


INCOME TAX

AUDIT REPORT OF

MR. RATAN MISRA

For the A.Y. 2023-24

(F.Y. 2022-23)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[Where 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)			2023-24
PAN	AXCPM8049E		
Name	RATAN MISRA		
Address	124/6SREEMA APARTMENT FLAT NO, Panther Security Service, Kamarhati S.O, Barrackpur - II , NORTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700058		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	410893261151023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,90,950
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	4,90,950
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	10,000
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 10,000
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0
This return has been digitally signed by <u>RATAN MISRA</u> in the capacity of <u>Self</u> having PAN <u>AXCPM8049E</u> from IP address <u>49.37.34.108</u> on <u>15-Oct-2023 12:02:38</u> DSC SI.No & Issuer <u>5162910</u> & <u>22012105CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN</u>			
System Generated Barcode/QR Code	 AXCPM8049E03410893261151023b47920ea565af15f54e3d02bbd338d91a97aaaba		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			



Auditor's Report

We have audited the attached Balance Sheet of RATAN MISRA (Prop. of TOUSHINI CONSTRUCTION) of 125, SEEMA APARMENT, REGENT COLONY, KOLKATA- 700040 as at 31st March, 2023 together with annexed Profit & Loss Account for the year ended as on that date.

We have conducted our Audit in accordance with auditing standards generally accepted in India:

We further report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit.
2. In our opinion proper books of Accounts have been kept by the office so far as it appears from our examination of the Books of Accounts.
3. The Balance Sheet, Trading and profit & Loss Account dealt with in this report are in agreement with the books of accounts as produced to us.
4. In our opinion and to the best of our information and explanations given to us the said accounts exhibit a true & fair view in conformity with the accounting principles.
 - a) In the case of Balance Sheet of the State of affairs of the above named as at 31st March, 2023
 - b) In the case of the profit & Loss Account of the above named for the year ended as on date.

For ARUP K GHOSH & CO.
Chartered Accountants

Arup Kumar Ghosh
Membership No.: 051732
FRN: 0329666E
Place: Kolkata
Date: 29/09/2023
UDIN: 23051732BGWLUD8952



MR. RATAN MISRA
125, SEEMA APARMENT, REGENT COLONY
KOLKATA - 7000 40

Balance Sheet as on 31st March, 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account			Flat at		15,50,000.00
As Per Last A/c	31,22,901.12		Ramgarh, Kolkata		
Add: Total Income	6,15,391.00				
	37,38,292.12		Furniture & Fixture		
Less: Drawings	2,50,000.00	34,88,292.12	As Per Last A/c	17,701.12	
			Less: Depreciation	1,770.11	15,931.01
Unsecured Loan		11,85,000.00	Vechicle	2,11,026.24	
			Less: Depreciation	31,653.94	1,79,372.30
			Investement		
			D.M. Enterprise		27,724.11
			Toushini Construction		26,15,085.00
			Fixed Deposit With UCO Bank		1,12,456.00
			Cash at Bank		
			State Bank of India		4,136.09
			SB. A/c No- 30995240742		
			IFSC - SBIN0001719		
			Bandhan Bank		62,275.25
			SB. A/c No- 50160001612545		
			IFSC - BDBL0001349		
			Indian Bank		1,964.36
			SB. A/c No- 20390850485		
			IFSC- IDIB000R600		
			Cash in hand		1,04,348.00
		<u>46,73,292.12</u>			<u>46,73,292.12</u>

For ARUP K GHOSH & CO.
Chartered Accountants

Arup Kumar Ghosh

Arup Kumar Ghosh
Membership No.: 051732
FRN: 0329666E
Place: Kolkata
Date: 29/09/2023



TOUSHINI CONSTRUCTION
Prop: Ratan Mishra
87/12/141C, Raja S.C. Mullick Road
Kolkata - 700047

Balance Sheet as on 31st March, 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account			Tools & Equipments	19,734.68	
As Per Last A/c	22,82,426.00		Less: Depreciation	<u>2,960.20</u>	16,774.48
Add: Net Profit	<u>5,32,659.00</u>				
	28,15,085.00		Closing Stock		
Less: Drawings	<u>2,00,000.00</u>	26,15,085.00	Work-in-Progress		67,98,502.00
Current Liabilities			Cash & Bank Balance		
Advance From Customers		55,81,508.00	IDBI Bank		15,99,053.95
Sundry Creditors		2,65,326.00	C.A. A/c No- 0291102000009508		
			IFSC Code- IBKL0000291		
			Cash in hand		47,588.57
		<u>84,61,919.00</u>			<u>84,61,919.00</u>

For ARUP K GHOSH & CO.
Chartered Accountants



Arup Kumar Ghosh
Membership No.: 051732
FRN: 0329666E
Place: Kolkata
Date: 29/09/2023



TOUSHINI CONSTRUCTION
Prop: Ratan Misra
87/12/141C, Raja S.C. Mullick Road
Kolkata - 700047

Construction Account for the year ended 31st March, 2023

Particulars		Amount	Particulars		Amount
To	Op. Work-In-Progress	32,65,232.00	By	Sales	88,77,650.00
"	Purchase	34,03,268.00	"	Work-in-Progress	67,98,502.00
"	Rates & Taxes	1,84,759.00			
"	Land Lord Payment	30,65,000.00			
"	Labour Charges	45,88,015.00			
"	Accounting Charges	15,000.00			
"	Audit Fees	20,000.00			
"	Bank Charges	898.24			
"	Carriage Inward	55,659.00			
"	Trade Licence	1,150.00			
"	Salary & Bonus	4,50,000.00			
"	Electricity Charges	22,659.00			
"	Conveyance	28,599.00			
"	Printing & Stationery	2,145.00			
"	Donation & Subscription	15,000.00			
"	Telephone Charges	6,598.00			
"	General Charges	16,550.56			
"	Depreciation	2,960.20			
"	Net Profit	5,32,659.00			
	transferred to Capital A/c				
		<u>1,24,10,920.00</u>			<u>1,56,76,152.00</u>

For ARUP K GHOSH & CO.
Chartered Accountants



Arup Kumar Ghosh
Membership No.: 051732
FRN: 0329666E
Place: Kolkata
Date: 29/09/2023



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

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

PART - A

1. Name of the Assessee	RATAN MISRA
2. Address of the Assessee	124/6SREEMA APARTMENT FLAT NO , Regent Park S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700040
3. Permanent Account Number (PAN)	AXCPM8049E
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 ?	No

Sl. No.	Type	Registration /Identification Number
No records added		

5. Status	Individual
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

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 (%)
No records added		

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

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

10. (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
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(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
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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
		No records added

(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
		₹ 0

(e). Capital receipt, if any.

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:

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. If not, 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
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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. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

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
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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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No records added

(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

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)(viii) ?

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
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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) (viii) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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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 (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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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
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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/ PIN Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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No records added

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 ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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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.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

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
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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 :-

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

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

Sl. No.	Name of the person from whom	Address of the person from whom	Permanent Account Number (if available with the assessee) of the person from whom	Aadhaar Number of the person from whom specified	Amount of specified sum	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an
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Sl. No.	Payer	the assessee) of the payer	available	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)		Remarks
						Amount	Order U/s & Date	
No records added								
		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
		If yes, 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
		If yes, 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.						No
		If yes, 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).

Yes

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.
1	80TTA	₹ 1,998
2	80C	₹ 1,50,000

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

No

Sl. No.	(1)Tax deduction and collection Account	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the	(5)Total amount on which tax was required to	(6)Total amount on which tax was deducted	(7)Amount of tax deducted or	(8)Total amount on which tax was deducted	(9)Amount of tax deducted or	(10)Amount of tax deducted or collected not deposited to the credit of
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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
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No records added

37. Whether any cost audit was carried out ?

Not Applicable

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 ?

Not Applicable

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

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

Not Applicable

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

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%	
(a)	Total turnover of the assessee	8877650		6585900		
(b)	Gross profit / Turnover	8877650	0.00	6585900	0.00	
(c)	Net profit / Turnover	532659	8877650	429856	6585900	6.53
(d)	Stock-in-Trade / Turnover	6798502	8877650	5530464	6585900	83.97
(e)	Material consumed / Finished goods produced		0.00			0.00

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
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No records added

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

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/	If not, please furnish list of the details/transactions which are not reported.
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Assets/Class of Assets	Use	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	(1+2+3+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
Furnitures & Fittings @ 10%				No records added
Plant and Machinery @ 15%				No records added

This form has been digitally signed by ARUP KUMAR GHOSH having PAN ACVPG9272D from IP Address 49.37.35.96 on 30/09/2023 01:32:47 AM Dsc Sl.No and issuer 23123352CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

