

TAX AUDIT REPORT
&
FINANCIAL STATEMENTS
2022-2023

M/s SURAKHA CONSTRUCTION
Partners : SAMIR SARDAR & SURATH SARDAR
GARIA STATION ROAD, SONARPUR, GARIA, WEST BENGAL 700084
PAN : ACGFS2283P

DUTTA LAHIRI & CO.
Chartered Accountants

FORM 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 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	SURAKHA CONSTRUCTION
Address	GARIA STATION ROAD, Garia S.O (South 24 Parganas), Kamdahari, SOUTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode - 700084
PAN	ACGFS2283P
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 KOLKATA and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: It is not possible for us to determine the breakup of total expenditure of entities registered or not under the GST as necessary information is not maintained by the assessee in its books of accounts. Further, the standard accounting software used by the assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirements regarding the requisite information in this clause. In view of above, we are unable to verify and report the desired information in this clause. In absence of the proper system of assessee, we are unable to comment and give the details as required in Clause 44.
- 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	SUBHABRATA DUTTA
Membership Number	059092
FRN(Firm Registration Number)	0323938E
Address	P74, CIT ROAD, Itally S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700014

Date of signing Tax Audit Report	30-Sep-2023
Place	122.162.201.138
Date	30-Sep-2023

M/s. SURAKHA CONSTRUCTION
Balance Sheet as at 31st March, 2023

Figures in ₹

Particulars	Note	As at March 31,	As at March 31,
		2023	2022
I. EQUITY AND LIABILITIES			
1 Owner's Fund			
(a) Owners Capital Account	2	1,08,47,898	71,63,456
1 Current liabilities			
(a) Trade Paybles			
(i) total outstanding dues of micro, small and medium enterprises	3	65,06,807	96,21,159
(ii) total outstanding dues of creditors other than micro, small and medium enterprises	4	5,17,68,962	5,48,05,973
(b) Other current liabilities	5	10,60,193	1,99,899
(c) Short-term provisions			
TOTAL		7,01,83,860	7,17,90,487
II. ASSETS			
1 Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipments	6	5,58,634	5,42,707
2 Others Non Current Assets	7	4,56,159	4,56,159
3 Current assets			
(a) Cash and Bank Balance	8	1,67,34,376	3,83,79,919
(b) Short term Loans & Advances	9	64,78,021	1,17,17,092
(c) Other Current Assets	10	4,59,56,670	2,06,94,611
TOTAL		7,01,83,860	7,17,90,487
SIGNIFICANT ACCOUNTING POLICIES	1		

The accompanying notes from 1 to 15 are an integral part of the financial statement.
This is the Balance Sheet referred to in our report of even date

For & on behalf of
DUTTA LAHIRI & CO.
Chartered Accountants

Firm's Registration No. 322938E

CA. Subhabrata Dutta
CA. Subhabrata Dutta
Partner



Membership No. - 059092

UDIN:

Date : September 30, 2023

Place : Kolkata 700014

For SURAKHA CONSTRUCTION
Sanjay Saha Partner
Sami Saha Partner

M/s. SURAKHA CONSTRUCTION**Statement of Profit and loss for the year ended 31st March, 2022**

Figures in ₹

Particulars	Note	2022-23	2021-22
I. Revenue from operations	11	13,72,87,654	7,52,94,625
Others income		-	6,452
II. Total Revenue		13,72,87,654	7,53,01,077
III. Expenses:			
Cost of project		12,89,59,594	7,06,90,006
Employee benefits expense	12	11,75,738	7,57,060
Finance Cost	13	495	2,765
Partners' remuneration		14,40,000	13,00,000
Depreciation and Amortization expenses	14	1,06,765	70,982
Other expenses	15	20,17,326	9,89,431
Total expenses		13,36,99,918	7,38,10,244
IV. Interest on Capital		8,59,615	-
V. Profit before tax (II- III)		27,28,121	14,90,833
Tax expense:			
(1) Current tax		8,60,294	-
Add : Earlier Year		-	19,294
VI. Profit (Loss) for the period (after tax)		18,67,827	14,71,539
SIGNIFICANT ACCOUNTING POLICIES	1		

The accompanying notes from 1 to 15 are an integral part of the financial statement.
This is the Statement Of Profit & Loss referred to in our report of even date

For & on behalf of
DUTTA LAHIRI & CO.

Chartered Accountants

Firm's Registration No. 322578P


CA. Subhabrata Dutta
Partner

Membership No. - 059092

UDIN:

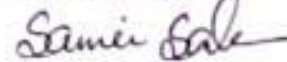
Date : September 30, 2023

Place : Kolkata 700014



For SURAKHA CONSTRUCTION


Partner


Partner

Notes to the Financial Statement for the year ended 31st March, 2023

1. Summary of Significant Accounting Policies :

Basis of Preparation of Financial Statements

These financial statements have been prepared in accordance with applicable Accounting standards in India under historical cost convention on the accrual basis. All assets and liabilities have been classified as current and non – current. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities.

Use of Estimates

The presentation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosures of contingent liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

Property, Plant and Equipment (Tangible Assets)

Property, Plant & Equipments is stated at acquisition cost, net of depreciation and impairment losses. The cost comprises of purchase cost, duties and taxes and incidental expenses related to acquisition, and other directly attributable cost of bringing the assets to its working conditions for intended use.

Depreciation and Amortization

Depreciation on Fixed Assets is provided on the written down value method under Income Tax Rules.

Revenue Recognition

Company derives revenues primarily from providing construction services.

The Contract revenue and expense have been recognized as revenue and expense based on the stage of completion of the contract. This method is called percentage of completion method. The stage of completion of the contract shall be determined with reference to the part of contract costs incurred to complete a certain set of activities up to the reporting date, surveys of work performed and the physical part of contract work completed.

Employee Benefits Expenses

Short Term Employee Benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as expense during the period when the employees render the services.

Post-Employment Benefits

The Company recognises contribution payable to the provident fund and Employee State Insurance scheme as an expense when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date then excess is recognised as an asset to the extent that the pre-payment will lead to a reduction in future payment or a cash refund.

Cash and Bank Balances

Cash and Bank Balances includes cash in hand , balances with banks and other short- term highly liquid investments with original maturities of three months or less, which are subject to an insignificant risk of changes in value.



Current Tax

Provision for Current tax is made based on the liability computed in accordance with the relevant tax rates and provisions of Income Tax Act, 1961 as at the balance sheet date and any adjustments to taxes in respect of the previous years, penalties if any related to income tax are included in the current tax expense.

Project Cost

All expenses incurred towards the Projects have not been charges to Profit & Loss A/c, the same has been considered under "Project WIP" shown under the head of "Other Current Assets" in Balance Sheet.

Related Parties Transactions

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

i. List of related parties where control exists and related parties with whom transactions have taken place and relationships :

Serial No.	Name of Related Parties	Relationship
1	SAMIR SARDAR	PARTNER
2	SURATH SARDAR	

ii. Disclosures of Transaction between the entity and Related Parties

Name of Related Parties	Nature of Transaction	Amount (Figures in ₹)
Samir Sardar	Partner Remuneration	7,20,000/-
Surath Sardar	Partner Remuneration	7,20,000/-
Samir Sardar	Interest on Capital	4,25,936/-
Surath Sardar	Interest on Capital	4,33,679/-



