FORM 3CB [See rule 6G(1)(b)]

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

1. **We** have examined the **balance sheet** as on 31st March **2021**, and the **Profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	ANUP KUMAR SINGH
Address	A-10,SARATPALLY,MIDNAPORE,KOTWALI , Midnapore H.O , Midnapore , 32-West Bengal , 91-India , Pincode - 721101
PAN	CBAPS1194L
Aadhaar Number of the assessee, if available	598257100712

- 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 **A-10**, **SARATPALLY**, **MIDNAPORE**, **KOTWALI**, **PASCHIM MEDINIPUR PIN -721101** and **0** branches.
- 3. a. We report the following observations/comments/discrepancies/inconsistencies if any: 0
 - 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 2021; and
 - ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
- 4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- 5. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

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

Accountant Details

Name	RAJESH KUMAR SINGH
Membership Number	065855
FRN(Firm Registration Number)	0326428E
Address	E-15 RAMKRISHNAPALLY SEKHPURA. P.O MIDNAPORE P.S KOTWALI, DIST PASCHIM MEDINIPUR, 32-West Bengal, 91-India, Pincode - 721101

Date of signing Tax Audit Report	28-Jan-2022
Place	49.37.48.165
Date	09-Mar-2022

This form has been digitally signed by RAJESH KUMAR SINGH having PAN BAUPS5718L from IP Address 49.37.48.165 on 15/03/2022 05:10:05 PM Dsc Sl.No and issuer 18818638CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

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

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

PART - A

1. Name of the Assessee

2. Address of the Assessee

A-10,SARATPALLY,MIDNAPORE,KOTWALI, Midnapore H.O, Midnapore, 32-West Bengal, 91-India, Pincode 721101

3. Permanent Account Number (PAN)

CBAPS1194L

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?

SI. No. Type Registration /Identification Number

1 Service Tax CBAPS1194LSD001

2 Other Indirect Tax/duty PROFESSION TAX ENROLMENT

3 Goods and Services Tax 32-West Bengal

5. Status
6. Previous year
7. Assessment year
2021-22

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAB / 115BAB / 115BAC / 115BAD ?

No

Section under which option exercised

PART - B

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

SI. No.	Name	Profit Sharing Ratio (%)
		No records added

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

SI. 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).

SI. No. Sector Sub Sector Code

1	REAL ESTATE AND RENTING SERVICES	Real estate activities on a fee or contract basis	07004
2	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots	07003
3	AGRICULTURE, ANIMAL HUSBANDRY & FORESTRY	Agricultural and animal husbandry services	01010

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

No

SI. No.	Business	Sector	Sub Sector	Code
No records added				

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

No

SI. No. Books prescribed

No records added

(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.)

SI. No.	Books maintained	Address Line	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, JOURNAL, LEDGER, PURCHASE REGISTER, SALES REGISTER, ETC.	A-10, SARATPALLY, MIDNAPORE	KOTWALI	WEST MIDNAPORE	721101	91-India	32-West Bengal

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

SI. No.	Books examined
1	CASH BOOK, JOURNAL, LEDGER, PURCHASE REGISTER, SALES REGISTER, ETC.

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

SI. 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?

