

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)

2022-23

PAN ABBFA3165G

Name ADVANCED DEVELOPERS

Address 2ND FLOOR, UTTARAPAN MARKET COMPLEX, HILL CART ROAD, PRADHAN NAGAR, SILIGURI, 32-West Bengal, 91-India, 734003

Status Firm

Form Number

ITR-5

Filed u/s 139(1)-On or before due date

e-Filing Acknowledgement Number 631412581101022

Taxable Income and Tax details	Current Year business loss, if any	1	17,66,723
	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
Accreted Income & Tax Details	Taxes Paid	7	58,497
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 58,500
	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 ADVANCED DEVELOPERS in the capacity of Partner having
PAN ACTPA6876H from IP address 49.37.54.46 on 10-Oct-2022 DSC Sl.No & Issuer 22978070
& 22978070CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR code



ABBFA3165G0563141258110102252441008426f04514d01ea48e76f78ee0f3e7852

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Yogesh Kothari & Associates

Spencer Plaza, Ground Floor, Burdwan Road, Silliguri – 734005

INDEPENDENT AUDITOR'S REPORT TO THE PARTNERS OF ADVANCED DEVELOPERS

Report on the Standalone Financial Statements

We have audited the accompanying financial statements of Advanced Developers ("the Firm"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Firm 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 Firm and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 control relevant to the Firm'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 Firm 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 standalone financial statements give the information required by the Act 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 Firm as at 31st March, 2022, and its profit/loss 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 Firm so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss 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 Yogesh Kothari & Associates
Chartered Accountants
FRN : 328834E


CA Yogesh Kothari
Proprietor
M No. 307249
Date : 20-09-2022
Place : Siliguri
UDIN : 22307249ATPHZD7201



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	ADVANCED DEVELOPERS
Address	2ND FLOOR, UTTARAPAN MARKET COMPLEX HILL CART ROAD, PRADHAN NAGAR , Pradhan Nagar S.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734003
PAN	ABBFA3165G
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
2ND FLOOR, UTTARAPAN MARKET COMPLEX, HILL CART ROAD, PRADHAN NAGAR, SILIGURI - 734003, WEST BENGAL
and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
As informed by the assessee, the information reported under clause 44 of Form 3CD 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 falling 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 the GST and unable to comment on accuracy of information provided therein.
- 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 **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 3CD.



Acknowledgement Number:539057540260922

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:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	YOGESH KOTHARI AND ASSOCIATES	
Membership Number	307249	
FRN (Firm Registration Number)	0328834E	
Address	SPENCER PLAZA, GROUND FLOOR, BURDWAN ROAD, Siliguri Bazar S.O, SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734005	
Date of signing Tax Audit Report	20-Sep-2022	
Place	49.37.52.157	
Date	26-Sep-2022	

This form has been digitally signed by YOGESH KOTHARI having PAN BKJPK6635H from IP Address 49.37.52.157 on 26/09/2022 04:50:24 PM Dsc Sl.No and issuer

20437097CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



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

PART - A

1. Name of the Assessee	ADVANCED DEVELOPERS	
2. Address of the Assessee	2ND FLOOR, UTTARAPAN MARKET COMPLEX , HILL CART ROAD, PRADHAN NAGAR , Pradhan Nagar S.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734003	
3. Permanent Account Number (PAN)	ABBFA3165G	
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	19ABBFA3165G1ZM
2	Other Indirect Tax/duty PROFESSION TAX	192014742517
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(a)- Total sales/turnover/gross receipts of business exceeding specified limits	
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 (%)
1	NARESH AGARWAL	12.5
2	RINKU AGARWAL	12.5
3	PRITI AGARWAL	12.5
4	SAROJ DEVI SARAOGI	12.5
5	ASHOK KUMAR AGARWAL	13.25
6	ANAND KUMAR AGARWAL	17.75
7	UNIQUE ABASAN PRIVATE LIMITED	4.75
8	SAMIR BANSAL	4.75
9	SUSHIL KUMAR AGARWAL	4.75
10	PRAMOD DALMIA	4.75

(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 completion	06004

(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, JOURNAL, PURCHASE REGISTER, FIXED ASSET REGISTER	2ND FLOOR, UTTARAPATAN MARKET COMPLEX	HILL CANTONMENT ROAD, PRADHAN NAGAR	SIUGURI	734003	91-India	32- West Bengal

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

Same as 11(b) above

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

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
1	ICDS I-Accounting Policies	The assessee has followed fundamental accounting policies of going concern, consistency and accrual system. The assessee has complied with section 145 of the Income tax Act, 1961 in preparing the books of accounts. There was no change in accounting policy during the year.
2	ICDS II-Valuation of Inventories	Inventories are valued at - Cost or Net realisable value whichever is lower. Total amount of closing stock (work in progress) is Rs. 38,21,69,429/-. No change in valuation during the year.
3	ICDS III-Construction Contracts	The assessee is engaged in construction activity but not in contract construction activity. Therefore ICDS III is not applicable.
4	ICDS IV-Revenue Recognition	1. Transaction involving sale of constructed flats are recognised income on registration of deed of conveyance in favour of buyer. Remaining construction cost is taken as work in progress. 2. Total amount recognised as revenue during the previous year is NIL due to lack of reasonable certainty of its ultimate collection along with nature of uncertainty.
5	ICDS V-Tangible Fixed Assets	Tangible fixed assets have been shown with actual cost plus other incidental cost but minus depreciation as per IT Act, 1961. The fixed assets have not been revalued during the year.
6	ICDS VII-Government Grants	NIL
7	ICDS IX Borrowing Costs	Borrowing cost has been added to the cost of construction and is treated as per accounting standard 16. Total borrowing cost incurred during the year is Rs. 9629082/-
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provision has been recognised on the basis of reasonable certainty and has been made with proper degree of estimation to be payable at future date as a result of past events. No contingent liability or Asset has been recognised during the P.Y.

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

Lower of Cost or Market rate

(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.

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	Details	Address of Property	Consideration received or	Value adopted or	Whether provisions
------------	---------	---------------------	---------------------------	------------------	--------------------



property	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	accrued	assessed or assessable	of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
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	₹ 1,30,954	₹ 0	₹ 0	₹ 1,30,954	₹ 0	₹ 0	₹ 0	₹ 0	₹ 19,643	₹ 1,11,311
2	Plant and Machinery @ 40%	40	₹ 1,180	₹ 0	₹ 0	₹ 1,180	₹ 0	₹ 0	₹ 0	₹ 0	₹ 472	₹ 708
3	Furnitures & Fittings @ 10%	10	₹ 9,523	₹ 0	₹ 0	₹ 9,523	₹ 0	₹ 0	₹ 0	₹ 0	₹ 952	₹ 8,571

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
1	Provident Fund	₹ 1,680	15-May-2021	₹ 1,680	12-May-2021
2	Provident Fund	₹ 2,400	15-Jun-2021	₹ 2,400	24-Jun-2021
3	Provident Fund	₹ 2,400	15-Jul-2021	₹ 2,400	07-Jul-2021
4	Provident Fund	₹ 2,400	15-Aug-2021	₹ 2,400	10-Aug-2021
5	Provident Fund	₹ 2,400	15-Sep-2021	₹ 2,400	07-Oct-2021
6	Provident Fund	₹ 2,400	15-Oct-2021	₹ 2,400	07-Oct-2021
7	Provident Fund	₹ 2,400	15-Nov-2021	₹ 2,400	17-Oct-2021
8	Provident Fund	₹ 2,400	15-Dec-2021	₹ 2,400	14-Dec-2021
9	Provident Fund	₹ 2,400	15-Jan-2022	₹ 2,400	22-Jan-2022
10	Provident Fund	₹ 2,400	15-Feb-2022	₹ 2,400	12-Feb-2022
11	Provident Fund	₹ 2,400	15-Mar-2022	₹ 2,400	07-Apr-2022
12	Provident Fund	₹ 2,400	15-Apr-2022	₹ 2,400	07-Apr-2022

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

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
1	INTEREST ON TDS	₹ 35,272

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	Country	State
---------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	----------	---------	-------



₹ 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 of tax 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 payer, 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

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

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

(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
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
---------	-------------	--------

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
---------	------------------------	-----------------------	--	----------	-----------------------	--------------

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
---------	---------	-------------	--------

No records added

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
1	Sec 43B(a)- tax,duty,cess,fee etc	TAX DEDUCTED AT SOURCE	₹ 10,07,156
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PROVIDENT FUND PAYABLE	₹ 10,800

b. not paid on or before the aforesaid date.

Sl. 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 ?

Yes

PROFESSIONAL TAX - RS. 300/-

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) ?

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 / Pin 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 ? No

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.	
				Assessment Year	Amount	Assessment Year	Amount

1	₹ 0	₹ 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) ? 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

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.
1	Ankit Agarwal	SHOP NO-4, CHOWK BAZAR, DARJEELING - 734101 West Bengal	AJMPA9853G		₹ 5,00,000	No	₹ 5,16,123	Yes-NEFT	
2	Avastha Agarwal	C/O AAKASH DISTRIBUTORS, DR KALI NATH ROAD, NAYABA BAZAR, SILIGURI - 734005 West Bengal	ASAPA7348B		₹ 5,00,000	No	₹ 5,16,033	Yes-NEFT	
3	Durga Prasad	SHIVAJEE ROAD, KHALPARA, SILIGURI - 734005 West Bengal	AABPA9694D		₹ 5,00,000	No	₹ 5,11,873	Yes-RTGS	
4	Durga Prasad Agarwal HUF	SHIVAJEE ROAD, SILIGURI BAZAR, KHALPARA, SILIGURI DARJEELING - 734005 West Bengal	AABHA5001Q		₹ 5,00,000	No	₹ 5,11,873	Yes-RTGS	
5	Hanuman Prasad Dalmia	SEVOKE ROAD, SILIGURI DARJEELING - 734401 West Bengal	ADOPD1831D		₹ 13,60,000	No	₹ 19,75,594	Yes-RTGS	



6	Krishna D almia	WARD NO XI, SEVOKE ROAD, SILI GURI, DARJ EELING - 7 34001 We st Bengal	AEAPD9460K	₹ 6,40,000	No	₹ 34,90,320	Yes-RTGS	
7	Om Praka sh Agarwa IHUF	SILIGURI	AABHO1429A	₹ 5,00,000	No	₹ 5,23,523	Yes-NEFT	
8	Navin prak ash Huria	SILIGURI	AAOPH0167P	₹ 20,00,000	No	₹ 20,77,671	Yes-RTGS	
9	Puja Dara k	C/O-RAMKI SHNA DAR AK, D/RAM PUR, BARO BISHA, KU MARGRAM, JALPAIGURI - 736207 West Ben gal	BWRPD5191H	₹ 5,00,000	No	₹ 8,71,049	Yes-RTGS	
10	Raj Kumar Modi	MITRUKA H OUSE, NE HRU ROAD , SILIGURI, SILIGURI D ARJEEUNG - 734405 West Ben gal	ADJPM8887B	₹ 5,00,000	No	₹ 16,46,697	Yes-Cheque	Account payee cheque
11	Ram Bilas h Agarwal	SETH SRIL AL MARKET , SILIGURI, DARJEEUN G - 73440 1 West Be ngal	ACPPA1300C	₹ 2,50,000	No	₹ 18,52,875	Yes-NEFT	
12	Ram Bilas h Agarwal & Sons	3RD FLOOR, MAHEN DRA COM PLEX, SEVO KE ROAD, SILIGURI - 734401 W est Benga l	AAEHR2600F	₹ 2,00,000	No	₹ 10,30,438	Yes-Cheque	Account payee cheque
13	Ram Pras ad Sharm a	ANUPAM, MANGTUR AM ROAD, GANDHI M AIDAN, SILI GURI - 734 405 West Bengal	AOXPS8918J	₹ 5,00,000	No	₹ 5,06,436	Yes-NEFT	

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 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	AJANTA C HAKARBO RTY	NIVEDITA APARTMENT, C/O- DISHA MEDICAL HALL, NIVEDI, POST OFFICE- PRADHANNAGAR, SILIGURI MC, DIST-DARJEELING, WB, INDIA, PIN-734003	AKPPC0953M		₹ 4,46,429	Yes-RTGS	
2	AJIT SINGH	SILIGURI			₹ 4,46,429	Yes-RTGS	
3	PRIYANKA AGARWAL	GANESH GHOSH COLONY, WARD NO 46, CHAMPASARI, DARJEELING, CHAMPASARI, WB, INDIA, PIN- 734003	BYCPA8333G		₹ 62,06,250	Yes-RTGS	
4	Anand Agarwal	K C DEY ROAD, SILIGURI-734001	ACVPA7574Q		₹ 88,47,050	Yes-RTGS	
5	Ashish Gupta	SILIGURI			₹ 42,47,322	Yes-RTGS	
6	AWADESH KUMAR	T.G ROAD, NEAR TOWN THANA, TELEGRAPH ROAD, POST - SAHEBGANJ, JHARKHAND- 816109	ANNPK4415D		₹ 2,67,857	Yes-RTGS	
7	BABITA AND ASHOK KUMAR AGARWAL	4 JN MITRA ROAD, CHANDMARI, POST OFFICE- DARJEELING, WB, INDIA, PIN-734101	ACUPA3194K		₹ 13,39,286	Yes-RTGS	
8	BHOLA NATH MAHANTA	PRITILATA ROAD, 1NO DABGRAM COLONY RABINDRA SARANI.SLG. WARD NO 23, SILHURIMC, DARJEELING, WB. INDIA PIN-734006	ARKPM6231E		₹ 6,69,643	Yes-RTGS	
9	BHUTESH WARNAH SINGH & OTHERS	SILIGURI			₹ 4,01,786	Yes-RTGS	
10	DAWA PENJO FONNING	NORTH WALINGGAON, LOWER ECHHEY ICHA KHAMAHAL, PO- KALIMPONG, PS- KALIMPONG, DIST- DARJEELING, WB, INDIA, PIN- 734301	AADPF5795J		₹ 4,46,429	Yes-RTGS	
11	DEEPAK J	2P GARCHA 1ST L	AHWPJ7602G		₹ 2,67,857	Yes-RTGS	



HUND ANE (DOVER PL
CE) GARIAHAT KO
LKATA- 700019

12	Dr. Pritam	SILIGURI	AKWPS4675H	₹ 90,196	Yes-NEFT
13	DR. SHNK ASUBPA R OY & GOU PIPOY BA NERJEE	Angira Apartmen t, Masjid Lane, P radhan Nagar, Si liguri, Darjeeling- 734101	AECPR0913B	₹ 4,46,429	Yes-RTGS
14	Dr. Tanus hree Sark ar	SILIGURI		₹ 29,45,594	Yes-RTGS
15	GOPAL GO EL	KALCHINI CHABAG ANER FYAKTARIR ODER PASHCHIM ANGSHAELAKA KA LCHINI TEA BAGA N KALCHINI JALPAI GURI 735217	AEIPG0458E	₹ 21,42,857	Yes-RTGS
16	Kanhaiya Prasad S aha & As ha Devi S hah	BEBEKANDA PAR A, ISLAMPUR, ISL AMPUR ,UTTAR DI NAJPUR-733202	DFAPS6328F	₹ 1,78,571	Yes-NEFT
17	Prasenjit Sarkhel	SILIGURI	BXYP52711N	₹ 58,56,429	Yes-RTGS
18	M L AGAR AWAL HUF	CHOWK BAZAR, D ARJEELING -7341 01	AAEHM0765J	₹ 11,60,714	Yes-RTGS
19	MANOJIT R OY	CHHAT SINGIMARI , CHHAT SINAGIM ARI, PATLAKHAVIA , COOCH BEHAR, WB- 736165	ATXPR3064K	₹ 41,95,620	Yes-RTGS
20	NARESH A GARWAL	GANAPATI APART MENT, VIDYASAG AR ROAD, SILIGU RI	ACTPA6876H	₹ 1,21,42,857	Yes-RTGS
21	Nirjala An and	ABOVE DAK BUII GLOW ROAD ABO VE DAK BUNGLO W, CENTRAL PEN DAM , EAST SIKKI M, RANGPO, SIKKI M- 737132	BLXPA9983K	₹ 21,42,857	Yes-RTGS
22	NISANTA KOIRALA	SILIGURI		₹ 17,85,651	Yes-RTGS
23	Nishant M intri	DCM ENTERPRISE S, B1M CHATERJEE ROAD , DARJEELIN G, WB, INDIA, PIN- 734101	BEWPM9194J	₹ 38,40,179	Yes-RTGS
24	NITESH SI NGH & PR ITI KUMARI	KAIRJA, POST OFFI CE- KAIRIA, KOTW AU, DIST- BHAGA LPUR, BIHAR, INDI A, PIN NO- 81320 4.	CBYPS1545R	₹ 89,286	Yes-NEFT
25	RAJESH K UMAR AG ARWAL	CHOWK BAZAR, D ARJEELING -7341 01	ACZPA4974E	₹ 43,30,357	Yes-RTGS
26	RAJHI BAR FUNGA & DECHEN	HNO .3 NIL TRAD ING, SUB-GANGT OK, DIST-EAST SI	AWKPB6391D	₹ 5,00,000	Yes-RTGS



BARFUNG KKM - 737102
A

27	SANTOSH KUMAR GUPTA	Harim Bhawan, Jyoti Nagar Colony, Champasari, Sil, Po - Champasari, Pradhan Nagar, Dist- Darjeeling, West Bengal, India, Pin- 734003		₹ 3,57,143	Yes-RTGS
28	SAROJ RANI	Telegraph Road, Sahebganj, Jharkhand	AUSPR7567E	₹ 89,286	Yes-NEFT
29	SHILPITTA	01, Road No. 04, Sati Joymoti Nagar, Maligaon, Guwahati, Assam - 781011	AFNPD0898R	₹ 1,33,929	Yes-NEFT
30	SHREELAKSHMI	105F 01, 2ND FLOOR, CHENNAKESHAVA NILAYA, JALADARSHINI LAYOUT, RAMAIAH HOSPITAL GATE-7, BANGALORE NOR	DCXPK7756K	₹ 25,90,124	Yes-RTGS
31	SREEMOYEE BHATTACHARYA & SUBHRA PRAKASH DAS	53/1A, ASHOKEGARE, BARANAGAR(M), NORTH 24 PARGANAS, WEST BENGAL- 700108	CKBPB4839B	₹ 3,00,000	Yes-RTGS
32	SUBHAMOY CHATTERJEE & ANITA CHATTERJEE	PAUND ROAD, H. L. GHOSH ROAD, N. B. BANARJEE LANE 25 DARJEELING, DARJEELING- 734101	AHJPC2604E	₹ 1,25,893	Yes-NEFT
33	SUBHRAJIT JANA & NILANJAN DAS	SILIGURI		₹ 8,92,857	Yes-RTGS
34	Sumit Perival & Rita Penwal	VINAYAK APARTMENT, SARKARPARA, SILIGURI - 734001	CISPP2064F	₹ 26,78,571	Yes-RTGS
35	ZAHID ALAM & SANJAY KAUSER	Post office- dalkhola, p.s- Karandighi, Dalkhola, District- Uttar Dinajpur, Wb, India, Pin- 733201	APMPA1482R	₹ 15,83,465	Yes-RTGS

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:-

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 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
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

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 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017



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.
1	Abhijit Ray	VIDYAPIT HROAD WARD N O-30, DE SHBAND HUPARA SILGURI, SILGURIT OWN, VIDYAPITHR OAD, DARJEEUNG - 734004 West Bengal	BJVPR8129N		₹ 1,00,000	₹ 8,15,306	Yes-Net banking	
2	Durga Prasad	SHIVAJEE ROAD, KHALPARA, SILGURI - 734005 West Bengal	AABPA9694D		₹ 5,50,182	₹ 5,43,428	Yes-RTGS	
3	Gajbandan Trading Pvt Ltd	3RD FLOOR, JEEVAN DEEP BUILDING, SEVOKE ROAD, SILGURI, JALPAIGURI - 734001 West Bengal	AAECG6114G		₹ 32,21,000	₹ 38,48,588	Yes-RTGS	
4	Jyoti Agarwal	Khudira mpally, Halidibari Munchipality, Halidibari Cochbehar - 735122 West Bengal	BWAPA0336C		₹ 2,49,411	₹ 2,49,411	Yes-Net banking	
5	Pragya Commodities Pvt Ltd	Room No C 1St Floor, 11 Clive Row, Kolkata - 700001 West Bengal	AABCP5764C		₹ 13,76,750	₹ 13,48,547	Yes-RTGS	
6	Priyanka Ag	Gupta Building, 8	ADGPA7145K		₹ 7,91,119	₹ 7,91,119	Yes-RTGS	



Sevoke Road, Near Hotel Amardeep, Siliguri - 734001 West Bengal

7	Rahul Agarwal	MAHESH TRADING CO, NAR MADA APARTMENT, 2ND MILE SEVOK ROAD, JALPAIGURI - 735221 West Bengal	BELPA1020C	₹ 15,00,000	₹ 20,36,835	Yes-RTGS
8	Rita Gupta	H/N 54/233/210, S P MUKHERJEE ROAD, SILIGURI, DARJEELING - 734405 West Bengal	ADAPG1628D	₹ 1,00,000	₹ 22,78,296	Yes-NEFT
9	Speedfast Commodities Pvt Ltd	DEV KOT APATH, WARD NO 42, KALCHAKRA ROAD, EAST SALUGARA, JALPAIGURI - 734008 West Bengal	AARCS1797E	₹ 35,00,000	₹ 64,38,100	Yes-RTGS
10	Aarti Darnal	Megna Apartment, 2nd Floor, Nivedita Road, P.O- Pradhan Nagar, Pradhan Nagar, Siliguri M.C, Dist - Darjeeling, W.Bengal, Pin-734003.	ACTPD8238L	₹ 45,29,966	₹ 43,82,360	Yes-RTGS
11	DINESH RANA PRADHAN -	S/o Ratna Kumar Pradhan, New Residence, 107A, Leong Cart Road, PO North Point, Darjeeling - 734102	ATJPP1423G	₹ 20,52,286	₹ 25,52,045	Yes-RTGS
12	GOURI SHANKAR	1ST FLOOR, ABO	AEZPM1574J	₹ 11,72,429	₹ 1,16,809	Yes-RTGS




AK AG
ARWAL
VE 19/3 IN
EELKANT
H. 62 LA
DENLA R
OAD, POS
T OFFICE-
DARJEEU
NG, DARJ
EELING,
DIST - DA
RJEELING
, PIN-734
101

13	Pallavi Sinha	W/o Rajiv Kumar, Flat No. E 2, Sidhi View Apartment, Jyoti Nagar, Ramkrishna Road, Ward No 41, Dist - Jalpaiguri - 734001, West Bengal	BOVPS1909A	₹ 90,179	₹ 90,179	Yes-RTGS
14	POLY GOGOI	POST OFFICE- SONARPUR, PS -DISPUR, DIST-KAMRUP, ASSAM, INDIA, PIN-782403	AUEPG4807B	₹ 80,516	₹ 80,516	Yes-RTGS

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)		Remarks
						Amount	Order U/s & Date	
1	2016-17	Unabsorbed depreciation	₹ 70,314	₹ 0	₹ 0	₹ 70,314	143(1) 12-0 4-201 7	CPC/1617 /A5/1700 232621
2	2017-18	Unabsorbed depreciation	₹ 46,609	₹ 0	₹ 0	₹ 46,609	143(1) 17-1 2-201 7	CPC/1718 /A5/1748 5598020
3	2017-18	Loss from business other than loss from speculative business and specified business	₹ 2,80,931	₹ 0	₹ 0	₹ 2,80,931	143(1) 17-1 2-201 7	CPC/1718 /A5/1748 5598020
4	2018-19	Loss from business other than loss from speculative business and specified business	₹ 3,31,872	₹ 0	₹ 0	₹ 3,31,872	143(1) 25-1 1-201 8	CPC/1819 /A5/1862 079820
5	2018-19	Unabsorbed depreciation	₹ 31,733	₹ 0	₹ 0	₹ 31,733	143(1) 25-1 1-201 8	CPC/1819 /A5/1862 079820
6	2019-20	Loss from business other than loss from speculative business and specified business	₹ 3,20,910	₹ 0	₹ 0	₹ 2,96,958	143(1) 10-0 4-202 0	CPC/1920 /A5/1977 016888
7	2019-20	Unabsorbed depreciation	₹ 26,134	₹ 0	₹ 0	₹ 26,134	143(1) 10-0 4-202 0	CPC/1920 /A5/1977 016888
8	2020-21	Unabsorbed depreciation	₹ 21,733	₹ 0	₹ 0	₹ 21,733	143(1) 12-0 5-202 1	CPC/2021 /A5/1640 83512



2020-21	Loss from business other than loss from speculative business and specified business	₹ 9,08,769	₹ 0	₹ 0	₹ 9,08,769	143(1) 12-0 5-202 1	CPC/2021 /A5/1640 83512
10 2021-22	Loss from business other than loss from speculative business and specified business	₹ 10,336	₹ 0	₹ 0	₹ 5,296	143(1) 15-0 9-202 2	CPC/2122 /A5/3033 753756
11 2021-22	Unabsorbed depreciation	₹ 24,954	₹ 0	₹ 0	₹ 19,914	143(1) 15-0 9-202 2	CPC/2122 /A5/3033 75

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	CALA18036E	194C	Payments to contractors	₹ 1,94,71,602	₹ 1,94,71,602	₹ 1,94,71,602	₹ 3,17,227	₹ 0	₹ 0	₹ 0
2	CALA18036E	194A	Interest other than Interest on securities	₹ 92,35,634	₹ 92,35,634	₹ 92,35,634	₹ 9,23,572	₹ 0	₹ 0	₹ 0
3	CALA18036E	194J	Fees for professional or technical services	₹ 10,50,000	₹ 10,50,000	₹ 10,50,000	₹ 1,05,000	₹ 0	₹ 0	₹ 0
4	CALA18036E	194H	Commission or brokerage	₹ 3,00,000	₹ 3,00,000	₹ 3,00,000	₹ 15,000	₹ 0	₹ 0	₹ 0
5	CALA18036E	194Q	Payment of certain sum for purchase of goods	₹ 99,57,196	₹ 99,57,196	₹ 99,57,196	₹ 9,958	₹ 0	₹ 0	₹ 0

(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	CALA18036E	26Q	31-Jul-2021	26-Jul-2021	No	NIL
2	CALA18036E	26Q	31-Oct-2021	30-Oct-2021	No	NIL
3	CALA18036E	26Q	31-Jan-2022	30-Jan-2022	No	NIL
4	CALA18036E	26Q	31-May-2022	28-May-2022	No	NIL



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

Yes

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
1	CALA18036E	₹ 30,519	₹ 30,519	24-Jun-2021
2	CALA18036E	₹ 1,143	₹ 1,143	07-Oct-2021
3	CALA18036E	₹ 3,610	₹ 3,610	31-Jan-2022

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										

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								

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 ? **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 ? **No**

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	0		0	



(b)	Gross profit / Turnover	0	0	0	0
(c)	Net profit / Turnover	-1809195	0	-63971	0
(d)	Stock-in-Trade / Turnover	0	0	0	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

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.
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	₹ 7,45,82,493	₹ 0	₹ 0	₹ 5,65,21,957	₹ 5,65,21,957	₹ 1,80,60,536

Accountant Details

Accountant Details

Name	YOGESH KOTHARI AND ASSOCIATES
Membership Number	307249
FRN (Firm Registration Number)	0328834E
Address	SPENCER PLAZA, GROUND FLOOR, BURDWAN ROAD, Siliguri Bazar S.O. SILIGURI, DARJILING, 32- West Bengal . 91-India, Pincode - 734005
Place	49.37.52.157
Date	26-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			



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 @ 40%	No records added							
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)	
Furnitures & Fittings @ 10%	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			
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 @ 40%	No records added			



Acknowledgement Number:539057540260922

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				

This form has been digitally signed by **YOGESH KOTHARI** having PAN **BKJPK6635H** from IP Address **49.37.52.157** on **26/09/2022 04:50:24 PM** Dsc Sl.No and issuer **20437097CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



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
539057540260922

Date of e-Filing
26-Sep-2022

Name	:	ADVANCED DEVELOPERS
PAN/TAN	:	ABBFA3165G
Address	:	2ND FLOOR, UTTARAPAN MARKET COMPLEX, HILL CART ROAD, PRADHAN NAGAR, , SILIGURI, DARJEELING, Pradhan Nagar S.O, West Bengal, 734003
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	:	307249

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

Advanced Developers
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

Balance Sheet as on 31-03-2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PARTNERS CAPITAL ACCOUNT <i>[As per Annexed Schedule- 1]</i>		4,05,23,500	FIXED ASSETS <i>[As per Annexed Schedule- 2]</i>		1,20,590.31
UNSECURED LOANS <i>[As per Annexed Schedule- 3]</i>		10,81,89,439	CURRENT ASSETS, LOANS AND ADVANCES		
CURRENT LIABILITIES AND PROVISIONS			Closing Work In Progress	38,21,69,428.72	
Advances from Customers	24,07,43,841		<i>[As taken, Valued & Certified by the Partners]</i>		
Bank O/D	56,52,670		Advance to Suppliers	6,07,265.44	
Sundry Creditors	1,51,52,599		Input Tax Credit	1,04,96,896.00	
TDS Payable	10,07,156		FDR with Central Bank of India	1,06,95,792.13	
Provident Fund Payable	10,800		TDS Receivable	1,67,711.97	
Salary Payable	20,000		Cash at Bank	27,05,059.84	
Audit Fees Payable	5,000	26,25,92,066	Cash in Hand	34,891.00	40,68,77,045.10
			<i>[As certified by the Partners]</i>		
			Profit & Loss Account		43,07,369.65
		41,13,05,005			41,13,05,005.06

Significant Accounting Policies & Notes to Accounts - Schedule "A"

As per our report of even date annexed

For Yogesh Kothari & Associates

Chartered Accountants

FRN : 228834E

CA Yogesh Kothari

Proprietor

M No. 307249

Date : 20-09-2022

Place : Siliguri

UDIN : 22307249ATPHZD7201



For Advanced Developers

Naresh Agarwal
Partner

Rinku Agarwal
Partner

Profit & Loss Account for the Period Ended 31st March, 2022

Particulars	Sch	Amount (Rs.)	Particulars	Sch	Amount (Rs.)
To Opening Work In Progress	4	29,98,32,408.77	By Sales		-
To Purchase of Project Material	5	5,64,74,984.27	By Closing Work-In-Progress	6	38,21,69,428.72
To Direct Expenses	7	1,62,32,953.68			
To Interest on Unsecured Loan	3	92,77,786.00			
To Bank Interest		3,51,296.00			
To Gross Profit C/f		-			
		38,21,69,428.72			38,21,69,428.72
To Bank Charges		15,883.67	By Gross Profit B/f		5,21,154.71
To Printing & Stationery		52,371.80	By Interest On FDR		6,203.00
To Conveyance Expenses		60,595.00	By Interest on I.T Refund		31,046.52
To General Expenses		1,23,849.89	By Discount		18,09,195.09
To Salaries & Wages		2,40,000.00	By Loss Trf to Balance Sheet		
To Contribution to Recognised PF		57,330.00			
To Professional Fees		10,50,000.00			
To Staff Welfare Expenses		18,367.91			
To Bonus & Incentive		1,03,000.00			
To Telephone & Internet Expenses		8,487.00			
To Interest on TDS		35,272.00			
To Interest on Provident Fund		88,917.00			
To Profession Tax		300.00			
To Rates & Taxes		6,000.00			
To Commisison Expense		3,00,000.00			
To Compensation on Cancelled Flat		1,81,158.05			
To Audit Fees		5,000.00			
To Depreciation	2	21,067.00			
		23,67,599.32			23,67,599.32

Significant Accounting Policies & Notes to Accounts - Schedule "A"
As per our report of even date annexed
For Yogesh Kothari & Associates
Chartered Accountants
FRN : 328834E

CA Yogesh Kothari
Proprietor
M No. 307249
Date : 20-09-2022
Place : Siliguri
UDIN : 22307249ATPHZD7201



For Advanced Developers

Naresh Agarwal
Partner

Rinku Agarwal
Partner

Schedules Annexed To & Forming Part Of Balance Sheet As At 31-03-2022

SCHEDULE- 1 PARTNERS CAPITAL

Partner Name	Pan No.	Share of Profit	Balance B/F	Addition/ (Withdrawals)	Interest on Capital	Salary to Partners	Share in Profit	Balance C/F
Naresh Kumar Agarwal	ACTPA6876H	12.50%	(17,61,500.00)	82,25,000.00	-	-	-	64,63,500.00
Rinku Agarwal	ABWPA8084B	12.50%	50,000.00	-	-	-	-	50,000.00
Priti Agarwal	AIVPM5662N	12.50%	25,10,000.00	-	-	-	-	25,10,000.00
Saroj Devi Saraogi	AKUPS1970K	12.50%	25,00,000.00	-	-	-	-	25,00,000.00
Ashok Kumar Agarwal	ACVPA7580J	13.25%	85,00,000.00	-	-	-	-	85,00,000.00
Anand Kumar Agarwal	ACVPA7574Q	17.75%	1,20,00,000.00	-	-	-	-	1,20,00,000.00
Unique Abasan Pvt Ltd	AAACU7731M	4.75%	85,00,000.00	-	-	-	-	85,00,000.00
Samir Bansal	AQHPB3185J	4.75%	-	-	-	-	-	-
Sushil Kumar Agarwal	ACUPA3219M	4.75%	-	-	-	-	-	-
Pramod Dalmia	AUTPD6074G	4.75%	-	-	-	-	-	-
Total		100.00%	3,22,98,500.00	82,25,000.00	-	-	-	4,05,23,500.00

SCHEDULE- 2 FIXED ASSETS

Particulars	Rate of Depreciation	Opening Balance	Addition for >=180 Days	Addition for <180 Days	Deduction	Total	Depreciation during the year	Closing Balance
Air Conditioner	15%	27,909.00	-	-	-	27,909.00	4,186.00	23,723.00
Camera	15%	23,885.54	-	-	-	23,885.54	3,583.00	20,302.54
Testing Machine	15%	22,806.57	-	-	-	22,806.57	3,421.00	19,385.57
Plant & Machinery	15%	38,250.00	-	-	-	38,250.00	5,738.00	32,512.00
TV	15%	18,103.00	-	-	-	18,103.00	2,715.00	15,388.00
Furniture & Fixture	10%	9,523.20	-	-	-	9,523.20	952.00	8,571.20
Computers	40%	1,180.00	-	-	-	1,180.00	472.00	708.00
Total		1,41,657.31	-	-	-	1,41,657.31	21,067.00	1,20,590.31

For Advanced Developers



Rinku Agarwal
Rinku Agarwal
Partner

Naresh Agarwal
Naresh Agarwal
Partner

Advanced Developers
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

SCHEDULE- 3 UNSECURED LOANS

Sr.No.	Name	PAN	Opening	Addition	Interest	TDS	Repaid	Balance
1	Abhijit Ray	BJVPR8129N	8,15,306		69,063	6,906	1,00,000	7,77,463
2	Anil Kumar Jha	AMAPJ0941M	3,15,464		28,392	2,839		3,41,017
3	Anita Bhupal	ACHPA6197R	7,51,060		67,595	6,760		8,11,895
4	Ankit Agarwal	AJMPA9853G		5,00,000	17,914	1,791		5,16,033
5	Avastha Agarwal	ASAPA7348B		5,00,000	17,815	1,782		11,35,302
6	Babulal Baid	AEIPB5072P	10,50,233		94,521	9,452		11,85,689
7	Bal Krishan Mittal	AFSPM0944A	10,96,845		98,716	9,872		8,43,888
8	Balchand Agarwal	ACZPA9758L	7,80,655		70,259	7,026		5,89,005
9	Bandana Agarwal	AEEPA7593J	5,44,871		49,038	4,904		12,24,854
10	Bharat Dadich	AOEPD8896D	11,33,075		1,01,977	10,198		3,27,097
11	Bhawna Agarwal	AUZPA0074H	3,02,587		27,233	2,723		14,19,137
12	Bimal Kumar Kedia	AFDPK8619R	13,12,800		1,18,152	11,815		5,62,320
13	Bimla Devi Agarwal	AFVPA5729A	5,20,185		46,817	4,682		4,79,807
14	Binod Kumar Agarwal	AVAPA1852F	4,43,855		39,947	3,995		16,96,699
15	Chaitanyashree Infra Pvt Ltd	AAECC5693A	15,69,564		1,41,261	14,126		4,75,383
16	Chhitarmal Sharma	AJPS6795B	4,39,762		39,579	3,958		7,59,116
17	Deo Kishan Poddar	AFLPP9122J	7,02,235		63,201	6,320		5,48,071
18	Devi Prasad Agarwal	ACUPA44851H	5,07,004		45,630	4,563		18,68,856
19	Dibyajaya Dhalwalia	AOKPD0716L	17,28,821		1,55,594	15,559		3,90,288
20	Dipendra Kumar Agarwal	AFRPA7799A	3,61,043		32,494	3,249		12,40,317
21	Dipika Sharma	CFMPS7027A	11,47,379		1,03,264	10,326	5,50,182	5,11,873
22	Durga Prasad	AABPA9694D	5,43,428	5,00,000	20,696	2,069		5,11,873
23	Durga Prasad Agarwal HUF	AABHA5001Q		5,00,000	13,192	1,319		8,59,603
24	Gajbadan Trading Pvt Ltd	AAECG6114G	38,48,588		2,57,795	25,780	32,21,000	19,75,594
25	Hanuman Prasad Dalmia	ADOPD1831D	5,32,615	13,60,000	92,200	9,221		9,59,616
26	Harshit Agarwal	BMBPA2196K	8,87,711		79,894	7,989		5,32,023
27	Indra Jain	AFMPJ9130R	4,92,158		44,294	4,429		17,03,946
28	Ishwar Agarwal	ADCPA9906E	15,50,656		1,70,322	17,032		16,17,198
29	Ishwar Agarwal HUF	AAAH15869R	14,96,020		1,34,642	13,464		6,61,990
30	Jayalata Agarwal	BTOPA9392R	6,12,387		55,115	5,512	2,49,411	-
31	Jyoti Agarwal	BWAPA0336C	2,39,677		10,815	1,081		6,15,026
32	Kailash Sah	DMIPS9397K	5,68,942		51,205	5,121		6,37,408
33	Kanta Devi Khaitan	ECEPK0212A	5,89,647		53,068	5,307		11,73,098
34	Kanta Gupta	AGUPG1644E	10,85,197		97,668	9,767		6,02,908
35	Kanu Saha	EYGPS5924D	5,57,732		50,196	5,020		6,52,151
36	Kiran Agarwal	AEBPA0732J	6,03,285		54,296	5,430		11,09,225
37	Kishan Kumar Sharma	ASJPS2327M	10,26,110		92,350	9,235		34,90,320
38	Krishna Dalmia	AEAPD9460K	26,19,401	6,40,000	2,56,577	25,658		8,14,101
39	Krishna Devi Agarwal	BPVPA6970E	7,53,100		67,779	6,778		13,74,963
40	Lalghmi Aagrwal	AWCPA3574F	12,71,936		1,14,474	11,447		10,58,996
41	Mahendra Kumar Poddar	AFUPP9575Q	9,79,645		88,168	8,817		14,34,920
42	Mamta Agarwal	AFUPA7885E	13,27,401		1,19,466	11,947		7,69,619
43	Manish Agarwal HUF	AAJHM6662H	7,11,951		64,076	6,408		5,87,446
44	Manju Devi Sharma	AQBPS4169D	5,43,428		48,909	4,891		2,84,427
45	Manoj Kumar Agarwal HUF	AAJHM2693A	2,63,115		23,680	2,368		17,16,425
46	Mukesh Dalmia	ADSPD7658L	15,87,812		1,42,903	14,290		3,54,683
47	Namrata Jain	ALZPJ5956G	3,28,106		29,530	2,953		10,26,453
48	Narayan Kumar Agarwal	ACUPA2587J	9,49,540		85,459	8,546		9,59,616
49	Niraj Agarwal	AKQPA2883F	8,87,711		79,894	7,989		5,23,523
50	Om Prakash Agarwal HUF	AABHO1429A		5,00,000	26,137	2,614		5,47,650
51	Om Prakash Mundhra	ADKPM8456B	5,06,615		45,595	4,560		10,65,120
52	Om Prakash Sharma	BVUPS3015J	9,85,310		88,678	8,868		11,16,011
53	Pankaj Kumar Agarwal	ADAPA7979H	10,32,388		92,915	9,292		5,43,705
54	Paras Kumar Agarwal	ACIPA7770M	5,02,965		45,267	4,527		14,18,732
55	Pawan Kumar Pansari	AKUPP4501D	13,12,426		1,18,118	11,812		2,93,457
56	Pinki Agarwal	BQYPZ3652H	2,71,468		24,432	2,443		4,35,162
57	Pradip Kumar Agarwal	AKEPA9011H	4,02,555		36,230	3,623	13,76,750	-
58	Pragya Commodities Pvt Ltd	AABCP5764C	13,48,547	20,00,000	31,337	3,134		20,77,671
59	Navin prakash Huria	AAOPH0167P			86,301	8,630		2,53,334
60	Pravin Kumar Agarwal	ACKPA0089M	2,34,351		21,092	2,109		5,90,954
61	Pravin Kumar Agarwal (A/M)	AGHPA4268M	5,46,673		67,886	6,789		8,15,382
62	Premlata Devi	AGQPA9022J	7,54,285		81,543	8,154		9,79,417
63	Pritam Agarwal	CTFPA4885F	9,06,028		92,451	9,245		11,10,439
64	Priya Sharma	BYCPS1658F	10,27,233		33,523	3,352	7,91,119	-
65	Priyanka Agarwal	ADGPA7145K	7,60,948		55,071	5,507		8,71,049
66	Puja Darak	BWRPDS191H	3,21,485	5,00,000	82,737	8,274		9,93,758
67	Punam Agarwal	ACSPA5018N	9,19,295		2,64,863	26,487		30,10,929
68	Rachana Agarwal	AFEPM2799F	27,72,553		1,37,598	13,760		16,52,704
69	Radha Devi Sharma	ALTPS1083R	15,28,866		1,50,151	15,015	15,00,000	6,71,971
70	Rahul Agarwal	BELPA1020C	20,36,835		46,139	4,614		5,54,184
71	Raj Kumar Agarwal & Sons	AASHR0760A	5,12,659		1,30,939	13,094		16,46,697
72	Raj Kumar Modi	ADJPM8887B	10,28,852	5,00,000				



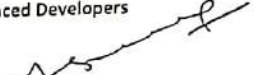
Advanced Developers
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

SCHEDULE- 3 UNSECURED LOANS

Sr.No.	Name	PAN	Opening	Addition	Interest	TDS	Repaid	Balance
73	Raj Kumar Sharma	AJCP58149R	7,84,897		70,641	7,064		8,48,474
74	Rajani Nakipuria	AUZPA0075G	3,02,521		27,227	2,723		3,27,025
75	Rajesh Agarwal	AFJPA2274E	5,88,135		52,932	5,293		6,35,774
76	Rajesh Agarwal HUF	AAGHR9133M	4,81,202		43,308	4,331		5,20,179
77	Rajesh Kumar Agarwal	ACCPA2046E	8,81,600		79,344	7,934		9,53,010
78	Rajesh Kumar Agarwal (Belakoba)	ACIPA7771L	2,01,137		18,102	1,810		2,17,429
79	Rajesh Kumar Agarwal HUF	AAQHR8368L	1,33,998		12,060	1,206		1,44,852
80	Rajiv Agarwal	AHSPA0357R	7,58,302		68,247	6,825		8,19,724
81	Rajkumari Baid	AEVPB6671H	11,58,745		1,04,287	10,429		12,52,603
82	Ram Bilash Agarwal	ACPPA1300C	14,47,631	2,50,000	1,72,494	17,250		18,52,875
83	Ram Bilash Agarwal & Sons	AAEHR2600F	7,53,432	2,00,000	85,562	8,556		10,30,438
84	Ram Lal Agarwal	AFJPA2272C	5,44,630		49,017	4,902		5,89,783
85	Ram Lal Agarwal HUF	AAHHR0059M	5,45,590		49,103	4,910		5,06,436
86	Ram Prasad Sharma	AOXPS8918J		5,00,000	7,151	715		13,94,509
87	Ravi Kumar Prasad	CHWPP5568D	12,90,017		1,16,102	11,610		22,78,296
88	Rita Gupta	ADAPG1628D	22,06,289		1,91,119	19,112	1,00,000	25,77,553
89	Ritesh Agarwal	AFZPA6640Q	23,84,416		2,14,597	21,460		11,10,587
90	Ritesh Agarwal	AHAPA0359D	10,27,370		92,463	9,246		22,67,174
91	Samridhi Wincom Pvt Ltd	AAMCS1340Q	20,97,294		1,88,756	18,876		5,90,173
92	Sanjay Agarwal	ACIPA7605D	5,45,951		49,136	4,914		13,11,697
93	Sanjeev Agarwal	AHSPA0356Q	12,13,411		1,09,207	10,921		5,48,071
94	Saroj Garg	ADQPG6830R	5,07,004		45,630	4,563		6,37,548
95	Satan roy	AKRPR0491H	5,89,776		53,080	5,308		25,45,766
96	Seema Jain	AMCPJ4960A	23,55,010		2,11,951	21,195		5,61,827
97	Shashank Agarwal	AXCPA7501K	5,19,729		46,776	4,678		4,45,122
98	Shashi Bala Agarwal	ACGPA5431M	4,11,769		37,059	3,706		3,61,978
99	Sheo Shankar Prasad	AGRPP6178P	3,34,855		30,137	3,014		6,39,264
100	Shubham Mundhra	CFVPM6049J	5,91,363		53,223	5,322		13,45,096
101	Sita Devi Agarwal	BKSPA3303D	12,44,307		1,11,988	11,199		14,18,732
102	Sonal Jain	AHVPJ2162Q	13,12,426		1,18,118	11,812		33,88,572
103	Speedfast Commodities Pvt Ltd	AARCS1797E	64,38,100		5,00,525	50,053	35,00,000	9,91,904
104	Sriram Chotia	AMJPC0528Q	9,17,580		82,582	8,258		9,40,913
105	Suman Jain	AMDPI1981E	8,70,410		78,337	7,834		15,93,995
106	Suman Jain (W/o kamal Jain)	ADMPJ1980F	14,74,556		1,32,710	13,271		8,20,181
107	Sunil Kumar Agarwal	AGXPA9624K	7,58,725		68,285	6,829		5,59,776
108	Suresh Agarwal	AOWPA6013K	5,17,832		46,605	4,661		3,99,841
109	Suresh Agarwal & Sons	AATHS3729R	3,69,881		33,289	3,329		4,79,807
110	Usha Agarwal	AOWPA6014Q	4,43,855		39,947	3,995		11,78,269
111	Ved Prakash Agarwal HUF	AADHV6546B	10,89,981		98,098	9,810		6,39,731
112	Viswajit Saha	DVLP59620F	5,91,795		53,262	5,326		10,81,89,439
	Total		10,27,77,902	84,50,000	92,77,786	9,27,787	1,13,88,462	

For Advanced Developers


Rinku Agarwal
Partner


Naresh Agarwal
Partner



Advanced Developers
2nd Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003

Schedules Annexed To & Forming Part of Profit & Loss Account For The Period Ended 31-03-2022

SCHEDULE 4 - OPENING WORK IN PROGRESS

Land at Pradhan Nagar	3,10,00,000.00
Construction WIP at Pradhan Nagar Land	26,88,32,408.77
	<u>29,98,32,408.77</u>

SCHEDULE 5 - PURCHASES OF PROJECT MATERIAL

Bricks	49,17,450.31
Cement	62,60,202.27
Sand	32,79,491.50
Stone Chips	7,66,365.07
TMT Rod	1,46,58,822.58
Other Project Material	2,65,92,652.54
	<u>5,64,74,984.27</u>

SCHEDULE 6 - CLOSING WORK IN PROGRESS

Land at Pradhan Nagar		3,10,00,000.00
Opening Construction WIP at Pradhan Nagar Land	26,88,32,408.77	
Add : Purchase of Project Material	5,64,74,984.27	
Direct Expenses	1,62,32,953.68	
Borrowing Cost (Interest on Unsecured Loan)	92,77,786.00	
Borrowing Cost (Interest on Bank O/d)	3,51,296.00	35,11,69,428.72
		<u>38,21,69,428.72</u>
Closing Construction WIP at Pradhan Nagar Land		

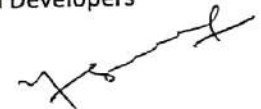
SCHEDULE 7 - DIRECT EXPENSES

Construction Expenses	1,43,65,936.63
Project Supervision Expenses	12,59,300.00
Advertisement & Publicity	70,000.00
Electricity Expenses	17,308.00
Site Expense	4,57,511.05
Carriage Inwards & Unloading Expense	62,898.00
	<u>1,62,32,953.68</u>

For Advanced Developers





Rinku Agarwal
Partner


Naresh Agarwal
Partner

ACCOUNTING POLICIES & NOTES ON ACCOUNTS


1. General :-
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Revenue Recognition :-
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. Fixed Assets :-
Fixed Assets are stated at their written down value. None of the assets have been revalued during the year.
4. Depreciation :-
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. Inventories :-
Work in progress includes construction materials in hand and has been valued at cost or Net Realisable Value whichever is lower.
6. Sundry Debtors, Creditors, Unsecured Loan, Loans & Advances, Advance to Suppliers and Advance from Customer are subject to confirmation.
7. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not given.
8. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.


For Yogesh Kothari & Associates
Chartered Accountants
FRN : 328834E


CA Yogesh Kothari
Proprietor
M No. 307249



For Advanced developers


Naresh Agarwal
Partner


Rinku Agarwal
Partner

Date : 20-09-2022
Place : Siliguri
UDIN : 22307249ATPHZD7201

Name of Assessee : Advanced Developers
Address : 1st Floor, Uttarapan Market Complex, Hill Cart Road, Pradhan Nagar, Siliguri - 734003, West Bengal
Status : Partnership Firm
Residential Status : Resident
Nature of Business : Builders
Method of Accounting : Mercantile
Stock Valuation Method : Cost Price or NRV whichever is lower
Filing Status : Original
Bank Name : Central Bank of India, Khalpara Branch, Account No.3187924722, IFSC Code : CBIN 0283531
Bank Name : Central Bank of India, Khalpara Branch, Account No.3463549010, IFSC Code : CBIN 0283531

Assessment Year : 2022-23
Financial Year : 2021-22
Incorporation Date : 01-04-2014
Ward : 1(1), Siliguri
PAN : ABFFA3165G

INCOME & TAX COMPUTATION STATEMENT

Particulars			
Income from Business or Profession		(18,09,195.09)	
Profit as per Profit & Loss Account		21,067.00	
Add: Depreciation as per Books		35,272.00	
Add : Expenses Disallowed (Interest on TDS)		7,200.00	(17,45,656.09)
Add : Expenses Disallowed (PF)			21,067.00
Less: Depreciation as per I. T. Act			-
Less : Brought forward Business Loss / Depreciation			(17,66,723.09)
Total Income			(17,66,723.00)
SAY			(17,66,723.00)
Income Tax @ 30%			-
Add: Education Cess @ 4%			-
TAX Thereon			-
A			-
Less: Advance Tax			58,496.45
Less: TDS + Advance Tax			(58,496.45)
Balance Tax Payable			-
Add Interest			(58,496.45)
Final Tax Payable			(58,496.45)

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

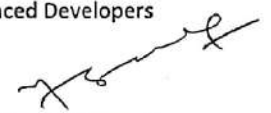
Statement of business Losses brought / carried forward

Assessment year	Opening Balance	Addition	Set off	Carried forward
2022-23	18,52,818	17,45,656	-	35,98,474
2021-22 (08-02-2022)	18,42,482	10,336	-	18,52,818
2020-21 (23-12-2020)	9,33,713	9,08,769	-	18,42,482
2019-20 (30-10-2019)	6,12,803	3,20,910	-	9,33,713
2018-19 (06-10-2018)	2,80,931	3,31,872	-	6,12,803
2017-18 (23-10-2017)	-	2,80,931	-	2,80,931
2016-17 (30-03-2017)	-	2,95,353	-	-

Statement of business depreciation brought / carried forward

Assessment year	Opening Balance	Addition	Set off	Carried forward
2022-23	2,21,477	21,067		2,42,544
2021-22 (08-02-2022)	1,96,523	24,954		2,21,477
2020-21 (23-12-2020)	1,74,790	21,733		1,96,523
2019-20 (30-10-2019)	1,48,656	26,134		1,74,790
2018-19 (06-10-2018)	1,16,923	31,733		1,48,656
2017-18 (23-10-2017)	70,314	46,609	-	1,16,923
2016-17 (30-03-2017)	-	70,314	-	70,314

For Advanced Developers


Naresh Agarwal
Partner