

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
367714060300923

Date of e-Filing
30-Sep-2023

Name	: P.P.S. DREAMS
PAN/TAN	: AAUFP9394C
Address	: 2/1, SREE COLONY, , Kolkata, KOLKATA, Regent Estate S.O, West Bengal, 700092
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	: 319473

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



FORM 3CB [See rule 66(1)(ii)]

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 P.P.S. DREAMS
 Address 2/1, SREE COLONY, Regent Estate S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700092
 PAN AAUFP9394C
 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 2/1 SREE COLONY, KOLKATA-700092 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 Subhodeep Mondal
 SUBHODEEP MONDAL (UDIN :)
 Membership Number 319473
 FRN(Firm Registration Number) 023022N
 Address 131, COTTON STREET, 3RD FLORR, Barabazar H.O., Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700007
 Date of signing Tax Audit Report 30-Sep-2023
 Place 223 29,194,127
 Date 30-Sep-2023

This form has been digitally signed by SUBHODEEP MONDAL having PAN CBHPM4844G from IP Address 223.29.194.127 on 30/09/2023 06:08:16 PM Dsc:Sl.No and issuer 23606676CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



PPS DREAMS

2/1 SREE COLONY, KOLKATA-700092

Trading, Profit and Loss A/C For the Year Ended 31st March 2023

PARTICULARS		AMOUNT(RS)	PARTICULARS		AMOUNT (RS)
To Cost Of Flat		7,790,000.00	By Sales of Flat		9,511,040.00
To Gross Profit C/D		1,721,040.00			
		9,511,040.00			9,511,040.00
To Cgst @2.5%	226,200.00		By Gross Profit B/D		1,721,040.00
To Sgst @2.5%	226,200.00	452,400.00			
To Bank Charges		944.00			
To Trade Licence		1,250.00			
To Net Profit		1,266,446.00			
		1,721,040.00			1,721,040.00

PI Appropriation A/C for the year ended 31st march 2023

Particulars		Amount (RS)	Particulars		Amount(RS)
To Remuneration		849,867.00	By Net Profit		1,266,446.00
Pintu Ghosh	283,289.00				
Suman Mukherjee	283,289.00				
Partha Dutta	<u>283,289.00</u>				
To Share Of Profit					
Pintu Ghosh	138,859.67				
Suman Mukherjee	138,859.67				
Partha Dutta	<u>138,859.67</u>	416,579.00			
		1,266,446.00			1,266,446.00

Date:- 30-09-2023
Place Kolkata

Signed in terms of our report of even date
For K A R M V And Company
Chartered Accountants



Subhodeep Mondal

CA. Subhodeep Mondal
(Partner)
Mem. No. 319473
Frn. No. 023022N
UDIN: 23319473BHAUTS6945

P.P.S. DREAMS
2/1 SREE COLONY, KOLKATA-700092
Balance Sheet as on 31st March 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
PARTNERS CAPITAL A/C			Closing Stock		
PINTU GHOSH			Work in Progress		
Balance as on 31st march 2023	1,803,511.00		Balance as per last A/C	9,613,154.00	
Add:- This Year	422,148.67		Add: This Year		
	2,225,659.67		To Purchase(Raw Material)	1,201,945.00	
Less:-Drawings	1,000,000.00	1,225,659.67	Road & Iron	590,000.00	
			Gate Grill	420,000.00	
SUMAN MUKHERJEE			Electrical	222,380.00	
Balance as on 31st march 2023	2,525,000.00		Marbel	265,123.60	
Add:- This Year	422,148.67		Plumbing	199,189.00	
LESS:- Drawings	1,000,000.00	1,947,148.67	Wooden Door	139,000.00	
			Putty & Paints	229,700.00	
			Engineers Fees	100,000.00	
			Labour Charges	1,574,000.00	
			Rent	312,000.00	
			Legal fees	10,600.00	
			Misc Cash Exp	77,400.00	
				5,253,337.60	
			Less: Cost Of Flat Sale	7,790,000.00	7,076,491.60
PARTHA DUTTA			Cash at bank		
Balance as on 31st march 2023	1,670,310.00			508,451.90	
Add:- This Year	422,148.67		Add:-Recived	9,711,389.00	
Less:- Drawing	1,100,000.00	992,458.67	Less :-Paid	8,882,052.60	1,337,788.30
			Sundry Debtors		
				9,511,040.00	
			Less:- TDS	95,110.00	
			Less:- Paid	9,411,389.00	4,541.00
Sundry Creditors			Cash in hand		
Raw material	1,255,195.00			184,215.10	
Less: paid JM Builders	460,000.00	795,195.00	Add:-This Year	1,622,885.00	
			Less:- paid	1,753,568.99	53,531.11
Loan Liabilities A/c			Advance Tax----TDS		
joydev	1,100,000.00				95,110.00
Kalu Ghosh	195,000.00				
Less:-Paid	1,000,000.00	295,000.00			
Advance					
Tapabratya Ghosh	3,000,000.00				
Add:-This Year	300,000.00	3,300,000.00			
Liabilities for Expenses					
		12,000.00			
		8,567,462.01			8,567,462.01

Date:- 30-09-2023
Place: Kolkata

Signed in terms of our report of even date
For K A R M V And Company
Chartered Accountants



Subhodeep Mondal
CA, Subhodeep Mondal
(Partner)
Mem. No. 319473
Fm. No. 023022N
UDIN: 23319473BHAUTS6945