

Acknowledgement Number:493606661240924

Date of filing : 24-Sep-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2024-25

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	493606661240924

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	4,55,000
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	4,55,000
	Net tax payable	5	1,41,960
	Interest and Fee Payable	6	7,104
	Total tax, interest and Fee payable	7	1,49,064
	Taxes Paid	8	2,01,213
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 52,149
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 SAMIR SARDAR in the capacity of Partner having PAN DOBPS7793A from IP address 223.236.111.54 on 24-Sep-2024 19:21:30 DSC SI.No & Issuer 6471742 & 9123291699550886420CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
492881580240924

Date of e-Filing
24-Sep-2024

Name	: SURAKHA CONSTRUCTION
PAN/TAN	: ACGFS2283P
Address	: GARIA STATION ROAD, , Kamdahari, SOUTH 24 PARGANAS, Garia S.O (South 24 Parganas), West Bengal, 700084
Form No.	: Form 3CB-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 059092

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

M/s. SURAKHA CONSTRUCTION
Balance Sheet as at 31st March, 2024

Figures in ₹

Particulars	Note	As at March 31,	As at March 31,
		2024	2023
I. EQUITY AND LIABILITIES			
1 Owner's Fund			
(a) Owners Capital Account	2	56,91,744	1,08,47,898
1 Current liabilities			
(a) Trade Paybles			
(i) total outstanding dues of micro, small and medium enterprises			
(ii) total outstanding dues of creditors other than micro, small and medium enterprises	3	24,60,807	65,06,807
(b) Other current liabilities	4	9,71,64,271	5,17,68,962
(c) Short-term provisions	5	1,41,961	10,60,193
TOTAL		10,54,58,783	7,01,83,860
II. ASSETS			
1 Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipments	6	5,89,602	5,58,634
2 Others Non Current Assets	7	4,56,159	4,56,159
3 Current assets			
(a) Inventories	8	7,94,42,541	4,59,56,670
(b) Cash and Bank Balance	9	2,47,69,268	1,67,34,376
(c) Short term Loans & Advances	10	-	53,92,113
(d) Other Current Assets	11	2,01,213	10,85,908
TOTAL		10,54,58,783	7,01,83,860
SIGNIFICANT ACCOUNTING POLICIES			
	1		

The accompanying notes from 1 to 17 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. 323



Subhabrata Dutta
CA. Subhabrata Dutta
Partner

Membership No. - 059092
UDIN: 24059092BKAQSL2295
Date : September 24, 2024
Place : Kolkata 700014

For & on behalf of
M/s. SURAKHA CONSTRUCTION

SAMIR SARDAR

Samir Sardar
(Partner)

Digitally signed by SAMIR SARDAR
Date: 2024.09.24 17:54:13 +05'30'

M/s. SURAKHA CONSTRUCTION
Statement of Profit and loss for the year ended 31st March, 2024

Figures in ₹

Particulars	Note	2023-24	2022-23
I. Revenue from operations			
Others income	12	1,85,03,417	13,72,87,654
II. Total Revenue		1,85,03,417	13,72,87,654
III. Expenses:			
Cost of Sales	13	1,45,82,133	12,89,59,594
Employee benefits expense	14	11,18,935	11,98,738
Finance Cost	15	3,444	495
Partners' remuneration		-	14,40,000
Depreciation and Amortization expenses	16	1,19,489	1,06,765
Other expenses	17	10,76,901	19,94,326
Total expenses		1,69,00,902	13,36,99,918
IV. Interest on Capital		12,00,000	8,59,615
V. Profit before tax (II- III)		4,02,515	27,28,121
Tax expense:			
(1) Current tax		1,41,961	-
Add : Earlier Year		24,595	8,60,294
VI. Profit (Loss) for the period (after tax)		2,35,959	18,67,827
SIGNIFICANT ACCOUNTING POLICIES	1		

The accompanying notes from 1 to 17 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. 323987A

Samir

CA. Subhabrata Dutta

Partner

Membership No. - 059092

UDIN: 24059092BKAQSL2295

Date : September 24, 2024

Place : Kolkata 700014



For & on behalf of
M/s. SURAKHA CONSTRUCTION

SAMIR

SARDAR

Samir Sardar
(Partner)

Digitally signed by
SAMIR SARDAR
Date: 2024.09.24
17:59:21 +05'30'

Notes to the Financial Statement for the year ended 31st March, 2024

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

The Company recognizes revenue from the sale of flats based on the completion of the legal registration process in favour of the buyer. Revenue is recognized when all significant risks and rewards of ownership of the flat have been transferred to the buyer, which is considered to occur upon the execution of the sale agreement and completion of registration with the relevant authorities.

Until such registration, any advance payments received from customers are recorded as customers are recorded as customer advances under current liabilities and not recognized as revenue.

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.

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.



Cost of Sales

The cost of flats sold is recognized in the financial statements in line with the revenue recognition policy, upon the completion of the registration process for the sale of flats. The cost of flats sold includes direct construction costs, land and development costs and indirect costs.

The cost of unsold flats is carried forward as "Inventory- Work in Progress" in the balance sheet until the flats are sold and registered. Any variance between the estimated cost and the actual cost is adjusted in the period in which the sale is recognized.

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	Interest on Capital	6,00,000/-
Surath Sardar	Interest on Capital	6,00,000/-



Notes to Financial Statement for the year ended 31st March, 2024

2. OWNERS'S CAPITAL ACCOUNT :

Figures in ₹

Particulars	As at March 31,	As at March 31,
	2024	2023
Samir Sardar (Capital A/C)		
At the beginning of the accounting period		35,49,467
Add : Partner's remuneration	52,01,034	7,20,000
Add : Share of profit during the year	-	7,47,131
Add: Interest on Capital	94,384	4,25,936
Add: Capital Introduction	-	2,61,000
Less : Drawings	52,95,417	57,03,534
At the end of the accounting period [A]	26,96,057	5,02,500
	25,99,361	52,01,034
Surath Sardar (Capital A/C)		
At the beginning of the accounting period		36,13,989
Add : Partner's remuneration	56,46,864	7,20,000
Add : Share of profit during the year	-	11,20,696
Add: Interest on Capital	1,41,575	4,33,679
Add: Capital Introduction	-	2,61,000
Less : Drawings	57,88,440	61,49,364
At the end of the accounting period [B]	26,96,057	5,02,500
	30,92,383	56,46,864
Total [A+B]		
	56,91,744	1,08,47,898

2.1 The statement showing "Distribution of Surplus"

Particulars	As at March 31,	As at March 31,
	2024	2023
Profit for the period		
Less : Transferred to Partners' Capital A/c	2,35,959	18,67,827
Samir Sardar [@ 40% of total profit]		
Surath Sardar [@ 60% of total profit]	94,384	7,47,131
	1,41,575	11,20,696
Total	2,35,959	18,67,827



Notes to Financial Statement for the year ended 31st March, 2024

3. TRADE PAYBLES :

Figures in ₹

Particulars	As at March 31,	As at March 31,
	2024	2023
<u>Sundry Creditors [for material purchase & expenses]</u>		
Due to Micro, small and medium enterprises		
Due to Others	24,60,807	65,06,807
Total	24,60,807	65,06,807

4. OTHER CURRENT LIABILITIES :

Particulars	As at March 31,	As at March 31,
	2024	2023
<u>Statutory Paybles</u>		
Goods & Service Tax	4,11,058	-
Provident Fund Payable	13,384	15,114
<u>Income Received in Advance</u>		
Advance from customers	9,67,39,829	5,17,53,848
Total	9,71,64,271	5,17,68,962

5. SHORT TERM PROVISIONS :

Particulars	As at March 31,	As at March 31,
	2024	2023
Provision for Income Tax (Net of Advance Tax excluding Current Year)	1,41,961	10,60,193
Total	1,41,961	10,60,193



Notes to Financial Statement for the year ended 31st March, 2024

6. PROPERTY, PLANT & EQUIPMENTS AND INTANGIBLE ASSETS :

Sl. No.	Name of Assets	Rate of Dept.	Balance as on 01.04.2023	Addition during the year		Sale during the year	Total as on 31.03.24	Depreciation as on 31.03.2024	WDV as on 31.03.2024
				upto 30.9.23	after 30.09.23				
1	Air Conditioner	15%	-	23,800	-	-	23,800	3,570	20,230
1	Furniture	10%	80,544	-	-	-	80,544	8,054	72,490
2	Office Equipment	15%	3,60,612	-	-	-	3,60,612	54,092	3,06,520
3	Computer & Printer	40%	54,258	-	66,200	-	1,20,458	34,943	85,515
4	CC TV	15%	47,908	43,758	16,699	-	1,08,365	15,002	93,363
5	Software	25%	15,312	-	-	-	15,312	3,828	11,484
	TOTAL		5,58,634	67,558	82,899	-	7,09,091	1,19,489	5,89,602



Notes to Financial Statement for the year ended 31st March, 2024

7. OTHERS NON CURRENT ASSETS :

Figures in ₹

Particulars	As at March 31,	As at March 31,
	2024	2023
<u>Security Deposit</u> Advances & Deposit	4,56,159	4,56,159
Total	4,56,159	4,56,159

8. INVENTORIES :

Particulars	As at March 31,	As at March 31,
	2024	2023
Work in Progress	7,94,42,541	4,59,56,670
Total	7,94,42,541	4,59,56,670

9. CASH AND BANK BALANCE :

Particulars	As at March 31,	As at March 31,
	2024	2023
<u>Cash in hand</u> Cash in hand	11,18,425	6,78,990
<u>Balance with Banks</u> With Current Account	2,36,50,843	1,60,55,387
Total	2,47,69,268	1,67,34,376

10. SHORT TERM LOANS & ADVANCES :

Particulars	As at March 31,	As at March 31,
	2024	2023
<u>Loan to Related Parties</u> Loan to Partners	-	53,92,113
Total	-	53,92,113



Notes to Financial Statement for the year ended 31st March, 2024

Figures in ₹

11. OTHER CURRENT ASSETS :

Particulars	As at March 31,	As at March 31,
	2024	2023
<u>Current Tax Assets</u> Balance with Revenue Authorities	2,01,213	10,85,908
Total	2,01,213	10,85,908

12. REVENUE FROM OPERATIONS :

Particulars	2023-24	2022-23
Sale of flats & shops	1,84,98,415	13,72,51,722
<u>Other Operating Revenue</u>		
Misc Receipt	5,002	35,932
Total	1,85,03,417	13,72,87,654

13. COST OF SALES :

Particulars	2023-24	2022-23
Inventories (At Commencement) -Work in progress	4,59,56,670	2,06,94,611
Add : Cost incurred during the year	4,56,45,497	15,42,21,653
Inventories (At Close) -Work in progress	9,16,02,167	17,49,16,264
	7,70,20,034	4,59,56,670
Total	1,45,82,133	12,89,59,594

14. EMPLOYEE BENEFITS EXPENSE :

Particulars	2023-24	2022-23
Salary & Wages	9,53,349	10,68,789
Bonus	73,000	20,000
Contribution to Provident Fund	77,985	86,949
Staff Welfare Expenses	14,601	23,000
Total	11,18,935	11,98,738



Notes to Financial Statement for the year ended 31st March, 2024

Figures in ₹

15. FINANCE COST

Particulars	2023-24	2022-23
Others		
Bank Charges	3,444	495
Total	3,444	495

16. DEPRECIATION AND AMORTISED COST :

Particulars	2023-24	2022-23
Depreciation on tangible assets (Refer Note No. 6)	1,19,489	1,06,765
Total	1,19,489	1,06,765

17. OTHER EXPENSES :

Particulars	2023-24	2022-23
Audit Fees		
Administration Charges	20,000	30,000
Professional / Consultancy/ Fees for technical services	9,210	5,200
Festival Celebration Expenses	2,08,955	4,95,000
Commission	1,45,986	92,502
Rates and taxes, paid or payable to Government or any local body	80,000	
Power & Fuel	49,190	7,67,794
Other miscellaneous expenses	87,729	1,06,787
Office Rent	2,72,686	1,88,933
Repair & Maintenance	2,00,000	2,40,000
	3,145	68,110
Total	10,76,901	19,94,326



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 2024, and the **Profit and loss account** for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024 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: 1. The assessee is responsible for the preparation of the statement of particulars required to be furnished u/s 44AB of the Income Tax Act, 1961 annexed herewith in Form No. 3CD. The responsibility also includes designing, implementing and maintaining internal controls, that are relevant and operating effectively for the preparation and presentation of the particulars furnished in Form No. 3CD that are free from material misstatement, whether due to fraud or error. 2. Our responsibility is to provide reasonable assurance about whether the particulars furnished in Form No. 3CD as a whole are free from material misstatement, whether due to fraud or error. We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). We have obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. We evaluate the appropriateness of accounting policies used and reasonableness of the accounting estimates used by the assessee. 3. As part of an audit in accordance with Standards of Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. 4. In relation to Clause 44 of Form 3CD, which requires the break-up of total expenditure into those related to entities registered under GST and those not registered under GST, we observe that the assessee has not provided the necessary data and details required for reporting under this clause. As a result, we are unable to comment on or provide the break-up of total expenditure as mandated under Clause 44 of Form 3CD. 5. Despite diligence effort, the assessee is unable to obtain a complete list of supplier who are registered under the Macro, Small and Medium Enterprises Development Act.
- 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 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 , Intally S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700014
Date of signing Tax Audit Report	24-Sep-2024

Acknowledgement Number:492881580240924

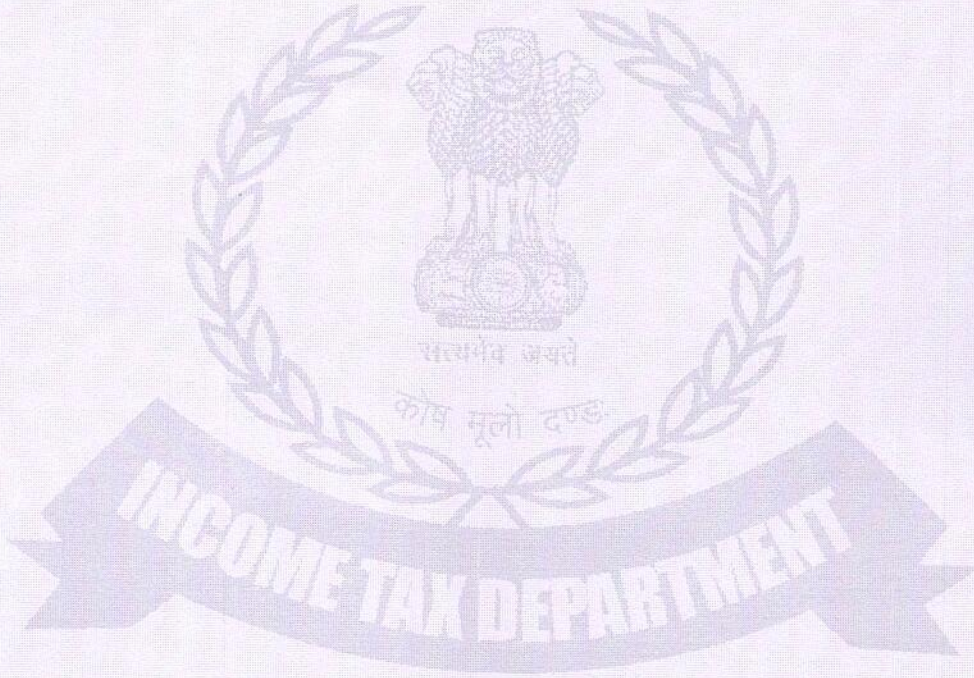
Place

KOLKATA

Date

24-Sep-2024

This form has been digitally signed by SUBHABRATA DUTTA having PAN ACUPD8009L from IP Address 223.236.111.54 on 24/09/2024 06:58:45 PM Dsc SI.No and issuer ,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority



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-2023 to 31-Mar-2024
7. Assessment year	2024-25

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(1A) / 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. In case of AOP, whether shares of members are indeterminate or unknown?	No
--	----

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
---	----

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	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
---	----

Acknowledgement Number:492881580240924

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	SUBSIDIARY LEDGER
2	BANK BOOK
3	PAYMENT VOUCHERS
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	PAYMENT VOUCHERS
2	SUBSIDIARY LEDGER
3	BANK BOOK
4	CASH 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
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 VI - Changes in Foreign Exchange Rates	Not Applicable
7	ICDS VII - Governments Grants	Not Applicable
8	ICDS VIII - Securities	Not Applicable
9	ICDS IX - Borrowing Costs	Not Applicable
10	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
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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 WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹60,544	₹0	₹0	₹60,544	₹0	₹0	₹0	₹0	₹8,054	₹ 72,490
2	WDV	Intangible Assets @ 25%	25	₹15,312	₹0	₹0	₹15,312	₹0	₹0	₹0	₹0	₹3,828	₹ 11,484
3	WDV	Plant and Machinery @ 15%	15	₹4,08,520	₹0	₹0	₹4,08,520	₹84,257	₹84,257	₹0	₹0	₹72,664	₹ 4,20,113
4	WDV	Plant and Machinery @ 40%	40	₹54,258	₹0	₹0	₹54,258	₹66,200	₹66,200	₹0	₹0	₹34,943	₹ 85,515

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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)(ii)]

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-2023	₹ 7,557	23-May-2023
2	Provident Fund	₹ 7,059	15-Jun-2023	₹ 7,059	26-Jun-2023
3	Provident Fund	₹ 7,059	15-Jul-2023	₹ 7,059	16-Jul-2023
4	Provident Fund	₹ 7,059	15-Aug-2023	₹ 7,059	19-Aug-2023
5	Provident Fund	₹ 5,316	15-Sep-2023	₹ 5,316	23-Sep-2023
6	Provident Fund	₹ 5,316	15-Oct-2023	₹ 5,316	25-Oct-2023
7	Provident Fund	₹ 6,561	15-Nov-2023	₹ 6,561	24-Nov-2023
8	Provident Fund	₹ 6,561	15-Dec-2023	₹ 6,561	22-Dec-2023
9	Provident Fund	₹ 6,561	15-Jan-2024	₹ 6,561	12-Jan-2024
10	Provident Fund	₹ 6,561	15-Feb-2024	₹ 6,561	15-Feb-2024
11	Provident Fund	₹ 6,063	15-Mar-2024	₹ 6,063	15-Mar-2024
12	Provident Fund	₹ 6,312	15-Apr-2024	₹ 6,312	15-Apr-2024

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

No records added

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

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 deposited out of "Amount of tax deducted"
No records added														

iii. 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 deposited out of "Amount of Levy deducted"
No records added														

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

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

₹ 0

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)

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

₹ 0

₹ 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						

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(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

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
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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
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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
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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
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No records added

(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 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	INTEREST ON CAPITAL	₹6,00,000
2	SURATH SARDAR	AQQPS5976F		PARTNER	INTEREST ON CAPITAL	₹6,00,000

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

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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.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;

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(a)- tax,duty,cess,fee etc	GOODS & SERVICE TAX PAYABLE	₹ 4,11,058
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PROVIDENT FUND PAYABLE	₹ 13,384

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

PROFESSIONAL TAX RS. 2,280/-

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	

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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) (viiia) ? 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) (viiib) ? 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	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 Repay
No records added														

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borrowed or repaid on hundi

me nt

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
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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
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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.
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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:-

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Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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:-

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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 otherwise than by a cheque or bank draft or 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 / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
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). No

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		

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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 ?

Yes

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 or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALS52069D	194C	Payments to Contractors	₹6,35,000	₹6,35,000	₹6,35,000	₹6,350	₹0	₹0	₹0
2	CALS52069D	194H	Commission or brokerage	₹2,19,900	₹2,19,900	₹2,19,900	₹10,995	₹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	CALS52069D	26Q	31-May-2024	25-Apr-2024	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
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	Closing stock	Shortage/excess, if any
No records added								

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year
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								

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
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 ? No
Please furnish the following details:-

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

37. Whether any cost audit was carried out ? No

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	18503417		137287654	
(b)	Gross profit / Turnover	3921284	18503417	8328060	137287654
			21.19		6.07

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(c)	Net profit / Turnover	402515	18503417	2.18	2728121	137287654	1.99
(d)	Stock-in-Trade / Turnover	0	18503417	0.00	0	137287654	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 286 ?

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	SUBHABRATA DUTTA
Membership Number	059092

Acknowledgement Number:492881580240924

FRN(Firm Registration Number)	0323938E
Address	P74 , CIT ROAD , Intally S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700014
Place	KOLKATA
Date	24-Sep-2024

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)												
Furnitures & Fittings @ 10%	No records added																		
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Intangible Assets @ 25%	No records added																		
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					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)												
Plant and Machinery @ 15%	1	17-Apr-2023	17-Apr-2023	₹ 23,800	₹ 0	₹ 0	₹ 0	₹ 23,800											
	2	16-Apr-2023	16-Apr-2023	₹ 43,758	₹ 0	₹ 0	₹ 0	₹ 43,758											
	3	17-Dec-2023	17-Dec-2023	₹ 16,699	₹ 0	₹ 0	₹ 0	₹ 16,699											
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					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)												
Plant and Machinery @ 40%	1	05-Feb-2024	05-Feb-2024	₹ 66,200	₹ 0	₹ 0	₹ 0	₹ 66,200											

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					
Furnitures & Fittings @ 10%	No records added								
<table border="1"> <thead> <tr> <th>Description of the Block of Assets/Class of Assets</th> <th>Sl. No.</th> <th>Date of Sale</th> <th>Amount</th> <th>Whether deletions are out of purchases put to use for less than 180 days</th> </tr> </thead> </table>					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
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Intangible Assets @ 25%	No records added								

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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
Plant and Machinery @ 40%				No records added

This form has been digitally signed by SUBHABRATA DUTTA having PAN ACUPD8009L from IP Address 223.236.111.54 on 24/09/2024 06:58:45 PM Dsc Sl.No and issuer ,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority

