

Audit Report & Accounts

of

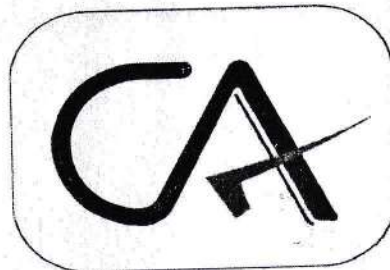
M/S PERFECT BUILDERS

**Raja Rammohan Roy Road,
Hakimpara, Siliguri**

For the year ended 31.03.2022

Radha Rani Rathi

Chartered Accountants



RADHA RANI RATHI
Chartered Accountants
SUPER MARKET, JAIGAON, DIST- ALIPURDUAR
WEST BENGAL-736182

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
507120050300922

Date of e-Filing
30-Sep-2022

Name	:	Perfect Builders
PAN/TAN	:	AAIFP3406F
Address	:	0, Raja Rammohan Roy Road, , SILIGURI, DARJEELING, 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	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	305963

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

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 **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 Perfect Builders

Address 0 , Raja Rammohan Roy Road ,
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.

a. 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.

b. Subject to above,-

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

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

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

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **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 **our** opinion and to the best of **our** information and according to the explanations given to **us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl No.	Qualification Type	Observations/Qualifications
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No records added

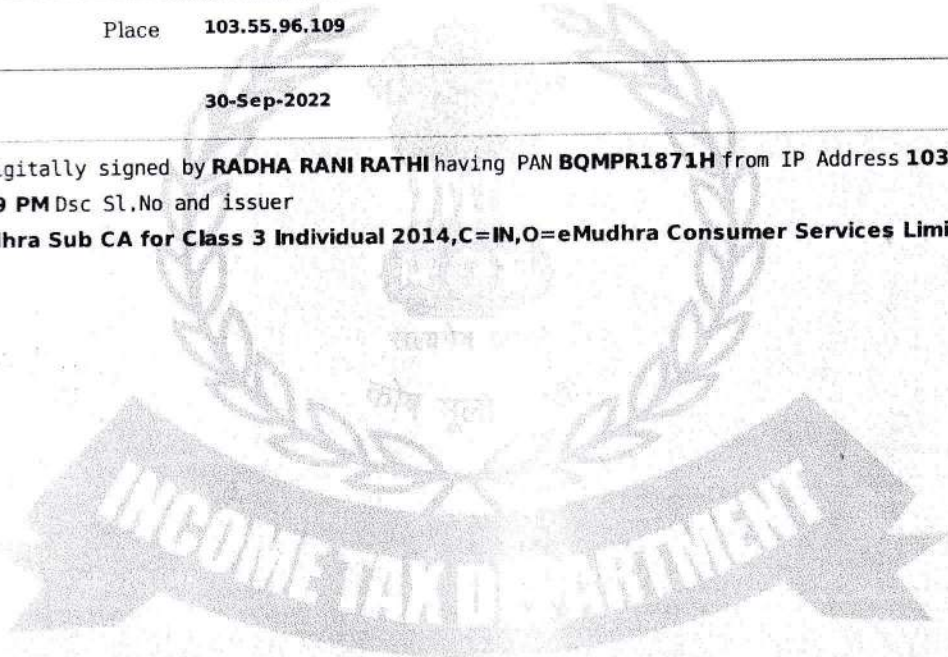
Acknowledgement Number:607120050300922

Accountant Details

Name	RADHA RANI RATHI
Membership Number	305963
FRN (Firm Registration Number)	
Address	SUPER MARRKET , JAIGAON , New Market Jaigaon S.O , Chhota Jaygaon , JALPAIGURI , 32- West Bengal , 91-India , Pincode - 736182
Date of signing Tax Audit Report	30-Sep-2022
Place	103.55.96.109
Date	30-Sep-2022

This form has been digitally signed by **RADHA RANI RATHI** having PAN **BQMPR1871H** from IP Address **103.55.96.109** on **30/09/2022 11:21:09 PM** Dsc Sl.No and issuer

201523329CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



acknowledgement Number:607120050300922

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

1. Name of the Assessee		Perfect Builders
2. Address of the Assessee		0, Raja Rammohan Roy Road, Siliguri H.O, SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734001
3. Permanent Account Number (PAN)		AAIFP3406F
4. Auxiliary Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same?		Yes
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19AAIFP3406F2ZB
5. Status		Firm
6. Previous year		01-Apr-2021 to 31-Mar-2022
7. Assessment year		2022-23
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	

No records added

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	Sukharanjan Kar	50

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10. 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						

11. 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
	CONSTRUCTION	Building completion	06004

12. 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

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

Yes

Sl. No.	Books prescribed
	CASH BOOK, BANK BOOK, LEDGER, ETC

14. 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
	CASH BOOK, BANK BOOK, LEDGER, ETC	RAJA RAM MOHAN ROY ROAD		Siliguri	734001	91-India	32- West Bengal

15. List of books of account and nature of relevant documents examined.

Same as 11(b) above

CASH BOOK, BANK BOOK, LEDGER, ETC

10. 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	

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

12. 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

13. 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

14. 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

15. 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
		₹ 0	₹ 0	₹ 0

16. Disclosure as per ICDS:

Sl. No.	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 **Lower of Cost or Market rate**

Increase of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: **No**

Particulars	Increase in profit	Decrease in profit
No records added		

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

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

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

The items falling within the scope of section 28;

Sl. No.	Description	Amount
		₹ 0

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

Sl. No.	Description	Amount
		No records added

Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

16. any other item of income;

Sl. No.	Description	Amount
	No records added	

17. Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country			
							₹ 0	₹ 0	

19. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	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)
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10	Furnitures & fittings @ 10%	₹ 3,544	₹ 0	₹ 0	₹ 3,544	₹ 0	₹ 0	₹ 0	₹ 0	₹ 354	₹ 3,190
15	Plant and Machinery @ 25%	₹ 1,069	₹ 0	₹ 0	₹ 1,069	₹ 0	₹ 0	₹ 0	₹ 0	₹ 160	₹ 909

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		

20(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
		₹ 0

Personal expenditure

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Sl.No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl.No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

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

Sl.No.	Particulars	Amount
	No records added	

(B) Amounts inadmissible under section 40(a);

(C) as payment to non-resident referred to in sub-clause (i)

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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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
	Sukharanjan Kar			PARTNER	SALARY	₹ 4,70,000
	Sujit Das			PARTNER	SALARY	₹ 4,70,000
	Sukharanjan Kar			PARTNER	INTEREST ON CAPITAL	₹ 65,548
	Sujit Das			PARTNER	INTEREST ON CAPITAL	₹ 1,08,464

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

a. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

b. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

a. not paid during the previous year;

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Sl No.	Section	Nature of liability	Amount
			₹ 0

was incurred in the previous year and was

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
			₹ 0

not paid on or before the aforesaid date.

Sl No.	Section	Nature of liability	Amount
			₹ 0

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

No

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

No records added

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

11. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii) ? **No**

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

12. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii) ?

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						

13. 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**

Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

14. 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**

Please furnish the following details:

Sl. No.	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) repaid, otherwise than through an account payee cheque. [Section 69D] **No**

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

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 38% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.			
			(iv)	(v)		
			Assessment Year	Amount	Assessment Year	Amount
₹ 0		₹ 0		₹ 0		₹ 0

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**

Please furnish the following details

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1. 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

2. 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								

3. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the 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						

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.

4. (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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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). 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:-

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					

(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

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							

(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

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					

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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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:-

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 account payee bank draft.
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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:-

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
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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 by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

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
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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 / 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	
			₹ 0	₹ 0	₹ 0	₹ 0		

32. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

32. 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

32. 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

32. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

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

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 ?

No

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	31196021		9850000	
b)	Gross profit / Turnover	31196021	0	9850000	
c)	Net profit / Turnover	1590903	5.1	501749	5.09
d)	Stock-in-Trade / Turnover	0	0	7786570	79.05
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.