For SUDAKHA CONSTRUCTION
Surath Sardar Partner
Samir Sardar Partner

Notes to Financial Statement for the year ended 31st March, 2023

Figures in ₹

2. OWNERS'S CAPITAL ACCOUNT :

Particulars	As at March 31,	As at March 31,
	2023	2022
Samir Sardar (Capital A/C)		
At the beginning of the accounting period	35,49,467	27,12,152
Add : Partner's remuneration	7,20,000	-
Add : Share of profit during the year	7,47,131	5,88,616
Add: Interest on Capital	4,25,936	-
Add: Capital Introduction	2,61,000	2,48,700
	57,03,534	35,49,467
Less : Drawings	5,02,500	-
At the end of the accounting period [A]	52,01,034	35,49,467
Surath Sardar (Capital A/C)		
At the beginning of the accounting period	36,13,989	27,31,066
Add : Partner's remuneration	7,20,000	-
Add : Share of profit during the year	11,20,696	8,82,923
Add: Interest on Capital	4,33,679	-
Add: Capital Introduction	2,61,000	-
	61,49,364	36,13,989
Less : Drawings	5,02,500	-
At the end of the accounting period [B]	56,46,864	36,13,989
Total [A+B]	1,08,47,898	71,63,456

2.1 The statement showing "Distribution of Surplus"

Particulars	As at March 31,	As at March 31,
	2023	2022
Profit for the period	18,67,827	14,71,539
Less : Transferred to Partners' Capital A/c		
Samir Sardar [@ 40% of total profit]	7,47,131	5,88,616
Surath Sardar [@ 60% of total profit]	11,20,696	8,82,923
Total	18,67,827	14,71,539



For SURAKHA CONSTRUCTION
 Surath Sardar Partner
 Samir Sardar Partner

Notes to Financial Statement for the year ended 31st March, 2023

3. TRADE PAYABLES :

Figures in ₹

Particulars	As at March 31,	As at March 31,
	2023	2022
Sundry Creditors [for material purchase & expenses]		
Due to Micro, small and medium enterprises		
Due to Others	65,06,807	96,21,159
Total	65,06,807	96,21,159

4. OTHER CURRENT LIABILITIES :

Particulars	As at March 31,	As at March 31,
	2023	2022
Statutory Payables		
Goods & Service Tax		1,12,140
Provident Fund Payable	15,114	-
Income Received in Advance		
Advance from customers	5,17,53,848	5,46,93,833
Total	5,17,68,962	5,48,05,973

5. SHORT TERM PROVISIONS :

Particulars	As at March 31,	As at March 31,
	2023	2022
Provision for Income Tax (Net of Advance Tax)	10,60,193	1,99,899
Total	10,60,193	1,99,899



For SURAKHA CONSTRUCTION
 Partner Partner

Notes to Financial Statement for the year ended 31st March, 2023

6. PROPERTY, PLANT & EQUIPMENTS :

Sl. No.	Name of Assets	Rate of Dept.	Balance as on 01.04.2022	Addition during the year		Sale during the year	Total as on 31.03.23	Depreciation as on 31.03.2023	WDV as on 31.03.2023
				upto 30.9.22	after 30.09.22				
1	Furniture	10%	60,293	29,200	-	-	89,493	8,949	80,544
2	Office Equipment	15%	4,24,250	-	-	-	4,24,250	63,638	3,60,612
3	Computer & Printer	40%	58,164	-	24,200	-	82,364	28,106	54,258
4	CC TV	15%	-	-	51,792	-	51,792	3,884	47,908
5	Software	25%	-	-	17,500	-	17,500	2,188	15,312
	TOTAL		5,42,707	29,200	93,492	-	6,65,399	1,06,765	5,58,634



For SURAKHA CONSTRUCTION
 Partner *Sanjay Saha*
 Partner *Saurav Saha*

Notes to Financial Statement for the year ended 31st March, 2023

Figures in ₹

7. OTHERS NON CURRENT ASSETS :

Particulars	As at March 31,	As at March 31,
	2023	2022
Security Deposit Advances & Deposit	4,56,159	4,56,159
Total	4,56,159	4,56,159

8. CASH AND BANK BALANCE :

Particulars	As at March 31,	As at March 31,
	2023	2022
Cash in hand Cash in hand	6,78,990	4,94,464
Balance with Banks SBI A/C No - 38782266209	13,11,450	82,26,375
SBI A/C No - 38515272232	12,04,250	50,56,380
Uco Bank A/C No - 22880210000113	92,93,407	1,49,84,978
SBI A/C-40450820454	42,46,280	96,17,722
Total	1,67,34,376	3,83,79,919

