

Audit Report & Accounts

of

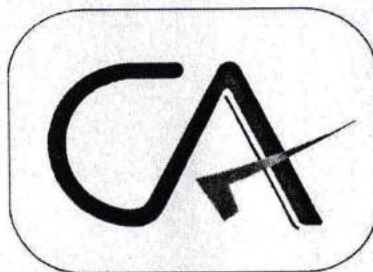
PERFECT BUILDERS

**Raja Ram Mohan Roy Road, Hakim Para
Siliguri - 734001**

For the year ended 31.03.2023

O BANERJEE & ASSOCIATES

Chartered Accountants



M/S O BANERJEE & ASSOCIATES

Chartered Accountants

South Babupara, Siliguri.

Phone No. 980000103

email: caoishikbanerjee@gmail.com

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

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

1. We have examined the **balance sheet** as on 31st March 2023 , and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	Perfect Builders
Address	0 , Raja Rammohan Roy Road , DARJEELING , 32-West Bengal , 91-India , Pincode - 734001
PAN	AAIFP3406F
Aadhaar Number of the assessee, if available	

2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **Raja Rammohan Roy Road , Hakimpura , Siliguri H.O , SILIGURI , DARJILING** and **0** branches.

3. 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 2023 ; and


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

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

5. In Our opinion and to the best of Our information and according to the explanations given to Us , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

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

Accountant Details

Name	 OISHIK BANERJEE
Membership Number	305187
FRN(Firm Registration Number)	0328129E
Address	CHANDRANATH HOUSE , MOTHER TERESA SARONI, SOUTH BABUPARA , Siliguri Town S.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India , Pincode - 734004

Date of signing Tax Audit Report	30-Sep-2023
Place	103.2.133.245
Date	30-Sep-2023

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

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

PART - A

1. Name of the Assessee	Perfect Builders
2. Address of the Assessee	0, Raja Rammohan Roy Road, Siliguri H.O, SILIGURI, DARJEELING, 32-West Bengal, 91-India, Pincode - 734001
3. Permanent Account Number (PAN)	AAIFP3406F
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-2022 to 31-Mar-2023
7. Assessment year	2023-24

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



9(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	
Section under which option exercised	

PART - B

10(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
2	Sujit Das	50

10(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 ?

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

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

PART - A

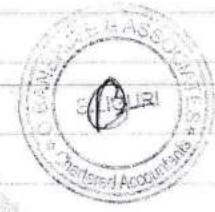
1. Name of the Assessee	Perfect Builders
2. Address of the Assessee	0, Raja Rammohan Roy Road, Siliguri H.O, SILIGURI, DARJEELING, 32-West Bengal, 91-India, Pincode - 734001
3. Permanent Account Number (PAN)	AAIFP3406F
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs 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-2022 to 31-Mar-2023
7. Assessment year	2023-24

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



9(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

Section under which option exercised

PART - B

10(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
2	Sujit Das	50

10(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 ?

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(c). 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
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10. Whether 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. Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed? Yes

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

12. 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 maintained at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	CASH BOOK, BANK BOOK, LEDGER, ETC	Raja Rammohan Roy Road	Hakimpara	SILIGURI	734001	91-India	32-West Bengal

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

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



14. 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		

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

16. 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

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

18. 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

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

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 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

14. Method of valuation of closing stock employed in the previous year Lower of Cost or Market Rate

15. Increase of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, No

16. Increase/Decrease:

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

17. 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	

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

19. The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

20. 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

21. Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

22. Any other item of income;

Sl. No.	Description	Amount



Capital receipt, if any.

Description	Amount
No records added	

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



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:-

Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (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)
WDV	Furniture & Fittings @ 10%	10	₹3,190	₹0	₹0	₹3,190	₹1,50,000	₹1,50,000	₹0	₹0	₹7,819	₹1,45,371
WDV	Plant and Machinery @ 15%	15	₹909	₹0	₹0	₹909	₹0	₹0	₹0	₹0	₹136	₹773
WDV	Plant and Machinery @ 40%	40	₹0	₹0	₹0	₹0	₹35,000	₹35,000	₹0	₹0	₹7,000	₹28,000

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 17(1)(ii)]

No records added

Amounts inadmissible under section 40(a);

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

Details of payment on which tax is not deducted:

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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No records added

Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section

of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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No records added

payment referred to in sub-clause (ia)

Details of payment on which tax is not deducted:

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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No records added

Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section

of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
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No records added

payment referred to in sub-clause (ib)

Details of payment on which levy is not deducted:

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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No records added

Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-

clause (1) of section 139.

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"
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No records added



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
Sukharanjan Kar			PARTNER	Interest on Capital	₹57,614
Sujit Das			PARTNER	Interest on Capital	₹81,646
Sukharanjan Kar			PARTNER	REIMBURSEMENT	₹72,000
Sujit Das			PARTNER	REIMBURSEMENT	₹72,000

Accounts 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	

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

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

existing the previous year;

Section	Nature of liability	Amount
		₹ 0

accrued during the previous year;

Section	Nature of liability	Amount
		₹ 0

accrued in the previous year and was

not paid before the due date for furnishing the return of income of the previous year under section 139(1);

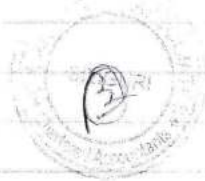
Section	Nature of liability	Amount
		₹ 0

Sl. No.	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 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 the year. No

REVENUE/ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Recognized	₹ 0	
Unrecognized	₹ 0	
Closing outstanding Balance	₹ 0	



Regularly 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)(vi) ? No

Give the details of the same

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							

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) ?

Give 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					

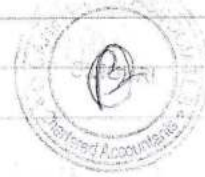
Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in section 56(2) of section 56 ? No

No records added

4.3. 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		



4.4. 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
No records added													

4.5. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the year? No

Please furnish the following details:

Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added					

4.6. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding 100000 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)	
			Assessment Year	Amount	Assessment Year	Amount
No records added						

4.7. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the year? No

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	

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

11.b. 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.
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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 Central, State or Provincial

11.c. 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 a group 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
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No records added

11.d. 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 a group 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
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No records added

11.e. 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 a group 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
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No records added

Knowledge Number: 365575368300923

Account payee bank draft, during the previous year

S. 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

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:-

S. 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								

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:-

S. 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					

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:-

S. 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					

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

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
					Amount	Order U/s & Date	
No records added							

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

Not Applicable

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

No

If yes, please furnish the details of the same.

₹ 0

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

No



1. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No

If yes, please furnish the details of the same. ₹ 0

2. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

3. 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

4. (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

(1) Tax deduction and collection Account Number (TAN)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9) Amount of tax deducted or collected on (8)	(10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
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No records added

5. Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please 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.
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No records added

6. Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Not Applicable

Please 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

No records added

7. (a) 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
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No records added



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								

6. (a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) Section 2 ?

No

Please furnish the following details:-

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



Whether any cost audit was carried out ?

Not Applicable

Please furnish the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

7b. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Please furnish the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

7c. Whether any audit was conducted under section 22A of the Finance Act, 1994 in relation to valuation of taxable services, as may be reported/identified by the auditor ?

Not Applicable

Please furnish the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

8. Details regarding turnover, gross profit, etc. for the previous year and preceding previous year



Name _____

Membership Number _____

FRN(Firm Registration Number) _____

Address _____

Place _____

Date _____

305187

0328129E

103.2.133.245

30-Sep-2023

CHANDRANATH HOUSE , MOTHER TERESA SARONI, SOUTH BABUPARA ,
Siliguri Town S.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India ,
Pincode - 734004

Additions Details (From Point No.10)

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)
					Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)		
Furnitures & Fittings @ 10%	1	20-Jan-2023	20-Jan-2023	₹ 1,50,000	₹ 0	₹ 0	₹ 0	₹ 1,50,000
(G) VAT(2)								
No benefits added								
(G) VAT(2)								
No benefits added								
Plant and Machinery @ 15%								
(G) VAT(2)								
No benefits added								
(G) VAT(2)								
No benefits added								
Plant and Machinery @ 40%	1	09-Feb-2023	09-Feb-2023	₹ 35,000	₹ 0	₹ 0	₹ 0	₹ 35,000

Deductions Details (From Point No.10)

Description of the Block of Asset/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 entries added
Plant and Machinery @ 15%				No entries added
Plant and Machinery @ 40%				No entries added

PERFECT BUILDERS


Raja Rammohan Ray Road
Hakimpura, Siliguri

Profit & Loss Account for the year ended 31.03.2023

Particulars	Amount	Particulars	Amount
To Material Purchase	37,70,546.00	By Final Sales	70,66,833.00
To Labour Charges	14,26,840.00		
To Site Expenses	8,18,956.00		
To Supervision Charges	1,42,152.00		
To Freight Charges	31,420.00		
To Staff Salary & Bonus	2,46,000.00		
To Rent & Taxes	6,496.00		
To Watch & Ward	48,000.00		
To Travelling & Conveyance	72,210.00		
To Telephone Charges	8,142.00		
To Printing & Stationery	32,940.00		
To Office Expenses	22,285.00		
To Misc. Expenses	20,161.00		
To Audit Fees	6,000.00		
To Accounting Charges	24,000.00		
To Bank Charges	11,574.63		
To Depreciation	14,955.00		
To Net Profit C/D	3,64,155.37		
	<u>70,66,833.00</u>		<u>70,66,833.00</u>
To Interest on Capital	1,39,260.00	By Balance B/D	3,64,155.37
To Partner Salary	1,44,000.00		
To Share of Profit	80,895.37		
	<u>3,64,155.37</u>		<u>3,64,155.37</u>

In terms of our Report even date

For And on behalf of
O Banerjee & Associates
Chartered Accountants


Olshik Banerjee
Proprietor
Membership No. 305187

Place : Siliguri
Date : 30.09.2023

PERFECT BUILDERSRammohan Roy Road,
Siliguri**Capital Account as on 31.03.2023**

Part of the Partner	Ratio	Opening Balance	Addition	Interest on Capital	Partner Salary	Share of Profit	Drawings	Closing Balance
Haradhan Kar	50.00%	9,60,229.22		57,614.00	72,000.00	40,447.69	1,25,665.00	10,04,625.91
Das	50.00%	13,60,774.66		81,646.00	72,000.00	40,447.69	1,25,665.00	14,29,203.35
		<u>23,21,003.88</u>	-	<u>1,39,260.00</u>	<u>1,44,000.00</u>	<u>80,895.37</u>	<u>2,51,330.00</u>	<u>24,33,829.25</u>

Details of Fixed Assets as on 31.03.2023

Particulars	Rate	Opening Balance	Addition Before Sep 22	Addition After Sep 22	Dep	Closing Balance
Structure & Fixture	10.00%	3,190.00		1,50,000.00	7,819.00	1,45,371.00
Equipment	15.00%	909.00			136.00	773.00
Computer	40.00%	-		35,000.00	7,000.00	28,000.00
		<u>4,099.00</u>	-	<u>1,85,000.00</u>	<u>14,955.00</u>	<u>1,74,144.00</u>

