


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[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)			2024-25
PAN	AIEPK9983A		
Name	DIPAK KARMAKAR		
Address	1D, MILAN PARK, Garia S.O (South 24 Parganas), Kamdahari , SOUTH 24 PARGANAS , West Bengal, INDIA, 700084		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	635467330231024
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	64,59,820
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	16,65,190
	Interest and Fee Payable	6	66,860
	Total tax, interest and Fee payable	7	17,32,050
	Taxes Paid	8	17,32,052
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0
Income Tax Return electronically transmitted on <u>23-Oct-2024 18:55:44</u> from IP address <u>223.185.34.81</u> and verified by <u>DIPAK KARMAKAR</u> having PAN <u>AIEPK9983A</u> on <u>23-Oct-2024</u> using paper ITR-Verification Form /Electronic Verification Code <u>TN7KYTSAI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 AIEPK9983A036354673302310240e18b8929fa4c15febf9a64875b535a6d0b8d21f		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

STATEMENT OF ACCOUNTS
&
AUDITOR'S REPORT

*M/S PARADISE LAND & HOUSING CO.
[sole proprietorship firm of
Mr. Dipak Karmakar]
1D Milan Park, Kolkata - 700084*

2023-2024

DEBASIS BANDYOPADHYAY & CO.
CHARTERED ACCOUNTANTS
8/3C, BIREN ROY ROAD (W), KOLKATA - 8
E-mail :dbc22003@yahoo.com



INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of **M/S PARADISE LAND & HOUSING CO.** [sole proprietorship firm of Mr. Dipak Karmakar], 1D Milan Park, Kolkata - 700084, which comprises of the Balance Sheet as on 31st March 2024 and the Profit and Loss Account for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its profit for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

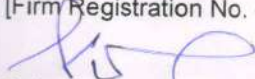
The individual is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as the individual determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the individual is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For DEBASIS BANDYOPADHYAY & CO.
Chartered Accountants
[Firm Registration No. - 324338E]


Debasis Bandyopadhyay, Proprietor
(M. No. - 057861)

Place : Kolkata
Dated : 24/09/2024

UDIN - 24057861BKBFQP4872



M/S PARADISE LAND & HOUSING CO.
 PROP : DIPAK KARMAKAR
 1 D, MILAN PARK, GARIA, KOLKATA - 700084

Balance Sheet as on 31st March 2024

Liabilities	Amt (Rs)	Amt (Rs)	Assets	Amt (Rs)	Amt (Rs)
<u>CAPITAL A/C</u>			<u>FIXED ASSETS</u>		
<i>As per last account</i>	3,55,80,939		<i>as per schedule</i>		17,03,188
Add : Interest income	14,31,848		Personal House Property		1,09,23,766
Add : Insurance Receipts	4,715				
Add : Gas subsidy	157				
Add : Net Profit during the yr	52,56,943		<u>INVESTMENTS</u>		
	4,22,74,602		F.D. with UCO Bank (mortgag	2,50,000	
Less: Adjustment of unadjusted			F.D. with SBI (mortgaged)	24,80,000	
debit balances	66,699		F.D. with SBI	21,00,000	48,30,000
Less: Drawings	11,09,204	4,10,98,699			
			<u>CURRENT ASSETS, LOANS & ADVANCE</u>		
<u>SECURED LOANS</u>			<u>Inventories</u>		
State Bank of India		2,00,94,702	Work - in - progress		1,18,24,185
UCO Bank		40,90,193	[taken and valued by the proprietor]		
<u>UNSECURED LOANS</u>			Land		1,60,03,463
From Relatives		18,97,000	Advance with Arghya Mitra		1,00,000
			Payment to Landlord against JDA		1,00,00,000
<u>CURRENT LIABILITIES AND PROVISIONS</u>			<u>Security Deposit</u>		
Advance from buyers	1,47,73,730		for Office		
Sundry Creditors	80,50,562		with W.B.S.E.B	10,000	
PF and ESI	14,945			17,492	27,492
Maintenance of Corpus Fund	4,34,813		<u>Cash and bank balance</u>		
Audit Fees	40,000	2,33,14,050	Cash in hand		20,028
Security Deposit - BOB		3,50,000	<u>Bank Balance with</u>		
			UCO Bank (SB)	7,174	
			Bank of Baroda	17,19,385	
			State Bank of India	2,97,23,365	
			State Bank of India	39,47,817	
			Central Bank of India	14,781	3,54,12,522
		9,08,44,644			9,08,44,644

Place : Kolkata
 Dated : 24/09/2024

In terms of our report of even date

Debasis Bandyopadhyay, Proprietor
 For Debasis Bandyopadhyay & Co.
 Chartered Accountants
 Membership No. - 057861



Dipak Karmakar
 Proprietor

For PARADISE LAND & HOUSING CO.

