

AGARWAL MITTAL & COMPANY

CHARTERED ACCOUNTANTS

M/S DCP ENPERPRISE ,
KABI GURU SARANI,
SILIGURI-734001

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED
31ST MARCH, 2024

**AGARWAL MITTAL AND COMPANY**

Chartered Accountants

Sevoke Road, Sevoke Road, Siliguri-734001 West Bengal

Phone : , E-Mail :

UDIN : 24304859BKMELW9633**Form No 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 31/03/2024, and the Profit and loss account for the period beginning from 01/04/2023 to ending on 31/03/2024, attached herewith of D C P ENTERPRISE, Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001. PAN - AANFD6153C.
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 Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001 and 0 branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies, if any:
: 1) CASH IN HAND AS CERTIFIED BY THE PARTNER. 2) DETAILS OF ADVANCES & CREDITORS ARE SUBJECT TO CONFIRMATION FROM THIRD PARTIES. A. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. B. We conducted our audit in accordance with 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. i) As regards expenditure covered under section 40A(3) and 40A(3A) read with rule 6DD : As per books of accounts, documents and submissions of the assessee, all payments in excess of the limits prescribed under section 40A(3) and 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft or electronic transfer of funds. However, verification of the same with bank statements is not possible since the bank statements do not always indicate the nature of transaction. Clause 44 has not been filled as input is not being claimed hence data is not being maintained as required by clause 44 of 3CD.
(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, 2024 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 explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any



For AGARWAL MITTAL AND COMPANY
Chartered Accountants



Suman Mittal

Suman Mittal
(Partner)

M. No. : 304859

FRN : 327328E

Sevoke Road, Sevoke Road, Sevoke Road,
Sevoke Road, Siliguri-734001 West Bengal

Date : 15/06/2024
Place : Siliguri

UDIN : 24304859BKMELW9633

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

1	Name of the Assessee	D C P ENTERPRISE		
2	Address	Kabi Guru Sarani, SILIGURI H.O, SILIGURI, DARJEELING, WEST BENGAL-734001		
3	Permanent Account Number	AANFD6153C		
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	Yes		
	SN	Type	Registration Number	
	1	Goods and Services Tax (WEST BENGAL)	19AANFD6153C1ZF	
5	Status	Firm		
6	Previous year from	01/04/2023 to 31/03/2024		
7	Assessment year	2024-25		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted			
	SN	Type		
	1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable		
	(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD / 115BAE?			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				
		Name			Profit Sharing Ratio (%)	
		Lopa Chowdhury			33.33	
		Partha Sarathi Datta Biswas			33.33	
	Tamal Paul			33.34		
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.				Yes	
	Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
	15/08/2023	Partha Sarathi Datta Biswas	Addition	0.00	33.33	Admission
	15/08/2023	Mita Dutta Biswas	Deletion	33.33	0.00	Retired
10	a	Nature of business or profession.				
	Sector		Sub sector		Code	
	CONSTRUCTION		Building completion(06004)		06004	



b	If there is any change in the nature of business or profession, the particulars of such change.	No
	Business	Sector
	Sub sector	Code
	Nil	Nil
	Nil	Nil

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

- Journal
- Ledger
- Bank Statement
- Purchase
- Sales invoices

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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Journal	INDIA	KABI GURU SARANI		734001	SILIGURI	WEST BENGAL
Ledger	INDIA	KABI GURU SARANI		734001	SILIGURI	WEST BENGAL
Bank Statement	INDIA	KABI GURU SARANI		734001	SILIGURI	WEST BENGAL
Purchase	INDIA	KABI GURU SARANI		734001	SILIGURI	WEST BENGAL

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

- Journal
- Ledger
- Bank Statement
- Purchase



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
Nil	Nil

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

b Whether there has been any change in the method of accounting employed vis-à-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	Decrease in profit
Nil	Nil	Nil

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:

ICDS	Increase in profit	Decrease in profit	Net Effect

	Nil	Nil	Nil	Nil
	Total	Nil	Nil	Nil
f	Disclosure as per ICDS:			
	ICDS	Disclosure		
	ICDS I - Accounting Policies	CONCERN, CONSISTENCY AND ACCRUAL SYSTEM IS FOLLOWED.		
	ICDS V - Tangible Fixed Assets	NO TANGIBLE ASSETS		
14	a	Method of valuation of closing stock employed in the previous year.	Lower of Cost or Market rate	
	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	Decrease in profit
		Nil	Nil	Nil
15	Give the following particulars of the capital asset converted into stock-in-trade: -			
	Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
	Nil	Nil	Nil	Nil
16	Amounts not credited to the profit and loss account, being: -			
	a	The items falling within the scope of section 28.		
		Description	Amount	
		Nil	Nil	
	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned.		
		Description	Amount	
		Nil	Nil	
	c	Escalation claims accepted during the previous year.		
		Description	Amount	
		Nil	Nil	
	d	Any other item of income.		
		Description	Amount	
		Nil	Nil	
	e	Capital receipt, if any.		
		Description	Amount	
		Nil	Nil	
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:			NA
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 :-			NA
19	Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E			NA



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

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	NA
		Personal expenditure	NA
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	NA
		Expenditure incurred at clubs being entrance fees and subscriptions	NA
		Expenditure incurred at clubs being cost for club services and facilities used	NA
		Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	NA
		Expenditure by way of any other penalty or fine not covered above	NA
		Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.	
		Particulars	Amount
		NA	NA

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person.



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:		NA
	(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)		

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which tax is not deducted:							
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (V) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

NA

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

Nil

v. Wealth tax under sub-clause (iia)

Nil

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

Nil

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

NA

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

Nil

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

Nil

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

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 of the payee
Nil	Nil	Nil	Nil	Nil	

(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 of the payee
Nil	Nil	Nil	Nil	Nil	

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)

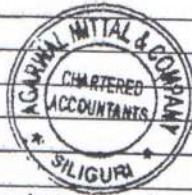
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g Particulars of any liability of a contingent nature

NA



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	NA															
i	amount inadmissible under the proviso to section 36(1)(iii)	0															
22	(a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	0															
	(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	0															
23	Particulars of any payment made to persons specified under section 40A(2)(b).	NA															
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.	NA															
25	Any amounts of profits chargeable to tax under section 41 and computation thereof	NA															
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	NA															
	(b) Not paid during the previous year;	NA															
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 139(1);	NA															
	(b) Not paid on or before the aforesaid date.	NA															
	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															
	GST																
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															
	<table border="1"> <thead> <tr> <th>CENVAT / ITC</th> <th>Amount</th> <th>Treatment in Profit & Loss / Accounts</th> </tr> </thead> <tbody> <tr> <td>Opening Balance</td> <td></td> <td>0 0</td> </tr> <tr> <td>Credit Availed</td> <td></td> <td>0 0</td> </tr> <tr> <td>Credit Utilized</td> <td></td> <td>0 0</td> </tr> <tr> <td>Closing / outstanding Balance</td> <td></td> <td>0 0</td> </tr> </tbody> </table>	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	
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.:-	NA															
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)(vii), if yes, please furnish	NA															



the details of the same.								
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)(viiib), if yes, please furnish the details of the same.							No	
Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares			
Nil	Nil	Nil	Nil	Nil	Nil	Nil		
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, If yes, please furnish the following details:							No	
Nature of income					Amount			
Nil					Nil			
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, If yes, please furnish the following details:							No	
Nature of income					Amount			
Nil					Nil			
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 person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details							No	
Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount 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 income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money			
Nil	Nil	Nil	Nil	Nil	Nil	Nil		
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, If yes, please furnish the following details							No	
Amount of expenditure by	Earnings before interest, tax,	Amount (in Rs.) of expenditure by	Details of interest expenditure	Details of interest expenditure				

	way of interest or of similar nature incurred	depreciation and amortization (EBITDA) during the previous year	way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	brought forward as per sub-section (4) of section 94B		carried forward as per sub-section (4) of section 94B	
				A.Y.	Amount	A.Y.	Amount
	Nil	Nil	Nil	Nil	Nil	Nil	Nil
C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)					No	
	Nature of the impermissible avoidance arrangement	Specify Others		Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:			
	Nil	Nil		Nil			
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 :-				NA	
	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-				NA	
		(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				NA	
		(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 :-				NA	
		(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 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				NA	
		(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 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				NA	
	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:—				NA	
	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:—				NA	



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:—								NA	
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-									
	SN	A. Y.	Nature of loss / Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD / 115BAE (To be filled in for assessment year 2021-22 and 2024-25 only)	Amount as assessed	Order U/S & Date	Remarks	
	NA	NA	NA	0	0	0	0	NA	NA	
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.								NA	
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	
	Nil									
d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year.								No	
	Nil									
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.								NA	
	Nil									
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).								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.								
	Nil									
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	
	TAN	Section	Nature of payment	Total amount of payment	Total amount on which tax was	Total amount on which tax was	Amount of tax deducted or	Total amount on which tax was	Amount of tax deducted or	Amount of tax deducted or



			or receipt of the nature specified in column (3)	required to be deducted or collected out of (4)	deducted or collected at specified rate out of (5)	collected out of (6)	deducted or collected at less than specified rate out of (7)	collected on (8)	collected not deposited to the credit of the Central Government out of (6) and (8)	
1	2	3	4	5	6	7	8	9	10	
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:							No			
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					
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:							No			
TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.							
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded					NA			
	b	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products								
		(A) Raw materials							NA	
		(B) Finished products							NA	
		(C) By products							NA	
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, If yes, please furnish the following details:-					No			
		Amount received				Nil	Date of receipt			
						Nil	Nil			
37	Whether any cost audit was carried out. ?					NA				
38	Whether any audit was conducted under the Central Excise Act, 1944. ?					NA				



39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?					NA
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	0			0	
	Gross profit/turnover	0	0	0.00	0	0.00
	Net profit/turnover	0	0	0.00	0	0.00
	Stock-in-trade/turnover	0	0	0.00	0	0.00
	Material consumed/Finished goods produced	0	0	0.00	0	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.					NA
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish					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/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
	Nil	Nil	Nil	Nil	Nil	Nil
43	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: if yes, please furnish the following details:					No
	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		
	Nil	Nil	Nil	Nil		
	If Not due , please enter expected date of furnishing the report					Nil
44	Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)					NA

For AGARWAL MITTAL AND COMPANY
Chartered Accountants



Sittal

Suman Mittal
Partner

M. No. : 304859

FRN : 327328E

Sevoke Road, Siliguri-734001 West Bengal

Date : 15/06/2024
Place : Siliguri

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

<u>PARTICULARS :</u>	<u>AMOUNT</u>		<u>PARTICULARS :</u>	<u>AMOUNT</u>	
	<u>Rs.</u>	<u>P.</u>		<u>Rs.</u>	<u>P.</u>
To Purchase (As per Annexure)	17,86,195.00		By Work In Progress		51,15,789.50
To Payment to land Owner	6,40,000.00				
To Labour Charges	13,20,200.00				
To Bank Charges	866.50				
To Audit Fees	8,850.00				
To Brokerage etc	5,99,000.00				
To Building Plan Fees	5,95,378.00				
To GST paid	44,000.00				
To Office Rent	60,000.00				
To Soil Test	20,000.00				
To Design etc	41,300.00				
Total	51,15,789.50		Total	51,15,789.50	
To Interest on Capital	-		By Book Profit b/d	-	
To Partners' Remuneration	-			-	
" Net Profit transferred to capital A/c	-			-	
Total	-		Total	0.00	

AUDITORS' REPORT

In term of our Report of even date annexed

PLACE ## SILIGURI

DATED ## THE 15th DAY OF
JUNE, 2024

FOR AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS

Suman Mittal

[CA SUMAN MITTAL]
PARTNER



Tanuj Paul

PARTNER

Pankaj Datta

PARTNER

BALANCE SHEET AS ON 31ST MARCH, 2024

LIABILITIES:	AMOUNT		ASSETS :	AMOUNT	
	Rs.	P.		Rs.	P.
Capital A/c			Current Assets		
(As per Annexure-I)			<u>Work in Progress</u>		51,15,789.50
Current Liabilities & Provisions			Advance to suppliers		
Audit Fees Payable	8,850.00		Mahamaya Enterprise	3,28,938.00	
Advance For Flats	44,00,010.00		Subho Hore	51,296.00	3,80,234.00
Duties and Taxes- GST	25,000.00	44,33,860.00	Cash In Hand		2,61,007.49 ✓
			(As certified by the partners)		
Sundry Creditors			Bank Balance		
Lamp N Lite	10,413.00		Punjab National Bank		5,30,034.43 ✓
Sanjib Sengupta	24,000.00		(A/c No.044400210032826)		
Shiv Builder Centre	28,935.00				
Siliguri Steel & Iron	1,00,000.00				
Sri Ramkrishna Sales Agency	42,300.00				
Sundaram Ply Décor	63,640.00	2,69,288.00			
Total	62,87,065.41		Total	62,87,065.41	

In term of our Report of even date annexed

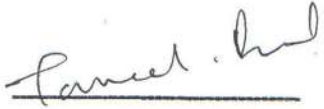

PLACE ## SILIGURI

DATED ## THE 15th DAY OF
JUNE, 2024

FOR AGARWAL MITTAL & COMPANY
CHARTERED ACCOUNTANTS


[CA SUMAN MITTAL]
PARTNER




PARTNER

PARTNER

D C P ENTERPRISE

KABI GURU SARANI, SILIGURI, Siliguri H.O, SILIGURI, DARJEELING, 32-West Bengal, 91-India, Pincode - 734001

DETAILS OF BALANCE SHEET AS ON 31ST MARCH, 2024

Annexure - "I" :

CAPITAL ACCOUNT :

<u>Partners Name</u>	<u>Opening Balance</u>	<u>Addition</u>	<u>Remuneration</u>	<u>Drawings</u>	<u>Share of Profit</u>	<u>GST Late Fees/ W O</u>	<u>TDS</u>	<u>TDS Refund</u>	<u>Cl. Balance</u>
Lopa Chowdhury	4,12,276.91	-	₹ -	1,00,000.00	-	-	-	-	3,12,276.91
Mita Dutta	5,44,776.91	-	-	5,44,776.91	-	-	-	-	-
Biswas (Retired)	-	9,44,776.91	-	-	-	-	-	-	9,44,776.91
Partha Sarathi	-	-	-	-	-	-	-	-	-
Datta Biswas (Admission)	-	-	-	-	-	-	-	-	-
Tamal Paul	4,26,863.59	-	-	1,00,000.00	-	-	-	-	3,26,863.59
Total	13,83,917.41	9,44,776.91	-	7,44,776.91	-	-	-	-	15,83,917.41

PURCHASE

Bricks	60,032.00
Cement	4,79,900.00
Door Frame Board Etc	63,640.00
Electric Fittings	10,413.00
Rod	6,35,739.00
Sand and Chips	5,15,471.00
Stone Dust	21,000.00
	17,86,195.00

