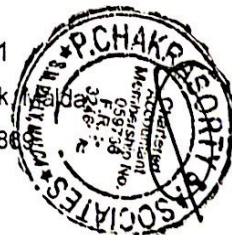


M.S.C Construction
Golapatty, Post + Dist - Malda.
ACCOUNTING YEAR - 2021-2022
ASSESSMENT YEAR - 2022-2023
PAN : A A R F M 8383 K

Balance Sheet as on 31/03/2022

<u>Liabilities</u>		<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
Capital Account		43,21,461.18	Fixed Assets	
Annex-I			Plant & Machinery	1,48,878.00
Bank A/c			Annex-IV	
Allahabad Bank, Malda			Current Assets	
LN A/c.50274237729			Work in Progress	60,95,782.00
Loan A/c			Security Deposit	
Pabitra Abasan	5,00,000.00		EBM, (Sivam Apart.)	17,61,922.00
Shubhabrata Sarkar	2,00,000.00		EBM, (Jatin Apart.)	5,25,000.00
Swapan Kumar Dey	3,49,000.00		WBSEDCL	15,43,569.00
Angshuman Saha	6,50,000.00	16,99,000.00	WBSEB (Mukundo Apart)	28,768.00
Sundry Creditor			Loan & Advance	
Annex-II		55,21,222.68	Anjan Kumar Saha	41,08,051.22
Advance for Flat			Kumkum Saha	15,51,254.00
Annex-IV		1,88,85,465.54	Agniv Saha	56,81,012.00
Land Owner (Advance Received)			Advance for Goods	
Annex-II		1,77,10,021.96	Annex-III	5,60,000.00
Liabilities for Expenses			Advance for Flat (Owners)	
Audit Fees(2021-22)		2,360.00	Annex-V	2,10,63,849.00
GST		4,23,814.44	Sundry Debtors	
Incometax Provisison		3,49,820.00	Annex-VI	9,67,570.85
			Service Tax paid	19,995.11
			TDS (Cash Withdrawns from Bank)	5,000.00
			Advance Tax	1,10,000.00
			Net Loss	
			upto Last Year	39,43,897.80
				39,43,897.80
			Cash at Bank	
			Indian Bank, Malda	3,395.42
			C/A No.50035748181	
			Punjub National Bank	3,07,034.45
			C/A No.023305020388	
			Cash in Hand	4,88,186.95
		4,89,13,165.80		4,89,13,165.80



M.S.C Construction
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Profit & Loss account for the period 01.04.2021 to 31.03.2022

PARTICULARS	AMOUNT RS	PARTICULARS	AMOUNT RS
To		By	
Audit Fees	2,360.00	Gross Profit / Loss	63,93,945.23
Office Repairing	488046.00		
Salary	1000497.00		
Bank Commission	10167.95		
Car Expenes	6400.00		
Car Insurance (4Wheelers)	12361.00		
Commission Paid	55000.00		
Depreciation Charges	55058.00		
Electricity Bill	93439.00		
Internet Bill	35455.00		
Intt. Paid	217579.00		
Intt. Paid(Gst)	21400.00		
Legal Expenses.	33794.00		
Miss. Expenses	41479.10		
Office Expensses (Godi)	169100.00		
Misc Goods Purchases	24572.00		
Security Service	70000.00		
Postage	3225.00		
Printing & Stationery	35395.00		
Profession Tax	2500.00		
Publicity (Advertisment)	11250.00		
Rent (Garage)	30000.00		
Repairing	14900.00		
Subcription	203500.00		
Telephone Bill	119471.00		
Travelling Expensses	2935.00		
Books Profit B/d	36,34,061.18		
	63,93,945.23		63,93,945.23

Profit & Loss Apportionment A/C:

Interest on Capital	1,03,422.00	Books Profit C/d	36,34,061.18
Partners Remuneration:-	22,08,383.00		
Provision for Incometax	3,49,820.00		
Share of Profit	9,72,436.18		
	36,34,061.18		36,34,061.18



M.S.C Construction
Golapatty, Post + Dist - Malda.
ACCOUNTING YEAR - 2021-2022
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Trading Account (Sivam Apartment) for the period 01.04.2021 to 31.03.2022

PARTICULARS	AMOUNT RS	PARTICULARS	AMOUNT RS
To		By	
Opening Work in Progress (Area - 2872.92 sqft)	1,29,39,341.67	Sale (Area - 2765.60 sqft)	1,01,47,009.00
Fire System	300000.00	Work in Progress (Area - 2872.92 sqft)	5,36,150.00
Frieght Charges	300.00		
Gril	10270.00		
Hardware Goods	542287.00		
Paint	11690.00		
Plumbing Goods	438156.00		
Rod	213939.71		
Wages	15841.60		
		Gross Loss	37,88,666.98
	1,44,71,825.98		1,44,71,825.98



M.S.C Construction
 Golapatty, Post + Dist - Malda.
 ACCOUNTING YEAR - 2021-2022
 ASSESSMENT YEAR - 2022-2023
 PAN : A A R F M 8383 K

Trading Account (Jatin Apartment) for the period 01.04.2021 to 31.03.2022

PARTICULARS	AMOUNT RS	PARTICULARS	AMOUNT RS
To		By	
Opening Work in Progress (Area - 6547.23 sqft)	1,47,44,361.96	Sale (Area - 4076.82 sqft)	1,73,84,636.00
		Working Progress (Area - 6547.23 sqft)	25,40,004.00
Brick	710000.00		
Cement	260481.00		
Electric Bill	85279.00		
Electric Good	342743.00		
Frighth Charges	59910.00		
Gril	137231.00		
Marbale	263570.00		
Paint	352415.00		
Plumbing Goods	796863.00		
Rod	224354.00		
Sand	101720.00		
Sliding Goods Aluminium	58200.00		
Stone	227993.00		
Tiles	368501.00		
Security Service	96920.00		
Wages	793828.06		
Wood	316920.00		
Wood Mistry	50175.00		
		Gross Loss	56,825.02
	1,99,91,465.02		1,99,91,465.02



M.S.C Construction
Golapatty, Post + Dist - Malda.
ACCOUNTING YEAR - 2021-2022
ASSESSMENT YEAR - 2022-2023
PAN : A A R F M 8383 K

Trading Account (Gouri Apartment) for the period 01.04.2021 to 31.03.2022

PARTICULARS	AMOUNT RS	PARTICULARS	AMOUNT RS
To		By	
Opening Work in Progress (Area - 10799.93 sqft)	✓ 93,90,337.22	Sale (Area 9028.25- sqft)	2,93,20,423.00
Bricks (Ga)	1584400.00	Work in Progress	30,19,628.00
Cement -Ga	1168218.17		
Electric Bill (Ga)	2940.00		
Electric Good (Ga)	316530.00		
Electric Wages (G/A)	100700.00		
Frieghst Charges - Ga	60805.00		
Gril - Ga	117992.00		
Hardware Goods (Ga)	319757.26		
Marbel -Ga	300000.00		
Municipality Tax (Gouri Apart)	11558.00		
Security Service	102000.00		
Paint -Ga	317712.00		
Plumbing Ga	729765.00		
Rod -Ga	1087899.00		
Sand -Ga	977945.00		
Sliding Goods Aluminium (G/A)	327160.17		
Stone -Ga	383850.00		
Tiles (G/A)	367693.00		
Wages (Ga)	3786877.43		
Water Tax -Ga	4000.00		
Wood-Ga	642474.52		
Gross Profit	1,02,39,437.23		
	3,23,40,051.00		3,23,40,051.00



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. I have examined the **balance sheet** as on 31st March **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	M S C CONSTRUCTION
Address	GOLAPATTY ENGLISH BAZAR MALDA LDA , Malda H.O , English Bazar , MALDA , 32- West Bengal , 91-India , Pincode - 732101
PAN	AARFM8383K
Aadhaar Number of the assessee, if available	

2. I 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 **GOLAPATTY ENGLISH BAZAR MALDA** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:
The assessee is not registered under GST and as informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof. Further the standard accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of **my** knowledge and belief, were necessary for the purposes of the audit.
- B. In **my** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **my** examination of the books.
- C. In **my** opinion and to the best of **my** information and according to the explanations given to **me** 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 **2022** ; 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 **my** opinion and to the best of **my** information and according to the explanations given to **me** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Acknowledgement Number:568979730290922

Sl. No.	Qualification Type	Observations/Qualifications
No records added		

Accountant Details

Name	PRALAY CHAKRABORTY
Membership Number	059736
FRN (Firm Registration Number)	0324690E
Address	SM PALLY , Malda H.O , English Bazar , MALDA , 32- West Bengal , 91-India , Pincode - 732101
Date of signing Tax Audit Report	29-Sep-2022
Place	103.245.2.176
Date	29-Sep-2022

This form has been digitally signed by PRALAY CHAKRABORTY having PAN ADJPC7126R from IP Address 103.245.2.176 on 29/09/2022 04:42:54 PM Dsc Sl.No and issuer,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

