

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	INDIRA CONSTRUCTIONS
Address	SEVOKE ROAD , , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001
PAN	AAGFI6623R
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 **SILIGURI** and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.
- b. Subject to above,-
- A. We have obtained all the information and explanations which, to the best of **our** knowledge and belief, were necessary for the purposes of the audit.
- B. In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.
- C. In **our** opinion and to the best of **our** information and according to the explanations given to **us** the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022** ; and
- ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **our** opinion and to the best of **our** information and according to the explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
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Chirag Agarwal
 Partner

Acknowledgement Number:506726050190922

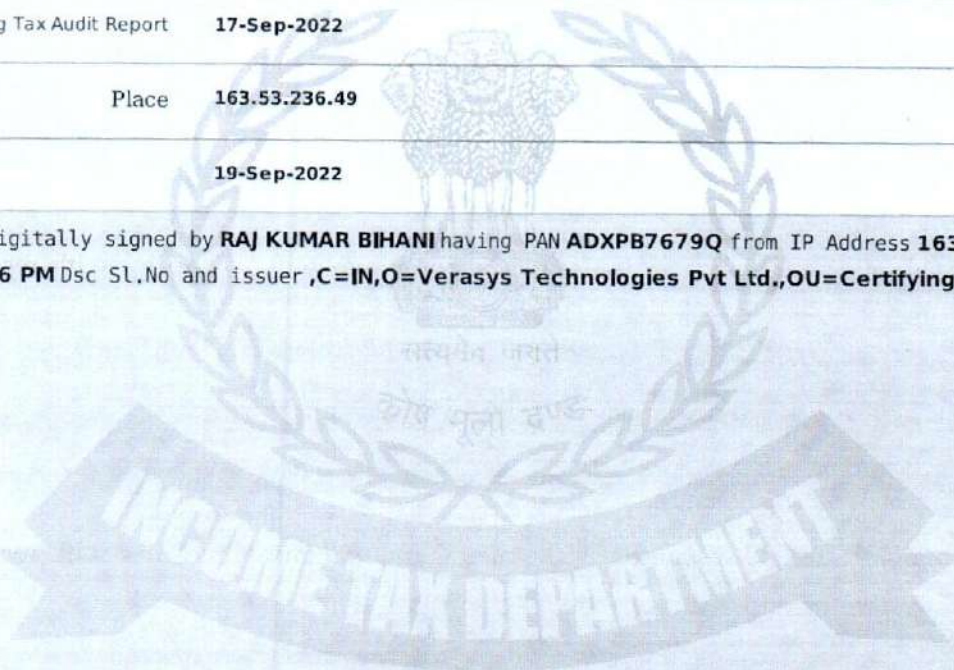
No records added

Accountant Details

Name	RAJ KUMAR BIHANI
Membership Number	054997
FRN (Firm Registration Number)	320078E
Address	HILL CART ROAD , , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001

Date of signing Tax Audit Report	17-Sep-2022
Place	163.53.236.49
Date	19-Sep-2022

This form has been digitally signed by **RAJ KUMAR BIHANI** having PAN **ADXPB7679Q** from IP Address **163.53.236.49** on **19/09/2022 03:40:56 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



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PART - A

1. Name of the Assessee	INDIRA CONSTRUCTIONS
2. Address of the Assessee	SEVOKE ROAD , , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001
3. Permanent Account Number (PAN)	AAGFI6623R
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	19AAGFI6623R1ZN

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
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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	CHIRAG AGARWAL	25
2	RAHUL AGARWAL	25

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3	MOHAN KUMAR AGARWAL	25
4	INDIRA AGARWAL	25

(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 ? **Yes**

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
1	01-Apr-2021	MOHAN KUMAR AGARWAL	Addition		25	ADDED
2	01-Apr-2021	INDIRA AGARWAL	Addition		25	ADDED
3	01-Apr-2021	CHIRAG AGARWAL	Change in profit sharing ratio	50	25	CHANGE IN PROFIT SHARING RATIO
4	01-Apr-2021	RAHUL AGARWAL	Change in profit sharing ratio	50	25	HANGE IN PROFIT SHARING RATIO

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	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005

(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

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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, JOURNAL BOOK, LEDGER, PURCHASE, SALES REGISTER(Computerised)	SEVOKE ROAD	SILIGURI	DIST: DARJEELING	734001	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, JOURNAL BOOK, LEDGER, PURCHASE, SALES REGISTER(Computerised)