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

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

RADHA RANI RATHI

Membership Number

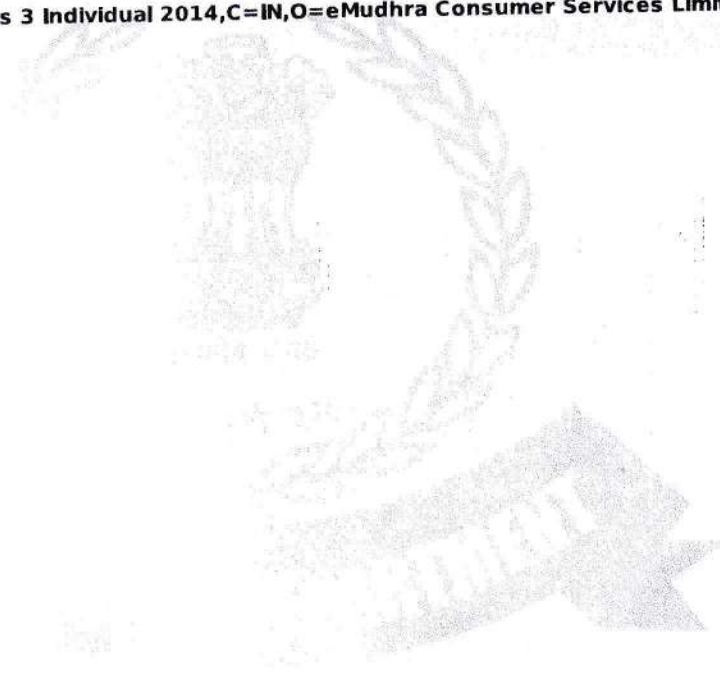
305963

UIN (Firm Registration Number)

Acknowledgement Number:607120050300922

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				

This form has been digitally signed by **RADHA RANI RATHI** having PAN **BQMPR1871H** from IP Address **103.55.96.109** on **30/09/2022 11:21:09 PM** Disc Sl.No and issuer **20523329CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



PERFECT BUILDERS

Raja Rammohan Roy Road,
Hakimpara, Siliguri

Balance Sheet as on 31.03.2022

<u>Liabilities</u>	<u>Amount</u>	*	<u>Assets</u>	<u>Amount</u>
<u>Capital Account</u> (as per details)	23,21,003.88	*	<u>Fixed Assets</u> (as per details)	4,099.00
<u>Advance from Parties</u> (as per details)	1,03,59,986.00	*	<u>Current Assets & Loans Advances</u>	
<u>Sundry Creditors</u> (as per details)	47,11,474.00	*	<u>Loans and Advance</u> (as per details)	1,40,200.00
<u>Outstanding Liabilities</u> (as per details)	1,25,520.00	*	<u>Cash in hand & Bank Balances</u>	
		*	Punjab National Bank	68,97,313.78
		*	IDBI Bank	1,03,84,787.10
		*	Cash in Hand (Certified by the Partners)	91,584.00
	<u>1,75,17,983.88</u>	*		<u>1,75,17,983.88</u>

In terms of my audit report of even date

Place :Siliguri
Date : 30.09.2022

For Radha Rani Rathi
Chartered Accountants

RADHA RANI RATHI
Digitally signed by RADHA RANI
RATHI
Date: 2022.09.30 20:28:41 +05'30'

CA Radha Rani Rathi
Proprietor
Membership No. 305963

SUKHARANJAN KAR
Digitally signed by
SUKHARANJAN KAR
Date: 2022.09.30
18:27:20 +05'30'

PERFECT BUILDERS

Bammohan Roy Road,
 ...para, Siliguri

Account as on 31.03.2022

Partn	Ratio	Opening Balance	Addition	Interest on Capital	Partner Salary	Share of Profit	Drawings	Closing Balance
...anjan Kar	50.00%	5,46,235.63	-	65,548.00	4,70,000.00	2,38,445.59	3,60,000.00	9,60,229.22
...as	50.00%	9,03,865.07	-	1,08,464.00	4,70,000.00	2,38,445.59	3,60,000.00	13,60,774.66
		14,50,100.70	-	1,74,012.00	9,40,000.00	4,76,891.18	7,20,000.00	23,21,003.88

Statement of Fixed Assets as on 31.03.2022

Particulars	Rate	Opening Balance	Addition	Dep	Closing Balance
...ure & Fixtur	10.00%	3,544.00		354.00	3,190.00
...ment	15.00%	1,069.00		160.00	909.00
		4,613.00	-	514.00	4,099.00

Debit from Parties

1,03,59,986.00

Debit of Sundry Creditors

...mik Sanitation & Tiles	10,56,795.00
...ishna Traders	1,82,472.00
...Timber	60,000.00
...Creditors	34,21,400.00
	47,20,667.00

Debit Balance of Sundry Creditors

...e Builders and Co.	9,193.00
	47,11,474.00

Debit and Advance

...ce Tax	30,000.00
...educted at Sources	1,10,200.00
	1,40,200.00

Debiting Liabilities

...Fees	6,000.00
...payable	1,19,520.00
	1,25,520.00