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.9800000103 email:caoishikbanerjee@gmail.com

a nowledgement Number:366575360300923

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 2023, and the Profit and loss account . to 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 th	ne assessee, if available	
	nce sheet and the Profit and loss account i iguri H.O , SILIGURI , DARJILING and 0 bi	are in agreement with the books of account maintained at the head office at Raja Rammohan Roy anches.
a. We report the followir documents given to us	ng observations/comments/discrepancies/ind s for verification by the assessee, the 3C	consistencies if any: On the basis of informations and explanations given to us and B 3CD has been issued and audit opinion rendered.
It. Subject to above,-		
A. We have obtained al	I 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, prope	er books of account have been kept by the h	ead office and branches of the assessee so far as appears from Our examination of the books.
C. In Our opinion and to week-	o 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 fai
	ance sheet, of the state of the affairs of the a	
iii. In the case of the Pro	ofit and loss account, of the Profit of the a	ssessee for the year ended on that date.
In Our opinion and to th		44AB is annexed herewith in Form No. 3CD. the explanations given to Us , the particulars given in the said Form No. 3CD are true and correct,
SI, No.	Qualification Type	Observations/Qualifications
	A STATE A STATE A STATE OF	No records added
countant Details		Conerfe
Name	1	OISHIK BANERJEE
Membership Number		3-15/16/ ACCUMP 305187
FRN(Firm Registration	n 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 Au	udit Report	30-Sep-2023
Place		103.2.133.245
Date		30-Sep-2023

This form has been digitally signed by OISHIK BANERJEE having PAN AVTPB4142L from IP Address 103.2.133.245 on 30/09/2023 05:40:15 PM Dsc SI.No and issuer 23429345CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

SL No.

Sector

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

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

		PART	-A	
Mame of the Assesse	e	alter and a second		Perfect Builders
Likativess of the Asses	see			Rammohan Roy Road , Siliguri H.O , SILIGURI , JEELING , 32-West Bengal , 91-India , Pincode - 734001
I Permanent Account N	Number (PAN)			AAIFP3406F
Nathaar Number of the	assessee, if available			
	e is liable to pay indirect tax like excis urnish the registration number or,GST			
S. No.	Туре		Registration /Identification Num	iber
	Goods and Services Tax 32-West Bengal		19AAIFP3406F2ZB	
6 Status		2.67		Firm
E.Previous year			State of the	01-Apr-2022 to 31-Mar-2023
C.Rosensment year				2023-24
I indicate the relevant	clause of section 44AB under which th	a audit has been condu	hat	
		le addit nas been conco	cieu	
E.Ma. Re	elevant clause of section 44AB und	er which the audit has	been conducted	á
	ssee has opted for taxation under sect which option exercised	ion 115BA / 115BAA / 11	5BAB / 115BAC / 115BAD ?	
		PART	- В	
	ion of Persons, indicate names of part bers are indeterminate or unknown?	ners/members and their	profit sharing ratios. In case of AC)P,
SI. No.	Name		Profit Sharing Ratio (%)	
	Sukharanjan Kar		50	
	Sujit Das		50	
b), If there is any chan punculars of such char	ge in the partners or members or in th nge ?	eir profit sharing ratio sir	ice the last date of the preceding y	year, the No
SI. No. Date of ch	ange Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%) Remarks
		No record	s added	
	ess or profession (if more than one bu	siness or profession is c	arried on during the previous year,	nature
of every business or pro	otession).			

Sub Sector

Code

wedgement N	umber:366575360300923
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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

	R		

	and the second	and the second
Name of the As	sessee	Perfect Build
and the local	Lecono .	0 , Raja Rammohan Roy Road , Siliguri H.O , SILIGUR
ALL COLOR	kssessee	DARJEELING , 32-West Bengal , 91-India , Pincod 7340
Remanent Acc	ount Number (PAN)	AAIFP340
mur Number	of the assessee, if available	
	sessee is liable to pay indirect tax like excise duty, servic ease furnish the registration number or,GST number or a	
1942	Туре	Registration /Identification Number
	Goods and Services Tax 32-West Bengal	19AAIFP3406F2ZB
30815	الألفو فأحر	F
Previous year	Ale and	01-Apr-2022 to 31-Mar-20
Rosessment ye	ar All	2023
Indicate the rek	evant clause of section 44AB under which the audit has t	een conducted
/6c.	Relevant clause of section 44AB under which the	audit has been conducted
	Clause 44AB(e)- When provisions of section 44AD(4	are applicable.
	assessee has opted for taxation under section 115BA / :	15BAA / 115BAB / 115BAC / 115BAD ?
	A CONTRACTOR OF THE OWNER OF THE	PART - B
	sociation of Persons, indicate names of partners/membe f members are indeterminate or unknown?	s and their profit sharing ratios. In case of AOP,
NO.	Name	Profit Sharing Ratio (%)
	Sukharanjan Kar	50
	Sujit Das	50
. If there is any	y change in the partners or members or in their profit sha	ing ratio since the last date of the preceding year, the
miculars of suc	h change ?	
No. Date	e of change Name of Partner/Member Type o	change Old profit sharing ratio (%) New profit Sharing Ratio (%) Rema
		No records added
	h, sisses as analogaire 14 mars that are had been	Freedom is serviced on during the previous year particle
	business or profession (if more than one business or pro s or profession).	ession is carried on during the previous year, nature
L No.	Sector	Sub Sector Code