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	₹

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Total ₹ 0 ₹ 0 ₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The fundamental accounting assumption of Going Concern Consistency and Accrual are followed. There is no change in accounting policies during the previous year having any material effect
2	ICDS II-Valuation of Inventories	inventories are valued at Cost or NRV whichever is lower.
3	ICDS III-Construction Contracts	Contract has been recognized with reference to stage of completion of the contract activity at the reporting date
4	ICDS IV-Revenue Recognition	The revenue from Sales has been recognised as and when sale occurred with reasonable certainty of its collection. There was no amount which has not been recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection
5	ICDS V-Tangible Fixed Assets	FIXED ASSETS ARE STATED AT COST LESS DEPRECIATION AS PER THE INCOME TAX ACT, 1961
6	ICDS VII-Governments Grants	NOT APPLICABLE
7	ICDS IX Borrowing Costs	Borrowing Cost i.e interest on loan is routed through Profit & Loss Account
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	The provisions have been made with proper degree of estimation to be payable at future date as a result of past events. No Contingent Liability or Assets has been recognized during the Previous year

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;

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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.	Details of property	Address of Property					Consideration received or accrued	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country		

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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	Furnitures & Fittings @ 10%	10	₹ 1,37,417	₹ 0	₹ 0	₹ 1,37,417	₹ 28,169	₹ 28,169	₹ 0	₹ 0	₹ 16,559	₹ 1,49,027
2	Plant and Machinery @ 15%	15	₹ 0	₹ 0	₹ 0	₹ 0	₹ 16,36,224	₹ 16,36,224	₹ 0	₹ 0	₹ 1,22,717	₹ 15,13,507

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

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

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

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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

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
	No records added	

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

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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 / 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
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 deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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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 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 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 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;

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Sl. No.	Particulars	Section	Amount debited to P/LA/C	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)	₹ 1,54,851	₹ 1,54,851	₹ 0	NIL

(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		

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(f). 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
1	MOHAN KUMAR AGARWAL	ACLPA2410M		PARTNER	INTEREST ON CAPITAL	₹ 1,02,725
2	INDIRA AGARWAL	AFXPA3111N		PARTNER	INTEREST ON CAPITAL	₹ 52,126
3	MOHAN KUMAR AGARWAL HUF	AAGHM2870R		HUF OF PARTNER	INTEREST ON UNSECURED LOAN	₹ 60,512
4	NEHA GUPTA	AJYPA1094M		PARTNER DAUGHTER	INTEREST ON UNSECURED LOAN	₹ 81,000
5	NIKITA AGARWAL	AXZPA0682Q		PARTNER'S WIFE	INTEREST ON UNSECURED LOAN	₹ 64,223

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:-

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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	GST	₹ 39,320
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 4,92,211

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 ?

No

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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)
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No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii) ?

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
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No records added

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viiib) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

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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

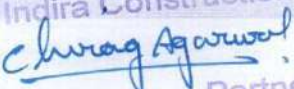
Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount 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						

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B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
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	AJIT AGAR WAL (huf)	SILIGURI	AJHA2315R		₹ 5,00,000	No	₹ 5,08,877	Yes-Cheque	Account payee cheque
2	AJIT KUMAR PATEL	SILIGURI	BSLPP6761K		₹ 10,00,000	No	₹ 10,78,337	Yes-Cheque	Account payee cheque
3	ANKIT AGAR	SILIGURI	AATHA7503H		₹ 10,00,000	No	₹ 10,22,414	Yes-Cheque	Account payee cheque

Indira Constructions
Chirag Agarwal
Partner

Acknowledgement Number:506726050190922

	KWAL (HUF)						cheque
4	BHAGWATI DEVI AGARWAL	SILIGURI	ADAPA7625E	₹ 10,00,000	No	₹ 10,64,356	Yes-Cheque Account payee cheque
5	BIJAY AGARWAL SONS (HUF)	SILIGURI	AAEHB0664B	₹ 10,00,000	No	₹ 10,00,666	Yes-Cheque Account payee cheque
6	B P NATHANI AND SONS	SILIGURI	AAFHB0797Q	₹ 5,00,000	No	₹ 5,32,178	Yes-Cheque Account payee cheque
7	GAURAV SHARMA	SILIGURI	AYWPS6919G	₹ 50,00,000	No	₹ 50,81,000	Yes-Cheque Account payee cheque
8	DEO KISHAN PODDAR	SILIGURI	AFLPP9122J	₹ 8,50,000	No	₹ 8,59,431	Yes-Cheque Account payee cheque
9	Dewkinan dan Agarwala	SILIGURI	ACVPA7579D	₹ 20,00,000	No	₹ 20,44,827	Yes-Cheque Account payee cheque
10	DILIP MITRUKA (HUF)	SILIGURI	AAHHD6125J	₹ 9,70,000	No	₹ 14,89,731	Yes-Cheque Account payee cheque
11	DILIP MITRUKA	SILIGURI	ADYPM0267G	₹ 7,00,000	No	₹ 15,47,105	Yes-Cheque Account payee cheque
12	DURGA PRASAD AGARWALA (HUF)	SILIGURI	AABHA5001Q	₹ 4,00,000	No	₹ 4,16,067	Yes-Cheque Account payee cheque
13	GITA DEVI MITRUKA	SILIGURI	ADTPM8376R	₹ 10,50,000	No	₹ 18,04,251	Yes-Cheque Account payee cheque
14	INDUSTRIAL AND ENGINEERING	SILIGURI	AAAFI7729L	₹ 18,00,000	No	₹ 18,63,913	Yes-Cheque Account payee cheque
15	JAGDISH PRASAD MITRUKA	SILIGURI	AFJPA9199Q	₹ 25,00,000	No	₹ 25,24,189	Yes-Cheque Account payee cheque
16	JUGAL KISHORE MITRUKA (HUF)	SILIGURI	AABHJ3899K	₹ 6,80,000	No	₹ 11,81,583	Yes-Cheque Account payee cheque
17	URMILA PODDAR	SILIGURI	AFLPP9166L	₹ 6,00,000	No	₹ 6,06,657	Yes-Cheque Account payee cheque
18	SUNIL KUMAR AGARWAL	SILIGURI	BPIPA6620Q	₹ 8,00,000	No	₹ 8,58,231	Yes-Cheque Account payee cheque
19	SUNIL KUMAR AGARWAL & SONS	SILIGURI	AAMHS7759G	₹ 4,50,000	No	₹ 4,77,862	Yes-Cheque Account payee cheque
20	SUBIR SAHA	SILIGURI		₹ 22,00,000	No	₹ 23,11,606	Yes-Cheque Account payee cheque
21	SOURAV AGARWAL (HUF)	SILIGURI	ABAHS1345B	₹ 11,00,000	No	₹ 11,80,556	Yes-Cheque Account payee cheque
22	SONILA PODDAR	SILIGURI	AKPPP0572K	₹ 5,50,000	No	₹ 5,56,103	Yes-Cheque Account payee cheque
23	SAVITA DEVI MITRUKA	SILIGURI	ADTPM8377Q	₹ 13,00,000	No	₹ 25,28,925	Yes-Cheque Account payee cheque

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24	SANTOSH BIHANI	SILIGURI	ADRPB3276D	₹ 6,00,000	No	₹ 6,23,701	Yes-Cheque	Account payee cheque
25	Sanjiv Manik Agarwal (HUF)	SILIGURI	AALHS8732A	₹ 3,00,000	No	₹ 3,07,523	Yes-Cheque	Account payee cheque
26	sanjay agarwal	siliguri	ACHPA8695A	₹ 8,00,000	No	₹ 8,00,000	Yes-Cheque	Account payee cheque
27	ROSHAN SONI	SILIGURI	BCNPS0967E	₹ 5,00,000	No	₹ 5,32,178	Yes-Cheque	Account payee cheque
28	RADIAL TIE UP PRIVATE LIMITED	SILIGURI	AADCR4769F	₹ 43,50,000	No	₹ 76,17,506	Yes-Cheque	Account payee cheque
29	KAVITA MITRUKA	SILIGURI	AHFPA1826L	₹ 1,50,000	No	₹ 19,95,499	Yes-Cheque	Account payee cheque
30	KRISHNA GOPAL MITRUKA (HUF)	SILIGURI	AAJHK7592Q	₹ 9,70,000	No	₹ 14,89,731	Yes-Cheque	Account payee cheque
31	KRISHNA GOPAL MITRUKA	SILIGURI	ADTPM7012Q	₹ 10,30,000	No	₹ 12,09,215	Yes-Cheque	Account payee cheque
32	MAHADEO GOYAL AND SONS (HUF)	SILIGURI	AAGHM2766P	₹ 20,00,000	No	₹ 21,28,713	Yes-Cheque	Account payee cheque
33	MAHENDRA KUMAR AGARWAL (HUF)	SILIGURI	AACHM4629R	₹ 28,00,000	No	₹ 29,23,386	Yes-Cheque	Account payee cheque
34	MAMTA BANSAI	SILIGURI	AZNPB8097L	₹ 13,00,000	No	₹ 14,01,261	Yes-Cheque	Account payee cheque
35	MOHAN KUMAR AGARWAL (HUF)	SILIGURI	AAGHM2780R	₹ 7,00,000	No	₹ 11,33,387	Yes-Cheque	Account payee cheque
36	NIKITA AGARWAL	SILIGURI	AXZPA0682Q	₹ 2,50,000	No	₹ 10,16,600	Yes-Cheque	Account payee cheque
37	NIRAJ CHAUDHURY	SILIGURI		₹ 5,00,000	No	₹ 5,17,976	Yes-Cheque	Account payee cheque
38	PAWAN KUMAR AGARWAL	SILIGURI	AJMPA3154C	₹ 10,00,000	No	₹ 10,07,989	Yes-Cheque	Account payee cheque
39	PREETI MUNDHRA	SILIGURI	ATAPM3075A	₹ 5,00,000	No	₹ 5,04,993	Yes-Cheque	Account payee cheque
40	PREMLATA DEVI AGARWAL	SILIGURI	AGQPA9022J	₹ 5,00,000	No	₹ 5,04,216	Yes-Cheque	Account payee cheque
41	RADHEY SHYAM AGARWAL	SILIGURI	AAPHR3289B	₹ 10,00,000	No	₹ 10,22,414	Yes-Cheque	Account payee cheque
42	RAJESH BANSAI AND SONS	SILIGURI	AAMHR2960L	₹ 8,00,000	No	₹ 8,62,492	Yes-Cheque	Account payee cheque
43	RAKHEE MITRUKA	SILIGURI	AJHPK9635R	₹ 11,50,000	No	₹ 21,40,023	Yes-Cheque	Account payee cheque

