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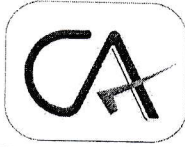
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Audit Report

1. I have examined the balance sheet as on, 31st March 2023, and the profit and loss account for the period beginning from 1st April 2022 to ending on 31st March 2023, attached herewith, of M/S Uma Enterprise, Prop : Dipankar Majumder, of E/42, Baghajatin, Kolkata - 700086.

2. I certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the Regd. office at E/42, Baghajatin, Kolkata - 700086.

3. I report the following observations / comments / discrepancies / inconsistencies; if any:-

(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

(B) In my opinion, proper books of account have been kept by the Regd. office of the assessee so far as appears from my examination of the books.

(C) In my opinion and to the best of my information and according to the explanations given to me the said accounts, 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.

For, MURMURIA & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N: 316188E

Place: Kolkata
Date : 09/04/2024

Sunil Murmuria



Sunil Murmuria
M.N: 052943
(Proprietor)

Sri Dipankar Majumder
Prop. M/s Uma Enterprise
E/41, Baghajatin Pally
Kolkata - 700086

Computation of Total Income for the Assessment year 2023-24.

	AMOUNT (₹)
1 INCOME FROM BUSINESS	
Net Profit from M/s Uma Enterprise for the year 2022-23.	Rs. 23,89,292.00
2 INCOME FROM CAPITAL GAIN	
Sales Consideration	Rs. 1,19,169.00
Less. Cost of Acquisition	Rs. 1,08,604.00
Short Term Capital Gain on Mutual Fund / Equity Share	Rs. 10,565.00
Sales Consideration	Rs. 58,568.00
Less. Cost of Acquisition	Rs. 40,346.00
Long Term Capital Gain on Mutual Fund / Equity Share	Rs. 18,222.00
Less. Exempted U/s 112A	Rs. 18,222.00
	Rs. -
3 INCOME FROM HOUSE PROPERTY	
Interest Paid on Borrowed Capital	Rs. (1,83,339.00)
4 INCOME FROM OTHER SOURCES	
Dividend Received during the year	Rs. 3,635.00
Interest from Bonds	Rs. 2,525.00
Fixed Deposit Interest	Rs. 2,103.00
Savings Bank Interest	Rs. 37,748.00
Interest from PPF A/c	Rs. 29,103.00
	Rs. 75,114.00
Less. Exempted U/s 10(11)	Rs. 29,103.00
	Rs. 46,011.00
Gross Total Income	Rs. 22,62,529.00
<u>Less. Deduction under chapter VIA</u>	
U/S 80C	Rs. 1,50,000.00
U/S 80D	Rs. 40,580.00
U/S 80TTA	Rs. 10,000.00
	Rs. 2,00,580.00
Total Income	Rs. 20,61,949.00
Rounded off	Rs. 20,61,950.00
Tax Payable	
Tax at Normal Rates	Rs. 4,27,916.00
Tax at Special Rates	Rs. 1,585.00
	Rs. 4,29,501.00
Add. Education Cess @ 4%	Rs. 17,180.00
Total Tax Payable	Rs. 4,46,681.00
Add. Interest	Rs. 32,698.00
Total Tax & Interest Payable	Rs. 4,79,379.00
TAX PAYMENT	
Tax Deduction at Source	Rs. 1,54,266.00
Advance Tax	Rs. 2,00,000.00
Self Assessment Tax	Rs. 1,25,120.00
	Rs. 4,79,386.00
REFUNDABLE	Rs. <u>(7.00)</u>



M/s Uma Enterprise
 Prop. Dipankar Majumder
 E/42, Baghajatin
 Kolkata - 700086

Balance Sheet as at 31st March 2023.

<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
Capital Account		Fixed Assets	
As Per Last	42,42,728.00	<u>Furniture & Fixture (As Last)</u>	644.00
Add. Investment	1,15,107.00	Add. This Year	<u>25,000.00</u>
Add. Income Tax Refund	330.00		25,644.00
Add. Net Profit this year	<u>23,89,292.00</u>	Less. Depreciation	<u>1,314.00</u>
	67,47,457.00		24,330.00
Add. Income from Other Source		<u>Tools & Equipment (As Last)</u>	1,071.00
Dividend	3,635.00	Less. Depreciation	<u>107.00</u>
Interest	<u>69,196.00</u>		964.00
	68,20,288.00	<u>Motor Cycle (As Last)</u>	2,463.00
Less. Drawings		Less. Depreciation	<u>369.00</u>
Personal	13,14,361.00		2,094.00
TDS / Income Tax	<u>3,54,266.00</u>	<u>Computer (As Last)</u>	5,796.00
	16,68,627.00	Less. Depreciation	<u>2,318.00</u>
	51,51,661.00		3,478.00
Secured Loan		<u>Mobile Phone (As Last)</u>	25,789.00
CC A/c with Bank of Baroda	17,260.00	Add. This Year	<u>23,728.00</u>
OD A/c with Punjab National Bank	5,71,945.00		49,517.00
Car Loan with Punjab National Bank	<u>6,52,810.00</u>	Less. Depreciation	<u>7,428.00</u>
	12,42,015.00		42,089.00
Unsecured Loan		<u>Motor Car (This Year)</u>	8,09,971.00
HDFC Bank Credit Card (Advance)	(16,892.00)	Less. Depreciation	<u>1,21,496.00</u>
			6,88,475.00
Current Liabilities & Provision		<u>Printer (As Last)</u>	4,829.00
<u>Sundry Creditors</u>		Less. Depreciation	<u>724.00</u>
Sundry Creditors for Goods	84,79,559.00		4,105.00
Sundry Creditors for Expenses	44,000.00	Investments	
Sundry Creditors for Finance	<u>11,37,338.00</u>	Mutual Fund	50,60,000.00
	96,60,897.00	Gold Bonds	<u>1,00,980.00</u>
Advance from Customer			51,60,980.00
From Individuals	51,28,200.00	Current Assets, Loan & Advances	
	51,28,200.00	<u>Sundry Debtors</u>	69,22,513.00
		<u>Closing Stock</u>	70,45,096.00
		(As Certified by the Proprietor)	
		Deposits	
		Public Provident Fund	4,39,002.00
		Loan & Advance	
		Saptarshi Chakraborty	1,00,000.00
		Cash at Bank	
		Punjab National Bank - CA A/c	2,04,124.00
		Punjab National Bank - SB A/c	<u>5,13,628.00</u>
			7,17,752.00
		Cash in Hand	
		(As Certified by the Proprietor)	15,003.00
	<u>2,11,65,881.00</u>		<u>2,11,65,881.00</u>



For MURMURIA & ASSOCIATES
 Chartered Accountants

Sunil Murmuria

Proprietor
 M.No.: 052943

M/s Uma Enterprise
 Prop. Dipankar Majumder
 E/42, Baghajatin
 Kolkata - 700086

Trading and Profit & Loss Account for the year ended 31st March 2023.

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To Opening Stock	18,16,216.00	By Sales	12,00,000.00
To Material Purchase	1,47,87,794.00	By Contract Received	1,77,19,317.00
To Construction Expenses A/c KMC	3,65,896.00	By Closing Stock	33,000.00
To Landlord Payment	4,38,000.00	Finished Goods	70,12,096.00
To Labour Charges A/c Construction	13,67,500.00	Work in Progress	1,89,19,317.00
To Labour Charges	24,80,920.00		70,45,096.00
To Electricity Meter Connection	55,174.00		
To Carriage Inward	69,680.00		
To Packing & Forwarding Expenses	21,540.00		
To Professional Fees	1,51,000.00		
To Gross Profit transferred to Profit & Loss A/c	44,10,693.00		
	<u>2,59,64,413.00</u>		
To Salary	3,63,738.00	By Gross Profit	2,59,64,413.00
To Accounting Charges	48,000.00	By Scheme & Discount	44,10,693.00
To Bank Charges	33,715.00	By Sundry Balance written off	3,449.00
To Consultancy Expenses	39,000.00		11.00
To Conveyance	1,19,520.00		
To Donation	1,54,000.00		
To Electricity Charges	25,760.00		
To Licence & Taxes	900.00		
To General Expenses	67,198.00		
To Interest on Loan	42,152.00		
To Insurance Expenses	44,635.00		
To Fooding & Lodging Expenses	68,476.00		
To Interest on Overdraft	29,200.00		
To Late Fees	864.00		
To Loading & Unloading Expenses	22,520.00		
To Commission	50,000.00		
To Motor Car & Cycle Running Expenses	1,42,489.00		
To Office Expenses	38,680.00		
To Printing & Stationery	16,959.00		
To Computer Accessories	10,037.00		
To Professional Tax	2,500.00		
To Puja Expenses	34,300.00		
To Subscription Expenses	11,293.00		
To Postage & Courier Expenses	7,320.00		
To Repair & Maintenance Expenses	20,555.00		
To Staff Welfare	17,118.00		
To Business Meeting & Entertainment Expenses	1,68,096.00		
To Business Promotion Expenses	1,30,000.00		
To Telephone Expenses	18,356.00		
To Tour & Travelling Expenses	1,62,224.00		
To Filing Fees	1,500.00		
To Depreciation	1,33,756.00		
To Net Profit transferred to Capital A/c	23,89,292.00		
	<u>44,14,153.00</u>		<u>44,14,153.00</u>



For MURMURIA & ASSOCIATES
 Chartered Accountants

Sunil Murmuria

Proprietor
 M.No.: 052943