ment Number:366575360300923

		ess or profession	, the particular of the	State State Market California	TACKO AND THE DOLLAR	N
Ro.	Business		Sector	Sub Sector		Code
			No records a	dded -		
					and the second	
a whether books of a	ccounts are prescrib	ed under section	44AA, if yes, list of book	ks so prescribed ?	Y 100020-0195	Ye
R.	Books pres	cribed				
	CASH BOOK	K, BANK BOOK,	LEDGER,ETC			
manest in a computer s	system, mention the	books of account	generated by such com	are kept. (In case books of a nputer system. If the books of tails of books of accounts mai	accounts	
Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
CASH BOOK		Hakimpara	SILIGURI	734001	91-India	32-West Bengal
BANK BOOK						
int moke of accou	nt and nature of relev	vant documents e	examined.		1	
	15.1.1.1					- CASA
945.			Bo	oks examined		A
				ISH BOOK, BANK BOOK, LE	2	and the second s
Whether the profit and court and the relevant section.) ?	d loss account includ section (44AD, 44AD	es any profits and PA, 44AE, 44AF, 4	d gains assessable on p 14B, 44BB, 44BBA, 44B	oresumptive basis, if yes, indic BB, Chapter XII-G, First Sche	ate the dule or any	
		Section				Amo
.19kz.		Designed in the American Street, or St.				
30.			No records	added		
36.			No records	added		
	ting employed in the	previous year.	No records	added		Mercantile sys
at. Method of account	1				ne	Mercantile sys
a Method of account	een any change in th			added	ne	Mercantile syst
Wethod of account Wether there had b mediately preceding p	een any change in th revious year ?	ne method of acc	ounting employed vis-a-		Marine and	Mercantile syst
whether there had b mediately preceding p	een any change in th revious year ?	ne method of acc	ounting employed vis-a-	vis the method employed in th	Marine and	Mercantile syst
whether there had b mediately preceding p	een any change in th revious year ? re is in the affirmative	ne method of acc	ounting employed vis-a-	vis the method employed in the ffect thereof on the profit or los	Marine and	
an Method of account whether there had b methanely preceding p manswer to (b) abov	een any change in the revious year ? The is in the affirmative Particulars Ment is required to be	ne method of acco e, give details of s e made to the pro	ounting employed vis-a- such change , and the ef No records	vis the method employed in the ffect thereof on the profit or los	ss ?	


		~~~	

005	Disclosure
CDS I - Accounting	Mercantile method of accounting employed. Expenses and Income are accounted for on accrual basis as per gen erally acceptedaccounting principles in India.
COS III - Construction	More than 25% of construction work completed and henceforthrevenue recognised.
ICDS IV - Revenue Recognition	The total amount of revenue from service transaction is attached in financial statement.
CES V - Tangible Fixed	As per clause 18 of form 3CD and balance sheet

we have a valuation of closing stock employed in the previous year

in seven of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss,

Description

-	Particulars		Incr	ease in profit	Decrease in profit
		NOT	No records added	1935 Mar	
		NZ sais		<u> </u>	
Get	the following particulars of the capita	al asset converted into stor	k-in-trade		
E.	Description of capital asset	Date of acquisition (b)	Cost of acquisition		eset is converted into stock-in trade (d)
		THE .	No records added	x (197 - x	
				ASS	2
	ms not credited to the profit and los	ss account, being, -		C OUR	
	der statester		ining and the second	Contrarent Augen	8 <u>]</u>
a. The I	iems failing within the scope of sec	tion 28;			Same and the second
1.96.		Description			Amount
			No records added	a planet intervening intervening in the state of the	
n The adh cre	proforma credits, drawbacks, refund dirs, drawbacks or refunds are adm	ds of duty of customs or ex itted as due by the authorit	cise or service tax, or refund ies concerned;	ds of sales tax or value added ta	ax or Goods & Services Tax, where
1.90	31-1-241-5	Description		V. Margarette	Amount
			No records added		
la Esci	lation claims accepted during the p	previous year;			
SI. NO.		Description			Amount
			No records added		
St. arry	other item of income;				

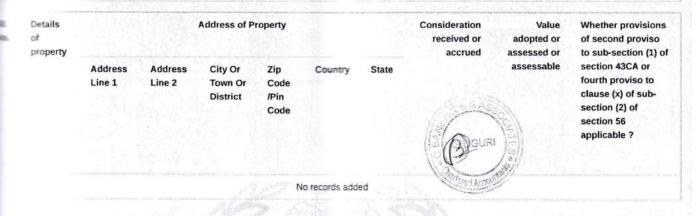
No

Lower of Cost or Market Rate

#### ment Number:366575360300923

int. if any. Description Amount No records added

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



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

					1.8.2							
Wethod of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depre ciatio n (%)	Opening WDV/Actual	Adjustment made to the written down value under section 1158AC/1158 AD (for assessment year 2021-22 orly)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business	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)
					or profession							
HCV.	Furnitures & Fittings @ 10%	10	₹3,190	30	40	₹3,190	₹1,50,000	₹1,50,000	ŧo	40	₹7.819	₹ 1,45,371
MCV.	Plant and Machinery @ 15%	15	4909	₹0	<b>₹</b> 0	₹909	₹O	٩0	₹0	₹o	₹136	₹ 772
107.N	Plant and Machinery @ 40%	40	₹0	₹0	₹o	₹0	₹35,000	₹35,000	₹0	₹0	₹7.000	₹ 28,000
Amount admiss	ible under se	ction-										
Section		unt debited profit and lo accou	SS	nounts admiss specified un				ome-tax Act	1961 or Inco	ome-tax Rule		y other
					No record	ds added						
	-59											5.47

It is a stry 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

## -ledgement Number:366575360300923

L No.	Description		Amount
	I	No records added	
Cesails of contributions	received from employees for various funds as re-	ferred to in section 36(1)(va):	
Nature of fund	Sum received from Due date fo employees payment	r The actual amount paid	The actual date of payment to the concerned authorities
		No records added	
		A STATE OF STATE OF STATE	