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Partner

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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.
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.

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

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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

c. 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	NEENA GUPTA	SILIGURI	AFNPG3738F		₹ 20,00,000	₹ 20,32,388	Yes-Cheque	Account payee cheque
2	ASWA NI AGA RWAL	SILIGURI	ABFPA3187N		₹ 78,93,908	₹ 76,50,762	Yes-Cheque	Account payee cheque
3	SANJA Y AGA RWAL	SILIGURI	ACHPA8695A		₹ 1,00,000	₹ 8,00,000	Yes-Cheque	Account payee cheque

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4	NEHA SILIGURI GUPTA	AJYPA1094M	₹ 75,913	₹ 9,75,913	Yes-Cheque	Account payee cheque
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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
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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
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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			₹ 0	₹ 0	₹ 0	₹ 0		

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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 ? **Not Applicable**

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.
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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	CAIU05109G	194A	Interest other than Interest on securities	₹ 49,22,101	₹ 49,22,101	₹ 49,22,101	₹ 4,92,211	₹ 0	₹ 0	₹ 0

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Chirag Agarwal
Partner

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2	CAIU05109G 194-IC	Payment under specified agreement	₹ 1,92,00,000	₹ 1,92,00,000	₹ 1,92,00,000	₹ 19,20,000	₹ 0	₹ 0	₹ 0
3	CAIU05109G 194J	Fees for professional or technical services	₹ 5,70,000	₹ 5,70,000	₹ 5,70,000	₹ 57,000	₹ 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	CAIU05109G	26Q	31-Jul-2021	03-Aug-2021	Yes	
2	CAIU05109G	26Q	31-Oct-2021	30-Oct-2021	Yes	
3	CAIU05109G	26Q	31-May-2022	26-May-2022	Yes	

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

Na

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
		₹ 0	₹ 0	

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Partner

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
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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
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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
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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
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No records added

37. Whether any cost audit was carried out ?

Not Applicable

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

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 Partner

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

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

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

Not Applicable

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

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	13618450		18658800	
(b)	Gross profit / Turnover	13618450		18658800	
(c)	Net profit / Turnover	543554	3.99	395800	2.12
(d)	Stock-in-Trade / Turnover	117798650	864.99	31777683	170.31
(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.
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No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

No records added

Accountant Details

Accountant Details

Name	RAJ KUMAR BIHANI
Membership Number	054997
FRN (Firm Registration Number)	320078E

Indira Constructions
Chirag Agarwal
 Partner

HILL CART ROAD, Siliguri H.O.
SILIGURI, DARJILING, 32- West Bengal
91-India, Pincode - 734001

Place 163.53.236.49

Date 19-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)	
Furnitures & Fittings @ 10%	1	25-Jun-2021	25-Jun-2021	₹ 3,950	₹ 0	₹ 0	₹ 0	₹ 3,950
	2	23-Jul-2021	23-Jul-2021	₹ 24,219	₹ 0	₹ 0	₹ 0	₹ 24,219
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%	1	23-Oct-2021	23-Oct-2021	₹ 16,36,224	₹ 0	₹ 0	₹ 0	₹ 16,36,224

