

Acknowledgement Receipt of  
Income Tax Form  
2019-20

**NAME AND ADDRESS**

**REAL DEVELOPER**

19A, MAHENDRA SREEMANI STREET  
KOLKATA - 700 009

**CONTENTS**

AUDIT REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

**SUJIT RAI & ASSOCIATES.**

CHARTERED ACCOUNTANTS

G.B.Pant Bhawan

35, Belgachia Road, KOLKATA - 700 037

PHONE: 033-22352867 (M) +91 9830458360

Email. Sujit\_rai005@yahoo.co.in

# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
528992160240922

Date of e-Filing  
24-Sep-2022

Name	:	REAL DEVELOPER
PAN/TAN	:	AANFR2270A
Address	:	19A, MAHENDRA SREEMANI STREET, , Kolkata, KOLKATA, Raja Ram Mohan Sarani S.O, West Bengal, 700009
Form No.	:	Form 3CB-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	066409

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

acknowledgement Number:528992160240922

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. I have examined the **balance sheet** as on 31st March **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	REAL DEVELOPER
Address	19A, MAHENDRA SREEMANI STREET, Raja Ram Mohan Sarani S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700009
PAN	AANFR2270A
Aadhaar Number of the assessee, if available	

2. I 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 **19A, MAHENDRA SREEMANI STREET KOLKATA 700009** and **0** branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any:  
b. Subject to above, -
- A. I have obtained all the information and explanations which, to the best of **my** knowledge and belief, were necessary for the purposes of the audit.
- B. In **my** opinion, proper books of account have been kept by the head office and branches 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, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022** ; and
- ii. In the case of the **profit and loss account**, of the **Loss** 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 **my** opinion and to the best of **my** information and according to the explanations given to **me** , 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		

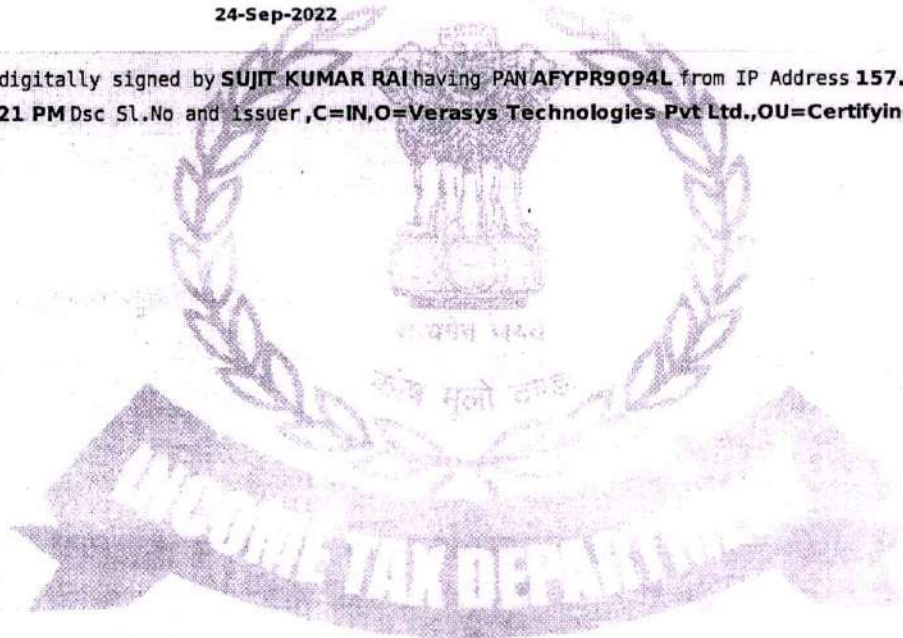
Accountant Details



.cknowledgement Number:528992160240922

Name	SUJIT KUMAR RAI
Membership Number	066409
FRN (Firm Registration Number)	326850E
Address	35 , BELGACHIA ROAD , Belgachia S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700037
Date of signing Tax Audit Report	04-Aug-2022
Place	157.40.255.157
Date	24-Sep-2022

This form has been digitally signed by SUJIT KUMAR RAI having PAN AFYPR9094L from IP Address 157.40.255.157 on 24/09/2022 03:00:21 PM Dsc Sl.No and issuer,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



Sujit Kumar Rai

SR.

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

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

PART - A

1. Name of the Assessee	REAL DEVELOPER	
2. Address of the Assessee	19A , MAHENDRA SREEMANI STREET , Raja Ram Mohan Sarani S.O , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700009	
3. Permanent Account Number (PAN)	AANFR2270A	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes	
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32- West Bengal	19AANFR2270A1ZB
5. Status	Firm	
6. Previous year	01-Apr-2021 to 31-Mar-2022	
7. Assessment year	2022-23	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable	
No records added		

PART - B

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

Sl. No.	Name	Profit Sharing Ratio (%)

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(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 ?

No

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

10.(a). 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
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl.No.	Books prescribed

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK BANK BOOK LEDGER PU RCHASE RE GISTER, JOUR NAL ETC	AT REGISTERED OFFICE	KOLKATA	KOLKATA	700009	91-India	32- West Bengal

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above



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Sl. No.	Books examined
1	CASH BOOK BANK BOOK LEDGER PURCHASE REGISTER, JOURNAL ETC

12. 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		

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). 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

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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). 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

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
No records added		

14.(a). Method of valuation of closing stock employed in the previous year At Cost



(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

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

15. 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				

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

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). 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

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

(d). any other item of income;

Sl. No.	Description	Amount
		No records added

(e). Capital receipt, if any.





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Sl. No.	Description	Amount
No records added		

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

Sl. No. of property	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				
1	GARAGE	832 JHILPAR ROAD KOLKATA, GARIA	GARIA	KOLKATA	700084	91-India	32- West Bengal	₹ 8,88,375	₹ 9,55,771	Yes

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

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 5,685	₹ 0	₹ 0	₹ 5,685	₹ 0	₹ 0	₹ 0	₹ 0	₹ 853	₹ 4,832

19. Amount admissible under section-



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Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

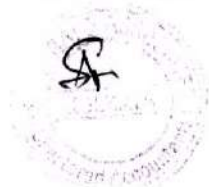
Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions



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Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl.No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a):

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

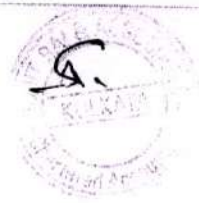
iii. as payment referred to in sub-clause (ib)

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0



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iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of the 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
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

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

Sl. No.	Particulars	Section	Amount debited to P/LA/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

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Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
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1

₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
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No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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No records added

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

Sl. No.	Section	Description	Amount
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No records added

*Signature*

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.



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No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ? **No**

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. **No**

CENVAT /ITC Amount - Treatment in Profit & Loss/Accounts

No records added

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

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

28. 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)(vii-a) ? **No**

Please furnish the details of the same

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

29. 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)(vii-b) ?





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Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. 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

b. Please furnish the following details:

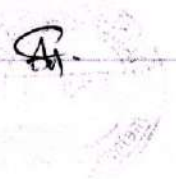
Sl. No.	Nature of income	Amount
No records added		

30. 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

Sl. 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	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

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

b. Please furnish the following details:



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

**B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?**

**b. Please furnish the following details**

Sl. No.	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.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				(iv)	Assessment Year	(v)	Amount
1	₹ 0	₹ 0	₹ 0				₹ 0

**C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ?**

**b. Please furnish the following details**

Sl. No.	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		

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



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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.
1	NUPUR SEAL	19 MAHEN DRA SREE MANI STREET KOLKATA 700009	AUMPS7057H		₹ 10,00,000	No	₹ 10,00,000	Yes-Electronic clearing system	
2	SULEKHA SEAL	19 MAHEN DRA SREE MANI STREET KOLKATA 700009	BGEPS4276D		₹ 5,00,000	No	₹ 5,00,000	Yes-Electronic clearing system	
3	ASHOK KUMAR BHUNIA	MAWA BARACHU KHARAKH PUR LOCAL, PASHCHIM MEDINIPUR 721301	ANTPB5461G		₹ 36,88,200	No	₹ 51,88,200	Yes-Electronic clearing system	
4	UMESH KUMAR MISHRA	57/2 KASAB CHANDRA SEN STREET KOLKATA 700009	AHOPM8362Q		₹ 43,72,320	No	₹ 53,72,320	Yes-Electronic clearing system	
5	LAKSHMI PRASAD	34/2A JHARNAPUKURLANE AMHERST STREET KOLKATA 700009	CFLPP9596J		₹ 6,00,000	No	₹ 6,00,000	Yes-Electronic clearing system	

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



Acknowledgement Number:528992160240922

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.
1 ASHOK KU MAR BHU NIA	MEWA BARACHU KHARA GPUR LOCAL PASCHIM M IDNAPUR 721301	ANTPB5461G		₹ 36,88,200	Yes-Electronic clearing system	
2 UMESH K UMAR MIS HRA	57/2 KESHAB SEN STREET KOLKATA 700009	AHOPM8362Q		₹ 43,72,320	Yes-Electronic clearing system	
3 LAKSHMI PRASAD	34/2A JHARNAPUKUR LANE AMHERSTREET KOLKATA 700009	CFLPP9596J		₹ 6,00,000	Yes-Electronic clearing system	
4 NUPUR SEAL	19 MAHENDRA SREMANI STREET KOLKATA-700009	AUMPS7057H		₹ 10,00,000	Yes-Electronic clearing system	
5 SULEKHA SEAL	19 SREMANI STREET KOLKATA-700009	BGEP54276D		₹ 5,00,000	Yes-Electronic clearing system	

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-



**Knowledge Number:528992160240922**

No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
-----	-------------------	----------------------	--	---	-------------------

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. 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

Note: 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 2695S or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. 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:-

Sl. 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.
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**Acknowledgement Number:528992160240922**

LAKSH 34/2A JH CFLPP9596J  
MI PRA ARNAPUK  
SAD UR LANE,  
KOL-700  
009

₹ 3,00,000

₹ 6,00,000 Yes-Electro  
nic clearing  
system

d. 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:-


Sl. 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					

e. 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:-

Sl. 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					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 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)  Amount Order U/s & Date	Remarks
							

₹ 0

₹ 0

₹ 0

₹ 0

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

No

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

No

Please furnish the details of the same.

₹ 0

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

No

Please furnish the details of the same.

₹ 0

e. 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.

Not Applicable

Please furnish the details of the same.

₹ 0

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

No

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

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

Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALR10807 G	194J	Fees for professional or technical services	₹ 30,000	₹ 30,000	₹ 30,000	₹ 3,000	₹ 0	₹ 0	₹ 0
2	CALR10807 G	194C	Payments to cont	₹ 14,20,000	₹ 14,20,000	₹ 14,20,000	₹ 16,650	₹ 0	₹ 0	₹ 0

*[Handwritten Signature]*

**Acknowledgement Number:528992160240922**

Factors

CALR10807 G	194H	Commission or brokerage	₹ 49,000	₹ 49,000	₹ 49,000	₹ 2,450	₹ 0	₹ 0	₹ 0
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(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	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.
1	CALR10807G	26Q	07-Oct-2021	06-Oct-2021	Yes	
2	CALR10807G	26Q	07-Feb-2022	07-Feb-2022	Yes	
3	CALR10807G	26Q	30-Apr-2022	30-Apr-2022	Yes	

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

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

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





**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								

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

**No**

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

**No**

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

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

**No**



**Acknowledgement Number: 528992160240922**

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

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

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	888375		0	
(b)	Gross profit / Turnover	188375	888375	21.2	0
(c)	Net profit / Turnover	-121486106	888375	-13675.09	0
(d)	Stock-in-Trade / Turnover		888375		0
(e)	Material consumed / Finished goods produced				

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

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

No

Acknowledgement Number:528992160240922

Please furnish

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

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 70,33,308	₹ 0	₹ 0	₹ 23,69,183	₹ 23,69,183	₹ 46,64,125

Accountant Details

Accountant Details

Name	SUJIT KUMAR RAI
Membership Number	066409
FRN (Firm Registration Number)	326850E
Address	35, BELGACHIA ROAD, Belgachia S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700037

Acknowledgement Number:528992160240922

Place	157.40.255.157
Date	24-Sep-2022

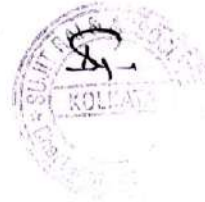
Additions Details (From Point No.18)

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)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%					No records added			

Deductions Details (From Point No.18)

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

This form has been digitally signed by SUJIT KUMAR RAI having PAN AFYPR9094L from IP Address 157.40.255.157 on 24/09/2022 03:00:21 PM Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



edgement Number:748384731251022

Date of filing : 25-Oct-20

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

are the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2022-23

	AANFR2270A		
	REAL DEVELOPER		
Address	19A , MAHENDRA SREEMANI STREET , MAHENDRA SREEMANI STREET , AMHERST STREET , AMHERST STREET , kolkata , kolkata , 32-West Bengal , 91-India , 700009		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	748384731251022
	Current Year business loss, if any	1	12,14,861
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	1,775
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,775
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by TANMAY SEAL in the capacity of Partner having PAN AUMPS7349J from IP address 157.40.88.26 on 25-Oct-2022

DSC Sl. No. & Issuer 6890054 & 7549447266573796043CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code



AANFR2270A05748384731251022EEF1A234D7DCA6A316327D8966E88C5690DEC481

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**REAL DEVELOPER**  
19A, Mahendra Sreemani Street  
Kolkata - 700 009

**Balance Sheet as on 31st March' 2022**

Liabilities	Amount(Rs)	Amount(Rs)	Assets	Amount(Rs)	Amount(Rs)
<u>Partner's Capital Account:</u>			<u>Fixed Assets:</u>		
As per Schedule -"A"		12912174.43	<u>Mobile Phone</u>		
			Opening Balance	5685.00	
			Less: Dep @15%	<u>853.00</u>	4832.00
			<u>Advance to Landlord</u>		
<u>Booking Advance</u>			As per Schedule -"F"		1560000.00
As per Schedule -"B"		10860520.00	<u>Advance to Creditors:</u>		
			As per Schedule-"G"		56919.00
<u>Loans &amp; Advances</u>			<u>GST - Input</u>		
As per Schedule-"C"		1500000.00	As per Schedule-"H"		957417.96
			Advance Income Tax		
			A.Y. 2020-21		9894.00
			<u>Closing Stock</u>		
			Work-in-Progress	9444505.00	
			Land	<u>12418157.00</u>	21862662.00
<u>Sundry Creditors</u>			<u>Cash at Bank</u>		
As per Schedule -"D"	1744594.00		Punjab National Bank		543049.47
As per Schedule -"E"	<u>28300.00</u>	1772894.00	C.A. No.1963002100060729		
			(IFSC Code - PUNB0196300)		
			ICICI Bank		121184.32
			C.A.No. 193205000782		
			(IFSC Code: ICIC0001932)		
			SWEET a/c		246255.04
			Cash-in-hand - as Certified		46876.00
			by the management		
			Tax Deducted at Source		42185.00
Provision for Taxation:			9894.00 <u>Profit &amp; Loss A/c- LOSS</u>		
A.Y. 2020-21			Opening Balance	389346.58	
			Add: This year	<u>1214861.06</u>	1604207.64
		<u>27055482.43</u>			<u>27055482.43</u>

**Notes on Accounts & Significant Accounting Policies-Schedule "I"**

As per our Report of even date.

For SUJIT RAI & ASSOCIATES

CHARTERED ACCOUNTANTS

*Sujit Kumar Rai*  
(S.K.RAI)

PROPRIETOR

M.No. : 066409

F.R.No.: 326850E

Date : 04th day of August,2022

Place : Kolkata

UDIN: 22066409ARTQBA4189



**REAL DEVELOPER**

*Yammy Seal*

Partner

**REAL DEVELOPER**

*Rausin Seal*

Partner

## REAL DEVELOPER

19A, Mahendra Sreemani Street  
Kolkata - 700 009

### Profit and Loss Account for the year ended on 31st March' 2022

Particulars	Amount(Rs)	Particulars	Amount(Rs)	Amount(Rs)
To Work-in-Progress	4539932.00	By Sales		888375.00
" Purchase				
Material	3764692.00			
Land	<u>12418157.00</u>			
" Labour Charges	1553175.00	Closing Stock		
" Carriage Inward	5560.00	Work-in-Progress	9444505.00	
" Architect Fees	40000.00	Land	<u>12418157.00</u>	21862662.00
" Plan Sanction Fees & Others	83850.00			
" Electrical Expenses	79946.00			
" Salary to Security	60000.00			
" Bonus to Security	5000.00			
" Misc Expenses at Site	12350.00			
" Gross Profit c/d	<u>188375.00</u>			
	<u>22751037.00</u>			<u>22751037.00</u>
To Salary to Staff	112200.00	By Gross Profit b/d		188375.00
" Bonus	6200.00	" Bank Interest		25499.00
" Bank Charges	565.38	" Book Loss c/d		253351.06
" Conveyance	36668.00			
" General Expenses	48668.68			
" Electricity Charges	10980.00			
" Legal Expenses	28350.00			
" Printing & Stationery	5180.00			
" Professional Tax	2500.00			
" Trade Licence	1150.00			
" Advertisement	120000.00			
" Sales Promotion	6725.00			
" Tea & Tiffin	7873.00			
" Telephone Expenses	7862.00			
" Brokerage	49000.00			
" Festival Celebration Expenses	12450.00			
" Depreciation	853.00			
" Audit Fees	<u>10000.00</u>			
	<u>467225.06</u>			<u>467225.06</u>
To Book Loss b/d	253351.06			
" Interest on Capital	817510.00			
" Partner's Salary	<u>144000.00</u>	By Net Loss transferred to Balance Sheet		1214861.06
	<u>22751037.00</u>			<u>22751037.00</u>

#### Notes on Accounts & Significant Accounting Policies-Schedule "I"

As per our Report of even date.

For SUJIT RAI & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Sujit Kumar Rai*

(S.K.RAI)  
PROPRIETOR  
M.No. : 066409  
F.R.No.: 326850E

REAL DEVELOPER  
*Harman Seal*  
Partner

REAL DEVELOPER  
*Harman Seal*  
Partner

Date : 04th day of August, 2022  
Place : Kolkata

UDIN: 22066409ARTQBA4189

**REAL DEVELOPER**  
19A, Mahendra Sreemani Street  
Kolkata - 700 009

**SCHEDULE FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH' 2022**

**Schedule : "A" Details of Partner's Capital Account as on 31st March 2022**

Sl No.	Name of Parties	Share %	Opg. Bal. 01.04.2021 Amount(Rs)	Addition Amount(Rs)	Interest @ 12% Amount(Rs)	Salary Amount(Rs)	Share of Profit Amount(Rs)	Sub-Total Amount(Rs)
1	Abhijit Agarwal	25	973947.85	3050000.00	227767.00	36000.00	0.00	4287714.85
2	Ajay kumar Gupta	25	963714.85	3200000.00	233640.00	36000.00	0.00	4433354.85
3	Kausik seal	25	1094701.86	500000.00	157896.00	36000.00	0.00	1788597.86
4	Tanmay Seal	25	1018299.87	1800000.00	198207.00	36000.00	0.00	3052506.87
			<b>4050664.43</b>	<b>8550000.00</b>	<b>817510.00</b>	<b>144000.00</b>	<b>0.00</b>	<b>13562174.43</b>

	Sub-Total Amount(Rs)	Less: Drawings Amount(Rs)	Cig Bal. 31.03.2022 Amount(Rs)
1 Abhijit Agarwal	4287714.85	250000	4037714.85
2 Ajay kumar Gupta	4433354.85	400000	4033354.85
3 Kausik seal	1788597.86	0	1788597.86
4 Tanmay Seal	3052506.87	0	3052506.87
		<b>650000.00</b>	<b>12912174.43</b>

	<u>Address</u>	<u>Aadhar No.</u>	<u>PAN</u>
1	Abhijit Agarwal 136, Jessore Road, Kolkata - 700 055	5340-5357-6499	AILPA7855Q
2	Ajay kumar Gupta 136, Jessore Road, Kolkata- 700 055	2293-8499-5938	AHFPG0320D
3	Tanmay Seal 19, Mahendra Sreemani Street, Kolkata-700 009	7046-8294-3022	AUMPS7349J
4	Kausik seal 19, Mahendra Sreemani street, Kolkata-700 009	4051-7651-1209	APMPS8198E

REAL DEVELOPER  
*Tanmay Seal*  
Partner

REAL DEVELOPER  
*Kausik Seal*  
Partner





**REAL DEVELOPER**  
19A, Mahendra Sreemani Street  
Kolkata - 700 009

**SCHEDULE FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH' 2022**

<b>Schedule : "B"</b>	<b><u>Details of Booking Advance as on 31st March2022</u></b>	<b>Amount (Rs)</b>
1	Ashok Kumar Bhuia	5188200.00
2	Lakshmi Prasad	300000.00
3	U.K.Mishra	5372320.00
		<u>10860520.00</u>
<b>Schedule: "C"</b>	<b><u>Details of Loans as on 31st March2022</u></b>	
1	Nupur Seal	1000000.00
2	Sulekha Seal	500000.00
		<u>1500000.00</u>
<b>Schedule : "D"</b>	<b><u>Details of Sundry Creditors for Goods as on 31st March2022</u></b>	
1	D.S.Associates	4500.00
2	Manirul Islam	440649.00
3	Paul Enterprise	222912.00
4	Jhuma Sarkar	18000.00
5	Creditors	1000451.00
6	Lokesh Electricals	4431.00
7	Mittal Marbles & Tiles Pvt Ltd	35819.00
8	Rajasthan Marbles & Tiles	16832.00
9	S.G. Projects	1000.00
		<u>1744594.00</u>
<b>Schedule : "E"</b>	<b><u>Details of Sundry Creditors for Expenses as on 31st March2022</u></b>	
1	Neelendra Kumar-Accountant	15600.00
2	Sujit Rai & Associates	10000.00
3	TDS	2100.00
4	N.Kumar- for Tax & others	600.00
		<u>28300.00</u>
<b>Schedule : "F"</b>	<b><u>Details of Advances to Land Lord as on 31st March2022</u></b>	
1	Debodeep De	810000.00
2	Debolina De	750000.00
		<u>1560000.00</u>

REAL DEVELOPER  
*Harman Seal*  
Partner

REAL DEVELOPER  
*Kausik Seal*  
Partner



**REAL DEVELOPER**  
19A, Mahendra Sreemani Street  
Kolkata - 700 009

**Schedule : "G" Details of Advances to Creditors as on 31st March2022**

1 Raj Kumar Agarwal	56919.00
	<u>56919.00</u>

**Schedule : "H" Details of GST Input as on 31st March2022**

1 CGST	478708.98
2 SGST	478708.98
	<u>957417.96</u>

REAL DEVELOPER  
*Janmay Seal*  
Partner

REAL DEVELOPER  
*Rousik Seal*  
Partner



## REAL DEVELOPER

### Schedule - "I"

#### SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

- 1) The Financial Statement are prepared under the historical cost convention on accrual basis .
- 2) The Accounts has been prepared on the concept of going concern.
- 3) Fixed Assets  
Fixed Assets are stated at cost less Depreciation.
- 4) Depreciation  
Depreciation is provided on the written down value method and at the rates and in the manner specified in Income tax Rules 1962.
- 5) Deferred Tax:  
Deferred tax is recognised subject to the consideration of produce on timing differences being the difference between taxable income and accounting income that originated in one period and is capable of reversal in one or more subsequent periods.

REAL DEVELOPER

*Jarney Lal*

Partner

REAL DEVELOPER

*Rajesh Lal*

Partner

*As per our Report of even date*

For SUJIT RAI & ASSOCIATES.  
Chartered Accountants

*Sujit Kumar Rai*  
CA. SUJIT KUMAR RAI  
Proprietor

M.No. : 066409

F.R. No. : 326850E

Date : 04/08/2022

UDIN: 22066409ARTQBA4189

Place: KOLKATA



**REAL DEVELOPER**

**IFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH, 2022**

**Significant Accounting Policies**

**1 Nature of Operations:**

Real Developer Partnership Firm is engaged in Building construction and Developer of real estates

**a) Basis of Accounting**

Accounts are prepared under historical cost convention. Income and expenditure is accounted for on accrual basis.

**b) Fixed Asset and Depreciation**

Fixed Assets are stated at their acquisition cost together with any incidental expenses of acquisition/ installation.

**c) Valuation of Inventories**

Raw-materials, W.I.P, and consumable are valued at cost, finished goods are valued at cost.

**d) Recognition of Income and Expenses**

- i) All Income & Expenditure are accounted for on accrual basis.
- ii) Sales are recorded net of GST.

**e) Gratuity**

The Company had not determined liability in respect of Gratuity for employees, as such no provision has been made in the books against the current years profit towards that and further we are not able to quantify the same in the absence of relevant information for that.

**f) Taxation**

Provision for Current Income Tax is made in accordance with the Income Tax Act, 1961. Deferred Tax is recognised using the

**g) Deferred Tax**

Deferred Tax is recognised using the liability method at the current rate of taxation, on timing differences to the extent it is probable that a liability or asset will crystallise. Deferred tax assets are recognised subject to consideration of prudence and are periodically reviewed to reassess realisation thereof.

**h) Provisions for Contingent Liabilities**

The Firm recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

I Partner's Remuneration and Interest on Capital is calculated on the basis of partnership act.

REAL DEVELOPER  
*Manoj Seal*  
Partner

REAL DEVELOPER  
*Manoj Seal*  
Partner





**SUJIT RAI & ASSOCIATES**

Chartered Accountants

G B Pant Bhawan, 35 Belgachia Road. Kolkata 700 037,

Cell 09830458360 Email:sujit\_rai005@yahoo.co.in

Date:20/09/2022

Real Developer

Financial year 2021-22

Annexure-A

**OBSERVATIONS REGARDING FORM 3CD FORMING PART OF AUDITORS REPORT**

(These are observation only and are not to be treated as a qualified report)

**A. Clause 44.**

As informed by the assessee the information reported under this clause is based on the information extracted from accounting software relevant GST report. However this may not be accurate as the accounting software used by assessee is not configured to generate report as required under this clause. in absence of any prevailing statutory requirement. In addition the software system does not capture information relating to the entities failing under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under gst and unable to comment on accuracy of information provided therein. Total expenditure report under the clause includes under both scheme ( party not reported under composition registered or normal registered ) however does not include depreciation, salary, bonus and expenditure which is not a supply as per GST.

B. As informed by the assessee Sale of flat/garage which deed value is Rs.1545000/- and govt value is Rs.1662210/- The property developed on joint venture basis, the proportion of land lord is Rs.656625 and developer proportion is Rs.888375 under mutual understanding. The govt value's proportion comes Rs.706439 for Landlord and Rs.955771/-to developer.

For SUJIT RAI & ASSOCIATES

*Sujit Kumar Rai*  
Chartered Accountant  
(SUJIT KUMAR RAI)

Proprietor

M.No-066409