In. Please furnish the o	details of amounts debited to the profit and loss a	ccount, Being in the nature of capital	, personal,
encient experiorure		125	
iii expenditure			
80	Particulars		Amour
	a ser and the second	No records added	
	All States		
mai expenditure	Ar Antonio		
1	Particulars		Amout
1942.			
		No records added	1 Y 1
meement expenditure in	n any souvenir, brochure, tract, pamphlet or the li	ke published by a political party	
	Particulars		Amou
No.	Particulars		line and a second s
	- Alexandre	No records added	
manure incurred at club	s being entrance fees and subscriptions		
	Particulars		Amou
1.80	Particulars		
	and the second	No records added	
maintre incurred at club	s being cost for club services and facilities used.		
			Amou
L No.	Particulars		Anio
		No records added	
millione by way of pena	Ity or fine for violation of any law for the time bein	g in force	
L No.	Particulars		Amou
		No records added	
millure by way of any o	other penalty or fine not covered above		
E No.	Particulars		Amou
		No records added	

					No rec	cords added							
			NO. DO								an a	as Billy	100
-mounts in:	admissible ur	nder section	40(a);							-			
	1447.509					9							1201
payment to	non-residen	t referred to	in sub-clau	se (i)								- 10.000	
etails of pa	ment on whi	ich tax is no	t deducted:										
		Nakara		Permanent Account			of the	Address	Address	City Or Town	Zip Code /	Country	St
Date of payment	Amount of payment	Nature of payment	Name of the payee	the payee, if availab		Asdhaar Numbe payee, if availab		Line 1	Line 2	Or District	Pin Code	Country	
			200000		No	ecords added			1.12.2.2.2	and any first on particular			
Hads of pa	vment on wh	ich tax has	been deduc	ted but has not be	en paid on	or before the	due date	specified i	in sub-secti	on			
section 1													
Date of payment	Amount	Nature	Name of the	Permanent Account Number of the payee,if	Aschae the pay	Number of	Address Line 1	Address Line 2	City Or Town Or	Zip Code /	Country	State	Amount
(a) young	payment	payment	payee	available	availate			Cin 1	District	Pin Code			deduct
					No	ecords added							
		22.5											
payment r	eferred to in	sub-clause	(ia)	1 Martin	1								
			1		- 22	31			1				
etails of pa	yment on wh	ich tax is no	ot deducted:	2				1	S.				
Date of	Amount of	Nature of	Name of	Permanent Account		Author Numbe		Address	Address	City Or Town	Zip Code /	Country	54
Leyment	payment	payment	the payee	the payee,if availab	#e	payee, if availab	łe	Line 1	Line 2	Or District	Pin Code		
					No	records added							
	and the second second									e i presidente			
etails of pa		ich tax has	been deduc	ted but has not be			due date	specified	in sub-secti	on			
		iich tax has	been deduc	No.	en paid on				2	100 			
	39. Amount of	Nature of	Name of the	Permanent Account Number of the	en paid on Andhaar Number of the		due date Addres Line 2	is City C Town	r Zip Or Code	Country	State	Amount of tax	depor
Esection 1	39.		Name	Permanent Account	en paid on	or before the Address	Addres	is City C	r Zip Or Code	Country	State		depor d ou "Amo t of
Esection 1	39. Amount of	Nature of	Name of the	Permanent Account Number of the	en paid on Aadhaar Number of the payee, if	or before the Address	Addres	is City C Town	r Zip Or Code ct Pin	Country	Siate	of tax deducte	depor d ou "Amo t of dedu
Esection 1	39. Amount of	Nature of	Name of the	Permanent Account Number of the	Andhaar Andhaar Number of the payee, if available	or before the Address	Addres	is City C Town	r Zip Or Code ct Pin	Country	State	of tax deducte	depor d ou "Amo t of dedu
Esection 1	39. Amount of	Nature of	Name of the	Permanent Account Number of the	Andhaar Andhaar Number of the payee, if available	or before the Address Une 1	Addres	is City C Town	r Zip Or Code ct Pin	Country	State	of tax deducte	depor d ou "Amo t of dedu
E Section 1	39. Amount of	Nature of payment	Name of the payee	Permanent Account Number of the	Andhaar Andhaar Number of the payee, if available	or before the Address Une 1	Addres	is City C Town	r Zip Or Code ct Pin	Country	State	of tax deducte	depor d ou "Amo t of
Exection 1 Date of  payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Andhaar Andhaar Number of the payee, if available	or before the Address Une 1	Addres	is City C Town	r Zip Or Code et Pin Code	Country	State	of tax deducte	depo d ou "Ame t of
Exection 1 Date of  payment	39. Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Andhaar Andhaar Number of the payee, if available	or before the Address Une 1	Addres	is City C Town	r Zip Or Code et Pin Code	Country	State	of tax deducte	depor d ou "Amo t of dedu
Exection 1 Date of  payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	en paid on Aadhaar Number of the payee, if available No	or before the Address Une 1	Addres Line 2	is City C Town	r Zip Or Code et Pin Code	Country	State Zip Code / Pin Code	of tax deducte	Amoo depoe dour tof decku
Esection 1 Date of payment support	39. Amount of payment referred to in syment on wh	Nature of payment	Name of the payee a (ib) not deducted Name of	Permanent Account Number of the payee,if available	en paid on Aadhaar Number of the payee, it available No	or before the Address Line 1	Addres Line 2	is City C Town District Address	Y Zip Or Code Pin Code	Country Country	Zip Code /	oftax .deducte d	depos d out *Amc t of dedu
Esection 1 Date of payment support	39. Amount of payment referred to in syment on wh	Nature of payment	Name of the payee a (ib) not deducted Name of	Permanent Account Number of the payee,if available	en paid on Aadhaar Number of the payee, it available No	Address Line 1 records added	Addres Line 2	is City C Town District Address	Y Zip Or Code Pin Code	Country Country	Zip Code /	oftax .deducte d	depor d ou "Ame t of decku
