

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

1. We have examined the **balance sheet** as on 31st March **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	ASHA DEVELOPERS PROP: SUKLA MUKHERJEE
Address	RABINDRAPALLY, Sripalli, Burdwan - I, BARDHAMAN , Sripalli S.O, Burdwan - I, BARDHAMAN, 32- West Bengal , 91-India, Pincode - 713103
PAN	AYXPM0644D
Aadhaar Number of the assessee, if available	

2. We certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at

RABINDRAPALLY, Sripalli, Burdwan - I, BARDHAMAN - 713103 and **0** branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any:

1. According to the information and explanations given to us no payment in excess of Rs10000/- was made otherwise than by an account payee cheque or account payee bank draft. However it is not possible for us to verify whether the payments in excess of Rs.10000/- have actually been made otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence are not in the possession of the assessee. 2. Debtors and Creditors balances are subject to confirmation.

b. Subject to above,-

A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

B. In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

C. In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022** ; and

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

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

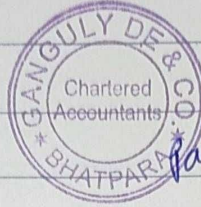
5. In our opinion and to the best of our information and according to the explanations given to us , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Acknowledgement Number:459653420310822

Sl. No.	Qualification Type	Observations/Qualifications
1	Valuation of closing stock is not possible.	Stock records were not made available to us for verification.

Accountant Details

Name	PARTHA SARATHI DE
Membership Number	305586
FRN (Firm Registration Number)	
Address	50 MMP LANE , , Bhatpara S.O , Barrackpur - I , NORTH 24 PARGANAS , 32- West Bengal , 91-India , Pincode - 743123



Date of signing Tax Audit Report	27-Aug-2022
Place	47.11.204.16
Date	31-Aug-2022

This form has been digitally signed by **PARTHA SARATHI DE** having PAN **AJKPD5373L** from IP Address **47.11.204.16** on **31/08/2022 11:42:31 AM** Dsc Sl.No and issuer **22607184CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**

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	ASHA DEVELOPERS PROP: SUKLA MUKHERJEE	
2. Address of the Assessee	RABINDRAPALLY, Sripalli, Burdwan - I , BARDHAMAN , Sripalli S.O , Burdwan - I , BARDHAMAN , 32- West Bengal , 91-India , Pincode - 713103	
3. Permanent Account Number (PAN)	AYXPM0644D	
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	19AYXPM0644D2Z3
5. Status		Individual
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	
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?

Acknowledgement Number:459653420310822

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 ?

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	Other construction activity n.e.c.	06010

(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
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(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, Debtors & Creditors Ledger, Fixed Assets Register etc.	RABINDR APALLY, Sripalli, Burdwan - I, BARDHAMAN		BURDWAN	713103	91-India	32- West Bengal

Acknowledgement Number:459653420310822

(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:

Sl. No.	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			
1							₹ 0	₹ 0	

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	₹ 2,95,878	₹ 0	₹ 0	₹ 2,95,878	₹ 0	₹ 0	₹ 0	₹ 0	₹ 44,382	₹ 2,51,496

19. Amount admissible under section-

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

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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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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	

No records added

Accountant Details

Accountant Details

Name	PARTHA SARATHI DE
Membership Number	305586
FRN (Firm Registration Number)	



Partha Sarathi De

Address

**50 MMP LANE, , Bhatpara S.O,
Barrackpur - I, NORTH 24 PARGANAS,
32- West Bengal, 91-India,
Pincode - 743123**

Place

47.11.204.16

Date

31-Aug-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				

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ASHA DEVELOPERS
PROP: SUKLA MUKHERJEE
RABINDRAPALLY, BURDWAN -713103

Balance Sheet as at 31st March, 2022

	Amount(Rs)	Amount(Rs)		Amount(Rs)	Amount(Rs)
Capital & Liabilities :			Assets & Properties :		
Capital Account :					
Balance as per last A/c	24,06,169.98		<u>MARUTI SWIFT</u>		
Accrued Interest on F D	58,944.00		Balance as per last a/cs	2,78,957.00	
Net profit during the year	6,22,609.00		Less: Depreciation @ 15%	41,844.00	2,37,113.00
	30,87,722.98				
			<u>MOTOR CYCLE</u>		
Drawings for			Balance as per last a/cs	16,921.00	
T.D.S (Ass- 22-23)	5,191.00		Less: Depreciation @ 15%	2,538.00	14,383.00
Personal Expenses	1,80,000.00				
	1,85,191.00	29,02,531.98	<u>F.D. WITH INDIAN BANK</u>		
			(FOMER - ALLAHABAD BANK)		
			Balance as per last a/cs	5,48,317.84	
			Add: Acc. Intt. On F D	58,944.00	
				6,07,261.84	
		6,74,980.00	Less: TDS	5,191.00	6,02,070.84
			<u>S. D. With ZILA PARISHAD, BURDWAN</u>		
			Balance as per last a/cs		10,000.00
			<u>CASH AT BANK</u>		
			Allahabad Bank C/C.50301249646 (Closed)		
			State Bank of India		
			CA, A/c No- 39612825293		24,74,835.92
			<u>CASH IN HAND</u>		2,39,109.22
		35,77,511.98			35,77,511.98

PLACE : BHATPARA
 Date 27th day of August , 2022



FOR GANGULY DE & CO.
 CHARTERED ACCOUNTANTS

Partha Sarathi De
PARTHA SARATHI DE
 (PARTNER)
 MEMBERSHIP NO: 305586

ASHA DEVELOPERS
PROP: SUKLA MUKHERJEE
RABINDRAPALLY, BURDWAN -713103

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2022

PARTICULARS	Amount(Rs)	Amount(Rs)	PARTICULARS	Amount(Rs)	Amount(Rs)
Purchase		59,83,167.00	By, Sales of flat		94,36,765.00
Labour Charges		23,56,692.00			
Carrying Charges		1,08,410.00			
Insurance Charges		2,478.00			
Bank Charges & Interest		947.00			
Puja exp.		3,760.00			
Misc Exp.		25,370.00			
Accounting & Audit Expenses		25,000.00			
Depreciation on :					
Car	41,844.00				
Motor cycle	2,538.00	44,382.00			
Machinery Hire Charges		2,63,950.00			
Net Profit Transferred to Capital a/c		6,22,609.00			
		94,36,765.00			94,36,765.00

PLACE : BHATPARA
 The 27th day of August , 2022



FOR GANGULY DE & CO.
CHARTERED ACCOUNTANTS

Partha Sarathi
PARTHA SARATHI DE
(PARTNER)

MEMBERSHIP NO: 305586

UDIN: 22305586AQLWMF3566