No recurse activated Security	SI. No. Particulars	Inci	rease in profit	Decrease in profit
Composition and established a side rate restroin 145(2) of term were to (2) allowed is in the differenties by control addition of the side of the port of the side of the port of the p		No records added		
Note Not Note N			visions of income	No
No records added 7) Disclosure as per ICDS: 14 (a) Method of valuation of cicining stock employed in the previous year 14 (a) Method of valuation from the method of valuation of prescribed under section 145A, and therefore therefore the profit or the	(e). If answer to (d) above is in the affirmative	e, give details of such adjustments:		
St. No. COS CO	SI. No. ICDS	Increase in profit	Decrease in profit	Net effect
Si. No. ICDS Disclosure L4. (a). Method of valuation of closing stock employed in the previous year Lower of Cost of Market Rate (b). In case of deviation from the method of valuation of closing stock employed in the previous year Lower of Cost of Market Rate (b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or Si. No. Particulars Particulars Particulars of the capital asset Particulars of the capital asset converted into stock-in-trade 15. Give the following particulars of the capital asset converted into stock-in-trade 15. Amounts not credited to the profit and loss account, being. 16. Amounts not credited to the profit and loss account, being. 17. No records added (b). The proformal credits, drawbacks, refunds of other profit and added to the profit and loss account, being. 18. No Pescription of capital asset of the profit and loss account, being. 19. No records added (c). The proformal credits, drawbacks, refunds of other profit are admitted as due to the profit and other profit are admitted as due to the profit and the profit and loss account, being. 19. No records added (c). The proformal credits, drawbacks, refunds of our particulars or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where so the profit and the p		No records added		
14. (a). Method of valuation of closing stock employed in the previous year (b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and the effect thereof on the profit or closed. Particular section 145A and thereof	(f). Disclosure as per ICDS:			
(ii). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please in profit St. No. Particulars	SI. No.	ICDS	Disclosure	
(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: Si. No. Particulars				
(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: Si. No. Particulars				
Sl. No. Particulars	14.(a). Method of valuation of closing stock e	mployed in the previous year		Lower of Cost or Market Rate
No records added 1.5. Gives the following particulars of the capital asset with the capital asset (by the capital asset) 1.5. Gives the following particulars of the capital asset (by the capital asset) 1.6. Amounts and credited to the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section to the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account, being 1.6. Amounts a talling within the scope of section the profit and loss account the profit and loss accounts a talling withi		aluation prescribed under section 145A, and the effec	t thereof on the profit or	No
15. Give the following particulars of the capital asset converted into stock-in-trade S1.	SI. No. Particulars	Inci	ease in profit	Decrease in profit
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Sl. Description of capital asset Capital a				
No. (a) (b) (c) 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 to perform a 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; 51. No. Peccription Peccripti	15. Give the following particulars of the capita	al asset converted into stock-in-trade	1	
16. Amounts not credited to the profit and loss account, being, - (a). The items falling within the scope of section 28; Si. No. Description No records added (b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; Si. No. Description No records added (c). Escalation claims accepted during the previous year; Si. No. Description Amount Amount	·			
(a). The items falling within the scope of section 28; SI. No. Description No records added (b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; SI. No. Description No records added (c). Escalation claims accepted during the previous year; Amount Amount	///	No records added		
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(a). The items falling within the scope of section 28; SI. No. Description No records added (b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; SI. No. Description No records added (c). Escalation claims accepted during the previous year; Amount Amount	16. Amounts not credited to the profit and los	s account, being, -		
SI. No. Description No records added (b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; SI. No. Description No records added (c). Escalation claims accepted during the previous year; Amount Amount Amount				
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SI. No. Description No records added (c). Escalation claims accepted during the previous year; SI. No. Description Amount Amount Amount Amount	SI. No.			Amount
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Sl. No. Description Amount		No records added		
	(c). Escalation claims accepted during the pre	evious year;		
No records added	SI. No.	Description		Amount
		No records added		
(d). any other item of income;	(d). any other item of income;			

SI. No.	Description	Д	Amount
			₹0
(e). Capital receipt, if any.			
SI. No.	Description	A	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:

SI. No.	Details of property			Address of P	Consideration received or accrued	Value adopted or assessed or	Whether provisions of second proviso to sub-section (1) of			
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State		assessable	section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
					N	o records add	ed			

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:-

				\rightarrow		717717174	A1 A1 A1						
SI. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depre ciatio n (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (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)	Purchas e 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		Furnitures & Fittings @ 10%	10	₹19,565	₹0	₹0	₹19,565	₹0	₹0	₹0	₹0	₹1,957	₹ 17,608
2		Plant and Machinery @ 40%	40	₹11,362	₹0	₹0	₹11,362	₹0	₹0	₹0	₹0	₹4,545	₹ 6,817

19. Amount admissible under section-

SI. 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 second added

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)]

SI. No. Description Amount

No records added

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

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

No records added

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

Capital expenditure

SI. No. Particulars Amount

No records added

Personal expenditure

SI. No. Particulars Amount

No records added

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

SI. No. Particulars

No records added

No records added

Expenditure incurred at clubs being entrance fees and subscriptions

SI. No. Particulars Amount

No records added

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

SI. No. Particulars

No records added

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

SI. No. Particulars

No records added

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

SI. No. Particulars

No records added

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

SI. No. Particulars Amount

(b). A	mounts ina	dmissible u	nder sectior	n 40(a);									
. as p	payment to	non-resider	nt referred to	o in sub-clau	ıse (i)								
A. De	etails of pav	ment on wh	nich tax is no	ot deducted:									
SI.	Date of	Amount of	Nature of	Name of	Permanent Account Nu	umber Andhoo	r Number of the	Address	Address	City Or Town	Zip Code /	Country	Si
No.	payment	payment	payment	the payee	of the payee,if available		if available	Line 1	Line 2	Or District	Pin Code	Country	3
	etails of pay section 13		nich tax has	been deduc	ted but has not been	n paid on or befo	re the due dat	e specified ii	n sub-sectio	on			
SI. 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	of Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amoun
						No records add	led			Code			
					145								
i. as	payment re	ferred to in	sub-clause	(ia)									
A. De	etails of pay	ment on wh	nich tax is no	ot deducted:		101.1			Y _A				
il. Io.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Nu		r Number of the	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	s
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						No records add	led		Lille 2	O. D. Galler			
1) of	etails of pay section 13 Date of payment		Nature of payment	Name of the	Number of the Ne payee, if available pa	No records add	led	e specified in	zip Code /	On	State	Amount of tax deducte	depo d o
	Section 13	9. Amount of	Nature of	Name of the	Permanent Account Ar Number of the Nu payee,if available pa	n paid on or befo	re the due date ddress Addre ine 1 Line 2	e specified in	n sub-section	On		of tax	depo d ou "Ame t of
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ii. as	Date of payment research	Amount of payment eferred to in ment on wh	Nature of payment Sub-clause	Name of the payee (ib) not deducted	Permanent Account Air Number of the Number of the Number of available part available part available Number of the	n paid on or beformal adhaar Alumber of the ayee, if vailable	ddress Addre Line 2 ded re the due date date dress Addre ine 1 Line 2	e specified in ss City Or Town O District	Zip Code / Pin Code	Country City Or Town	State State	of tax deducte d	depo d ou "Am t of dedu
ii. as A. De	Date of payment reaction 13:	Amount of payment Peferred to in Ment on whent of payment	Nature of payment Sub-clause	Name of the payee (ib) Name of the payee	Permanent Account Air Number of the Number of the Number of available part available part available Number of the	n paid on or beformation and paid on or beformation and paid on or beformation and paid and payee, if the payee, i	ddress Addre Line 2 ar Number of the if available	e specified in ss City Or Town O District Address Line 1	Zip Code / Pin Code Address Line 2	Country City Or Town	State State	of tax deducte d	depo d ou "Am t of dedu
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vi. Roy	yalty, license fee, s	ervice fee etc. und	er sub-clause (iib)								₹ (
	-		sident without TDS et	c. under sub-claus	e (iii)						
SI.	Date of Amo	unt of Name of	Permanent Account Numb	er of the Aadhaar N	lumber of the	Address	Address	City Or Town	Zip Code /	Country	Sta
No.	payment pay	ment the payee	payee,if available	payee, if a		Line 1	Line 2	Or District	Pin Code		
				No reco	rds added						
/iii. Pa	ayment to PF /othe	r fund etc. under su	ıb-clause (iv)								₹
х. Тах	paid by employer	for perquisites und	er sub-clause (v)								₹
	nounts debited to p n 40(b)/40(ba) and		unt being, interest, sa of;	lary, bonus, comm	ission or rem	nuneration ina	dmissible ur	nder			
SI. No	o. Particular	rs Section	Amoun	t debited to P/L A	IC	Amount adm	issible	Amoun	inadmissible	Rema	ırks
				No recor	ds added						
(d). Di	sallowance/deeme	ed income under se	ction 40A(3):		1072-3						
			of account and other								Ye
	ed under section 40 draft. If not, please	` '	e 6DD were made by a ?	account payee che	eque drawn o	n a bank or a	ccount paye	e			
SI. No.	Date of Payment	Nature of Payment	Amount	Name of the payee		ent Account f available	Number of		Aadhaar Numb f available	per of the p	ayee
	· ·	•			ds added						
	` ,		ade by account payed to be the profits and	•	or professio	C 1 30 3	on 40A(3A) 1	?	Aadhaar Numk	per of the p	oayee
No.	Payment	Payment	Amount	payee		f available		i	f available		
				No recor	ds added	n All					
(e). Pr	ovision for paymer	nt of gratuity not all	owable under section	40A(7);							₹
(f). An	y sum paid by the a	assessee as an em	ıployer not allowable ι	under section 40A((9);						₹
(g). Pa	articulars of any lial	bility of a continger	t nature;								
SI. No).	N	ature of Liability							Aı	moun
				No recor	ds added						
	mount of deduction not form part of the		ms of section 14A in r	espect of the expe	enditure incur	red in relatior	n to income v	which			
SI. No).		Particulars							Aı	mour
			No records added								
i). Am	nount inadmissible	under the proviso t	o section 36(1)(iii).								₹
. ,											

22. Amo	unt of interest inadmissibl	e under section 23 of the I	Micro, Small aı	nd Medium Enterpri	ses Development	Act, 2006.		₹0
23. Parti	iculars of any payments m	nade to persons specified (under section 4	40A(2)(b).				
SI. No.	Name of Related Person	PAN of Related Person	Aadhaar if availab	Number of the rela	ated person,	Relation	Nature of Transaction	Payment Made
				No records added				
24. Amo	ounts deemed to be profits	and gains under section 3	32AC or 32AD	or 33AB or 33AC o	r 33ABA.			
SI. No.		Section		Description				Amount
				No records added				
25. Any <i>i</i>	Amount of profit chargeab	ole to tax under section 41	and computati	on thereof.				
SI. No.	Name of person	Amour	nt of income	Section	Description of	Transaction	C	Computation if any
				No records added				
26.i. In re	respect of any sum referre	d to in clause (a),(b),(c),(d	l),(e),(f) or (g) o	of section 43B, the I	iability for which:-	W		
		ne previous year but was r	Ÿ	स्टामेव जयर		vious voor and	woo	
		ie previous year but was i	iot allowed iii t	ne assessment of a	iny preceding prev	nous year and	was	
a. paid d	during the previous year;							
SI. No.		Section	Nat	ure of liability				Amount
				V ne				₹ 0
b. not pa	aid during the previous yea	ar;						
SI. No.		Section	Nat	ure of liability				Amount
								₹ 0
B. was ir	ncurred in the previous ye	ear and was						
a. paid o	on or before the due date t	for furnishing the return of	income of the	previous year unde	r section 139(1);			
SI. No.		Section	Nat	ure of liability				Amount
								₹ 0
b. not pa	aid on or before the afores	said date.						
SI. No.		Section	Nat	ure of liability				Amount
								₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹0	
Credit Availed	₹0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

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

SI. No.	Туре	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	
			1	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)(viia)?

Not Applicable

Please furnish the details of the same

SI. Name of the No. 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 No company Sh

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) (viib) ?

Please furnish the details of the same

SI. Name of the person from whom

No. 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:

SI. 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

No

clause (x) of sub-section (2) of section 56? b. Please furnish the following details: SI. 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, No otherwise than through an account payee cheque. [Section 69D] PAN of the SI. Name of the Aadhaar Address City Or Zip Country State Amount Date of Amount Amount Dat Number of Line 1 Line 2 Town Or Code / due No. person from person, if borrowed borrowing repaid e of whom amount available the person, District Pin including Rep if available borrowed or Code interest ay repaid on hundi me nt No records added A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the No previous year? b. Please furnish the following details: Under which clause SI. Amount (in Whether the excess money If yes, whether the If no, the amount (in Rs.) **Expected date** of repatriation No. of sub-section (1) Rs.) of available with the associated excess money has of imputed interest of section 92CE primary enterprise is required to be been repatriated income on such excess of money primary adjustment adjustment repatriated to India as per within the money which has not is made? the provisions of subprescribed time? been repatriated within section (2) of section 92CE? the prescribed time No records added B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding No one crore rupees as referred to in sub-section (1) of section 94B? b. Please furnish the following details SI. Amount of **Earnings before** Amount of expenditure **Details of interest expenditure Details of interest expenditure** expenditure by brought forward as per subcarried forward as per sub-No. interest,tax, by way of interest or of similar nature as per (i) way of interest or depreciation and section (4) of section 94B.(iv) section (4) of section 94B.(v) of similar nature amortization above which exceeds 30% of EBITDA as per (EBITDA) during the incurred(i) previous year(ii) (ii) above.(iii) **Assessment Amount Assessment Amount** Year Year No records added C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the No previous year? b. Please furnish the following details SI. Nature of the impermissible avoidance Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement No. 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:

SI. 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.
					No records add	eu			

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

SI.	Name of	Address	Permanent Account	Aadhaar	Amount	Whether the specified	In case the specified sum was
No.	the	of the	Number (if	Number of	of	sum was taken or	taken or accepted by cheque or
	person	person	available with the	the person	specified	accepted by cheque or	bank draft, whether the same
	from	from	assessee) of the	from whom	sum	bank draft or use of	was taken or accepted by an
	whom	whom	person from whom	specified	taken or	electronic clearing	account payee cheque or an
	specified	specified	specified sum is	sum is	accepted	system through a bank	account payee bank draft.
	sum is	sum is	received	received, if		account?	
	received	received		available			

No records added

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

SI. 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 wasanda	a dele d				

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:-

SI. 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

SI. 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

previous year?

No.	Name of the payee	he Add paye	ress of the ee	Permanent Acc assessee) of th	ount Number (if avai e payee	lable with the	Aadhaar Numbe payee, if availab		Amount o paymen
					No records added	I			
				_	of receipt by or paym on 269SS or in the ca				
c. Part	iculars of each	repayment of	loan or deposit or	any specified adv	vance in an amount ex	ceeding the limit sp	ecified in section 2	269T made during	the previous year:
SI. No.	of the	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available		Maximun amoun outstanding in the account a any time during the previous yea	t repayment n made by ch t bank draft o g of electroni	was repleque or by or use drace sanstem and che	case the ayment was made cheque or bank ft, whether the ne was repaid by account payee eque or an count payee bank ft.
					No records added	I			
					in an amount exceed int during the previous		d in section 269T r	received otherwise	e than by a cheque
SI. No.	Name of the payer	Address o the payer	Number (i	t Account f available with see) of the payer	Aadhaar Numb of the payer, if available	advance re	eceived otherwise	e than by a chequing system throu	sit or any specified ue or bank draft o gh a bank accoun I the previous yea
					No records added	Ļ			
					in an amount exceed ing the previous year:		u in Section 2691 i	eceived by a che	que or bank dran
SI.	Name of the	Address o	Number (i	f available with	Aadhaar Num of the payer, i	ber advance	received by a ch	neque or bank dr	aft which is not a
SI. No.			Number (i		of the payer, i	ber advance	received by a ch	neque or bank dr	sit or any specified aft which is not are bank draft during the previous yea
SI.	the		Number (i	f available with	of the payer, i	ber advance f accour	received by a ch	neque or bank dr	aft which is not a bank draft durin
SI. No. re: Par	the payer	the payer	Number (i the asses	f available with see) of the payer	of the payer, i available	ber advance f accour deposit or specified	received by a ch at payee cheque o	neque or bank dr or account payee	aft which is not a e bank draft during the previous yea
SI. No. te: Par vernm	the payer rticulars at (c), (ent company, b	the payer (d) and (e) nee	Number (i the asses ed not be given in any or a corporation	f available with see) of the payer the case of a repair established by	of the payer, i available No records added	ber f advance accour deposit or specified ovincial Act	received by a ch at payee cheque o	neque or bank dr or account payee	aft which is not a e bank draft during the previous yea
SI. No. te: Par vernm	the payer rticulars at (c), (ent company, b	the payer (d) and (e) nee canking compa	Number (in the assessed not be given in any or a corporation of the co	f available with see) of the payer the case of a repair established by	of the payer, in available No records added ayment of any loan or a Central, State or Proposition of the All losses/allowances not allowed under	ber f advance accour deposit or specified ovincial Act	advance taken or djusted by a chart payee cheque of advance taken or djusted by f additional on account taxation	neque or bank dr or account payee	aft which is not are bank draft during the previous yea
SI. No. te: Par vernm	the payer rticulars at (c), (continuous ent company, but the company is details of brought	the payer (d) and (e) nee eanking compa	ed not be given in any or a corporation and return assortion of depreciation and approximate the approximate t	f available with see) of the payer the case of a repair on established by allowance, in the fount as arned (if the essed reciation is	of the payer, in available No records added ayment of any loan or a Central, State or Proposition of the collowing manner, to the collowing manner, to the collowing manner.	deposit or specified ovincial Act Amount as a withdrawal or depreciation of opting for	advance taken or djusted by f additional on account taxation n BAD(To be ssessment	Amount as assessed (give reference to relevant order) On Amount U/	aft which is not ale bank draft during the previous year
SI. No. te: Par vernm	the payer rticulars at (c), (continuous ent company, but the company is details of brought	the payer (d) and (e) nee eanking compa	ed not be given in any or a corporation and return assortion of depreciation and approximate the approximate t	the case of a repair on established by allowance, in the formula surned (if the essed reciation is and no eal pending in take	of the payer, in available No records added ayment of any loan or a Central, State or Proposition of the company of the compa	deposit or specified ovincial Act e extent available Amount as a withdrawal or depreciation of opting for under section 115BAC/1151 filled in for a year 2021-22	advance taken or djusted by f additional on account taxation n BAD(To be ssessment	Amount as assessed (give reference to relevant order) On Amount U/	aft which is not all bank draft during the previous year overnment, Remark rder s &
SI. No.	the payer rticulars at (c), (cent company, because of brought assessment Year	the payer (d) and (e) need anking compact t Nature (loss/all)	Number (in the assess appoint the assess appoint and of the company)	the case of a reparation established by allowance, in the fount as arned (if the essed reciation is and no eal pending take essed)	of the payer, in available No records added ayment of any loan or a Central, State or Proposition of the collowing manner, to the collowing manner, to the collowing manner and allowed under section 115BAA / 115BAC / 115BAD	deposit or specified ovincial Act e extent available Amount as a withdrawal or depreciation of opting for under section 115BAC/115i filled in for a year 2021-22	advance taken or djusted by f additional on account taxation n BAD(To be ssessment only)	Amount as assessed (give reference to relevant order) On Amount U/	aft which is not all bank draft during the previous year overnment, Remark order s &
SI. No. 32.a. E	the payer rticulars at (c), (cent company, better a change in the previous year	the payer (d) and (e) need anking compact t Nature (loss/alle) in share holding rear cannot be	Number (in the assess appoint of the company allowed to be care.	the case of a reparation established by allowance, in the fount as arned (if the essed reciation is and no eal pending in take essed) That has taken place aried forward in terminal take the reciation is the essed taken place aried forward in terminal taken pl	of the payer, in available No records added ayment of any loan or a Central, State or Proposition of the contral of the contr	deposit or specified ovincial Act e extent available Amount as a withdrawal or depreciation of opting for under section 115BAC/115I filled in for a year 2021-22	advance taken or djusted by f additional on account taxation n BAD(To be ssessment only)	Amount as assessed (give reference to relevant order) On Amount U/	aft which is not a bank draft during the previous year evernment, Remark rder s & ate

	ase of a company, please sta d in explanation to section 7		ompany is de	eemed to be ca	arrying on a spec	ulation business	as		Not Applicabl
If yes,	please furnish the details of	the same.							₹
33. Se	ction-wise details of deduction	ons, if any admissible	under Chapt	er VIA or Chap	oter III (Section 1	0A, Section 10A	Α).		Ye
SI. No.	Section under which deduction is claimed		rovisions of				and fulfils the cor 1962 or any other		
1	80C								₹ 1,50,00
2	80TTA								₹ 1,90
	Whether the assessee is re furnish ?	equired to deduct or co	llect tax as p	er the provisio	ns of Chapter X\	/II-B or Chapter :	XVII-BB,		Ye
SI. No.	(1)Tax (2)Section deduction in and collection Account Number (TAN)	of am payment p or	(4)Total nount of payment of the nature pecified column	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducte or collecte not deposite to the credit of the Centra Governmen out of (6) an (8) (10
				No recor	ds added	105			
(b). Wł	nether the assessee is requi	red to furnish the state	ement of tax	deducted or ta	x collected ?				N
Pleas	se furnish the details:	4400							
SI. No.	collection Account	Type Due date of for Form furnishing	Date of furnish if furnish	ning, cont whic		n about all deta	cted or collected ils/transactions	details/tr	rnish list of ansactions e not reported.
				No recor	ds added				
(c). Wh	nether the assessee is liable	to pay interest under	section 201(1A) or section	206C(7) ?				Not Applicabl
Pleas	se furnish:								
SI. No.	Tax deduction and colle	ection Account			nt of interest un 1(1A)/206C(7) is		Amount paid ou	it of column (2)	along with dat of payment.(3
							Amount	Date of pay	ment
				No recor	ds added				

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

						No record	ds added				
(b). In	the case of	manufacturii	ng concern,give	e quantitative de	tails of the pr	rinicipal ite	ems of raw mat	erials, fini	shed products and	by-products.	
A. Rav	w materials:										
SI. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consum during th pervious	ne s year	Sales during the pervious year	Closin stock	Yield of g finished products	Percentage of yield	Shortage/excess, if any
						No record	ds added				
B. Fin	shed produc	cts:									
SI. No.	Item Name	Unit Name	Opening stock	Purchase the pervi	es during ous year	_	ity manufactu g the pervious		Sales during the pervious year	Closing stock	Shortage/excess, in
						No record	ds added				
C. By-	products			. /	1	ratio		1	5.50		
SI. No.	Item Name	Unit Name	Opening stock	Purchase the pervi			ity manufactu g the pervious		Sales during the pervious year	Closing stock	Shortage/excess, in
						No record	ds added				
of sec	tion 2 ?	e assessee following de		ny amount in the	nature of di	vidend as	referred to in s	ub-clause	e (e) of clause (22)		No
SI. No) .		Amount	received				35	Date of receipt		
						No record	ds added				
27 \	hether any c	ost audit wa	s carried out ?		115						Not Applicable
31. VV				sagreement on	any matter/it	em/value/	quantity as ma	y be repoi	rted/identified by		, vot / ippnoasie
	he details, if	J,									
Give t	he details, if st auditor	,									
Give t	st auditor		nducted under t	he Central Excis	se Act, 1944	?					Not Applicabl
Give t the co	st auditor hether any a	udit was cor					quantity as ma	y be repo	rted/identified by		Not Applicable
Give the co	st auditor hether any a	udit was cor					quantity as ma	y be repo	rted/identified by		Not Applicabl
Give to the coordinate of the	hether any a he details, if ditor.	audit was cor any, of disqu	ualification or di	sagreement on	any matter/it	em/value/			rted/identified by		Not Applicabl

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

SI. No.	Particulars	Previous Yea	r	%	Preceding pre	evious Year	%
(a)	Total turnover of the assessee	35349390			38735620		
(b)	Gross profit / Turnover			0.00			0.00
(c)	Net profit / Turnover	3711656	35349390	10.50	3897574	38735620	10.06
(d)	Stock-in-Trade / Turnover	15965980	35349390	45.17	15637420	38735620	40.37
(e)	Material consumed / Finished goods produced			0.00			0.00

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

SI. 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

Income-tax
SI. Department Reporting
No. 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?

If not, 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 subsection (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

SI.	Total amount of	Expe	enditure in respect of entitie	s registered under GS	т	Expenditure relating to
No.	Expenditure incurred during the year	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	entities not registered under GST
			No records added			

Accountant Details

Accountant Details

Name	RAJESH KUMAR SINGH
Membership Number	065855
FRN(Firm Registration Number)	0326428E
Address	E-15 RAMKRISHNAPALLY SEKHPURA. P.O MIDNAPORE P.S KOTWALI, DIST PASCHIM MEDINIPUR , 32-West Bengal , 91-India , Pincode - 721101
Place	49.37.48.165
Date	09-Mar-2022

•		Date of	Date	Purchase		Total Value		
BIOCK OT Assets/Class of Assets	No.	Purchase	put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B (1+2+3+4
Furnitures & Fittings @ 10%					No reco	rds added		
Description of the	SI.	Date of	Date	Purchase	District	Adjustments on A	Account of	Total Value o
Block of Assets/Class of Assets	No.	Purchase	put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B (1+2+3+4

		Deductions De	tails (From Poi	nt No.18)
Description of the Block of Assets/Class of Assets	SI. 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
Description of the Block of Assets/Class of Assets	SI. 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

This form has been digitally signed by RAJESH KUMAR SINGH having PAN BAUPS5718L from IP Address 49.37.48.165 on 15/03/2022 05:10:05 PM Dsc Sl.No and issuer 18818638CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority