

Audit Report & Accounts

of

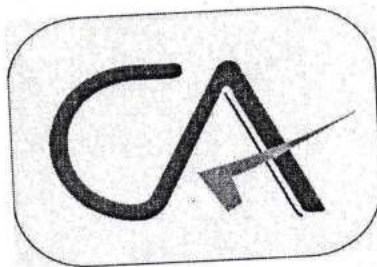
PERFECT BUILDERS

**RAJA RAMMOHAN ROY ROAD,
HAKIMPARA, SILIGURI,
DIST. DARJEELING.**

For the year ended 31.03.2021

O Banerjee & Associates

Chartered Accountants



M/s O Banerjee & Associates
Chartered Accountants
South Babupara, Siliguri
Phone No.9749365070
e-mail:caoishikbanerjee@gmail.com

Acknowledgement Number: 216865180150222

FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the balance sheet as on 31st March 2021, and the profit and loss account for the period beginning from 01-Apr-2020 to ending on 31-Mar-2021 attached herewith, of

Name	Perfect Builders
Address	Raja Rammohan Roy Road, Hakimpara, Siliguri H.O, SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734001
PAN	AAIFP3406F
Aadhaar Number of the assessee, if available	

We certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at RAJA RAMMOHAN ROY ROAD, HAKIMPARA, SILIGURI, WEST BENGAL-734001 and 0 branches.

We report the following observations/comments/discrepancies/inconsistencies if any:

On the basis of informations and explanations given to us and documents given to us for verification by the assessee, the 3CB 3CD has been issued and audit opinion rendered

Subject to above,-

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, if any, give a true and fair view:-

In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2021; and

In the case of the profit and loss account, of the Profit of the assessee for the year ended on that date.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

In our opinion and to the best of our information and according to the explanations given to us

the particulars given in the said Form No. 3CD are true

and correct, subject to the following observations/qualifications, if any:

No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name OISHIK BANERJEE

Membership Number 305187



328129E

CHANDRA NATH HOUSE , MOTHER TERESA SARANI, SOUTH BABUPARA , Siliguri Town S.O , SILIGURI , DARJILING ,
32- West Bengal , 91-India , Pincode - 734004

Original Tax Audit Report

15-Feb-2022

103.2.133.27

15-Feb-2022

This has been digitally signed by having PAN from IP Address 103.2.133.27 on 15/02/2022 08:59:55 PM Dsc Sl.No and issuer



FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

Name of the Assessee	Perfect Builders
Address of the Assessee	Raja Rammohan Roy Road , Hakimpara , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001
Permanent Account Number (PAN)	AAIFP3406F
Number of the assessee, if available	
Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same?	Yes

Type	Registration /Identification Number
Goods and Services Tax 32- West Bengal	19AAIFP3406F2ZB
	Firm
Assessment year	01-Apr-2020 to 31-Mar-2021
Financial year	2021-22

Indicate the relevant clause of section 44AB under which the audit has been conducted

Relevant clause of section 44AB under which the audit has been conducted

Clause 44AB(e)- When provisions of section 44AD(4) are applicable

No records added

PART - B

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? N
O

Name	Profit Sharing Ratio (%)
Sukharanjan Kar	50
Sujit Das	50

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 ? N
O



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

Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of each business or profession).

Sector	Sub Sector	Code
CONSTRUCTION	Building completion	06004

Whether any change in the nature of business or profession, the particulars of such change ? No

Business	Sector	Sub Sector	Code

Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? Yes

Books prescribed
CASH BOOK, BANK BOOK, LEDGER, ETC

Whether books of account maintained and the address at which the books of accounts are kept. (In case books of account 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.)

As per 11(a) above

Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
CASH BOOK, BANK BOOK, LEDGER, ETC	RAJA RAM MOHAN ROY ROAD	HAKIMPARA	SILIGURI	734001	91-India	32- West Bengal

Whether books of account and nature of relevant documents examined.

As per 11(b) above

Books examined
CASH BOOK, BANK BOOK, LEDGER, ETC

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.) ?



Section	Amount
No records added	

Method of accounting employed in the previous year. **Mercantile system**

Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year? **N
o**

If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss?

Particulars	Increase in profit	Decrease in profit
	₹ 0	₹ 0

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)? **N
o**

If answer to (d) above is in the affirmative, give details of such adjustments:

Particulars	Increase in profit	Decrease in profit	Net effect
	₹ 0	₹ 0	₹ 0
	₹ 0	₹ 0	₹ 0

Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	Mercantile method of accounting employed. Expenses and Income are accounted for on accrual basis as per generally accepted accounting principles in India.
ICDS II-Valuation of Inventories	As detailed in balance sheet
ICDS III-Construction Contracts	More than 25% of construction work completed and henceforth revenue recognised.
ICDS IV-Revenue Recognition	The total amount of revenue from service transaction is attached in financial statement.
ICDS V-Tangible Fixed Assets	As per clause 18 of form 3CD and balance sheet

Method of valuation of closing stock employed in the previous year

In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: **N
o**

Particulars	Increase in profit	Decrease in profit
No records added		



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

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

items not credited to the profit and loss account, being, -

Items falling within the scope of section 28;

Description	Amount
	₹ 0

profits credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Description	Amount
No records added	

deduction claims accepted during the previous year;

Description	Amount
No records added	

any other item of income;

Description	Amount
No records added	

Capital receipt, if any.

Description	Amount
No records added	

Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable of second



Address Line 1 Address Line 2 City Or Town Or District Zip Code / Pin Code Country State

Assessable provision to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?

₹ 0 ₹ 0

Amounts of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the same are eligible, in the following form:-

Sl. No.	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1		₹ 3,938	₹ 0	₹ 0	₹ 3,938	₹ 0	₹ 0	₹ 0	₹ 0	₹ 394	₹ 3,544
2		₹ 1,258	₹ 0	₹ 0	₹ 1,258	₹ 0	₹ 0	₹ 0	₹ 0	₹ 189	₹ 1,069

Amount admissible under section-

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

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)]

Description	Amount
	No records added



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

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

Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Expenditure

Particulars

Amount

₹ 0

Expenditure

Particulars

Amount

No records added

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

Particulars

Amount

No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars

Amount

No records added

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

Particulars

Amount

No records added

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

Particulars

Amount

No records added

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

Particulars



No records added

is not claimed for any purpose which is an offence or which is prohibited by law

Particulars Amount

No records added

is inadmissible under section 40(a);

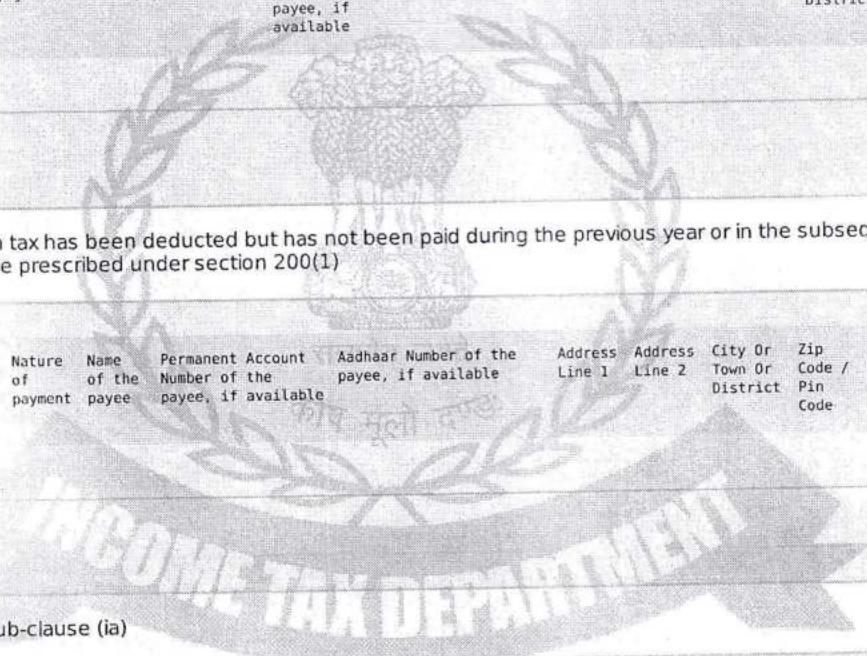
is not referred to in sub-clause (i)

is of payment on which tax is not deducted:

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
₹ 0										

is of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
₹ 0											₹ 0



is referred to in sub-clause (ia)

is of payment on which tax is not deducted:

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
₹ 0										

is of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deposited	Amount of tax deducted



₹ 0

₹ 0 ₹ 0

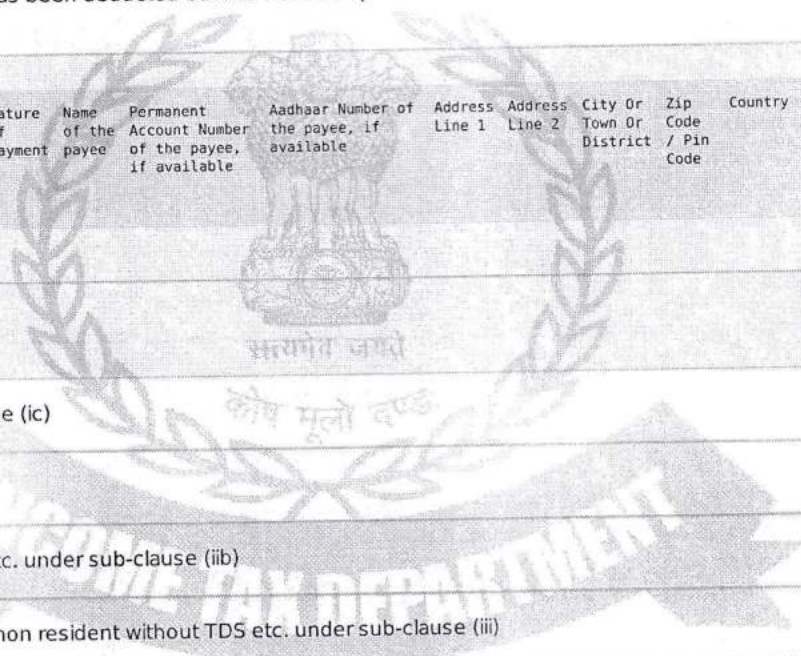
Payment referred to in sub-clause (ib)

Amount of payment on which levy is not deducted:

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
₹ 0										

Amount of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section 11 of section 139.

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"
₹ 0											₹ 0	₹ 0



Benefit tax under sub-clause (ic) ₹ 0

Gift tax under sub-clause (iia) ₹ 0

License fee, service fee etc. under sub-clause (iib) ₹ 0

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

Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
₹ 0									

Amount paid to PF /other fund etc. under sub-clause (iv) ₹ 0

Amount paid by employer for perquisites under sub-clause (v) ₹ 0

Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount admissible
-------------	---------	---------------------------	-------------------

Amount inadmissible



No records added

Allowance/deemed income under section 40A(3):

On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure 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 ?

Y
e
s

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

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)?

Y
e
s

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

Amount for payment of gratuity not allowable under section 40A(7);

₹ 0

Amount paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

Particulars of any liability of a contingent nature;

Nature of Liability

Amount

₹ 0

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;

Particulars

Amount

No records added

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

₹ 0

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

₹ 0



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

Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
SHRIRAMJIAN KAR	AEUPK9089D		PARTNER	SALARY	₹ 1,50,000
SHRIRAMJIAN KAR	AINPD6904H		PARTNER	SALARY	₹ 1,50,000
SHRIRAMJIAN KAR	AEUPK9089D		PARTNER	INTEREST ON CAPITAL	₹ 10,146
SHRIRAMJIAN KAR	AINPD6904H		PARTNER	INTEREST ON CAPITAL	₹ 1,07,392

Particulars of income deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
	No records added	

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

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

Particulars of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

Existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year

During the previous year;

Section	Nature of liability	Amount
		₹ 0

paid during the previous year;

Section	Nature of liability	Amount
		₹ 0



incurred in the previous year and was

or before the due date for furnishing the return of income of the previous year under section 139(1);

Section	Nature of liability	Amount
		₹ 0

on or before the aforesaid date.

Section	Nature of liability	Amount
		₹ 0

whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is
through the profit and loss account?

N
o

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)
accounts.

N
o

Amount Treatment in Profit & Loss/Accounts

No records added

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

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

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)(via) ?

N
o

to furnish the details of the same



Name of the person from whom 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							

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)(vib) ?

Furnish the details of the same

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					

Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to clause (ix) of sub-section (2) of section 56 ? N
o

Furnish the following details:

Nature of income	Amount
No records added	

Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to clause (x) of sub-section (2) of section 56 ? N
o

Furnish the following details:

Nature of income	Amount
No records added	

Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) paid, otherwise than through an account payee cheque. [Section 69D] N
o



Name of the person, if available	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
									₹ 0		₹ 0		₹ 0

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

Please furnish the following details:

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			

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?

Please furnish the following details

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)
₹ 0	₹ 0	₹ 0	Amount Assessment Year	Amount Assessment Year

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)?

Please furnish the following details

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	

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



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

Particulars of each specified sum in an amount exceeding the limit specified in section 2695S taken or accepted during previous year:-

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

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 State or Provincial Act.

Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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

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

Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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:-



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

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

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

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

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

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

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:-

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

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:-



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				

Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 115BAC received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

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				

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 by a Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

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
		₹ 0		₹ 0	₹ 0	₹ 0

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 ?

Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? ₹ 0

Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?



Furnish the details of the same.

₹ 0

If a company, please state that whether the company is deemed to be carrying on a business as referred in explanation to section 73.

Furnish the details of the same.

₹ 0

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

No

Section under which deduction is claimed

Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

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

No

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)
		₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Furnish the details:

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.



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

Na

to furnish:

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

In the case of a trading concern, give quantitative details of principal items of goods traded;

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
		0	0	0	0	0

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

Raw materials:

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									

Finished products :

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							

By-products

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



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 ?

N
O

Please furnish the following details:-

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

Whether any cost audit was carried out ?

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

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

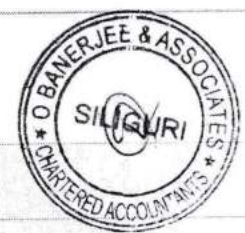
If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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. ?

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

Give details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous Year		Preceding previous Year		
	Amount	%	Amount	%	
Total turnover of the assessee	9850000		5291483		
Gross profit / Turnover	0	9850000	0	5291483	
Net profit / Turnover	501749	9850000	454488	5291483	8.59
Stock-in-Trade / Turnover	7786570	9850000	14260320	5291483	269.5
Material consumed / Finished goods produced					



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.

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					

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

Please furnish

Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added					

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

Please furnish the following details:

If furnishing of report

Please enter expected date of furnishing the report

Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 1st March, 2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Total payment to registered entities	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			
₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details



Ship Number 305187

Registration 328129E

CHANDRA NATH HOUSE, MOTHER TERESA SARANI, SOUTH BABUPARA, Siliguri Town S.O, SILIGURI, DARJILING,
32- West Bengal, 91-India, Pincode - 734004

103.2.133.27

15-Feb-2022

Additions Details (From Point No.18)

Description of the Block 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)	
Fittings @ 10%								

No records added

Description of the Block 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)	
Machinery @ 15%								

No records added

Deductions Details (From Point No.18)

Description of the Block Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Fittings @ 10%				

No records added



Description of the Block Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Machinery @ 15%				
No records added				

has been digitally signed by having PAN from IP Address 103.2.133.27 on 15/02/2022 08:59:55 PM Dsc Sl.No and issuer



Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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

Filing Acknowledgement Number / Quarterly Statement Receipt Number

216865180150222

Date of e-Filing

15-Feb-2022

Name	:	Perfect Builders
PAN/TAN	:	AAIFP3406F
Address	:	Raja Rammohan Roy Road, Hakimpara, , SILIGURI, DARJILING, Siliguri H.O, West Bengal, 734001
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	305187

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

PERFECT BUILDERS

Raja Rammohan Roy Road,
Hakimpara, Siliguri

Profit & Loss Account for the year ended 31.03.2021

Particulars	Amount	Particulars	Amount
To Work in Progress	1,42,60,320.00	* By Flat Sales	98,50,000.00
To Material Purchase	9,51,104.19	*	
To Labour Charges	5,24,650.00	*	
To Site Expenses	6,83,240.00	*	
To Freight Charges	20,900.00	* By Work in Progress	77,86,570.00
To Staff Salary & Bonus	1,74,000.00	* (Valued and Certified by the Partner)	
To Electricity Paid for Transformaer	3,17,268.00	*	
To Watch & Ward	48,000.00	*	
To Travelling & Conveyance	52,674.00	*	
To Telephone Charges	7,200.00	*	
To Printing & Stationery	36,917.00	*	
To Office Expenses	16,397.00	*	
To Misc. Expenses	9,001.31	*	
To Audit Fees	6,000.00	*	
To Accounting Charges	24,000.00	*	
To Bank Charges	2,566.50	*	
To Depreciation	583.00	*	
To Net Profit C/D	5,01,749.00	*	
	<u>1,76,36,570.00</u>	*	<u>1,76,36,570.00</u>
To Interest on Capital	1,17,538.00	* By Balance B/D	5,01,749.00
To Partner Salary	3,00,000.00	*	
To Share of Profit	84,211.00	*	
	<u>5,01,749.00</u>	*	<u>5,01,749.00</u>

In terms of our Report évan date

For And on behalf of
O Banerjee & Associates
Chartered Accountants

Banerjee

Olshik Banerjee
Proprietor
Membership No. 305187



Place: Siliguri
Date : 15.02.2022

Sukharanjan Karm

PERFECT BUILDERS

Raja Rammohan Roy Road,
Hakimpara, Siliguri

Capital Account as on 31.03.2021

Name of the Partner	Ratio	Opening Balance	Addition	Interest on Capital	Partner Salary	Share of Profit	Drawings	Closing Balance
Sukharanjan Kar	50.00%	84,550.13	4,00,000.00	10,146.00	1,50,000.00	42,105.50	1,40,566.00	5,46,235.63
Sujit Das	50.00%	8,94,933.57		1,07,392.00	1,50,000.00	42,105.50	2,90,566.00	9,03,865.07
		9,79,483.70	4,00,000.00	1,17,538.00	3,00,000.00	84,211.00	4,31,132.00	14,50,100.70

Details of Fixed Assets as on 31.03.2021

Particulars	Rate	Opening Balance	Addition	Dep	Closing Balance
Furniture & Fixture	10.00%	3,938.00		394.00	3,544.00
Equipment	15.00%	1,258.00		189.00	1,069.00
		5,196.00	-	583.00	4,613.00

