTC163348

Balance Sheet as at 31st March, 2021

Particulars	Note No	31st March, 2021 (In Rs.)	31st March, 2020 (In Rs.)
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2	600,000.00	600,000.00
Reserves and Surplus	3	13,446,865.62	5,714,946.94
Share application money pending allotment		-	-
Non-Current Liabilities			
Long-term Borrowings		-	-
Deferred Tax Liabilities	4	-	-
Other Long Term Liabilities		-	-
Long Term Provisions		-	-
Current Liabilities			
Short-Term Borrowings	5	186,067,641.31	305,666,509.14
Trade Payables	6	1,902,002.00	2,734,171.00
Other Current Liabilities	7	3,734,545.92	2,949,625.74
Short Term Provisions		-	-
		205,751,054.85	317,665,252.82
II. ASSETS			
Non-current assets			
Fixed assets			
(i) Tangible assets	8	21,547,683.15	21,306,148.15
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
Non-current Investments		-	-
Deferred tax assets	4	259,599.00	259,599.00
Long-term loans and advances		11,000,000.00	11,000,000.00
Other non Current Assets		-	-
Current assets			
Current Investments			
Inventories	9	103,925,681.25	247,679,581.16
Trade Receivables		-	-
Cash and cash equivalents	10	51,594,579.21	22,172,660.15
Short-term loans and advances	11	10,399,239.68	7,955,568.10
Other current assets	12	7,024,272.56	7,291,696.26
Significant Accounting Policies & Notes on Accounts			
Total		205,751,054.85	317,665,252.82

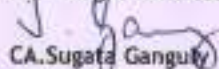
The accompanying notes are an integral part of the financial statements.

As per our Report of even date annexed

For, V.N. Purohit & Co.

Chartered Accountants

Firm Regd. 304040E


CA. Sugata Ganguly

Partner

Membership No: 065153

UDIN : 22065153AAAADK3164

Place: Durgapur

Date: 27.01.2022



TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED
Debi Nagar, Mahiskapur Plot, Benachity, Near Agrani More, Durgapur-713213

CIN: U70109WB2011PTC163348

Profit & Loss for the year ended, 31st March, 2021

Particulars	Note No	31st March, 2021 (in Rs.)	31st March, 2020 (in Rs.)
I. Revenue from Operation	13	257,609,332.42	185,527,704.58
II. Other Income	14	1,192,527.00	3,607,230.00
III. Total Revenue (I +II)		258,801,859.42	189,134,934.58
IV. Expenses:			
Purchase of Materials related to construction		41,966,673.40	71,730,987.66
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	143,753,899.91	32,833,935.84
Expenses Incurred For Construction		38,394,366.00	52,407,420.50
Employee Benefit Expenses	16	1,314,056.00	1,336,905.00
Administrative Expenses	17	18,159,305.00	16,161,582.00
Auditor's Remuneration	18	32,000.00	32,000.00
Depreciation and Amortization Expense	8	2,980,458.00	3,989,208.00
Other Expenses	19	2,829,242.26	3,163,909.41
IV. Total Expenses		249,430,000.57	181,655,948.41
V. Profit before exceptional and extraordinary items and tax	(III - IV)	9,371,858.85	7,478,986.17
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		9,371,858.85	7,478,986.17
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		9,371,858.85	7,478,986.17
X. Tax expense			
(1) Current tax	7	2,342,964.71	1,869,746.54
(2) Deferred tax	4	-	-
XI. Profit(Loss) from the period from continuing operations <i>(It is better to calculate in this fashion IX - X - XIV)</i>	(VII-VIII)	7,028,894.14	5,609,239.63
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		7,028,894.14	5,609,239.63
XVI. Earning per equity share:			
(1) Basic	20	117.15	93.49
(2) Diluted	20	117.15	93.49
Significant Accounting Policies & Notes on Accounts			

The accompanying notes are an integral part of the financial statements.

As per our Report of even date annexed

For, V.N. Purohit & Co.