9. SHORT TERM LOANS & ADVANCES :

Particulars	As at March 31,	As at March 31,
	2023	2022
Balance with Revenue/ Government Authorities Self Assessment Tax	10,70,700	5,48,700
Tax Deducted at Source	11,298	-
Tax Collected at Source	3,910	-
Loan to Related Parties Loan to Partners	53,92,113	1,11,68,392
Total	64,78,021	1,17,17,092



For SURAKHA CONSTRUCTION
Smith Saha
 Partner

Samin Eal
 Partner

Notes to Financial Statement for the year ended 31st March, 2023

Figures in ₹

10. OTHER CURRENT ASSETS :

Particulars	As at March 31,	As at March 31,
	2023	2022
Opening Project WIP	2,06,94,611	4,34,15,073
Add: Addition during the year	15,42,21,653	4,79,69,544
	17,49,16,264	9,13,84,617
Less: Project cost recognised during the year [Recognised on percentage of completion basis]	12,89,59,594	7,06,90,006
Closing Project WIP	4,59,56,670	2,06,94,611

11. REVENUE FROM OPERATIONS :

Particulars	2022-23	2021-22
Sale of flats	13,72,51,722	7,52,94,625
Other Operating Revenue		
Misc Receipt	35,932	-
Total	13,72,87,654	7,52,94,625

12. EMPLOYEE BENEFITS EXPENSE :

Particulars	2022-23	2021-22
Salary & Wages	10,68,789	7,57,060
Bonus	20,000	-
Contribution to Provident Fund	86,949	-
Total	11,75,738	7,57,060

13. FINANCE COST

Particulars	2022-23	2021-22
Others		
Bank Charges	495	2,765
Total	495	2,765



For SURAKHA CONSTRUCTION
 Partner
 Partner

Notes to Financial Statement for the year ended 31st March, 2023

Figures in ₹

14. DEPRECIATION AND AMORTISED COST :

Particulars	2022-23	2021-22
Depreciation on tangible assets (Refer Note No. 3)	1,06,765	70,982
Total	1,06,765	70,982

15. OTHER EXPENSES :

Particulars	2022-23	2021-22
Audit Fees	30,000	20,000
Administration Charges	5,200	-
Accounting Charges	1,28,000	53,000
Car Rent	51,000	5,750
Festival Celebration Expenses	10,000	5,000
General Expenses	44,497	18,750
Goods & Service Tax	7,63,914	-
Guard Expenses	68,000	-
Legal Charges	3,24,500	50,000
Tax & License	-	4,500
Power & Fuel	1,06,787	-
Office Expenses	20,436	48,433
Office Rent	2,40,000	2,40,000
Printing & Stationery	5,000	2,952
Professional Tax	3,880	2,500
Repair & Maintenance	68,110	87,500
Subscriptions	82,502	2,57,502
Tea & Tiffin	23,000	26,355
Business Promotion	-	1,64,689
Professional Fees	42,500	2,500
Total	20,17,326	9,89,431



For SURAKHA CONSTRUCTION

Partner

Partner

FORM 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	SURAKHA CONSTRUCTION
2. Address of the Assessee	GARIA STATION ROAD , Garia S.O (South 24 Parganas) , Kamdahari , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700084
3. Permanent Account Number (PAN)	ACGFS2283P
Aadhaar Number of the assessee, if available	
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

Sl. No.	Type	Registration Identification Number
1	Goods and Services Tax 32-West Bengal	19ACGFS2283P1ZD

5. Status	Firm
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	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. In case of AOP, whether shares of members are indeterminate or unknown?	No
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Sl. No.	Name	Profit Sharing Ratio (%)
1	SAMIR SARDAR	40
2	SURATH SARDAR	60

(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
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Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).	
--	--

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Real estate activities on a fee or contract basis	07004

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

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

Yes

Sl. No.	Books prescribed
1	PAYMENT VOUCHERS
2	SUBSIDIARY LEDGER
3	BANK BOOK
4	CASH BOOK

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK,BANK BOOK,SUBSIDIARY LEDGER,PAYMENT VOUCHERS	GARIA STATION ROAD	SONARPUR	SOUTH 24 PARGANAS	700084	91-India	32-West Bengal

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

Sl. No.	Books examined
1	CASH BOOK
2	PAYMENT VOUCHERS
3	SUBSIDIARY LEDGER
4	BANK BOOK

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

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year.

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
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No records added

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Refer to Significant Accounting Policies
2	ICDS II - Valuation of Inventories	Not Applicable
3	ICDS III - Construction Contracts	Not Applicable
4	ICDS IV - Revenue Recognition	Refer to Significant Accounting Policies
5	ICDS V - Tangible Fixed Assets	Refer to Significant Accounting Policies
6	ICDS VII - Governments Grants	Not Applicable
7	ICDS IX - Borrowing Costs	Not Applicable
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Refer to Significant Accounting Policies

14.(a). Method of valuation of closing stock employed in the previous year

(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

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
---------	-------------	--------

No records added

(d). any other item of income;

Sl. No.	Description	Amount
---------	-------------	--------

₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
---------	-------------	--------

No records added

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			

No records added

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening Written-down Value	Adjustment made in the written down value under section 115BAC(1)(b) AD (for assessment year 2021-22) (₹)	Adjustment made in the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(₹)	Purchase value	Total Value of Purchases (₹)	Deductions (₹)	Other Adjustments	Depreciation Allowable (₹)	Written Down Value at the end of the year(A+B-C+D)
1	WDV	Plant and Machinery @ 40%	40	₹18,204	₹0	₹0	₹18,204	₹24,200	₹24,200	₹0	₹0	₹18,208	₹ 14,208
2	WDV	Furniture & Fittings @ 20%	20	₹61,200	₹0	₹0	₹61,200	₹26,200	₹26,200	₹0	₹0	₹61,200	₹ 43,200
3	WDV	Plant and Machinery @ 25%	25	₹4,24,700	₹0	₹0	₹4,24,700	₹11,700	₹11,700	₹0	₹0	₹1,207	₹ 4,26,207
4	WDV	Intangible Assets @ 20%	20	₹0	₹0	₹0	₹0	₹17,000	₹17,000	₹0	₹0	₹1,000	₹ 15,000

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also 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.
No records added			

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)(v)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 7,557	15-May-2022	₹ 7,557	09-Jul-2022
2	Provident Fund	₹ 7,059	15-Jun-2022	₹ 7,059	13-Aug-2022
3	Provident Fund	₹ 7,059	15-Jul-2022	₹ 7,059	13-Aug-2022
4	Provident Fund	₹ 7,059	15-Aug-2022	₹ 7,059	13-Aug-2022
5	Provident Fund	₹ 5,316	15-Sep-2022	₹ 5,316	09-Sep-2022
6	Provident Fund	₹ 7,557	15-Oct-2022	₹ 7,557	15-Oct-2022
7	Provident Fund	₹ 7,557	15-Nov-2022	₹ 7,557	12-Nov-2022
8	Provident Fund	₹ 7,557	15-Dec-2022	₹ 7,557	23-Dec-2022
9	Provident Fund	₹ 7,557	15-Jan-2023	₹ 7,557	11-Jan-2023
10	Provident Fund	₹ 7,557	15-Feb-2023	₹ 7,557	14-Feb-2023
11	Provident Fund	₹ 7,557	15-Mar-2023	₹ 7,557	14-Mar-2023
12	Provident Fund	₹ 7,557	15-Apr-2023	₹ 7,557	14-Apr-2023

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

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of Tax deducted
No records added													

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

A. Details of payment on which tax is not deducted.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount payable out of "Amount of tax deducted"
No records added														

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

A. Details of payment on which levy is not deducted.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount payable out of "Amount of Levy deducted"
No records added														

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

₹ 0

v. Wealth tax under sub-clause (ia)

₹ 0

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

₹ 0

vii. Salary payable outside India to a non resident without TDS etc, under sub-clause (ii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

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

₹ 0

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

₹ 0

(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,

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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 8DD were made by account payee cheque drawn on a bank or account payee bank draft, if not, please furnish the details ?	Yes
	Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(ii).

₹0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	SAMIR SARDAR	DOBPS7793A		PARTNER	PARTNER REMUNERATION	₹7,20,000
2	SURATH SARDAR	AQQP55976F		PARTNER	PARTNER REMUNERTION	₹7,20,000
3	SAMIR SARDAR	DOBPS7793A		PARTNER	INTEREST ON CAPITAL	₹4,25,936
4	SURATH SARDAR	AQQP55976F		PARTNER	INTEREST ON CAPITAL	₹4,33,679

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26. 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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	PROVIDENT FUND PAYABLE	₹ 7,557

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

PROFESSION TAX Rs.2500/-

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.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
No records added								

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) (viii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. 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 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repaid
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) 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
No records added						

B.a. 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 ?

No

b. Please furnish the following details:

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.
No records added									

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom	Address of the person from whom	Permanent Account Number (if available with the assessee) of the person from whom	Aadhaar Number of the person from whom specified	Amount of specified sum	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an
No records added							

specified sum is received	specified sum is received	whom specified sum is received	sum is received, if available	taken or accepted	system through a bank account ?	account payee cheque or an account payee bank draft.
No records added						

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
No records added								

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with	Aadhaar Number of the payer, if	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or
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payer	the assessee) of the payer	available	use of electronic clearing system through a bank account during the previous year
No records added			

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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 (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
No records added								
b. Whether a change in share holding 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 ?								No
If yes, please furnish the details of the same.								₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?								No
If yes, please furnish the details of the same.								₹ 0
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.								No
If yes, please furnish the details of the same.								₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Sl. 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.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted	(6)Total amount on which tax was deducted or collected at	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of
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				or collected out of (4)	specified rate out of (5)	at less than specified rate out of (7)	the Central Government out of (8) and (9) (10)			
1	CAL552069D	194C	Payments to Contractors	₹13,41,200	₹13,41,200	₹13,41,200	₹13,412	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	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 details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CAL552069D	26Q	31-Oct-2022	18-Nov-2022	Yes	
2	CAL552068D	26Q	31-Jan-2023	27-Jan-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)		Amount paid out of column (2) along with date of payment.(3)	
		Amount	Date of payment	Amount	Date of payment
No records added					

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

year

No records added

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 ?
Please furnish the following details:-

No

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	137287654			75294600		
(b)	Gross profit / Turnover	8328060	137287654	6.07	4604600	75294600	6.12
(c)	Net profit / Turnover	2728121	137287654	1.99	1490600	75294600	1.98
(d)	Stock-in-Trade / Turnover	0	137287654	0.00	0	75294600	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	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.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. 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/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

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 295 ?

No

b. Please furnish the following details:

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

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	SUBHARRATA DUTTA
Membership Number	059092
FRN(Firm Registration Number)	0323938E
Address	P74 , CIT ROAD , Intaly S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700014
Place	122.162.201.138
Date	30-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	01-Nov-2022	01-Nov-	₹ 24,200	₹ 0	₹ 0	₹ 0	₹ 24,200

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	14-Aug-2022	14-Aug-2022	₹ 29,200	₹ 0	₹ 0	₹ 0	₹ 29,200
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	05-Nov-2022	05-Nov-2022	₹ 51,792	₹ 0	₹ 0	₹ 0	₹ 51,792
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
Intangible Assets @ 25%	1	05-Nov-2022	05-Nov-2022	₹ 17,500	₹ 0	₹ 0	₹ 0	₹ 17,500

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%				No records added

COMPUTATION

Name of the Assessee : SURAKHA CONSTRUCTION
Status : FIRM (Resident)
Date of Incorporation : 30/07/2010
Address : GARIA STATION ROAD , SONARPUR , GARIA KOLKATA , WEST BENGAL , 700084
Email : suraths789@rediffmail.com
Contact no. : 9831347035
Previous Year : 2022-23
Assessment Year : 2023-24
Permanent Account No. : ACGFS2283P
Ward :
Office File Number :
Acknowledge No./ Date of filling :

Business : SURAKHA CONSTRUCTION

Bank Details

Name of the Bank	MICR Code	IFSC Code	Type of Account	Account Number	Refund Bank
STATE BANK OF INDIA		SBIN0014525	Current	38515272232	
STATE BANK OF INDIA		SBIN0014525	Current	38782266209	
UCO BANK		UCBA0002268	Current	22880210000113	Yes

Computation of Taxable Income**Income From Business Profession**

Profit Before Tax as per Profit & Loss account		2728121	
Add : Disallowances			
Depreciation debited to Profit & Loss A/C	106765		
Disallowance under section 36	<u>29232</u>	<u>135997</u>	
Less : Deductions			
Deduction under section 32		<u>106765</u>	2757353
Gross Total Income			<u>2757353</u>
Taxable Income			2757353
Tax Due at Normal Rates on Rs. 2757353.00			827209
Tax Due at Special Rates on Rs. 0.00			<u>0</u>
Total Tax Due on Taxable Income			827209

Surcharge		0
Education Cess		<u>33088</u>
Tax Payable Including Surcharge & Education Cess		860297
Add : Interest Under Section 234A/234B/234C		
Interest Under Section 234B	59150	
Interest Under Section 234C	<u>42671</u>	101821
Less : Prepaid Tax		
TCS	3910	
TDS on Immovable Property	<u>11298</u>	15208
Tax Payable on self assessment		946910
Self Assessment Tax Paid		<u>946910</u>
Tax Payable/Refund		<u>0</u>

Due Date for filing of Return 31/10/2023

Due Date extended to 31/10/2023

Interest under section 234B

Total TDS Non-Salary	11298.00
Total TDS Salary	0.00
Total TCS	3910.00
Advance Tax Paid	0.00
Total Prepaid Taxes	15208.00
Percent of Tax Paid	0.00
No of Months	7
Rate Of Tax	1%
Amount on which Tax Calculated	845000.00
Tax	59150
Challan Amount	946910.00
Date of Deposit	202310
Apportionment of Interest from SAT	101821.00
SelfAssessment Tax Paid after Interest	845089.00
Tax	0.00
Total 234B	

59150.00

Interest under section 234C

Total TDS Non-Salary	11298.00
Total TDS Salary	0.00
Total TCS	3910.00
Advance Tax Paid	0.00
Total Prepaid Taxes	15208.00
Advance Tax Due	845089.00
Less: Deduction of CG,44AD,44ADA & Dividend	0.00
Balance Tax Due	845089.00
15 % of Balance Tax Due	126700.00
First Instalment Paid till 15/06	0.00
% Of (Total Adv. Tax) Paid	0.00

Amount On which Interest Calculated	126700.00	
Interest on 1st Instalment		3801.00
Advance Tax Due	845089.00	
Less: Deduction of CG,44AD,44ADA & Dividend	0.00	
Balance Tax Due	845089.00	
45% of Balance Tax Due	380200.00	
Second Instalment Paid till 15/09	0.00	
% Of (Total Adv. Tax) Paid	0.00	
Amount On which Interest Calculated	380200.00	
Interest on 2nd Instalment		11406.00
Advance Tax Due	845089.00	
Less: Deduction of CG,44AD,44ADA & Dividend	0.00	
Balance Tax Due	845089.00	
75% of Balance Tax Due	633800.00	
Third Instalment Paid till 15/12	0.00	
% Of (Total Adv. Tax) Paid	0.00	
Amount On which Interest Calculated	633800.00	
Interest on 3rd Instalment		19014.00
Advance Tax Due	845089.00	
Less: Deduction of CG, 44AD,44ADA & Dividend	0.00	
Balance Tax Due	845089.00	
100% of Balance Tax Due	845000.00	
Fourth Instalment Paid till 15/03	0.00	
% Of (Total Adv. Tax) Paid	0.00	
Amount On which Interest Calculated	845000.00	
Interest on 4th Instalment		8450.00
Total Tax		42671.00