<ul> <li>Section 1</li> <li>Date of segment</li> <li>segment</li> <li>segment</li> </ul>	Amount of payment referred to in ayment on wh Amount of payment	Nature of payment sub-clause nich levy is n Nature of payment	Name of the payee e (ib) not deducted Name of the payee	Permanent Account Number of the payee,if available	een paid on Aadhaar Number of the payee, if available No	Address Line 1 records added	Addres Line 2	s City C Town Distri-	Address	Country Country	Zip Code /	oftax .deducte d	depo d ou "Am t of deck
<ul> <li>Section 1</li> <li>Date of payment</li> <li>segment</li> <li>segment</li> <li>segment</li> <li>segment</li> </ul>	Amount of payment referred to in ayment on wh Amount of payment	Nature of payment sub-clause nich levy is n Nature of payment	Name of the payee e (ib) not deducted Name of the payee	Permanent Account Number of the payee, if available	een paid on Aadhaar Number of the payee, if available No	Address Line 1 records added	Addres Line 2	s City C Town Distri-	Address	Country Country	Zip Code /	oftax .deducte d	depo d ou "Am t of deck
<ul> <li>Section 1</li> <li>Date of payment</li> <li>segment</li> <li>segment</li> <li>segment</li> <li>segment</li> </ul>	39. Amount of payment referred to in syment on wh Amount of payment	Nature of payment sub-clause nich levy is n Nature of payment	Name of the payee e (ib) not deducted Name of the payee	Permanent Account Number of the payee,if available	en paid on Aadhaar Number of the payee, if available No No to be No No No No No No No No No No No No No	or before the Address Line 1 records added Aachaar Numb payee, if availal records added in or before the	Addres Line 2 er of the ke e due datu	s City C Town District Address Line 1	Address Line 2 d in sub-	Country Country City Or Town Or District	Zip Code /	of tax deducte d Country Amount	depor d ou tof tof dedu Si Si
F section 1 Date of payment superment escales of pa mades of pa tages of pa tages (1) (of s	39. Amount of payment referred to in syment on wh Amount of payment syment autom to my	Nature of payment sub-clause nich levy is r Nature of payment	Name of the payee e (ib) not deducted Name of the payee s been dedu	Permanent Account Number of the payee.if available	en paid on Aadhaar Number of the payee, it available Na nt Number of ble No	or before the Address Line 1 records added Aachaar Numb payee, if availal records added in or before the	Addres Line 2	s City C Town District Address Line 1	Address Line 2 d in sub-	Country Country City Or Town Or District	Zip Code / Pin Code	of tax deducte d	depos d out *Amc t of dedu

#### Medgement Number:366575360300923

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

₹0

₹0

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

	Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Pa
Sukharanjan Ka	ır.		PARTNER	Interest on Capital	₹
Sujit Das			PARTNER	Interest on Capital	₹
Sukharanjan Ka	ır		PARTNER	REIMBURSEMENT	₹
Sujit Das		analyzed and the second se	PARTNER	REIMBURSEMENT	₹
is deemed to be	profits and gains under sect	ion 32AC or 32AD or 33AB or 33AC or 33ABA.			
	Section	Description			A
		No records added			
munt of profit ch	nargeable to tax under section	n 41 and computation thereof.			
Name of p	erson Ar	nount of income Section Descrip	ption of Transaction	Computation	if any
		No records added			
				and the second	
	the state of the s	A STATE OF A			
eed of any sum	referred to in clause (a),(b),(	c),(d),(e),(f) or (g) of section 43B, the liability for	which:-	Page 1	
	1998 7 Million			nd was	
	1998 7 Million	c),(d),(e),(f) or (g) of section 43B, the liability for vas not allowed in the assessment of any prece		nd was	
	day of the previous year but v			nd was	
and on the first o	day of the previous year but v			nd was	A
and on the first o	day of the previous year but v s year;	vas not allowed in the assessment of any prece		nd was	A
and on the first o	day of the previous year but v s year; Section	vas not allowed in the assessment of any prece		nd was	A
and on the first <b>c</b>	day of the previous year but v s year; Section	vas not allowed in the assessment of any preced		nd was	
and on the first <b>c</b>	day of the previous year but v s year; Section	vas not allowed in the assessment of any preced Nature of liability		nd was	
and on the first <b>c</b>	day of the previous year but v s year; Section	vas not allowed in the assessment of any preced Nature of liability		nd was	
and on the first o	day of the previous year but v s year; Section	vas not allowed in the assessment of any preced Nature of liability		nd was	A 4
and on the first o	day of the previous year but v s year; Section rious year; Section	vas not allowed in the assessment of any preced Nature of liability		nd was	

#### Source of the second second

	Section		Nature of liability		1. 2. 1. 2. 1.		Amo
					1912 18 2840		
		ustoms duty, excise du	ity or any other indirect i	tax,levy,cess,imp	ost etc.is passed		
the profit and loss a	account ?					a antis a canonia ano contra com	
	and a state of the						
			) availed of or utilised di ral Value Added Tax Cre				
•••		ومعاديبية الأربعية بعلم		and an increasion of some	a an	ana ang ang ang ang ang ang ang ang ang	
1 AIC			Amount Trea	atment in Profit	& Loss/Account	'S	
i Balance			₹0			- Jone -	
zuled	and the second		₹0				
ndized			₹0		· · · · · · · · · · · · · · · · · · ·	P.	
and allocing balance		<u></u>	2 10	- March		- Stand	
otars of income or i	expenditure of prior p	eriod credited or debit	ed to the profit and loss	account.			
Туре	Particulars	Amo	unt Prior period to	which it relates	(Year in yyyy-y	y format)	A
		12	No records added				
				- 1	- <u>1</u>		
			property, being share of or for inadequate conside				
- 4.1						an ang sang sang sang sang sang sang san	
- or if the details o	if the same						