Chartered Accountants

Firm Regd. 304040E

S. Ganguly
CA. Sugata Ganguly

Partner

Membership No: 065153

UDIN : 22065153AAAADK3164

Place: Durgapur

Date: 27.01.2022



NOTES ON ACCOUNTS

2. Share Capital

a. Particulars	(In Rs.)	
	31st March, 2021	31st March, 2020
<u>Authorised Share Capital</u>		
500000 Equity Shares of Rs. 10/- each	5,000,000.00	5,000,000.00
	<u>5,000,000.00</u>	<u>5,000,000.00</u>
<u>Issued, Subscribed and Fully Paid-up Capital</u>		
60000 Equity Shares of Rs. 10/- each fully paid	600,000.00	600,000.00
	<u>600,000.00</u>	<u>600,000.00</u>

b. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	31st March 2021		31st March 2020	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	60,000.00	600,000.00	60,000.00	600,000.00
Issued during the year	-	-	-	-
Outstanding at the end of the period	<u>60,000.00</u>	<u>600,000.00</u>	<u>60,000.00</u>	<u>600,000.00</u>

c. Terms / Rights attached to equity shares.

The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends, if any in Indian Rupees.

In the event of liquidation of the Company the holders of Equity Shares will be entitled to receive remaining assets of the Company after distribution of all Preferential amounts, if any. The distribution will be in proportion to the number of Equity Shares held by the shareholders.

d. Details of shareholders holding more than 5% shares in the Company

Name of the Persons holding such shares	31st March 2021		31st March 2020	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Pankaj Mukherjee	20,000.00	33.33%	30,000.00	50.00%
Anup Purakayastha	20,000.00	33.33%	15,000.00	25.00%
Madhusudan Saha	20,000.00	33.34%	15,000.00	25.00%
	<u>60,000.00</u>	<u>100.00%</u>	<u>60,000.00</u>	<u>100.00%</u>

3. Reserves and Surplus

Particulars	(In Rs.)	
	31st March, 2021	31st March, 2020
<u>Surplus / (Deficit) in the Statement of Profit and Loss</u>		
Balance as per last financial statements	5,714,946.94	105,707.31
Add: Profit for the year	7,028,894.14	5,609,239.63
Add: Adj. against Provision for IT	703,024.54	-
Net surplus in the Statement of Profit and Loss	<u>13,446,865.62</u>	<u>5,714,946.94</u>
Total Reserves and Surplus	<u>13,446,865.62</u>	<u>5,714,946.94</u>

4. Deferred Taxes (Net):

Particulars	(In Rs.)	
	31st March, 2021	31st March, 2020
Deferred Tax Liability (b/f)	(259,599.00)	(259,599.00)
Deferred Tax Asset (During the yr.)		
Fixed Assets: Impact of difference between Tax depreciation and and depreciation or amortisation charged for the Financial Reporting.		
Deferred Tax Liability / Asset (NET)(B-A)	<u>(259,599.00)</u>	<u>(259,599.00)</u>



5. Short Term Borrowings

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
<u>Loans Repayable on Demand</u>		
From Director	2,693,047.00	2,693,047.00
Advances against Flat Booking	166,192,221.48	270,704,208.53
Loan from Axis Bank- JCB	-	199,115.00
Vehicle Loan	5,249,423.59	8,214,171.59
<u>Secured Loan (Mortgaged against Flat / FD)</u>		
DSP Co-Op. Bank O/D	11,932,949.24	23,855,967.02
	<u>186,067,641.31</u>	<u>305,666,509.14</u>

6. Trade Payables

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
Trade Payables	1,902,002.00	2,734,171.00
	<u>1,902,002.00</u>	<u>2,734,171.00</u>

7. Other Current Liabilities

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
Other Paybles	555,422.20	555,422.20
ESIC & EPF Payble	17,587.00	19,221.00
Audit Fees Payable	103,140.00	71,140.00
Salary Payable	55,112.00	60,385.00
Provision for Income Tax	2,342,964.72	1,869,746.54
GST Payable	229,962.00	61,302.00
RCM Payable	7,110.00	11,905.00
Security Deposit	423,248.00	300,504.00
	<u>3,734,545.92</u>	<u>2,949,625.74</u>

8. Fixed Assets - (As per Separate Sheet Attached)

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
Tangible Assets	32,207,670.04	28,985,677.04
Less: Accumulated Depreciation	10,659,986.89	7,679,528.00
	<u>21,547,683.15</u>	<u>21,306,149.04</u>

9. Inventories

	(In Rs.)	
	31st March, 2021	31st March, 2020
Flat (under construction) Work-in-Progress with Material at Site	103,925,681.25	247,679,581.16
	<u>103,925,681.25</u>	<u>247,679,581.16</u>

10. Cash & Cash Equivalents

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
<u>Deposits with Banks</u>		
Fixed Deposit with Bank (DSP Co-Op. Bank)	5,834,375.00	5,834,375.00
R/D with (DSP Co-Op. Bank)	1,900,000.00	700,000.00
Accrued Interest on F/D & R/D	694,006.00	219,125.00
<u>Balances with Scheduled Banks</u>		
On Current Accounts	40,780,972.29	12,336,301.23
<u>Cash in Hand</u>	2,385,225.92	3,082,858.92
(As per Cash Book & Certified by the Management)		
	<u>51,594,579.21</u>	<u>22,172,660.15</u>

11. Short Term Loans and Advances

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
Security Deposit	368,461.00	368,461.00
Advance to Creditors & Suppliers	10,030,778.68	7,587,107.10
	<u>10,399,239.68</u>	<u>7,955,568.10</u>



12. Other Current Assets

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
Balance with Revenue Authorities	6,794,291.54	7,255,012.26
Other Assets	229,981.00	36,684.00
	<u>7,024,272.54</u>	<u>7,291,696.26</u>

13. Revenue from Operation

	(In Rs.)	
	31st March, 2021	31st March, 2020
Revenue Recognised (as per Cost of Completion Method)	257,609,332.42	185,527,704.58
	<u>257,609,332.42</u>	<u>185,527,704.58</u>

14. Other Income

	(In Rs.)	
	31st March, 2021	31st March, 2020
Misc. Income	33,621.00	32,450.00
Discount Received	18,391.00	17,323.00
Interest on F/D	513,387.00	422,398.00
Other Income	627,128.00	3,135,059.00
	<u>1,192,527.00</u>	<u>3,607,230.00</u>

15. Changes in inventories of finished goods, work-in-progress and stock-in-trade

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
<u>Opening</u>		
Work in progress (Flat) with Material at Site	247,679,581.16	280,513,517.00
<u>Closing</u>		
Work in progress (Flat) with Material at Site	103,925,681.25	247,679,581.16
	<u>143,753,899.91</u>	<u>32,833,935.84</u>

16. Employee Benefit Expenses

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
Salaries and Wages	1,239,197.00	1,221,308.00
Employer's Cont. E S I C	27,241.00	26,899.00
Employer's Cont. E P F	47,618.00	88,698.00
	<u>1,314,056.00</u>	<u>1,336,905.00</u>

17. Administrative & Establishment Expenses

<u>Particulars</u>	(In Rs.)	
	31st March, 2021	31st March, 2020
Directors Remuneration	15,000,000.00	12,500,000.00
Advertisement, Business Promotion & Marketing Expenses	502,921.00	819,988.00
Printing & Stationary	50,041.00	22,384.00
Postage & Courier	22,950.00	15,721.00
Insurance Charges	167,386.00	234,223.00
ROC Filing Fees	2,500.00	9,000.00
Electricity Expenses	1,930,918.00	2,304,020.00
Repair & Maintenance	482,589.00	256,246.00
	<u>18,159,305.00</u>	<u>16,161,582.00</u>



18. Auditor's Remuneration

Particulars

Statutory Audit Fees
Tax Audit Fees

		(In Rs.)	
	31st March, 2021	31st March, 2020	
	20,000.00	20,000.00	
	12,000.00	12,000.00	
	<u>32,000.00</u>	<u>32,000.00</u>	

19. Other Expenses

Particulars

Donation
Security Expenses
Legal Expenses/Professional & Consultancy Fees
Interest on Loan
Rates & Taxes
Misc. & General Expenses
Bank Charges & Commission
Labour Charges

		(In Rs.)	
	31st March, 2021	31st March, 2020	
	43,000.00	57,000.00	
	733,385.00	1,092,189.00	
	162,000.00	56,500.00	
	1,228,133.00	1,258,372.00	
	108,413.00	185,384.00	
	48,430.12	13,502.75	
	5,881.14	13,699.66	
	500,000.00	487,262.00	
	<u>2,829,242.26</u>	<u>3,163,909.41</u>	