Details of Advance Tax and Self Assessment Tax Payments of Income-tax

26AS Download Date 04/10/2023

SI No	BSR Code	Date of Deposit(DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)
1	0320001	11/10/2023	00213	946910

Details of Tax Deducted at Source (TDS) on Income

26AS Download Date 04/10/2023

SI No	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. year	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (6) or (7) being carried forward
				Fin. Year in which deducted	Amount b/f			
1	AIMPD3868R	PRANAB DAS			0	11298	11298	

26AS Download Date 04/10/2023

D	Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]											
	SI No	TCS credit relating to self /other person /spouse	Tax Deduction and Collection Account Number of the Collector	Name of the Collector	PAN of other Person (if TCS credit related to	Unclaimed TCS brought forward (b/f)		TCS of the current fin. Year		TCS credit being claimed this Year		TCS credit being carried forward
						Fin. Year in which	Amount b/f	Collected in own hands	Collected in the hands of	Claimed in own hands	Claimed in the hands of spouse	

	as per section 5A/ other person as per rule 37BA(2)]			other person)	collected			spouse as per section 5A or any other person as per rule 37B(1) (if applicable)		as per section 5A or any other person as per rule 37-1(1) (if applicable)	
(1)	2(i)	2(ii)	2(iii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	7(ii)	(8)
										TCS	PAN
1	S	CALM04458G	SHAKAMBHARI ISPAT & POWER LIMITED		0	0	3910	0	3910	0	0
2	S	CALR15340D	RABIN BARUI		0	0	0	0	0	0	0
NOTE Please enter total of column 7(i) in 15c of Part B-TT1											

AIS- Annual Information Statement Report Summary

Sl.	Information category	Data as per computation	Data as per AIS	Difference
1	Sale of land or building	0	5649000	5649000
2	GST turnover		145961762	145961762
	Other Information			
1	Receipts from transfer of immovable property		2259600	
2	GST purchases		23366900	
3	Business expenses		3998200	
4	Purchase of immovable property		20500000	


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For SURAKHA CONSTRUCTION

 Partner

 Partner

(SURAKHA CONSTRUCTION)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[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)			
PAN	ACGFS2283P		
Name	SURAKHA CONSTRUCTION		
Address	GARIA STATION ROAD , SONARPUR, GARIA , KOLKATA , 32-West Bengal, 91-INDIA, 700084		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	401121691111023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	27,57,350
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	27,57,350
	Net tax payable	5	8,60,297
	Interest and Fee Payable	6	1,01,821
	Total tax, interest and Fee payable	7	9,62,118
	Taxes Paid	8	9,62,118
	(+) 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
	This return has been digitally signed by <u>SAMIR SARDAR</u> in the capacity of <u>Partner</u> having PAN <u>DOBPS7793A</u> from IP address <u>223.177.107.62</u> on <u>11-Oct-2023 17:19:12</u> DSC SI.No & Issuer <u>6471742</u> & <u>9123291699550886420CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>		
System Generated Barcode/QR Code	 ACGFS2283P054011216911110236b02a6ad50bc30f6e52bce16d5e3801e903babe2		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			



INCOME TAX DEPARTMENT

Challan Receipt



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

ITNS No. : 280

PAN	:	ACGFS2283P
Name	:	SURAKHA CONSTRUCTION
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 9,46,910
Amount (in words)	:	Rupees Nine Lakh Forty Six Thousand Nine Hundred And Ten Only
CIN	:	23101100113219UCBA
Mode of Payment	:	Net Banking
Bank Name	:	UCO Bank
Bank Reference Number	:	47554396
Date of Deposit	:	11-Oct-2023
BSR code	:	0320001
Challan No	:	00213
Tender Date	:	11/10/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 9,46,910
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 9,46,910
Total (In Words)		Rupees Nine Lakh Forty Six Thousand Nine Hundred And Ten Only



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