Name of the	PAN of the	Aadhaar	Name of the	CIN of the	No. of	Amount of	Fair Mar
person from	person, if	Number of the	company whose	company	Shares	consideration	value
which shares	available	payee, if	shares are		Received	paid	the sha
which shares received	available	payee, if available	shares are received			paid	

at advancemon (2) of section 56 ?

#### knowledgement Number:366575360300923 No records added a. Whether any amount is to be included as income chargeable under the head "income from other sources' as referred to in No suse (x) of sub-section (2) of section 56 ? Please furnish the following details: Amount Nature of income S. No. No records added Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, No rwise than through an account payee cheque. [Section 69D] Date of Dat ame of the PAN of th Addres Adde City O e of borrowin Code person from person, if Line 1 mO Rep nom amount Pin ay me nt borrowed or repaid on hundi No records added No Abother Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the vear? lumish the following details: Expected date If yes, whether the If no, the amount (in Rs.) Under which clause Amount (in Whether the excess money of imputed interest of repatriation available with the associated excess money has of sub-section (1) Rs.) of been repatriated income on such excess of money of section 92CE primary enterprise is required to be repatriated to India as per money which has not within the primary adjustment adjustment prescribed time ? been repatriated within the provisions of subis made ? the prescribed time section (2) of section 92CE ? No records added Or the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding more uppees as referred to in sub-section (1) of section 94B ? through the following details Details of interest expenditure Details of interest expenditure Amount of expenditure Amount of Earnings before carried forward as per subbrought forward as per subby way of interest or of expenditure by interest,tax, section (4) of section 94B.(v) similar nature as per (i) section (4) of section 94B.(iv) depreciation and way of interest or amortization above which exceeds of similar nature 30% of EBITDA as per (EBITDA) during the incurred(i) Amount (ii) above.(iii) Assessment Amount Assessment previous year(ii) Year Year No records added No other the manuface has entered into an impermissible avoidance arrangement, as referred to in section 96, during the 1000 a branch the following details. Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the finiture of the impormissible avoidance arrangement arrangement

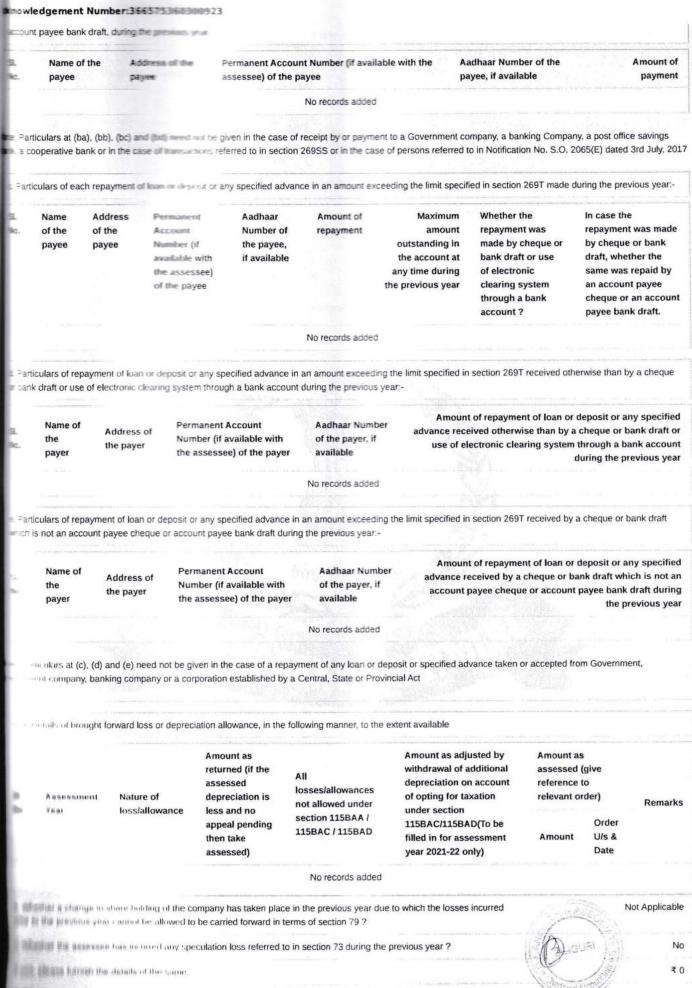
No records added

## Nonowledgement Number:366575360300923

н

	Name of	Address	Permanent	Aadhaar	Amount	Whether	the	Maximum	Whether the	In case the
	the lender	of the	Account	Number of	of loan or	loan/dep	osit	amount	loan or	loan or
	or	lender or	Number (if	the lender	deposit	was squ	ared	outstanding	deposit was	deposit was
	depositor	depositor	available	or	taken or	up durin	ig the	in the	taken or	taken or
	acpositor		with the	depositor,	accepted	previous	s year	account at	accepted by	accepted by
			assessee) of	if available		?		any time	cheque or	cheque or
			the lender or					during the	bank draft or	bank draft,
			depositor					previous year	use of	whether the
									electronic	same was
									clearing	taken or
				1. Solonia					system	accepted b
			1 1 1 1	( )EN	· · · · · · · · · · · · · · · · · · ·				through a	an account
			3	GAGURI 1	1				bank	payee
			(193)	25 13					account ?	cheque or
			100		Ê.					account
			1 and	Crared Acon						payee bank
										draft.
		and mariles			No records a	dded				
				ing the limit energy	Ford in continn	26055 taken	or accente	d uring the prev	ous vear:-	
art	iculars of each		n an amount exceed						In case the spe	ecified sum wa
	Name of	Address	Permanent Acco		200 AV		sum was t	he specified	taken or accep	
	the	of the	Number (if avail					by cheque or	and the second	ether the same
	person	person	with the assess	Letter and the second sec		Paranter Paranter.		t or use of	was taken or a	
	from	from	of the person fr				electronic		account payee	and the second se
	whom	whom	whom specified sum is received	e				rough a bank	account payee	State of the second state of the
	specified	specified sum is	sum is received	receive			account ?			
	sum is received	sum is received		availal						
	received	receiveu		u v ulla						
					No records a	dded				
24	articulars at (a)	and (b) need no	ot be given in the cas	se of a Governme			pany or a (	corporation establ	shed by a Central,	State or Provinc
27				S 6	ent company, a	banking com	s12	1949 2011 - 1949		
	Particulars of e	each receipt in a tions relating to	ot be given in the cas an amount exceeding one event or occasi rough a bank accour	g the limit specific ion from a person	ent company, a	banking com	egate from	a person in a day	or in respect of a s	ingle transaction
	Particulars of e	each receipt in a tions relating to	an amount exceeding one event or occasi rough a bank accour	g the limit specifie ion from a person nt	ent company, a ed in section 26 n, during the pre	banking com 59ST, in aggre evious year, v	egate from vhere such	a person in a day receipt is otherwi	or in respect of a s se than by a chequ	ingle transactior e or bank draft c
	Particulars of e	each receipt in a tions relating to	an amount exceeding one event or occasi rough a bank accour Permane	g the limit specific ion from a person nt ent Account Nun	ent company, a ed in section 26 n, during the pro	banking com 59ST, in aggre evious year, v Aadhaar N	egate from where such lumber of	a person in a day receipt is otherwi Nature of	or in respect of a s se than by a cheque Amour	ingle transaction e or bank draft o nt of Date o