20. Earnings Per Share (EPS)

Particulars

Net Profit as per Profit and Loss Statement
No. of Equity Shares outstanding
Face Value Per Share
Earnings Per Share (Basic and Diluted)

	31st March, 2021	31st March, 2020
	7,028,894.14	5,609,239.63
	60,000.00	60,000.00
	10.00	10.00
	117.15	93.49



8. Fixed Assets

TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED

As Per Companies Act 2013

Description of Assets	Rate %	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		Cost as at 01.04.2020 Rs.	Additions during the year Rs.	Sales/(Ad). during the year Rs.	Cost as at 31.03.2021 Rs.	Upto 31.03.2020 Rs.	For the year Rs.	Adjustment on Sale Rs.	Total as on 31.03.2021 Rs.	As on 31.03.2021 Rs.	As on 31.03.2020 Rs.
Block-A											
Land	0%	10,753,531.00	2,500,000.00	-	13,253,531.00	-	-	-	-	13,253,531.00	10,753,531.00
		10,753,531.00	2,500,000.00	-	13,253,531.00	-	-	-	-	13,253,531.00	10,753,531.00
Block-B											
Plant & Machinery	18.10%	4,221,863.00	450,000.00	-	4,671,863.00	1,801,346.15	478,839.00	-	2,280,185.15	2,391,677.85	2,420,516.85
Pump Set	18.10%	810,744.00	271,993.00	-	1,082,737.00	220,934.88	155,986.00	-	376,920.88	705,816.12	589,809.12
Boat	18.10%	63,000.00	-	-	63,000.00	33,814.17	5,283.00	-	39,097.17	23,902.83	29,185.83
		5,095,607.00	721,993.00	-	5,817,600.00	2,056,095.20	640,108.00	-	2,696,203.20	3,121,396.80	3,039,511.80
Block-C											
Furniture & Fixture	25.89%	329,219.04	-	-	329,219.04	184,603.32	37,441.00	-	222,044.32	107,174.72	144,615.72
Mobile	25.89%	3,700.00	-	-	3,700.00	2,568.26	293.00	-	2,861.26	838.74	1,131.74
Refrigerator	25.89%	10,000.00	-	-	10,000.00	8,306.09	439.00	-	8,745.09	1,254.91	1,693.91
Photo Copier Machine / Printers	25.89%	76,672.00	-	-	76,672.00	54,485.19	5,744.00	-	60,229.19	16,442.81	22,186.81
		419,591.04	-	-	419,591.04	249,962.86	43,917.00	-	293,879.86	125,711.18	169,528.18
Block-D											
LCD TV	31.23%	12,500.00	-	-	12,500.00	11,325.50	367.00	-	11,692.50	807.50	1,174.50
Motor Car	31.23%	12,280,832.00	-	-	12,280,832.00	4,948,129.01	2,290,003.00	-	7,238,132.01	5,042,699.99	7,332,702.99
		12,293,332.00	-	-	12,293,332.00	4,959,454.51	2,290,370.00	-	7,249,824.51	5,043,307.49	7,333,877.49
Block-E											
Computer	63.16%	137,366.00	-	-	137,366.00	129,387.71	5,039.00	-	134,426.71	2,939.29	7,978.29
Temporary Shed	63.16%	286,250.00	-	-	286,250.00	284,628.61	1,024.00	-	285,652.61	597.39	1,621.39
		423,616.00	-	-	423,616.00	414,016.32	6,063.00	-	420,079.32	3,336.68	9,599.68
Total (A+B+C+D+E)		28,985,677.04	3,221,993.00	-	32,207,670.04	7,679,528.89	2,980,458.00	-	10,659,986.89	21,547,683.15	21,306,148.15
Previous Year		20,311,880.00	8,673,797.04	-	28,985,677.04	3,690,320.00	3,989,208.00	-	7,679,328.00	21,306,149.04	16,621,559.11



TAPOBAN HOIJSING DEVELOPMENT PRIVATE LIMITED

Regd. Office: Debl Nagar, Mahiskapur Plot, Benachity, Near Agrani More, Durgapur-713213

CIN: U70109WB2011PTC163348

Schedule of Fixed Assets as at 31.03.2021 as per Income Tax Act, 1961

Particulars	As on 01.04.2020	Addition (before 30.09.2020)	Addition (After 30.09.2020)	Sales Adjustment	Total	Rate of Depreciation	Depreciation for the year	As on 31.03.2021
Block-A @ 0%								
Land	10,753,531.00	2,000,000.00	500,000.00	-	13,253,531.00	0%	-	13,253,531.00
	10,753,531.00	2,000,000.00	500,000.00	-	13,253,531.00			
Block-B @ 10%								
Building Shed	160,576.00	-	-	-	160,576.00	10%	16,058.00	144,518.00
	160,576.00	-	-	-	160,576.00		16,058.00	144,518.00
Block-C @ 10%								
Furniture & Fixtures	211,253.58	-	-	-	211,253.58	10%	21,125.00	190,128.58
LCD TV	5,646.00	-	-	-	5,646.00	10%	565.00	5,081.00
Mobile	2,427.00	-	-	-	2,427.00	10%	243.00	2,184.00
Refrigerator	5,314.00	-	-	-	5,314.00	10%	531.00	4,783.00
	224,640.58	-	-	-	224,640.58		22,464.00	202,176.58
Block-D @ 15%								
Plant & Machinery	2,593,169.00	450,000.00	-	-	3,043,169.00	15%	456,475.00	2,586,694.00
Pump Set	541,729.00	-	271,993.00	-	813,722.00	15%	101,659.00	712,063.00
Boat	32,886.00	-	-	-	32,886.00	15%	4,933.00	27,953.00
Motor Car	9,664,043.00	-	-	-	9,664,043.00	15%	1,449,606.00	8,214,437.00
Photo Copier Machine / Printers	36,566.00	-	-	-	36,566.00	15%	5,485.00	31,081.00
	12,868,393.00	450,000.00	271,993.00	-	13,590,386.00		2,018,158.00	11,572,228.00
Block-E @ 40%								
Computer & Peripherals	17,721.51	-	-	-	17,721.51	40%	7,089.00	10,632.51
	17,721.51	-	-	-	17,721.51		7,089.00	10,632.51
Total (A+B+C+D+E)	24,024,862.09	2,450,000.00	771,993.00	-	27,246,855.09	-	2,063,769.00	11,929,555.09
Previous Year	17,669,308.09	421,686.00	8,252,111.00	-	26,343,105.09		2,304,176.00	13,285,398.13

Place: Durgapur

Date: 27.01.2022

As per our report of even date
For V. N. Purohit & Co.

Chartered Accountants

Firm Registration Number: 304040E



(CA. Sugata Ganguly)

Partner

Membership Number: 065153

Name of Assessee	TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED		
Address	N.A.,DEBI NAGAR,,MAHISKAPUR PLOT,BENACHITY, NEAR AGRANI MORE,,DURGAPUR,BARDHAMAN,WEST BENGAL,713213		
E-Mail	sugatacal1@gmail.com		
Status	Company(Domestic)	Assessment Year	2021-2022
Ward	WARD 1(2), DURGAPUR	Year Ended	31.3.2021
PAN	AADCT8970A	Incorporation Date	04/06/2011
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005)		
Method of Accounting	Mercantile		
A.O. Code	WBG-W-190-2		
GSTIN No.	19AADCT8970A1Z6		
Filing Status	Original		
Return Filed On	04/03/2022	Acknowledgement No.:	288530720040322
Last Year Return Filed On	11/02/2021	Serial No.:	249995901110221
Last Year Return Filed u/s	Normal		
Bank Name	Axis Bank, CITY CENTRE, DURGAPUR, A/C NO:911020062475490 ,Type: Current ,IFSC: UTIB0000213		
Tele:	Mob:9903979180		
Tele(Office):	Mob:9832200882		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)		10288549
Profit as per Profit and Loss a/c		9371859
<u>Add:</u>		
Depreciation Debited in P&L A/c		2980458
Total		<u>12352317</u>
<u>Less:</u>		
Depreciation as per Chart u/s 32	<u>2063768</u>	<u>2063768</u>
		<u>10288549</u>
Income from Other Sources (Chapter IV F)		513388
Interest on F.D.R.		<u>513388</u>
Gross Total Income		10801937
Total Income		10801937
Round off u/s 288 A		<u>10801940</u>
Calculation for Mat		9371859
Profit as per part II and III of Schedule VI		9371859
Tax calculated @ 15.0% on Book Profit is Rs. 1405779		
Tax Due @ 25% (Turnover for Fin. Year 2018-19 is less than 400 Crore)		2700485
Surcharge @7%		189034

	2889519
Health & Education Cess (HEC) @ 4.00%	115581
	3005100
Mat Credit u/s 115JAA	1543090
	1462010
T.D.S./T.C.S	44836
	1417174
Advance Tax	900000
	517174
Interest u/s 234 A/B/C	123468
	640642
Round off u/s 288B	640640
Deposit u/s 140A	640640
Tax Payable	0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234A (5 Month)	25855	Non-Salary(as per Annexure)	38506
u/s 234B (12 Month)	62052	T.C.S.(as per Annexure)	6330
u/s 234C	35561		

(6375+19131+4884+5171)

Interest calculated upto March,2022, Due Date for filing of Return October 31, 2021

Due date extended to 15/03/2022 Circular No. 01/2022 in F.No:225/49/2021/ITA-II Dt 11-Jan-2022

As per notification,In case tax payable exceeds Rs. 1.00 Lac, due date for the purpose of interest u/s 234A has not been extended.

Comparison of Income if Company Opts for Section 115BAA (Tax @22%)

1.Total income as per Normal provisions	10801937
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions	0
Gross Total Income as per Normal provisions	10801937
(ii) Disallowed Deductions under section 115BAA / 115BAB	
No Deduction exists	
(iii) Disallowed Brought Forward Loss related to Above Deductions	
NA	0
3. Gross Total Income (1+2)	10801937
Deduction under Chapter VIA under heading C other than 80JJAA	0
Total Income after Adjustments under section 115BAA/115BAB	10801937

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:10 Jan 2022

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6360218	15/12/2020	46191	AXIS BANK GARIA	900000
2	0510308	04/03/2022	43126	HDFC BANK - 777 SALT LAKE V	640640
Total					1540640

Statement of Tax credit of MAT

1a. Tax Payable on deemed total income under section 115JB

1405779

b. Surcharge on (a) above	0	
c. Education cess on (a+b) above	56231	
d. Total Tax Payable u/s 115JB (1a+1b+1c)		1462010
2a. Tax Payable on Total Income	2700485	
b. Surcharge on 2a	189034	
c. Education cess on (2a+2b)	115581	
d. Gross tax liability (2a + 2b + 2c)		3005100
3. Amount of tax against which credit is available u/s 115JAA(2d-1d)		1543090

Assessment Year	Brought Forward	Set off	Carried Forward
2015-2016	40950	40950	0
2016-2017	1085402	1085402	0
2017-2018	624831	416738	208093
Total	1751183	1543090	208093

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
PLANT AND MACHINERY	15%	12868393	450000	271993	13590386	0	0	13590386	2018158	11572228
Furniture and Fitting including electric Fitting	10%	224640	0	0	224640	0	0	224640	22464	202176
Building	10%	160576	0	0	160576	0	0	160576	16058	144518
Computer	40%	17721	0	0	17721	0	0	17721	7088	10633
Total		13271330	450000	271993	13993323	0	0	13993323	2063768	11929555

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	1417174	15.00	212576	0	212500	3	6375
2.	Second (Up to Sep)	1417174	45.00	637728	0	637700	3	19131
3.	Third (Up to Dec)	1417174	75.00	1062881	900000	162800	3	4584
4.	Fourth (Up to March)	1417174	100.00	1417174	900000	517100	1	5171
	Total							35561

Interest Calculation u/s 234B

Interest u/s 234C : 35561

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2021	517174	5171	0	0	0	40732	0
2	May-2021	517174	5171	0	0	0	45903	0
3	June-2021	517174	5171	0	0	0	51074	0
4	July-2021	517174	5171	0	0	0	56245	0
5	August-2021	517174	5171	0	0	0	61416	0
6	September-2021	517174	5171	0	0	0	66587	0
7	October-2021	517174	5171	0	0	0	71758	0
8	November-2021	517174	5171	5171	0	0	82100	0
9	December-2021	517174	5171	5171	0	0	92442	0
10	January-2022	517174	5171	5171	0	0	102754	0
11	February-2022	517174	5171	5171	0	0	113126	0
12	March-2022	517174	5171	5171	640640	123468	0	517172
	Total		62062	25855				

Note : According to sub section (2) of section 234A Interest of other sections like 234B adjusted towards Self-Assessment Tax u/s 140A not consider in calculation of Interest u/s 234A.