Dipak Karmakar
 Proprietor

M/S PARADISE LAND & HOUSING CO.

PROP : DIPAK KARMAKAR

1 D, MILAN PARK, GARIA, KOLKATA - 700084

Profit and Loss Account for the year ended 31st March 2024

Particulars	Amt (Rs)	Amt (Rs)	Particulars	Amt (Rs)	Amt (Rs)
To, Opening Work - in - progress		11,50,98,928	By, Sale of Flat / Garage		15,03,83,680
" Purchases of Materials and Supplies	3,06,77,973		" Extra Work Charge		4,20,390
" Electricity at site	2,80,056		" Cancellation Charges		1,43,909
" GST on Purchases and Services	34,73,829		" Income from Rent		18,16,409
" Drawing, Design, Consultancy	5,76,716		" Closing Work - in - progress		1,18,24,185
" Labour Charges	34,71,712		(taken and valued by the proprietor)		
" Other installation and project expenses	6,40,242				
" Local Authority Sanction Fees	19,97,166				
" Audit Fees		40,000			
" Accounting Charges		72,000			
" Bank Charges		30,975			
" Car-Upkeeping Charges		1,62,103			
" Brokerage		13,01,400			
" Carrying / Loading Charges		25,028			
" Conveyance		26,224			
" General Expenses		17,170			
" Electricity		23,630			
" Consultancy Fees		47,000			
" Security Expenses		3,64,868			
" Repairs & Maintenance		69,968			
" Printing & Stationery		3,920			
" Rates & Taxes		30,681			
" Site Expenses		1,10,520			
" Tea & Tiffin		24,112			
" Telephone & Internet		12,828			
" Salary & Exgratia		96,000			
" PF and ESI Expenses		96,180			
" Interest on Loan		3,53,868			
" Depreciation		2,06,533			
" Net Profit (transferred to Capital a/c)		52,56,943			
		<u>16,45,88,573</u>			<u>16,45,88,573</u>

Place : Kolkata

Dated : 24/09/2024

In terms of our report of even date

Debasis Bandyopadhyay, Proprietor
For Debasis Bandyopadhyay & Co,
Chartered Accountants
Membership No. - 057861



For PARADISE LAND & HOUSING CO.

Dipak Karmakar
Proprietor

Dipak Karmakar
Proprietor

M/S PARADISE LAND & HOUSING CO.

1 D, MILAN PARK, GARIA, KOLKATA - 700084

FIXED ASSETS AS ON 31/03/2024

Sl.	PARTICULARS	W.D.V. as on	Addition within	Addition after	Depreciation		W.D.V. as on
		01-04-2023	30-09-2023	30-09-2023	Rate	Amount	31-03-2024
FURNITURE & FIXTURE BLOCK							
1	Furniture & Fixtures	64,382	-	-	10%	6,438	57,944
	Electrical Equipment	65,116	-	-	10%	6,512	58,604
		1,29,498	-	-		12,950	1,16,548
PLANT & MACHINERY BLOCK							
2	A. 15% BLOCK Air Conditioner	21,340	-	-	15%	3,201	18,139
3	B. 15% BLOCK Motor Car & Cycle	2,86,591	-	-	15%	42,989	2,43,602
4	C. 15% BLOCK Tools & Appliances	1,374	-	-	15%	206	1,168
		3,09,305	-	-		46,396	2,62,909
5	D. 40% BLOCK Computer	318	-	-	40%	127	191
6	E. 10% BLOCK Office Building	14,70,600	-	-	10%	1,47,060	13,23,540
		19,09,721.00	-	-		2,06,533.00	17,03,188.00



For PARADISE LAND & HOUSING CO.

Proprietor