


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA), 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)			
PAN	AAWFG0165C		
Name	GHOSH HOUSING PROJECTS LLP		
Address	3330, Ramchandrapur, EM Bypass Extn. Narendrapur, Narendrapur S.O, Bahugli , SOUTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700103		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	580420501281223
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	7
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 7
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>AVISEK GHOSH ROY</u> in the capacity of <u>Designated partner</u> having PAN <u>AWIPG5631R</u> from IP address <u>117.197.239.82</u> on <u>28-Dec-2023 00:47:18</u> DSC SI.No & Issuer <u>4260039</u> & <u>8834278790040615384CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>			
System Generated			
Barcode/QR Code	AAWFG0165C05580420501281223d150e680c8d52f12b1457987cc38c40d7a30cfd		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF GHOSH HOUSING PROJECTS LLP

Report on the Financial Statements

We have audited the accompanying financial statements of GHOSH HOUSING PROJECTS LLP ("the LLP"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009 (as amended) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at March 31, 2023, and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

FOR SOUMEN & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Registration Number
323348E



JAYDIP GUHARAY
PARTNER

Membership Number
302025

UDIN
23302025BGVCEM7892

Place: Kolkata

Dated: 25-09-2023

Ghosh Housing Projects LLP
3330, Ranchandrapur, EM Bypass East
Narendrapur Kolkata 700103

Balance Sheet As At 31S March, 2023

Particulars	Note No.	As at	As at
		31.03.2023	31.03.2022
		Amounts (Rs)	Amounts (Rs)
Capital & Liabilities			
Capital Account			
Partners Capital Account	1	400,000.00	400,000.00
Non-Current Liabilities			
Partners Loan	2	8,575,000.00	5,574,300.00
Current Liabilities			
Other Current Liabilities	3	4,641,400.00	24,400.00
		13,616,400.00	5,998,700.00
Assets			
Non-Current Assets			
Current Assets			
Loan & Advances	4	-	4,130,000.00
Inventories	5	12,426,267.00	1,853,260.00
Cash & Bank Balance	6	1,190,133.00	15,440.00
		13,616,400.00	5,998,700.00

Additional Notes to the Financial Statements

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In the terms of our report on even date

For GHOSH HOUSING PROJECTS LLP

AVISEK GHOSH ROY
DIN 08962594

PRAMIT GHOSH
DIN 08962595



For Soumen & Associates
Chartered Accountants
FRN 323348E

Jaydip GuhaRay
Partner
M No 302025
UDIN 23302025B6VC6M7892

Place: Kolkata
Date: 25-09-2023

Ghosh Housing Projects LLP
 3530, Ramchandrapur, EM Bypass Extn
 Narendrapur Kolkata 700103

**Statement Of Profit & Loss
 For The Year Ended 31' March, 2023**

Particulars	Note No.	As at	As at
		31.03.2023	31.03.2022
		Amounts (Rs)	Amounts (Rs)
Income			
Revenue from Operation			
Other Income			
Total Revenue (A)			-
Expenditure			
Purchases	7	757,602.00	847,172.00
Others Expenses	8	9,815,405.00	429,888.00
Changes in inventories	9	(10,573,007.00)	(1,277,060.00)
Total Expenses (B)		-	-
Profit Before Tax (A-B)		-	-
Tax Expenses			
Current Tax		-	-
Deferred Tax Assets		-	-
Prior Years Tax Adjustments		-	-
Profit After Tax		-	-
Additional Notes to the Financial Statements			10

In the terms of our report on even date
 For GHOSH HOUSING PROJECTS LLP


 AVISEK GHOSH ROY
 DIN 08962594


 PRAMIT GHOSH
 DIN 08962595

For Soumen & Associates
 Chartered Accountants
 FRN 323348E

Jaydip GuhaRay
 Partner
 M No 302025

UDIN 23302025BHVCEM7892




Place: Kolkata
 Date: 25-09-2023

Ghosh Housing Projects LLP
 3330, Ramchandrapur, EM Bypass Extn
 Narandrapur Kolkata 700103

Particulars	As at 31.03.2023		As at 31.03.2022	
	Amounts (Rs)	Amounts (Rs)	Amounts (Rs)	Amounts (Rs)
NOTE 1				
Partners Capital Account				
Ruma Ghosh	100,000.00		100,000.00	
Biswajit Ghosh Roy	100,000.00		100,000.00	
Pramit Ghosh	100,000.00		100,000.00	
Avisek Ghosh Roy	100,000.00	400,000.00	100,000.00	400,000.00
NOTE 2				
Partner Loan				
Avisek Ghosh Roy	2,750,000.00		700,000.00	
Biswajit Ghosh Roy	1,025,000.00		1,300,000.00	
Pramit Ghosh	4,800,000.00	8,575,000.00	3,574,300.00	5,574,300.00
NOTE 3				
Other Current Liabilities				
Customer Advance	4,477,175.00			
GST Payable	149,825.00			
Audit Fees	10,000.00		20000	
RoC Filing Fees	4,400.00		4400	
		4,641,400.00		24,400.00

For GHOSH HOUSING PROJECTS LLP


 AVISEK GHOSH ROY
 DIN 08962594


 PRAMIT GHOSH
 DIN 08962595



Ghosh Housing Projects LLP

	FY 2022-23	FY 2021-22
	Amounts (Rs)	Amounts (Rs)
NOTE 6: Cash & Bank Balance		
Cash-in-Hand	113,094.00	1,020.00
Cash-at-Bank	1,077,039.00	14,420.00
	1,190,133.00	15,440.00
NOTE 5		
Inventories		
W.I.P	12,426,267.00	1,853,260.00
	12,426,267.00	1,853,260.00
NOTE 4		
Loan & Advances		
- Land advances (To be recoverable in cash or kind)	-	4,130,000.00
	-	4,130,000.00
NOTE 7 : Purchases		
Raw Materials	757,602.00	847,172.00
	757,602.00	847,172.00
NOTE 8		
Other Expenses		
Landlord Payment	7,851,450.00	-
Rent	310,000.00	-
Advertisement & Marketing	24,596.00	17,640.00
Rate & Taxes	826,171.00	-
Staff Salary	130,000.00	125,000.00
Labour Charges	150,000.00	-
Brokerage Exp	120,000.00	105,000.00
Legal Charges	49,508.00	5,000.00
Puja Exp	-	4,500.00
General Exp	9,500.00	1,210.00
Audit fees	10,000.00	10,000.00
Roc Filing Fees	2,200.00	2,200.00
Carpenter Expenses	-	51,000.00
Electric Exp.	84,354.00	30,000.00
Engineering Exp.	159,000.00	10,000.00
Office Exp	36,250.00	35,350.00
Conveyance	12,410.00	2,200.00
False Ceiling Exp	-	20,000.00
Printing & Stationery	4,215.00	3,500.00
Telephone Charges	4,776.00	2,824.00
Tea & Tiffin	6,253	4,464.00
Bank Charges	4,722	-
Professional Fees	20,000	-
	9,815,405.00	429,888.00
Note: 9 Changes in inventories		
Opening Work-in-Progress	1,853,260.00	576,200.00
Closing Work-in-Progress	12,426,267.00	1,853,260.00
	(10,573,007.00)	(1,277,060.00)

For GHOSH HOUSING PROJECTS LLP


 AVISEK GHOSH ROY
 DIN 08962594


 PRAMIT GHOSH
 DIN 08962595



Ghosh Housing Projects LLP
Cash Flow Statement
For The Year Ended 31st March 2023

Particulars	As at	As at
	31st March, 2023	31st March, 2022
	Rs	Rs
(A) Operating Cash Flow Details		
Net Profit	0.00	-
- as per statement of Profit or Loss	-	-
Add: Partner Salary	-	-
Add: Interest on Partner Capital	0.00	-
Add: Depreciation	-	-
Operating cash Generation	-	-
Add: Provision for Income Tax-Current Tax	0.00	-
Less: Deferred Tax Asset	-	-
Cash Operating Profit	-	-
Adj: For Charges in Working Capital	0.00	-
- Increase in Trade Receivable	10,573,007.00	1,277,060.00
- Increase in Inventories	0.00	-
- Increase in Trade Payable	0.00	-
- Increase in loan & advance	(4,130,000.00)	130,000.00
- Other Current Assets	4,617,000.00	12,200.00
- Increase in Other Current Liabilities	(1,826,007.00)	(1,394,860.00)
Operating Cash Generation	0.00	-
Less: Advance Payment of Income Tax	-	-
(i) Net Cash Inflow/(Outflow) From Operating Activities	(1,826,007.00)	(1,394,860.00)
(B) Financing Cash Flow Details		
Entrepreneurs Contribution-Partner Capital	0.00	-
Partner Loan	3,000,700.00	400,000.00
(ii) Net Cash Inflow/(Outflow) From Financing Activities	3,000,700.00	400,000.00
(C) Investing Cash Flow Details		
Purchase of Tools and Equipments	0.00	-
(iii) Net Cash Inflow/(Outflow) From Investing Activities	-	-
(iv) Net Increase/(Decrease) in Cash and Cash Equivalents = (i+ii+iii)	1,174,693.00	(994,860.00)
Add:		
(v) Opening Cash and Cash Equivalents	1,020.00	-
- Cash In Hand -Opening	14,420.00	1,010,300.00
- Bank Balance -Opening	-	-
- Other Cash and Cash Equivalents-Opening	1,190,133.00	15,440.00
(vi) Closing Cash and Cash Equivalents	113,094.00	1,020.00
- Cash in Hand -Closing	1,077,039.00	14,420.00
- Bank Balance -Closing	-	-
- Other Cash and Cash Equivalents-Closing	1,190,133.00	15,440.00

In the terms of our report on even date

For GHOSH HOUSING PROJECTS LLP

AVISEK GHOSH ROY
DIN 08962594

PRAMIT GHOSH
DIN 08962595

Place: Kolkata
Date: 25-09-2023



For Summen & Associates
Chartered Accountants
FRN 323348E

Jaydip GuhaRay
Partner
M No 302025

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