	Particulars of e pect of transac	each receipt in a tions relating to aring system the Address	an amount exceeding one event or occasi rough a bank accour s of er available	g the limit specifie ion from a person nt	ent company, a ed in section 26 n, during the pro	banking com 59ST, in aggre evious year, v	egate from where such lumber of	a person in a day receipt is otherwi Nature of	or in respect of a s se than by a cheque Amour	ingle transactior e or bank draft c
	Particulars of e pect of transac electronic clea	each receipt in a tions relating to aring system thi Address	an amount exceeding one event or occasi rough a bank accour e of Permane available	g the limit specific ion from a person nt ent Account Nun	ent company, a ed in section 26 n, during the pro nber (if see) of the	banking com 59ST, in aggre evious year, v Aadhaar N the payer,	egate from where such lumber of	a person in a day receipt is otherwi Nature of	or in respect of a s se than by a cheque Amour	ingle transaction e or bank draft o nt of Date o
	Particulars of e pect of transac electronic clea	each receipt in a tions relating to aring system thi Address	an amount exceeding one event or occasi rough a bank accour s of er available	g the limit specific ion from a person nt ent Account Nun	ent company, a ed in section 26 n, during the pro	banking com 59ST, in aggre evious year, v Aadhaar N the payer,	egate from where such lumber of	a person in a day receipt is otherwi Nature of	or in respect of a s se than by a cheque Amour	ingle transaction e or bank draft o nt of Date o
	Particulars of e pect of transac electronic clea Name of the payer	each receipt in a tions relating to aring system the Address the paye	an amount exceeding one event or occasi rough a bank accour s of er Permane available payer	g the limit specific ion from a person nt ent Account Nun e with the assest	ent company, a ed in section 26 h, during the pro nber (if see) of the No records a ed in section 2	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added	egate from where such lumber of if availabl	a person in a day receipt is otherwi Nature of e transactio	or in respect of a s se than by a cheque Amour n rec	ingle transaction e or bank draft o nt of Date o receipt receip
	Particulars of e pect of transac Letectronic clear Name of the payer	each receipt in a tions relating to aring system the Address the paye	an amount exceeding one event or occasi rough a bank accour s of er Permane available payer an amount exceedin o one event or occas r:-	g the limit specifie ion from a person nt ent Account Nun e with the assess with the assess g the limit specifi ion from a person	ent company, a ed in section 20 h, during the pro- nber (if see) of the No records a ed in section 2 h, received by a	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added 69ST, in aggr a cheque or b	egate from where such lumber of if availabl egate from pank draft, n	a person in a day receipt is otherwi Nature of e transactio a person in a day not being an acco	or in respect of a s se than by a cheque Amour n rec r or in respect of a s unt payee cheque c	ingle transactior e or bank draft o nt of Date o reipt receip single transactio or an account pa
	Particulars of e pect of transac Letectronic clear Name of the payer	each receipt in a tions relating to aring system the Address the paye each receipt in ctions relating to be previous year t the Add	an amount exceeding one event or occasi rough a bank accour a of er Permane available payer an amount exceedin o one event or occas r:- dress of the F	g the limit specific ion from a person nt ent Account Nun e with the assess ug the limit specifi ion from a person Permanent Acco	ent company, a ed in section 20 n, during the pro- nber (if see) of the No records a ed in section 20 n, received by a nunt Number (i	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added 69ST, in aggr a cheque or b	egate from where such lumber of if availabl egate from pank draft, n	a person in a day receipt is otherwi Nature of e transactio a person in a day not being an acco Aadhaar Nur	or in respect of a s se than by a cheque Amour n rec	ingle transaction e or bank draft o nt of Date o reipt receip single transactio or an account pa Amou
	Particulars of e pect of transac electronic clear Name of the payer the payer	each receipt in a tions relating to aring system the Address the paye each receipt in ctions relating to be previous year	an amount exceeding one event or occasi rough a bank accour a of er Permane available payer an amount exceedin o one event or occas r:- dress of the F	g the limit specifie ion from a person nt ent Account Nun e with the assess with the assess g the limit specifi ion from a person	ent company, a ed in section 20 n, during the pro- nber (if see) of the No records a ed in section 20 n, received by a nunt Number (i	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added 69ST, in aggr a cheque or b	egate from where such lumber of if availabl egate from pank draft, n	a person in a day receipt is otherwi Nature of e transactio a person in a day not being an acco	or in respect of a s se than by a cheque Amour n rec r or in respect of a s unt payee cheque c	ingle transactior e or bank draft o nt of Date o reipt receip single transactio or an account pa
	Particulars of e pect of transac t electronic clea Name of the payer the payer	each receipt in a tions relating to aring system the Address the paye each receipt in ctions relating to be previous year t the Add	an amount exceeding one event or occasi rough a bank accour a of er Permane available payer an amount exceedin o one event or occas r:- dress of the F	g the limit specific ion from a person nt ent Account Nun e with the assess ug the limit specifi ion from a person Permanent Acco	ent company, a ed in section 20 n, during the pro- nber (if see) of the No records a ed in section 20 n, received by a nunt Number (i	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added 69ST, in aggr a cheque or b f available w	egate from where such lumber of if availabl egate from pank draft, n	a person in a day receipt is otherwi Nature of e transactio a person in a day not being an acco Aadhaar Nur	or in respect of a s se than by a cheque Amour n rec r or in respect of a s unt payee cheque c	ingle transaction e or bank draft o nt of Date o reipt receip single transactio or an account pa Amou
	Particulars of e pect of transac t electronic clea Name of the payer	each receipt in a tions relating to aring system the Address the paye each receipt in ctions relating to be previous year f the Ado pay	an amount exceeding one event or occasi rough a bank accour a of Permane available payer an amount exceedin o one event or occas r:- dress of the Permane payer	g the limit specific ion from a person nt ent Account Nun e with the assess of the limit specific ion from a person Permanent Acco assessee) of the exceeding the limit	ent company, a ed in section 26 h, during the pro- nber (if see) of the No records a ed in section 24 h, received by a nunt Number (i payer No records it specified in s	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added 69ST, in aggr a cheque or b f available w added added	egate from where such lumber of if availabl egate from wank draft, i with the	a person in a day receipt is otherwi Nature of e transactio a person in a day not being an acco Aadhaar Nur if available	or in respect of a s se than by a cheque Amour n rec or in respect of a s unt payee cheque of nber of the payer, in a day or in respi	ingle transaction e or bank draft of nt of Date of receipt receip single transaction or an account pa Amou receipt receip
	Particulars of e pect of transac t electronic clea Name of the payer	each receipt in a tions relating to aring system the Address the paye each receipt in ctions relating to be previous year f the Ado pay	an amount exceeding one event or occasi rough a bank accour s of er Permane available payer an amount exceedin o one event or occas r:- dress of the F rer a made in an amount of tions relating to one	g the limit specific ion from a person nt ent Account Nun e with the assess of the limit specific ion from a person Permanent Acco assessee) of the exceeding the limit	ent company, a ed in section 26 h, during the pro- nber (if see) of the No records a ed in section 24 h, received by a nunt Number (i payer No records it specified in s	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added 69ST, in aggr a cheque or b f available w added added	egate from where such lumber of if availabl egate from wank draft, i with the	a person in a day receipt is otherwi Nature of e transactio a person in a day not being an acco Aadhaar Nur if available	or in respect of a s se than by a cheque Amour n rec or in respect of a s unt payee cheque of nber of the payer, in a day or in respi	ingle transaction e or bank draft of nt of Date of receipt receip single transaction or an account pa Amou receipt receip
	Particulars of e pect of transac t electronic clea Name of the payer	each receipt in a tions relating to aring system the Address the paye each receipt in ctions relating to be previous year t the Add pay	an amount exceeding one event or occasi rough a bank accour s of er Permane available payer an amount exceedin o one event or occas rc- dress of the F rer a made in an amount of tions relating to one previous year	g the limit specific ion from a person at ent Account Nun e with the assess of the limit specific ion from a person Permanent Acco assessee) of the exceeding the limit event or occasio	ent company, a ed in section 26 b, during the pro- nber (if see) of the No records a ed in section 24 h, received by a nunt Number (i payer No records in specified in s in to a person, o	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added 69ST, in aggr a cheque or b f available w added ection 269ST otherwise tha	egate from where such lumber of if availabl egate from bank draft, i with the	a person in a day receipt is otherwi Nature of e transactio a person in a day not being an acco Aadhaar Nur if available gate from a person que or bank draft of	or in respect of a s se than by a cheque Amour n rec r or in respect of a s unt payee cheque c nber of the payer, in a day or in resp or use of electronic	ingle transaction e or bank draft of nt of Date of receipt receip single transactio or an account pa Amou receipt ect of a single clearing system
	Particulars of e pect of transac t electronic clea Name of the payer	each receipt in a tions relating to aring system the Address the paye each receipt in ctions relating to be previous year f the Add pay each payment of spect of transac oract during the	an amount exceeding one event or occasi rough a bank accour s of er Permane available payer an amount exceedin o one event or occas rc- dress of the F rer a made in an amount of tions relating to one previous year Perman	g the limit specific ion from a person nt ent Account Nun e with the assess of the limit specific ion from a person Permanent Acco assessee) of the exceeding the limit	ent company, a ed in section 26 a, during the pro- nber (if see) of the No records a ed in section 24 a, received by a nunt Number (if payer No records it specified in s in to a person, of mber (if	banking com 59ST, in aggre evious year, v Aadhaar N the payer, added 69ST, in aggr a cheque or b f available w added added	egate from where such lumber of if availabl egate from bank draft, i with the f, in aggreg n by a chee umber of	a person in a day receipt is otherwi Nature of e transactio a person in a day not being an acco Aadhaar Nur if available	or in respect of a s se than by a cheque Amour n rec or in respect of a s unt payee cheque of nber of the payer, in a day or in response or use of electronic Amoun	ingle transaction e or bank draft of nt of Date of receipt receipt single transaction or an account pa Amou receipt receipt clearing system t of Date of

No records added



The sector of any specified business during the

No

nowledgement Number:366575360300923 in case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred No explanation to section 73. ₹0 yes, please furnish the details of the same. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under Section under which 51 the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, deduction is claimed 10. issued in this behalf. No records added (a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, No ease furnish ? (1)Tax (2)Sectio (3)Nature (4)Total (5)Total (6)Total (7)Amount (8)Total (9)Amount (10)Amount of deduction tax deducted or amount of amount on amount on of tax amount on of tax n of deducted collected not and payment payment which tax which tax deducted which tax deposited to the collection was or receipt was was OF 10 credit of the collected deducted or collected Account of the required to deducted Number or collected out of (6) collected at Central nature be on (8) (TAN) Government out less than specified deducted at specified specified of (6) and (8) in column rate out of or collected rate out of (10) (3) (5) out of (4) (7) No records added Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No base furnish the details: Whether the statement of tax deducted or collected Please furnish list of Tax deduction and Туре Due date Date of contains information about all details/transactions details/transactions collection Account of for furnishing, which are required to be reported which are not reported. furnishing if Number (TAN) Form furnished No records added Not Applicable exhaultion the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? tenke fumili Fas duduction and collection Account Amount of interest under section Amount paid out of column (2) along with date Humber (IAN)(1) 201(1A)/206C(7) is payable(2) of payment.(3) 14-1 Amount Date of payment No records added It is the the same of a tracking concern, give quantitative details of prinicipal items of goods traded; Sales during the Closing Shortagelexcess, if 科社市 Unit Opening Purchases during the stock Marine Hama pervious year stra k pervious year any No records added



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Previous Year

% Preceding previous Year

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Membership Number							LEL SIL	OISHIK BANERJE
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ate								103.2.133.24
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escription of the	SI.	Date of	Date	Purchase	10	Adjustments on a	Account of	Teaching
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<ul> <li>I0%</li> </ul>	1	20-Jan- 2023	20- Jan- 2023	₹ 1,50,000	fa	10	₹0	₹ 1,50,000
lescription of the	SI. No.	Date of Purchase	Date	Purchase		Adjustments on A	Account of	Total Value o
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## PERFECT BUILDERS

Raja Rammohan Roy Road, Hakimpara, Siliguri

## Balance Sheet as on 31.03.2023

Liabilities	Amount	* Assets	Amount
pital Account per details)	24,33,829.25	<ul> <li>Fixed Assets</li> <li>(as per details)</li> </ul>	1,74,144.00
		* Current Assets & Loans Advances	
		* TDS (2022-23)	50,160.00
		* Cash in hand & Bank Balances	
		* Punjab National Bank * IDBI Bank	10,08,380.36 10,27,989.89
<u>Ş. Liabilities</u> ⊪lit Fees ∖⊺ Payable	6,000.00 16,000.00	* * *	1,95,155.00
		<ul> <li>* Cash in Hand</li> <li>* (Certified by the Partners)</li> </ul>	
	24,55,829.25	* · · · · · · · · · · · · · · · · · · ·	24,55,829.2

In terms of our Report evan date

ace :Siliguri ate : 30.09.2023 For And on behalf of O Banerjee & Associates Chartered Accountants

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Oishik Banerjee Proprietor Membership No. 305187

## PERFECT NUM LIFT

Raja Rammahari Roy Rosal. Hakimpara, Selarat

## Profit & Loss Account for the year and all his rive

Particulars	Amount	FarNeldara	Amount
10 Material Purchase	37,70,546.00	Hy Fial Bana	70,66,833.00
to Labour Charges	14,26,840.00		
to Site Expenses	8,18,956.00		
In Supervision Charges	1,42,152.00		
To Freight Charges	31,420.00		
to Staff Salary & Bonus	2,46,000.00		
To Rent & Taxces	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		
lo 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		
	70,66,833,00		70,66,833.00
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		
	3,64,155.37	· 1997	3,64,155.37

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For And on bahalf of O Banarjee & Associates Charlered Accountants

In terms of our Report even date

(1) 1.44

Olshik Barlerjes Proprietor Membership No. 305187

Place :Siliguri Date: 30.09.2023

RFECT BUILDERS Partmohan Roy Road, Incara, Siliguri

## Account as on 31.03.2023

e of the Partner	Ratio	Opening Balance	Addition	Interest on Capital	Partner Salary	Share of Profit	Drawings	Closing Balance
haranjan 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
	-	23,21,003.88	-	1,39,260.00	1,44,000.00	80,895.37	2,51,330.00	24,33,829.25

## ils of Fixed Assets as on 31.03.2023

Particulars	Rate	Opening Balance	Addition Before Sep 22	Addition After Sep 22	Dep	Closing Balance
iture & Fixture	10.00%	3,190.00		1,50,000.00	7,819.00	1,45,371.00
pment	15.00%	909.00			136.00	773.00
puterr	40.00%	-		35,000.00	7,000.00	28,000.00
	_	4,099.00		1,85,000.00	14,955.00	1,74,144.00