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Axis Bank	CITY CENTRE, DURGAPUR	911020062475490		UTIB0000213	Current(Primary)
2	AXIS BANK	AXIS BANK,NACHAN ROAD, BENACHITY, BESIDE BHIRINGI KALIBARI OPPOSITE INDIAN BANK AND PUNJAB NATIONAL BANK DURGAPUR 713 213. DIST: BURDWAN, WEST BENGAL	911020062475490		UTIB0000179	Current

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	19AADCT8970A1Z6	254068332
	TOTAL	254068332

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	19AADCT8970A1Z6	AA190520184205C	23-Jun-2020	May,2020	5279611.11	5279611.11
2	19AADCT8970A1Z6	AA1904201488353	10-Jun-2020	April,2020	1727051.11	1787061.11
3	19AADCT8970A1Z6	AA1906201944905	16-Jul-2020	June,2020	11676767	13136217
4	19AADCT8970A1Z6	AA1908204011620	21-Sep-2020	August,2020	7035954	7411954
5	19AADCT8970A1Z6	AA190920439419T	19-Oct-2020	September,2020	12795056	14695056
6	19AADCT8970A1Z6	AA190720428136A	12-Sep-2020	July,2020	11489333	11589333
7	19AADCT8970A1Z6	AA191020347137J	19-Nov-2020	October,2020	13527761	13613611
8	19AADCT8970A1Z6	AA191120448545A	21-Dec-2020	November,2020	10474928	12422428
9	19AADCT8970A1Z6	AA160221392280G	18-Mar-2021	February,2021	15441233	16965132
10	19AADCT8970A1Z6	AA190121350900M	19-Feb-2021	January,2021	13527242	13527242
11	19AADCT8970A1Z6	AA190321738578V	20-Apr-2021	March,2021	22502876	22992777
12	19AADCT8970A1Z6	AA191220540998W	19-Jan-2021	December,2020	21802216.67	23743317.67
	Total				147079838.89	159163739.89

Details of T.D.S. on Non-Salary(26 AS Import Date:10 Jan 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	DURGAPUR STEEL PEOPLES* CO-OPERATIVE BANK LIMITED	CALD13414C	38506	38506
	TOTAL		38506	38506

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources	194A	513388	513388	Interest Income:513388	38506
Total		513388	513388		38506

Details of T.C.S.(26 AS Import Date:10 Jan 2022)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	DALMIA CEMENT (BHARAT) LIMITED	BBND02785G	1036	1036
2	SHAKAMBHARI ISPAT & POWER LIMITED	CALM04458G	5294	5294
	TOTAL		6330	6330

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference	
1	Interest from deposit	513388	Interest on FDR	513388	NIL
2	Business expenses	9259936			
3	Purchase of time deposits	1200000			
	Business receipts		Trading Account->Sales/ Gross receipts of business	257809332	
			Profit and Loss Account->Other income	1192527	
				258801859	258801859

Signature
(ANUP PURAKAYASTHA)
For TAPOBAN HOUSING DEVELOPMENT
PRIVATE LIMITED
Date-04.03.2022

CompuTax : TAPOBAN [TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED]

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
2021-22

PAN	AADCT8970A		
Name	TAPOBAN HOUSING DEVELOPMENT PRIVATE LIMITED		
Address	N.A_DEBI NAGAR, , MAHISKAPUR PLOT , BENACHITY, NEAR AGRANI MORE, , DURGAPUR,BARDHAMAN , 32-West Bengal , 91-India , 713213		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	288530720040322

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,08,01,940
	Book Profit under MAT, where applicable	2	93,71,859
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	14,62,010
	Interest and Fee Payable	5	1,23,468
	Total tax, interest and Fee payable	6	15,85,478
	Taxes Paid	7	15,85,476
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accrued Income & Tax Detail	Accrued Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 04-03-2022 16:53:10 from IP address 10.1.122.226 and verified by ANUP PURAKAYASTHA having PAN AHOPP4591L on 04-03-2022 16:53:02 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



AADCT8970A06288530720040322B55F6C3BD0028DA44E39EF542A1CC108683BBAEBS

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU