

**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  
2022-23

|           |  |                                 |                 |
|-----------|--|---------------------------------|-----------------|
| PAN       | AALFR2292N   |                                 |                 |
| Name      | RELIABLE CONSTRUCTION  |                                 |                 |
| Address   | 7 , DINANTA APARTMENT , 4 NO DESH BANDHU NAGAR , 4 NO DESH BANDHU NAGAR , SODEPUR , SODEPUR , NORTH 24 PARGANAS , NORTH 24 PARGANAS , 32-West Bengal , 91-India , 700110 |                                 |                 |
| Status    | Firm   | Form Number                     | ITR-5           |
| Filed u/s | 139(1) Return filed on or before due date  | e-Filing Acknowledgement Number | 633025911111022 |

| Taxable Income and Tax details |   |    |           |
|--------------------------------|---|----|-----------|
|                                | Current Year business loss, if any                | 1  | 0         |
|                                | Total Income                                      |    | 78,85,650 |
|                                | Book Profit under MAT, where applicable           | 2  | 0         |
|                                | Adjusted Total Income under AMT, where applicable | 3  | 78,85,650 |
|                                | Net tax payable                                   | 4  | 24,60,323 |
|                                | Interest and Fee Payable                          | 5  | 73,154    |
|                                | Total tax, interest and Fee payable               | 6  | 25,33,477 |
|                                | Taxes Paid  | 7  | 25,33,478 |
|                                | (+) Tax Payable /(-) Refundable (6-7)             | 8  | (-) 1     |
| Accreted Income & Tax Detail   |   |    |           |
|                                | Accreted Income as per section 115TD              | 9  | 0         |
|                                | Additional Tax payable u/s 115TD                  | 10 | 0         |
|                                | Interest payable u/s 115TE                        | 11 | 0         |
|                                | Additional Tax and interest payable               | 12 | 0         |
|                                | Tax and interest paid                             | 13 | 0         |
|                                | (+) Tax Payable /(-) Refundable (12-13)           | 14 | 0         |

Income Tax Return submitted electronically on 11-Oct-2022 14:21:51 from IP address 45.250.245.161 and verified by SATYA BRATA SINHA having PAN AKQPS6921C on 11-Oct-2022 using generated through mode

System Generated

Barcode/QR Code



AALFR2292N05633025911111022A7DCA6C35A479F4F730D8B1529137E3FC693C660

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**RELIABLE CONSTRUCTION**

7 Dinanta Apartment, B.T.Road, Panihati, Swadeshi More, Kolkata - 700114

PROFIT & LOSS AND PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| PARTICULARS                              | RUPEES     | RUPEES              | PARTICULARS            | RUPEES | RUPEES              |
|--|------------|---------------------|------------------------|--------|---------------------|
| To Opening Stock & WIP                   |            | 56087000.00         | By Contract Price      |        | 101863506.33        |
| „ Purchases                              |            | 60269079.43         |                        |        |                     |
| „ Labour Charges                         |            | 21637291.00         | „ Closing Stock & WIP  |        | 65000000.00         |
| „ Pump Hire Charges                      |            | 3500.00             |                        |        |                     |
| „ Land                                   |            | 0.00                |                        |        |                     |
| „ Plan Sanction & Making Charges         |            | 1262910.00          |                        |        |                     |
| „ Payment to Land Lord                   |            | 255000.00           |                        |        |                     |
| „ Carriage-In-Ward                       |            | 1700.00             |                        |        |                     |
| „ Gross Profit C/D                       |            | 27347025.90         |                        |        |                     |
|  |            | <u>166863506.33</u> |                        |        | <u>166863506.33</u> |
| „ Audit Fees                             |            | 45000.00            |                        |        |                     |
| „ GST Audit Fees                         |            | 10000.00            | „ Gross Profit B/D     |        | 27347025.90         |
| „ Accounting Charges                     |            | 192000.00           | „ Discount Received    |        | 306730.00           |
| „ Advertisement                          |            | 115688.46           | „ Camp Charges         |        | 153144.00           |
| „ Bank Charges                           |            | 13531.50            | „ Cancellation Charges |        | 44920               |
| „ Brokerage                              |            | 881146.00           | „ Rounded off          |        | 1.32                |
| „ Bonus                                  |            | 294500.00           | „ Rent Received        |        | 5254784.81          |
| „ Consultancy Charges                    |            | 278000.00           |                        |        |                     |
| „ TDS Consultancy Fees                   |            | 41000.00            |                        |        |                     |
| „ Conveyance                             |            | 23825.00            |                        |        |                     |
| „ Soil Testing                           |            | 5000.00             |                        |        |                     |
| „ Discount Allowed                       |            | 214615.00           |                        |        |                     |
| „ Electric Charges                       |            | 429683.00           |                        |        |                     |
| „ General Expenses                       |            | 292755.00           |                        |        |                     |
| „ Fees for Re-Certification Audit of ISO |            | 10000.00            |                        |        |                     |
| „ Rent Paid                              |            | 498700.00           |                        |        |                     |
| „ Loan Processing Fees                   |            | 11800.00            |                        |        |                     |
| „ Registration Expenses                  |            | 123800.00           |                        |        |                     |
| „ Shifting Charges                       |            | 15830.00            |                        |        |                     |
| „ Professional Tax                       |            | 4500.00             |                        |        |                     |
| „ Internet & Telephone Charges           |            | 14299.00            |                        |        |                     |
| „ Cleaning Expenses                      |            | 6110.00             |                        |        |                     |
| „ Interest On Loan                       |            | 6236718.00          |                        |        |                     |
| „ Municipal Tax & Expenses               |            | 6724635.00          |                        |        |                     |
| „ Printing & Stationery                  |            | 37965.00            |                        |        |                     |
| „ Trade Licence                          |            | 7510.00             |                        |        |                     |
| „ Repair & Maintenance                   |            | 36032.00            |                        |        |                     |
| „ Delivery Charges                       |            | 59796.00            |                        |        |                     |
| „ Salary                                 |            | 3840370.00          |                        |        |                     |
| „ Security Service exp                   |            | 869296.25           |                        |        |                     |
| „ Staff & Labour Welfare Expenses        |            | 511530.00           |                        |        |                     |
| „ Depreciation                           |            | 49218.00            |                        |        |                     |
| „ Net Profit C/D                         |            | 11211752.82         |                        |        |                     |
|  |            | <u>33106606.03</u>  |                        |        | <u>33106606.03</u>  |
| „ Partners Salary                        |            |                     | By Net Profit B/D      |        | 11211752.82         |
| - Sri Satya Brata Sinha                  | 540000.00  |                     |                        |        |                     |
| - Sri Shambhu Nath Das                   | 540000.00  |                     |                        |        |                     |
| - Sri Sujay Das                          | 540000.00  |                     |                        |        |                     |
| - Sri Uttam Goswami                      | 540000.00  | 2160000.00          |                        |        |                     |
| „ Share of Profit                        |            |                     |                        |        |                     |
| - Sri Satya Brata Sinha 30%              | 2715525.85 |                     |                        |        |                     |
| - Sri Shambhu Nath Das 30%               | 2715525.85 |                     |                        |        |                     |
| - Sri Sujay Das 20%                      | 1810350.56 |                     |                        |        |                     |
| - Sri Uttam Goswami 20%                  | 1810350.56 | 9051752.82          |                        |        |                     |
|  | 9051752.82 |                     |                        |        |                     |
| <b>TOTAL</b>                             |            | <u>11211752.82</u>  | <b>TOTAL</b>           |        | <u>11211752.82</u>  |

Signed in terms of our annexed report of even date  
For Pradip Ghosh & Associates

**PRADIP**  
**GHOSH**

Digitally signed by  
PRADIP GHOSH  
Date: 2022.09.29  
12:26:44 +05'30'

Proprietor  
Chartered Accountant  
M.No. 053404  
UDIN : 22053404AWEKNB8783

Date : 28.09.2022  
Place : Kolkata

**RELIABLE CONSTRUCTION**  
7 Dinanta Apartment, B.T.Road, Panihati, Swadeshi More, Kolkata - 700114  
**BALANCE SHEET AS ON 31.03.2022**

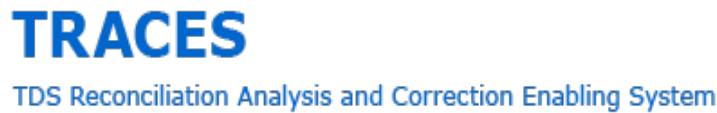
| LIABILITIES                               | RUPEES       | RUPEES              | ASSETS  | RUPEES      | RUPEES              |
|---|--------------|---------------------|---|-------------|---------------------|
| <b><u>PARTNERS' CAPITAL</u></b>           |              |                     | <b><u>FIXED ASSETS</u></b>                      |             |                     |
| <b><u>Sri Satya Brata Sinha - B/F</u></b> | 12692383.68  |                     | <b><u>Furniture - B/F</u></b>                   | 113647.00   |                     |
| Introduction                              | 200000.00    |                     | Less: Depreciation @ 10%                        | 11365.00    | 102282.00           |
| Salary                                    | 540000.00    |                     | <b><u>Cycle - B/F</u></b>                       | 2341.00     |                     |
| Share of Profit                           | 2715525.85   |                     | Less: Depreciation @ 15%                        | 351.00      | 1990.00             |
|   | 16147909.53  |                     | <b><u>Inverter - B/F</u></b>                    | 2368.00     |                     |
| Less: Drawings                            | 1027139.00   | 15120770.53         | Less: Depreciation @ 15%                        | 355.00      | 2013.00             |
|   | 7772382.67   |                     | <b><u>TV set</u></b>                            | 21883.08    |                     |
| <b><u>Sri Shambhu Nath Das - B/F</u></b>  | 7772382.67   |                     | Less: Depreciation @ 15%                        | 3282.00     | 18601.08            |
| Introduction                              | 0.00         |                     | <b><u>Computer &amp; Printer</u></b>            | 18989.00    |                     |
| Salary                                    | 540000.00    |                     | Less: Depreciation @ 40%                        | 7596.00     | 11393.00            |
| Share of Profit                           | 2715525.85   |                     | <b><u>Electrical Installation</u></b>           | 4468.00     |                     |
|   | 11027908.52  |                     | Less: Depreciation @ 15%                        | 670.00      | 3798.00             |
| Less: Drawings                            | 1332139.00   | 9695769.52          | <b><u>Mobile Phone</u></b>                      | 3672.00     |                     |
|   | 4799123.81   |                     | Less : Depreciation @ 15%                       | 551.00      | 3121.00             |
| <b><u>Sri Sujay Das - B/F</u></b>         | 4799123.81   |                     | <b><u>Note Counting Machine</u></b>             | 17838.00    |                     |
| Introduction                              | 200000.00    |                     | Less: Depreciation @ 15%                        | 2676.00     | 15162.00            |
| Salary                                    | 540000.00    |                     | <b><u>Refrigerator - B/F</u></b>                | 19758.33    |                     |
| Share of Profit                           | 1810350.56   |                     | Less: Depreciation @ 15%                        | 2964.00     | 16794.33            |
|   | 7349474.37   |                     | <b><u>UPS</u></b>                               | 1034.00     |                     |
| Less: Drawings                            | 2124759.32   | 5224715.05          | Less: Depreciation @ 15%                        | 155.00      | 879.00              |
|   | 6186125.82   |                     | <b><u>Aqua Guard</u></b>                        | 15049.00    |                     |
| <b><u>Sri Uttam Goswami - B/F</u></b>     | 6186125.82   |                     | Less: Depreciation @ 15%                        | 2257.00     | 12792.00            |
| Introduction                              | 200000.00    |                     | <b><u>AC Machine- B/F</u></b>                   | 48876.00    |                     |
| Salary                                    | 540000.00    |                     | Less: Depreciation @ 15%                        | 7331.00     | 41545.00            |
| Share of Profit                           | 1810350.56   |                     | <b><u>Camera &amp; other related device</u></b> | 6684.00     |                     |
|   | 8736476.38   |                     | Addition this year                              | 73590.00    |                     |
| Less: Drawings                            | 1254759.33   | 7481717.05          |   | 80274.00    |                     |
|   | 62398385.00  |                     | Less: Depreciation @ 15%                        | 9665.00     | 70609.00            |
| <b><u>LOANS &amp; ADVANCES</u></b>        |              |                     | <b><u>OFFICE SPACE AT UTTARAPAN-This yr</u></b> | 3757900.00  |                     |
|   |              |                     | <b><u>OFFICE SPACE (MANINDRA)</u></b>           | 4389349.00  |                     |
|   |              |                     | <b><u>OFFICE SPACE (MAA SARADA)</u></b>         | 10741589.00 |                     |
|   |              |                     | <b><u>OFFICE SPACE (VIVEKANANDA)</u></b>        | 47682555.00 | 66571393.00         |
|   |              |                     |   | 1350000.00  |                     |
| <b><u>CURRENT LIABILITIES</u></b>         |              |                     | <b><u>DEPOSIT &amp; ADVANCES</u></b>            |             |                     |
| Sundry Creditors                          | 111366893.42 |                     | Advance Income Tax                              | 1350000.00  |                     |
| Outstanding Auditor's Remuneration        | 254650.00    |                     | Advance to Land Lord                            | 26619800.00 |                     |
| Advance from Customers                    | 43743386.00  |                     | Tax on Advance Received                         | 5637786.61  |                     |
| GST Due                                   | 1033704.00   |                     | Income Tax Deducted at Source                   | 605975.60   |                     |
| - TDS Payable (94C)                       | 32067.00     |                     | SD With CESC (Reliance)                         | 356059.00   |                     |
| - TDS Payable (94A)                       | 295705.00    |                     | Duties & Taxes                                  | 5398824.44  |                     |
| - TDS Payable (94IC)                      | 248000.00    |                     | TCS On Purchase                                 | 17450.00    | 39985895.65         |
| - TDS Payable (94J)                       | 21500.00     |                     |   |             |                     |
| - TDS Payable (94H)                       | 7580.00      | 157003485.42        |   |             |                     |
|   | 53666005.08  |                     | <b><u>CURRENT ASSETS</u></b>                    |             |                     |
|   | 111155.00    |                     | Land As Stock                                   |             | 53666005.08         |
|   | 509399.72    |                     | Loans & Advances(asset)                         |             | 111155.00           |
|   | 2097465.50   |                     | Sundry Debtors                                  |             | 509399.72           |
|   | 65000000.00  |                     | Advance to Suppliers                            |             | 2097465.50          |
|   |              |                     | Closing Stock                                   |             | 65000000.00         |
|   |              |                     | <b><u>CASH AT BANK</u></b>                      |             |                     |
|   |              |                     | - Axis Bank                                     | 1585864.89  |                     |
|   |              |                     | - Axis Bank a/c no.8510                         | 619729.33   |                     |
|   |              |                     | - Bank of Baroda                                | 23764474.29 |                     |
|   |              |                     | - State Bank of India                           | 1985063.00  |                     |
|   |              |                     | - Central Bank of India                         | 620639.70   | 28575771.21         |
|   |              |                     | <b><u>CASH IN HAND</u></b>                      |             | 106778.00           |
|   |              |                     |   |             |                     |
| <b><u>TOTAL</u></b>                       |              | <b>256924842.57</b> | <b><u>TOTAL</u></b>                             |             | <b>256924842.57</b> |

Signed in terms of our annexed report of even date  
For Pradip Ghosh & Associates

**PRADIP  
GHOSH**  
Digitally signed by  
PRADIP GHOSH  
Date: 2022.09.29  
12:28:26 +05'30'

Proprietor  
Chartered Accountant  
**M.No. 053404**  
**UDIN : 22053404AWEKNB8783**

Date : 28.09.22  
Place : Kolkata



## Annual Tax Statement

|                                |   |                       |        |                |         |                 |         |
|--------------------------------|---|-----------------------|--------|----------------|---------|-----------------|---------|
| Permanent Account Number (PAN) | AALFR2292N  | Current Status of PAN | Active | Financial Year | 2021-22 | Assessment Year | 2022-23 |
| Name of Assessee               | RELIABLE CONSTRUCTION   |                       |        |                |         |                 |         |
| Address of Assessee            | 7, B T ROAD, PO PANIHATI PS KHARDAH, KOLKATA, WEST BENGAL, 700114 |                       |        |                |         |                 |         |

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer [www.tin-nsdl.com](http://www.tin-nsdl.com) / [www.utitl.com](http://www.utitl.com) for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

(All amount values are in INR)

### PART A - Details of Tax Deducted at Source

| Sr. No. | Name of Deductor   |                  |                    |                 | TAN of Deductor | Total Amount Paid/<br>Credited | Total Tax Deducted # | Total TDS Deposited |
|---------|--|------------------|--------------------|-----------------|-----------------|--------------------------------|----------------------|---------------------|
| 1       | RELIANCE PROJECTS & PROPERTY MANAGEMENT SERVICES LIMITED |                  |                    |                 | AHMR13145G      | 4371356.00                     | 437135.60            | 437135.60           |
| Sr. No. | Section 1  | Transaction Date | Status of Booking* | Date of Booking | Remarks**       | Amount Paid / Credited         | Tax Deducted ##      | TDS Deposited       |
| 1       | 194I(b)  | 31-Mar-2022      | F                  | 30-May-2022     | -               | 554496.00                      | 55449.60             | 55449.60            |
| 2       | 194I(b)  | 08-Mar-2022      | F                  | 30-May-2022     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 3       | 194I(b)  | 06-Mar-2022      | F                  | 30-May-2022     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 4       | 194I(b)  | 07-Feb-2022      | F                  | 30-May-2022     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 5       | 194I(b)  | 06-Feb-2022      | F                  | 30-May-2022     | -               | 288167.00                      | 28816.70             | 28816.70            |
| 6       | 194I(b)  | 06-Jan-2022      | F                  | 30-May-2022     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 7       | 194I(b)  | 05-Jan-2022      | F                  | 30-May-2022     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 8       | 194I(b)  | 03-Dec-2021      | F                  | 27-Jan-2022     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 9       | 194I(b)  | 03-Dec-2021      | F                  | 27-Jan-2022     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 10      | 194I(b)  | 09-Nov-2021      | F                  | 27-Jan-2022     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 11      | 194I(b)  | 08-Nov-2021      | F                  | 27-Jan-2022     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 12      | 194I(b)  | 08-Oct-2021      | F                  | 27-Jan-2022     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 13      | 194I(b)  | 08-Oct-2021      | F                  | 27-Jan-2022     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 14      | 194I(b)  | 06-Oct-2021      | F                  | 27-Jan-2022     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 15      | 194I(b)  | 20-Sep-2021      | F                  | 01-Nov-2021     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 16      | 194I(b)  | 25-Aug-2021      | F                  | 01-Nov-2021     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 17      | 194I(b)  | 06-Aug-2021      | F                  | 01-Nov-2021     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 18      | 194I(b)  | 21-Jul-2021      | F                  | 01-Nov-2021     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 19      | 194I(b)  | 21-Jul-2021      | F                  | 01-Nov-2021     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 20      | 194I(b)  | 21-Jul-2021      | F                  | 01-Nov-2021     | -               | 293526.00                      | 29352.60             | 29352.60            |
| 21      | 194I(b)  | 21-Jul-2021      | F                  | 01-Nov-2021     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 22      | 194I(b)  | 06-May-2021      | F                  | 28-Jul-2021     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 23      | 194I(b)  | 06-May-2021      | F                  | 28-Jul-2021     | -               | 366907.50                      | 36690.75             | 36690.75            |
| 24      | 194I(b)  | 07-Apr-2021      | F                  | 28-Jul-2021     | -               | 12762.00                       | 1276.20              | 1276.20             |
| 25      | 194I(b)  | 06-Apr-2021      | F                  | 28-Jul-2021     | -               | 366907.50                      | 36690.75             | 36690.75            |
| Sr. No. | Name of Deductor   |                  |                    |                 | TAN of Deductor | Total Amount Paid/<br>Credited | Total Tax Deducted # | Total TDS Deposited |
| 2       | AXIS BANK LIMITED  |                  |                    |                 | MUMU05154C      | 1688400.00                     | 168840.00            | 168840.00           |
| Sr. No. | Section 1  | Transaction Date | Status of Booking* | Date of Booking | Remarks**       | Amount Paid / Credited         | Tax Deducted ##      | TDS Deposited       |
| 1       | 194I(b)  | 01-Mar-2022      | F                  | 03-Jun-2022     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 2       | 194I(b)  | 01-Feb-2022      | F                  | 03-Jun-2022     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 3       | 194I(b)  | 01-Jan-2022      | F                  | 03-Jun-2022     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 4       | 194I(b)  | 01-Dec-2021      | F                  | 03-Feb-2022     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 5       | 194I(b)  | 01-Nov-2021      | F                  | 03-Feb-2022     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 6       | 194I(b)  | 01-Oct-2021      | F                  | 03-Feb-2022     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 7       | 194I(b)  | 01-Sep-2021      | F                  | 08-Nov-2021     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 8       | 194I(b)  | 01-Aug-2021      | F                  | 08-Nov-2021     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 9       | 194I(b)  | 01-Jul-2021      | F                  | 08-Nov-2021     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 10      | 194I(b)  | 01-Jun-2021      | F                  | 05-Aug-2021     | -               | 145640.00                      | 14564.00             | 14564.00            |
| 11      | 194I(b)  | 01-May-2021      | F                  | 05-Aug-2021     | -               | 116000.00                      | 11600.00             | 11600.00            |
| 12      | 194I(b)  | 01-Apr-2021      | F                  | 05-Aug-2021     | -               | 116000.00                      | 11600.00             | 11600.00            |

## PART A1 - Details of Tax Deducted at Source for 15G / 15H

| Sr. No. | Name of Deductor |                  |                 | TAN of Deductor | Total Amount Paid / Credited | Total Tax Deducted # | Total TDS Deposited |
|---------|------------------|------------------|-----------------|-----------------|------------------------------|----------------------|---------------------|
| Sr. No. | Section 1        | Transaction Date | Date of Booking | Remarks**       | Amount Paid/Credited         | Tax Deducted ##      | TDS Deposited       |

No Transactions Present

## PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB / TDS on payment to resident contractors and professionals u/s 194M (For Seller/Landlord of Property/Payee of resident contractors and professionals)

| Sr. No. | Acknowledgement Number | Name of Deductor | PAN of Deductor    | Transaction Date | Total Transaction Amount | Total TDS Deposited*** |
|---------|------------------------|------------------|--------------------|------------------|--------------------------|------------------------|
| Sr. No. | TDS Certificate Number | Date of Deposit  | Status of Booking* | Date of Booking  | Demand Payment           | TDS Deposited***       |

No Transactions Present

## PART B - Details of Tax Collected at Source

| Sr. No. | Name of Collector |                  |                    |                 | TAN of Collector | Total Amount Paid/ Debited | Total Tax Collected + | Total TCS Deposited |
|---------|-------------------|------------------|--------------------|-----------------|------------------|----------------------------|-----------------------|---------------------|
| Sr. No. | Section 1         | Transaction Date | Status of Booking* | Date of Booking | Remarks**        | Amount Paid/ Debited       | Tax Collected ++      | TCS Deposited       |

No Transactions Present

## PART C - Details of Tax Paid (other than TDS or TCS)

| Sr. No. | Major <sup>3</sup> Head | Minor <sup>2</sup> Head | Tax       | Surcharge | Education Cess | Penalty | Interest | Others | Total Tax | BSR Code | Date of Deposit | Challan Serial Number | Remarks** |
|---------|-------------------------|-------------------------|-----------|-----------|----------------|---------|----------|--------|-----------|----------|-----------------|-----------------------|-----------|
| 1       | 0021                    | 300                     | 177500.00 | 0.00      | 0.00           | 0.00    | 0.00     | 0.00   | 177500.00 | 0200040  | 11-Oct-2022     | 00001                 | -         |
| 2       | 0021                    | 300                     | 400000.00 | 0.00      | 0.00           | 0.00    | 0.00     | 0.00   | 400000.00 | 0200040  | 29-Sep-2022     | 00001                 | -         |
| 3       | 0021                    | 100                     | 500000.00 | 0.00      | 0.00           | 0.00    | 0.00     | 0.00   | 500000.00 | 0200040  | 14-Mar-2022     | 00005                 | -         |
| 4       | 0021                    | 100                     | 400000.00 | 0.00      | 0.00           | 0.00    | 0.00     | 0.00   | 400000.00 | 0200040  | 14-Dec-2021     | 00001                 | -         |
| 5       | 0021                    | 100                     | 300000.00 | 0.00      | 0.00           | 0.00    | 0.00     | 0.00   | 300000.00 | 0200040  | 14-Sep-2021     | 00003                 | -         |
| 6       | 0021                    | 100                     | 150000.00 | 0.00      | 0.00           | 0.00    | 0.00     | 0.00   | 150000.00 | 0200040  | 17-Jun-2021     | 00001                 | -         |

## Part D - Details of Paid Refund

| Sr. No. | Assessment Year | Mode | Refund Issued | Nature of Refund | Amount of Refund | Interest | Date of Payment | Remarks |
|---------|-----------------|------|---------------|------------------|------------------|----------|-----------------|---------|
|---------|-----------------|------|---------------|------------------|------------------|----------|-----------------|---------|

No Transactions Present

## Part E - Details of SFT Transaction

| Sr. No. | Type Of Transaction <sup>4</sup>               | Name of SFT Filer   | Transaction Date | Amount (Rs.) | Remarks** |
|---------|--|---|------------------|--------------|-----------|
| 1       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 05-Jan-2022      | 5000000.00   | O         |
| 2       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 05-Jan-2022      | 5000000.00   | O         |
| 3       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 14-Jan-2022      | 4724900.00   | O         |
| 4       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 17-Jan-2022      | 4482844.00   | O         |
| 5       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 17-Jan-2022      | 4482844.00   | O         |
| 6       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 28-Jan-2022      | 3298000.00   | O         |
| 7       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 08-Apr-2021      | 14000000.00  | O         |
| 8       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 12-Aug-2021      | 7239375.00   | O         |
| 9       | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 12-Aug-2021      | 7239375.00   | O         |

|    |  |   |             |             |   |
|----|--|---|-------------|-------------|---|
| 10 | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 22-Oct-2021 | 4445000.00  | O |
| 11 | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 27-Dec-2021 | 11137500.00 | O |
| 12 | SFT-012 Purchase or Sale of Immovable Property | ADSR SODEPUR, 78 RAJA ROAD,SUKCHAR FLT-7FLR-1ST,KHITISHNIWAS LP NO-18/17/1,SODEPUR KOLKATA, KOLKATA, WEST BENGAL, INDIA, 700115 | 27-Dec-2021 | 11137500.00 | O |

**Notes for SFT:-**

1. Amount shown for SFT-005 and SFT-010 is as per below formula:-

Aggregate gross amount received from the Person (-) Aggregate gross amount paid to the Person

**PART F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB /TDS on payment to resident contractors and professionals u/s 194M (For Buyer/Tenant of Property /Payer of resident contractors and professionals)**

| Sr. No.                               | Acknowledgement Number | Name Of Deductee | PAN of Deductee    | Transaction Date | Total Transaction Amount | Total TDS Deposited*** | Total Amount Deposited other than TDS ### |
|---------------------------------------|------------------------|------------------|--------------------|------------------|--------------------------|------------------------|---|
|                                       |                        |                  |                    |                  |                          |                        |   |
| Sr. No.                               | TDS Certificate Number | Date of Deposit  | Status of Booking* | Date of Booking  | Demand Payment           | TDS Deposited***       | Total Amount Deposited other than TDS ### |
| <b>Gross Total Across Deductor(s)</b> |                        |                  |                    |                  |                          |                        |   |

No Transactions Present

(All amount values are in INR)

**PART G - TDS Defaults\* (Processing of Statements)**

| Sr. No. | Financial Year | Short Payment | Short Deduction | Interest on TDS Payments Default | Interest on TDS Deduction Default | Late Filing Fee u/s 234E | Interest u/s 220(2) | Total Default |
|---------|----------------|---------------|-----------------|----------------------------------|-----------------------------------|--------------------------|---------------------|---------------|
| 1       | 2021-22        | 0.00          | 48440.00        | 21.00                            | 1446.00                           | 0.00                     | 0.00                | 49907.00      |
| Sr. No. | TANs           | Short Payment | Short Deduction | Interest on TDS Payments Default | Interest on TDS Deduction Default | Late Filing Fee u/s 234E | Interest u/s 220(2) | Total Default |
| 1       | CALR08337A     | 0.00          | 48440.00        | 21.00                            | 1446.00                           | 0.00                     | 0.00                | 49907.00      |

**\*Notes:**

1.Defaults relate to processing of statements and donot include demand raised by the respective Assessing Officers.

2.For more details please log on to TRACES as taxpayer.

**PART H - Details of Turnover as per GSTR-3B**

| Sr. No. | GSTIN           | Application Reference Number (ARN) | Date of filing | Return Period  | Taxable Turnover | Total Turnover |
|---------|-----------------|------------------------------------|----------------|----------------|------------------|----------------|
| 1       | 19AALFR2292N1ZG | AA190521497494R                    | 09-Jul-2021    | May,2021       | 2742413.65       | 2742413.65     |
| 2       | 19AALFR2292N1ZG | AA190621478997C                    | 16-Jul-2021    | June,2021      | 4603339.97       | 4603339.97     |
| 3       | 19AALFR2292N1ZG | AA190421429513D                    | 03-Jun-2021    | April,2021     | 3438571.90       | 5102954.62     |
| 4       | 19AALFR2292N1ZG | AA190821455991R                    | 17-Sep-2021    | August,2021    | 10577579.56      | 15435560.82    |
| 5       | 19AALFR2292N1ZG | AA190721514364A                    | 19-Aug-2021    | July,2021      | 8249913.41       | 9879610.94     |
| 6       | 19AALFR2292N1ZG | AA190921845942Q                    | 20-Oct-2021    | September,2021 | 7783565.14       | 12918396.09    |
| 7       | 19AALFR2292N1ZG | AA191021604203Y                    | 20-Nov-2021    | October,2021   | 8173826.09       | 11153346.74    |
| 8       | 19AALFR2292N1ZG | AA1912218658520                    | 20-Jan-2022    | December,2021  | 6524734.02       | 9518764.33     |
| 9       | 19AALFR2292N1ZG | AA191121532412Q                    | 19-Dec-2021    | November,2021  | 2201962.20       | 3076979.15     |
| 10      | 19AALFR2292N1ZG | AA190122601752L                    | 19-Feb-2022    | January,2022   | 8092986.40       | 12513515.78    |
| 11      | 19AALFR2292N1ZG | AA190222524220U                    | 17-Mar-2022    | February,2022  | 3833341.36       | 3833341.36     |
| 12      | 19AALFR2292N1ZG | AA190322858526X                    | 20-Apr-2022    | March,2022     | 16870665.22      | 25080034.02    |

**Notes:-**

1. The GSTN data displayed above includes internal stock transfers as well.

**Contact Information**

| Part of Annual Tax Statement | Contact in case of any clarification |
|------------------------------|--------------------------------------|
| A                            | Deductor                             |
| A1                           | Deductor                             |
| A2                           | Deductor                             |
| B                            | Collector                            |
| C                            | Assessing Officer / Bank             |
| D                            | Assessing Officer / ITR-CPC          |
| E                            | Concerned AIR Filer/SFT Filer        |
| F                            | NSDL / Concerned Bank Branch         |
| G                            | Deductor                             |
| H                            | GSTN                                 |

**Legends used in Annual Tax Statement**

**\*Status Of Booking**

| Legend | Description | Definition   |
|--------|-------------|--|
| U      | Unmatched   | Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement   |
| P      | Provisional | Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)  |
| F      | Final       | In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO) |
| O      | Overbooked  | Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement                            |

**\*\*Remarks**

| Legend | Description  |
|--------|--|
| 'A'    | Rectification of error in challan uploaded by bank                       |
| 'B'    | Rectification of error in statement uploaded by deductor                 |
| 'C'    | Correction/Rectification of error in Statement uploaded by SFT Filer     |
| 'D'    | Rectification of error in Form 24G filed by Accounts Officer             |
| 'E'    | Rectification of error in Challan by Assessing Officer                   |
| 'F'    | Lower/ No deduction certificate u/s 197                                  |
| 'G'    | Reprocessing of Statement  |
| 'O'    | Original Statement uploaded by SFT Filer                                 |
| 'R'    | Reversal of Entry in Original/Correction Statement uploaded by SFT Filer |
| 'T'    | Transporter  |

# Total Tax Deducted includes TDS, Surcharge and Education Cess

## Tax Deducted includes TDS, Surcharge and Education Cess

+ Total Tax Collected includes TCS, Surcharge and Education Cess

++ Tax Collected includes TCS, Surcharge and Education Cess

\*\*\* Total TDS Deposited will not include the amount deposited as Fees and Interest

#### Total Amount Deposited other than TDS includes the Fees , Interest and Other ,etc

**Notes for Annual Tax Statement**

- Figures in brackets represent reversal (negative) entries
- In Part C, details of tax paid are displayed excluding TDS or TCS, payments related to Securities Transaction Tax and Banking Cash Transaction Tax
- Tax Credits appearing in Part A, A1, A2 and B of the Annual Tax Statement are on the basis of details given by deductor in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed
- This statement is issued on behalf of the Income Tax Department. See Section 203AA and second provision to Section 206C(5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962
- This statement does not include payments pertaining to Assessment Year (AY) other than the AY mentioned above and payments against penalties
- Date is displayed in dd-MMM-yyyy format
- Details of Tax Deducted at Source in Annual Tax Statement, for Form 15G/15H includes transactions for which declaration under section 197A has been Quoted

**1.Sections**

| Section | Description   | Section | Description   |
|---------|---|---------|---|
| 192     | Salary  | 194LD   | TDS on interest on bonds / government securities                                      |
| 192A    | TDS on PF withdrawal  | 194M    | Payment of certain sums by certain individuals or Hindu Undivided Family              |
| 193     | Interest on Securities  | 194N    | Payment of certain amounts in cash  |
| 194     | Dividends   | 194O    | Payment of certain sums by e-commerce operator to e-commerce participant              |
| 194A    | Interest other than 'Interest on securities'  | 194P    | Deduction of tax in case of specified senior citizen                                  |
| 194B    | Winning from lottery or crossword puzzle  | 194Q    | Deduction of tax at source on payment of certain sum for purchase of goods            |
| 194BB   | Winning from horse race   | 195     | Other sums payable to a non-resident  |
| 194C    | Payments to contractors and sub-contractors   | 196A    | Income in respect of units of non-residents   |
| 194D    | Insurance commission  | 196B    | Payments in respect of units to an offshore fund                                      |
| 194DA   | Payment in respect of life insurance policy   | 196C    | Income from foreign currency bonds or shares of Indian                                |
| 194E    | Payments to non-resident sportsmen or sports associations   | 196D    | Income of foreign institutional investors from securities                             |
| 194EE   | Payments in respect of deposits under National Savings Scheme   | 196DA   | Income of specified fund from securities  |
| 194F    | Payments on account of repurchase of units by Mutual Fund or Unit Trust of India  | 206CA   | Collection at source from alcoholic liquor for human                                  |
| 194G    | Commission, price, etc. on sale of lottery tickets  | 206CB   | Collection at source from timber obtained under forest lease                          |
| 194H    | Commission or brokerage   | 206CC   | Collection at source from timber obtained by any mode other than a forest lease       |
| 194I(a) | Rent on hiring of plant and machinery   | 206CD   | Collection at source from any other forest produce (not being tendu leaves)           |
| 194I(b) | Rent on other than plant and machinery  | 206CE   | Collection at source from any scrap   |
| 194IA   | TDS on Sale of immovable property   | 206CF   | Collection at source from contractors or licensee or lease relating to parking lots   |
| 194IB   | Payment of rent by certain individuals or Hindu undivided family  | 206CG   | Collection at source from contractors or licensee or lease relating to toll plaza     |
| 194IC   | Payment under specified agreement   | 206CH   | Collection at source from contractors or licensee or lease relating to mine or quarry |
| 194J(a) | Fees for technical services   | 206CI   | Collection at source from tendu Leaves  |
| 194J(b) | Fees for professional services or royalty etc   | 206CJ   | Collection at source from on sale of certain Minerals                                 |
| 194K    | Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India | 206CK   | Collection at source on cash case of Bullion and Jewellery                            |
| 194LA   | Payment of compensation on acquisition of certain immovable   | 206CL   | Collection at source on sale of Motor vehicle   |
| 194LB   | Income by way of Interest from Infrastructure Debt fund   |         |   |

|        |  |
|--------|--|
| 194LC  | Income by way of interest from specified company payable to a non-resident |
| 194LBA | Certain income from units of a business trust                              |
| 194LBB | Income in respect of units of investment fund                              |
| 194LBC | Income in respect of investment in securitization trust                    |

|       |  |
|-------|--|
| 206CM | Collection at source on sale in cash of any goods(other than bullion/jewelry)  |
| 206CN | Collection at source on providing of any services(other than Chapter-XVII-B)   |
| 206CO | Collection at source on remittance under LRS for purchase of overseas tour program package   |
| 206CP | Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E  |
| 206CQ | Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution |
| 206CR | Collection at source on sale of goods  |

## 2.Minor Head

| Code | Description                                     |
|------|---|
| 100  | Advance tax                                     |
| 102  | Surtax  |
| 106  | Tax on distributed profit of domestic companies |
| 107  | Tax on distributed income to unit holder        |
| 300  | Self Assessment Tax                             |
| 400  | Tax on regular assessment                       |
| 800  | TDS on sale of immovable property               |

## 3.Major Head

| Code | Description                       |
|------|-----------------------------------|
| 0020 | Corporation Tax                   |
| 0021 | Income Tax (other than companies) |
| 0023 | Hotel Receipt Tax                 |
| 0024 | Interest Tax                      |
| 0026 | Fringe Benefit Tax                |
| 0028 | Expenditure Tax / Other Taxes     |
| 0031 | Estate Duty                       |
| 0032 | Wealth Tax                        |
| 0033 | Gift Tax                          |

## 4.Type of Transaction

| Code    | Description  |
|---------|--|
| SFT-001 | Payment made in cash for purchase of bank drafts or pay orders or banker's cheque of an amount aggregating to ten lakh rupees or more in a financial year.   |
| SFT-002 | Payments made in cash aggregating to ten lakh rupees or more during the financial year for purchase of pre-paid instruments issued by Reserve Bank of India under section 18 of the Payment and Settlement Systems Act, 2007 (51 of 2007).   |
| SFT-003 | 03A - Cash deposits aggregating to fifty lakh rupees or more in a financial year, in or from one or more current account of a person.  |
|         | 03B - Cash withdrawals (including through bearer's cheque) aggregating to fifty lakh rupees or more in a financial year, in or from one or more current account of a person.   |
| SFT-004 | Cash deposits aggregating to ten lakh rupees or more in a financial year, in one or more accounts (other than a current account and time deposit) of a person.   |
| SFT-005 | One or more time deposits (other than a time deposit made through renewal of another time deposit) of a person aggregating to ten lakh rupees or more in a financial year of a person.   |
| SFT-006 | Payments made by any person of an amount aggregating to— (i) One lakh rupees or more in cash; or (ii) Ten lakh rupees or more by any other mode, against bills raised in respect of one or more credit cards issued to that person, in a financial year.   |
| SFT-007 | Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring bonds or debentures issued by the company or institution (other than the amount received on account of renewal of the bond or debenture issued by that company).   |
| SFT-008 | Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring shares (including share application money) issued by the company.  |
| SFT-009 | Buy back of shares from any person (other than the shares bought in the open market) for an amount or value aggregating to ten lakh rupees or more in a financial year.  |
| SFT-010 | Receipt from any person of an amount aggregating to ten lakh rupees or more in a financial year for acquiring units of one or more schemes of a Mutual Fund (other than the amount received on account of transfer from one scheme to another scheme of that Mutual Fund).   |
| SFT-011 | Receipt from any person for sale of foreign currency including any credit of such currency to foreign exchange card or expense in such currency through a debit or credit card or through issue of travellers cheque or draft or any other instrument of an amount aggregating to ten lakh rupees or more during a financial year.   |
| SFT-012 | Purchase or sale by any person of immovable property for an amount of thirty lakh rupees or more or valued by the stamp valuation authority referred to in section 50C of the Act at thirty lakh rupees or more.   |
| SFT-013 | Receipt of cash payment exceeding two lakh rupees for sale, by any person, of goods or services of any nature (other than those specified at Sl. Nos. 1 to 10 of Rule 114E)  |
| SFT-014 | Cash deposits during the period 09th November, 2016 to 30th December, 2016 aggregating to (i) twelve lakh fifty thousand rupees or more, in one or more current account of a person; or (ii) two lakh fifty thousand rupees or more, in one or more accounts (other than a current account) of a person. Cash deposits during the period 1st April, 2016 to 9th November, 2016 in respect of accounts that are reportable. |

## Glossary

| Abbreviation | Description                        |
|--------------|------------------------------------|
| AIR          | Annual Information Return          |
| AY           | Assessment Year                    |
| EC           | Education Cess                     |
| SFT          | Statement of Financial Transaction |

| Abbreviation | Description                                  |
|--------------|--|
| TDS          | Tax Deducted at Source                       |
| TCS          | Tax Collected at Source                      |
| GSTIN        | Goods and Services Tax Identification Number |



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   | RELIABLE CONSTRUCTION  |
| Address                                      | 7,<br>DINANTA APARTMENT 4 NO DES<br>H BANDHU NAGAR<br>, , , 32- West Bengal , 91-India ,<br>Pincode - 700110 |
| PAN  | AALFR2292N   |
| 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 **7 DINANTA APARTMENT 4 NO DESH BANDHU NAGAR SODEPUR 700110** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:  
**Not providing information in clause 44: 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 under the Goods & Service Tax Statute. Further the standard accounting software used by assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore it is not possible to determine the break-up of total expenditure of entities registered under the GST Act. In view of the 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:564820140290922**

| Sl. No. | Qualification Type                                       | Observations/Qualifications   |
|---------|--|---|
| 1       | Proper stock records are not maintained by the assessee. | THE ASSESSEE MAINTAINS STOCK RECORDS OF BUILDING MATERIALS FOR VARIOUS PROJECTS BUT NOT PROPERLY. IT IS EXPLAINED TO US THAT BUILDING MATERIALS PURCHASED ARE CONSUMED FOR CONSTRUCTION OF FLATS AND SHOPS IMMEDIATELY. THEREFORE IT IS NOT POSSIBLE FOR US TO GIVE QUANTITATIVE DETAILS OF BUILDING MATERIALS PURCHASED AND CONSUMED.                          |
| 2       | Others   | THE ASSESSEE IS A PROPERTY DEVELOPER ON JOINT VENTURE BASIS WITH THE LAND LORDS. WHETHER ANY FLATS TRANSFERRED DURING THE PREVIOUS YEAR FOR A CONSIDERATION LESS THAN THE VALUE ADOPTED OR ASSESSED OR ASSESSABLE BY ANY AUTHORITY OF A STATE GOVERNMENT REFERRED TO IN SECTION 43CA OR 50C, COULD NOT BE VERIFIED BY US FOR WANT OF DOCUMENTS FOR THE PURPOSE. |

**Accountant Details**

|                                  |   |
|----------------------------------|---|
| Name                             | <b>PRADIP GHOSH</b>   |
| Membership Number                | <b>053404</b>   |
| FRN (Firm Registration Number)   |   |
| Address                          | <b>40/3 ,<br/>MATRI MANDIR LANE BARANAGAR , , ,<br/>, 32- West Bengal , 91-India ,<br/>Pincode - 700035</b> |
| Date of signing Tax Audit Report | <b>28-Sep-2022</b>  |
| Place                            | <b>45.250.245.184</b>   |
| Date                             | <b>28-Sep-2022</b>  |

This form has been digitally signed by **PRADIP GHOSH** having PAN **ADAPG9243J** from IP Address **45.250.245.184** on **29/09/2022 12:41:49 PM** Dsc Sl.No and issuer ,**C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

|   |  |
|---|--|
| 1. Name of the Assessee   | <b>RELIABLE CONSTRUCTION</b>   |
| 2. Address of the Assessee  | <b>7 ,<br/>DINANTA APARTMENT 4 NO DESH BAN<br/>DHU NAGAR<br/>, , , , 32- West Bengal , 91-India ,<br/>Pincode - 700110</b> |
| 3. Permanent Account Number (PAN)   | <b>AALFR2292N</b>  |
| 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 ? | <b>Yes</b>   |

| Sl. No.            | Type                                      | Registration /Identification Number |
|--------------------|---|-------------------------------------|
| 1                  | Goods and Services Tax<br>32- West Bengal | 19AALFR2292N1ZG                     |
| 5. Status          |   | <b>Firm</b>                         |
| 6. Previous year   |   | <b>01-Apr-2021 to 31-Mar-2022</b>   |
| 7. Assessment year |   | <b>2022-23</b>                      |

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

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 (%) |
|---------|------|--------------------------|
|---------|------|--------------------------|

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|   |                   |    |
|---|-------------------|----|
| 1 | SATYA BRATA SINHA | 30 |
| 2 | SHAMBHU NATH DAS  | 30 |
| 3 | SUJOY DAS         | 20 |
| 4 | UTTAM GOSWAMI     | 20 |

(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       | REAL ESTATE AND RENTING SERVICES | Developing and sub-dividing real estate into lots | 07003 |

(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, list of books so prescribed ?

**Yes**

| Sl.No. | Books prescribed  |
|--------|---|
| 1      | CASH BOOK, BANK BOOK, GENERAL DEBTORS & CREDITORS LEDGER, STOCK PURCHASE & SALES REGISTER |

(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.)

Same as 11(a) above

| Sl. No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|------------------|----------------|----------------|--------------------------|---------------------|---------|-------|
|         |                  |                |                |                          |                     |         |       |

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|   |  |                     |                        |                   |        |          |                 |
|---|--|---------------------|------------------------|-------------------|--------|----------|-----------------|
| 1 | CASH BOOK, BANK BOOK, GENERAL DEBTORS & CREDITORS LEDGER, STOCK PURCHASE & SALES REGISTER. | 7 DINANTA APARTMENT | 4 NO DESH BANDHU NAGAR | NORTH 24 PARGANAS | 700110 | 91-India | 32- West Bengal |
|---|--|---------------------|------------------------|-------------------|--------|----------|-----------------|

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

Same as 11(b) above

| Sl. No. | Books examined  |
|---------|---|
| 1       | CASH BOOK, BANK BOOK, GENERAL DEBTORS & CREDITORS LEDGER, STOCK PURCHASE & SALES REGISTER |

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 |
|---------|-------------|--------------------|--------------------|
|         |             | ₹ 0                | ₹ 0                |

(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 |
|---------|------|--------------------|--------------------|------------|
|         |      | ₹ 0                | ₹ 0                | ₹ 0        |
| Total   |      | ₹ 0                | ₹ 0                | ₹ 0        |

(f). Disclosure as per ICDS:

| Sl. NO. | ICDS | Disclosure       |
|---------|------|------------------|
|         |      | No records added |

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

**At Cost**

(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<br>(a) | Date of acquisition<br>(b) | Cost of acquisition<br>(c) | Amount at which the<br>asset is converted into<br>stock-in trade<br>(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 |
|--------|-------------|--------|
|        |             | ₹ 0    |

(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 &amp; 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 |



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|   |                             |    |            |     |     |            |          |          |     |     |          |            |
|---|-----------------------------|----|------------|-----|-----|------------|----------|----------|-----|-----|----------|------------|
| 1 | Plant and Machinery @ 15%   | 15 | ₹ 1,43,971 | ₹ 0 | ₹ 0 | ₹ 1,43,971 | ₹ 73,590 | ₹ 73,590 | ₹ 0 | ₹ 0 | ₹ 30,257 | ₹ 1,87,304 |
| 2 | Plant and Machinery @ 40%   | 40 | ₹ 18,989   | ₹ 0 | ₹ 0 | ₹ 18,989   | ₹ 0      | ₹ 0      | ₹ 0 | ₹ 0 | ₹ 7,596  | ₹ 11,393   |
| 3 | Furnitures & Fittings @ 10% | 10 | ₹ 1,13,647 | ₹ 0 | ₹ 0 | ₹ 1,13,647 | ₹ 0      | ₹ 0      | ₹ 0 | ₹ 0 | ₹ 11,365 | ₹ 1,02,282 |

## 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 |
|------------------|----------------|-----------------------------|----------------------|------------------------|---|
| No records added |                |                             |                      |                        |   |

## 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 |
|---------|-------------|--------|
| 1       |             | ₹ 0    |

## Personal expenditure







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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" |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|-------------------------|---|
| 1       |                 | ₹ 0               |                   |                   |   |   |                |                |                          |                     |         |       | ₹ 0                     | ₹ 0   |

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 (iib)

₹ 0

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

| Sl. No. | Date of payment | Amount of the 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 |
|---------|-----------------|-----------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 1       |                 | ₹ 0                   |                   |   |   |                |                |                          |                     |         |       |

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 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Yes

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| 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. 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 |
|---------|---------------------|--------|
| 1       |                     | ₹ 0    |

(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)(iii).

**₹ 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).

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| Sl. No.          | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of Transaction | Payment Made |
|------------------|------------------------|-----------------------|--|----------|-----------------------|--------------|
| No records added |                        |                       |  |          |                       |              |

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.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 | GST PAYABLE         | ₹ 10,33,704 |

b. not paid on or before the aforesaid date.

| Sl. No. | Section                           | Nature of liability | Amount |
|---------|-----------------------------------|---------------------|--------|
| 1       | Sec 43B(a)- tax,duty,cess,fee etc | GST PAYABLE         | ₹ 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 ?

**No**

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)(viia) ?

**Not Applicable**

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)(viib) ?

**Not Applicable**

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 | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|---------|---|---------------------------------|--|----------------|----------------|--------------------------|----------|---------|-------|-----------------|-------------------|-------------------------------|---------------|-------------------|
|---------|---|---------------------------------|--|----------------|----------------|--------------------------|----------|---------|-------|-----------------|-------------------|-------------------------------|---------------|-------------------|

1

₹ 0

₹ 0

₹ 0

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 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 ? | Whether the excess money has been repatriated within the prescribed time ? | The amount 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 |

1

₹ 0

₹ 0

₹ 0

₹ 0

₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?

**No**

b. Please furnish the following details



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| 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 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

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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 | 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

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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 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 | 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 |         |
| 1       |                 |                          | ₹ 0  | ₹ 0  | ₹ 0   | ₹ 0   |                  |         |

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 ?

**Not Applicable**

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

**No**

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**

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.

**Not Applicable**

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  |

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**

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| Sl. No. | Tax deduction and collection Account Number (TAN) (1) | Section (2) | Nature of payment (3)                       | Total amount of payment or receipt of the nature specified in column (3) (4) | Total amount on which tax was required to be deducted or collected out of (4) (5) | Total amount on which tax was deducted or collected at specified rate out of (5) (6) | Amount of tax deducted or collected out of (6) (7) | Total amount on which tax was deducted or collected at less than specified rate out of (7) (8) | Amount of tax deducted or collected on (8) (9) | Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10) |
|---------|---|-------------|---|--|---|--|--|--|--|---|
| 1       | CALR08337 A   | 194A        | Interest other than Interest on securities  | ₹ 32,96,374  | ₹ 32,96,374   | ₹ 32,96,374  | ₹ 3,29,638   | ₹ 0  | ₹ 0  | ₹ 0   |
| 2       | CALR08337 A   | 194C        | Payments to contractors                     | ₹ 3,23,15,291  | ₹ 3,23,15,291   | ₹ 3,23,15,291  | ₹ 3,70,094   | ₹ 0  | ₹ 0  | ₹ 0   |
| 3       | CALR08337 A   | 194H        | Commission or brokerage                     | ₹ 8,81,146   | ₹ 8,30,895  | ₹ 8,30,895   | ₹ 41,545   | ₹ 0  | ₹ 0  | ₹ 0   |
| 4       | CALR08337 A   | 194-IC      | Payment under specified agreement           | ₹ 55,98,200  | ₹ 55,98,200   | ₹ 55,98,200  | ₹ 5,59,820   | ₹ 0  | ₹ 0  | ₹ 0   |
| 5       | CALR08337 A   | 194J        | Fees for professional or technical services | ₹ 15,15,111  | ₹ 15,15,111   | ₹ 15,15,111  | ₹ 1,51,511   | ₹ 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       | CALR08337A  | 26Q          | 31-Jul-2021             | 28-Jul-2021                      | Yes   |   |
| 2       | CALR08337A  | 26Q          | 31-Oct-2021             | 27-Oct-2021                      | Yes   |   |
| 3       | CALR08337A  | 26Q          | 31-Jan-2022             | 20-Jan-2022                      | Yes   |   |
| 4       | CALR08337A  | 26Q          | 31-May-2022             | 29-Apr-2022                      | Yes   |   |

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

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 |
|         |   | ₹ 0   | ₹ 0   |                 |

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 |
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
| 1       |           |           | 0             | 0                                  | 0                              | 0             | 0                       |

(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

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 ?

**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 ?

**Not Applicable**

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. ?

**Not Applicable**

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 | 101863506     |           | 56921188                |          |          |       |
| (b)     | Gross profit / Turnover        | 27347026      | 101863506 | 26.85                   | 12576428 | 56921188 | 22.09 |
| (c)     | Net profit / Turnover          | 5956968       | 101863506 | 5.85                    | 3466745  | 56921188 | 6.09  |

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|     |   |          |           |       |          |          |       |
|-----|---|----------|-----------|-------|----------|----------|-------|
| (d) | Stock-in-Trade / Turnover                   | 65000000 | 101863506 | 63.81 | 56087000 | 56921188 | 98.53 |
| (e) | Material consumed / Finished goods produced |          |           |       |          |          |       |

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 ? | 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:

Date of furnishing of report

c. Please enter expected date of furnishing the report



**Acknowledgement Number:564820140290922**

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

| 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                           | <b>PRADIP GHOSH</b>   |
| Membership Number              | <b>053404</b>   |
| FRN (Firm Registration Number) |   |
| Address                        | <b>40/3,<br/>MATRI MANDIR LANE BARANAGAR, , , ,<br/>32- West Bengal, 91-India,<br/>Pincode - 700035</b> |
| Place                          | <b>45.250.245.184</b>   |
| Date                           | <b>28-Sep-2022</b>  |

**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 @ 15%                          | 1       | 04-May-2021      | 04-May-2021     | ₹ 37,000           | ₹ 0                       | ₹ 0                            | ₹ 0  | ₹ 37,000                               |
|  | 2       | 08-Jun-2021      | 08-Jun-2021     | ₹ 4,900            | ₹ 0                       | ₹ 0                            | ₹ 0  | ₹ 4,900                                |
|  | 3       | 25-Nov-2021      | 25-Nov-2021     | ₹ 4,040            | ₹ 0                       | ₹ 0                            | ₹ 0  | ₹ 4,040                                |
|  | 4       | 01-Jan-2022      | 01-Jan-2022     | ₹ 25,825           | ₹ 0                       | ₹ 0                            | ₹ 0  | ₹ 25,825                               |
|  | 5       | 22-Mar-2022      | 22-Mar-2022     | ₹ 1,825            | ₹ 0                       | ₹ 0                            | ₹ 0  | ₹ 1,825                                |

**Acknowledgement Number:564820140290922**

| 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%                          | No records added |                  |                 |                    |                           |                                |  |  |

| 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 |                  |                 |                    |                           |                                |  |  |

**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 @ 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 |              |        |  |

**Acknowledgement Number:564820140290922**

| 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                                   |         |              |        |  |

This form has been digitally signed by **PRADIP GHOSH** having PAN **ADAPG9243J** from IP Address **45.250.245.184** on **29/09/2022 12:41:49 PM** Dsc Sl.No and issuer ,**C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