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				

Indira Constructions
Chirag Agarwal
Partner

Acknowledgement Number:506726050190922

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				

This form has been digitally signed by **RAJ KUMAR BIHANI** having PAN **ADXPB7679Q** from IP Address **163.53.236.49** on **19/09/2022 03:40:56 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



1 8 2

Acknowledgement Number:745636121221022

Date of filing : 22-Oct-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year 2022-23

PAN AAGFI6623R
Name INDIRA CONSTRUCTIONS
Address H C ROAD , SILIGURI , SILIGURI , DARJILING , DARJILING , SILIGURI , SILIGURI , 32-West Bengal , 91-India , 734001
Status Firm
Form Number ITR-5
Filed u/s 139(1) Return filed on or before due date
e-Filing Acknowledgement Number 745636121221022

Table with 3 columns: Description, S.No., and Amount. Rows include Current Year business loss, Total Income (8,24,920), Book Profit under MAT, Adjusted Total Income under AMT, Net tax payable (2,57,375), Interest and Fee Payable (25,853), Total tax, interest and Fee payable (2,83,228), Taxes Paid (2,83,232), (+) Tax Payable /(-) Refundable (6-7) (-) 4, and (+) Tax Payable /(-) Refundable (12-13) 0.

This return has been digitally signed by CHIRAG AGARWAL in the capacity of Partner having PAN BCAPA6169H from IP address 163.53.236.124 on 22-Oct-2022 DSC Sl. No. & Issuer 3301247 & 22953968CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated
Barcode/QR Code



AAGFI6623R0574563612122102231FC1E7B5D19CE1B1A71D02EBA8D51AFE945F553

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Indira Constructions
Chirag Agarwal
Partner



Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

- Home
- UDIN for Candidates
- UDIN
- Search
- Change Password
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Indira Constructions
Chirag Agarwal
 Partner

**INDIRA CONSTRUCTIONS
SILIGURI**

Balance Sheet as at 31st March 2022

LIABILITIES			ASSETS		
	SCH	AMOUNT(RS)		SCH	AMOUNT(RS)
Partner's Capital Account	1	1 13 78 127.92	Fixed Assets	4	16 62 535.00
Loans	2	8 35 27 095.70	Closing Stock WIP		11 77 98 650.00
Current Liabilities & Provisions	3	2 85 61 481.88	Current Assets: Loans & Advances	5	19 43 150.00
			Cash & Bank Balances	6	20 62 370.50
Total		12 34 66 705.50	Total		12 34 66 705.50

For R K Bihani & Associates
Chartered Accountants
FRN No: 320078E

R K Bihani
Proprietor
Membership No: 054997

Place: Siliguri
Date: 17th September, 2022



For Indira Constructions
Partnership Firm

Indira Constructions
Chirag Agarwal
Partners Partner

UDIN No: 22054997ASVFZ08457

Indira Constructions
Chirag Agarwal
Partner

**INDIRA CONSTRUCTIONS
SILIGURI**

Profit & Loss Account for the year ended 31st March 2022

PARTICULARS	Amt (Rs.)	PARTICULARS	Amt (Rs.)
To Opening Stock WIP	3,17,77,683.00	By Sales	1,36,18,450.00
To Purchases	8,69,43,676.65	By Closing Stock WIP	11,77,98,650.00
To Direct Expenses (Sch 7)	53,36,514.59	By Interest received	10,467.00
To Audit Fees	25,000.00	By Interest sweep A/c	1,770.00
To Bank Charges	4,581.22		
To Repair and Maintenance	55,637.00		
To General Exp	60,368.48		
To Interest on Unsecured Loan	47,68,174.00		
To Interest on car loan	42,489.00		
To Documentation charges	20,000.00		
To Professional fees	5,01,150.00		
To Salary exp	2,16,000.00		
To Rates and Taxes	3,39,394.01		
To Interest on Partners Capital	1,54,851.00		
To Depreciation	1,39,275.69		
To Misc expenses (Sch 8)	2,19,627.18		
To Net Profit c/d	8,24,915.18		
	13,14,29,337.00		13,14,29,337.00
To Income tax Current year	2,60,000.00	By Net Profit b/d	8,24,915.18
To Income tax Earlier year	21,361.00		
To Net Profit for the year (Trf to Partners Cap A/c)	5,43,554.18		
	8,24,915.18		8,24,915.18

For R K Bihani & Associates
Chartered Accountants
FRN No. 328075E

R K Bihani
Proprietor
Membership No. 054997



Place, Siliguri
Date: 17th September, 2022

For Indira Constructions
Partnership Firm

Chirag Agarwal
Partner

Partners

Indira Constructions
Chirag Agarwal
Partner

INDIRA CONSTRUCTIONS
SILIGURI

Schedule of Balance sheet as at 31st March 2022

Schedule-1
Partner's Capital Account

Name	Opening Balance	Additions	Salary	Interest	Share of Profit	Withdrawals	Closing Balance
Chirag Agarwal	18,50,498.87	23,20,000.00					
Indira Agarwal		10,14,789.00			1,35,888.54		43,06,387.41
Monan Kumar Agarwal		47,59,422.00		52,126.00	1,35,888.55	5,213.00	11,97,590.55
Rahul Agarwal	18,50,498.87	10,00,000.00		1,02,725.00	1,35,888.55	21,10,273.00	28,87,762.55
TOTAL	37,00,997.74	90,94,211.00		1,54,851.00	5,43,554.18	21,15,486.00	1,13,78,127.92

Indira Constructions
Chirag Agarwal
Partner

INDIRA CONSTRUCTIONS
SILIGURI

Schedules of Balance Sheet as at 31st March 2022

Schedule-2

Loans

Amt (Rs.)

Secured Loans

IDBI BANK (A/c-0182102000023579)
Loan A/c ICICI

98,46,198.70

12,43,253.00

Subtotal (i) 1,10,89,451.70

Unsecured Loans

Ajit Agarwal (HUF)-U/L Chirag	5,08,877.00
Ajit Kumar Patel (Shambhu) U/L	10,78,337.00
Ankit Agarwal (HUF)-(Mohan)-U/L	10,22,414.00
Bansal Automotives Pvt. Ltd. (U/L)	54,27,191.00
Bhagwati Devi Agarwal U/L	10,64,356.00
Bijay Agarwal Sons (HUF)-Mohan U/L	10,00,666.00
B P NATHANI AND SONS (Mohan) U/L	5,32,178.00
CA Gaurav Sharma - U/L	50,81,000.00
Deepak Khandelwal	2,79,837.00
Deo Kishan Poddar U/L (Chirag)	8,59,431.00
Dewkinandan Agarwala (Chirag)	20,44,827.00
Dilip Mitruka (HUF)	14,89,731.00
Dilip Mitruka (U/L)	15,47,105.00
Durga Prasad Agarwal (HUF)-Mohan CA U/L	4,16,067.00
Gita Devi Mitruka (U/L)	18,04,251.00
Industrial And Engineering U/L (Chirag)	18,63,913.00
Ishwar Chand Agarwa & Sons	7,18,985.00
Jagdish Prasad Mitruka-U/L (Chirag)	25,24,189.00
Jugal Kishore Mitruka-HUF (U/L)	11,81,583.00
Kavita Mitruka (U/L)	19,95,499.00
Krishna Gopal Mitruka-HUF (U/L)	14,89,731.00
Krishna Gopal Mitruka (U/L)	12,09,215.00
Mahadeo Goyal & Sons U/L	21,28,713.00
Mahendra Kumar Agarwal (HUF) U/L	29,23,386.00
Mamta Bansal U/L (Mohan)	14,01,261.00
Manoj Kumar Goyal U/L	7,18,985.00
Mohan Kumar Agarwal-HUF (U/L)	11,33,387.00
NEENA GUPTA (U/L)	32,388.00
Neha Gupta U/L	9,72,900.00
Nikita Agarwal (R) U/L	10,16,600.00
Niraj Choudhury (Chirag)	5,17,976.00
Pawan Kumar Agarwal (Mohan)-U/L	10,07,989.00
Preeti Mundhra-U/L (Chirag)	5,04,993.00
Premilata Devi Agarwal-U/L (Chirag)	5,04,216.00
Radhey Shyam Agarwal (Mohan)-U/L	10,22,414.00
Raghubanash Prasad U/L	11,12,560.00
Rajesh Bansal And Sons (HUF) -Mohan	8,62,492.00
Raj Kumar Agarwal & Sons HUF	9,79,199.00
Rakhee Mitruka (U/L)	21,40,023.00
Redial Tieup (P) LTD	76,17,506.00

Indira Constructions

Chirag Agarwal

Partner

ROSHAN SONI (Mohan)U/L	5,32,178.00
Sanjay Agarwal U/L (SMKP)	7,17,931.00
Sanjiv Manik Agarwal (HUF)-U/L	3,07,523.00
Santosh Bihani (Mohan CA)-U/L	6,23,701.00
Savitri Devi Mitruka (U/L)	25,28,925.00
Sonika Poddar-U/L Chirag	5,56,103.00
Sourav Agarwal Huf U/L Mohan	11,80,556.00
Subir Saha U/L Sambhu	23,11,606.00
Sunil Kumar Agarwal & Sons (SILO)-Mohan	4,77,862.00
Sunil Kumar Agarwal -U/L (Mohan)	8,58,231.00
Urmila Poddar U/L Chirag	6,06,657.00
Subtotal (ii)	7,24,37,644.00
Total (i)+(ii)	8,35,27,095.70

Schedule-3

Current Liabilities & Provisions

Sundry Creditors

Banti Dutta	3,20,576.00
Bhansali Builders	42,000.00
Chowdhury Enterprise	2,73,392.00
Durga Iron Stores	25,06,008.00
Featherlite Buildcon Pvt. Ltd.	2,72,460.00
Gajanand Saria & Co.	30,919.00
Hardware & Sanitary Stores	5,36,590.00
Jagran Prakashan Ltd.	29,500.00
Klassy Stones	25,349.00
Laxmi Hari Marketing	3,98,942.94
Logic Fusion Pvt. Ltd.	16,790.00
Madan Mohan Industries LLP	1,69,190.00
Narayan Traders	2,85,600.00
Rahul Hardware Stores	12,54,494.00
R. B. Testing	45,000.00
Reliable Enterprises	7,155.00
Senbro Power	47,577.00
Sri Balaji Enterprise	1,39,022.00
Sundaram Ply Decor	4,34,307.00
Supertech Construction	2,12,600.00
Udbhav Consultants LLP	1,080.00
Woodland Home Luxury	26,550.00
Subtotal (i)	70,75,101.94

Advances from Customers

Anantam (5%)	18,23,000.00
Asim Arun/Sobha Kunj	8,37,540.00
Senkriti- 1%	1,47,50,121.00
Urbana 1%	32,76,901.00
Subtotal (ii)	2,06,87,562.00

Provisions

Provision for Income Tax	2,17,287.94
Audit Fees Payable	50,000.00
GST Payable	39,319.00
TDS Payable	4,92,211.00
Subtotal (iii)	7,98,817.94
Total: (i)+(ii)+(iii)	2,85,61,481.88

Indira Constructions
Chirag Agarwal
 Partner

Schedule-4

Fixed Assets

Block 10%

Furniture & Fixtures

Opening Balance

Add Addition

Less Depreciation

37,668.00

28,168.75

6,583.75

Subtotal (i) 59,253.00

Portable Cabin

Purchased on 18/02/2021

Less Depreciation

99,750.00

9,975.00

Subtotal (ii) 89,775.00

Block 15%

Honda City Car

Purchased on 23/10/2021

Less Depreciation

16,36,223.94

1,22,716.94

Subtotal (iii) 15,13,507.00

Total: (i)+(ii)+(iii) 16,62,535.00

Schedule-5

Current Assets, Loans and Advances

Loans and Advances

Ajay Choudhury

Hansraj Agrofresh

10,00,000.00

9,00,000.00

Subtotal (i) 19,00,000.00

Other Advances

Alstom Industries Ltd

Maheshwari Associates

41,150.00

2,000.00

Subtotal (ii) 43,150.00

Total: (i)+(ii) 19,43,150.00

Schedule-6

Cash & Bank Balances

Indian Bank (A/c No.50514306910)

Sweep A/c- Yes Bank

Yes Bank (A/c No.055284000000093)

Cash in hand (as certified by the partner)

86,885.50

6,76,486.00

1,74,999.00

11,24,000.00

20,62,370.50

Schedule-7

Direct Expenses

Electricity Expenses

Architect Fee

Claims paid for Evaction of Site

Labour Charges

Plan Fees

Soil Testing

3,42,299.00

60,000.00

5,00,000.00

29,81,070.00

14,15,010.00

38,135.59

53,36,514.59

Indira Constructions

Chirag Agarwal
Partner

Schedule-8

Miscellaneous Expenses

Internet & Computer Accessories
Madhur Milan Sangha
Round Off
Vehicle Running & Maintenance
WBHIRA Fee

47,537.72
80,000.00
(7.11)
27,296.57
64,800.00
<u>2,19,627.18</u>

Indira Constructions
Chirag Agarwal
Partner

NAME : Indira Constructions
 STATUS : Firm
 PAN NO : AAGF16623R
 AY : 2022-2023

COMPUTATION OF TOTAL INCOME

INCOME FROM BUSINESS OR PROFESSION:

	Amount (Rs.)
Income as per P/L A/c	8,24,915.18
Less: Loss Set off of AY 2019-20	-
Total Taxable Income	<u>8,24,915.18</u>
Tax on total Income	2,47,475.00
Add: Education Cess	9,899.00
Total Tax Payable	<u>2,57,375.00</u>
Less: Advance tax, TDS, TCS	42,712.06
Net Payable/ (Refundable)	<u>2,14,662.94</u>
Interest	2585.3
Total Tax Payable after Interest	<u>2,14,662.94</u>
Self Assessment Tax Paid	<u>240515.94</u>

Tax paid

240520/-

Indira Constructions
Chirag Agarwal
 Partner

Sr. No.	Deductor Code	TAN	Deductor Name	Section	Normal Tax Deduction	
Sr. No.	Deductor Code	TAN	Deductor Name	Section	Normal Rate	
Sr. No.	Deductor Code	TAN	Deductor Name	Section	Amount Paid	TDS Amount
1	313 CALI05109G		INDIRA CONSTRUCTIONS	194A	4922101	492211
2	313 CALI05109G		INDIRA CONSTRUCTIONS	194IC	19200000	1920000
3	313 CALI05109G		INDIRA CONSTRUCTIONS	194J	570000	57000

Regular	2021-22	Q1	250	03-Aug-21	31/07/21
Regular	2021-22	Q2	250	30-Oct-21	21/10/21
Regular	2021-22	Q4	250	25-May-22	31/05/22

Indira Constructions
Chirag Agarwal
 Partner

#	Deductee Name	PAN No.	Section	Amount	Date of Payment	Te of Deductee	Deposit
6	Highgrowth Infra	AACCH8123N	194A	171678	31/03/2022	31/03/2022	17168
7	Bansal Automotives Pvt. Ltd (U/L)	AADC80493L	194A	451848	31/03/2022	31/03/2022	45185
8	Redal Tiesup (P) LTD	AADCR4769F	194A	534261	31/03/2022	31/03/2022	53426
9	Industrial And Engineering U/L	AAAF17729L	194A	71014	31/03/2022	31/03/2022	7101
10	Ishwar Chand Agarwal & Sons	AAAH17477K	194A	59860	31/03/2022	31/03/2022	5986
11	Durga Prasad Agarwal (HUF)	AABHA5001Q	194A	17852	31/03/2022	31/03/2022	1785
12	Jugal Kishore Mitraka (U/L)	AABHJ3899K	194A	85500	31/03/2022	31/03/2022	8550
13	Mahendra Kumar Agarwal & Sons U/L	AACHM4629R	194A	137098	31/03/2022	31/03/2022	13710
15	Bijay Agarwal & Sons (HUF)	AAEHB0864B	194A	740	31/03/2022	31/03/2022	74
19	B P NATHANI AND SONS	AAFHB0797Q	194A	35753	31/03/2022	31/03/2022	3575
20	Mahadeo Goyal & Sons U/L	AAGHM2766P	194A	143014	31/03/2022	31/03/2022	14301
21	Mohan Kumar Agarwal HUF (U/L)	AAGHM2780R	194A	60512	31/03/2022	31/03/2022	6051
22	Dip Mitraka (HUF)	AAHHD8125J	194A	105865	31/03/2022	31/03/2022	10587
23	Ajit Agarwal (HUF)	AAJHA2315R	194A	9863	31/03/2022	31/03/2022	986
24	Krishna Gopal Mitraka (HUF) (U/L)	AAJHK7592Q	194A	105865	31/03/2022	31/03/2022	10587
25	Sanjay Manik Agarwal (HUF) (U/L)	AAJHS8732A	194A	8359	31/03/2022	31/03/2022	836
26	Rajesh Bansal And Sons (HUF)	AAMHR2960L	194A	69436	31/03/2022	31/03/2022	6944
27	Sunil Kumar Agarwal & Sons (SILO)	AAMHS7758G	194A	30958	31/03/2022	31/03/2022	3096
28	Radhey Shyam Agarwal	AAPHR3289B	194A	24904	31/03/2022	31/03/2022	2490
29	Raj Kumar Agarwal & Sons HUF	AAQHR8259A	194A	81524	31/03/2022	31/03/2022	8152
30	Ankit Agarwal	AATHA7503H	194A	24904	31/03/2022	31/03/2022	2490
31	Sourav Agarwal Huf U/L	BAHS1347B	194A	89507	31/03/2022	31/03/2022	8951
32	Ashwini Agarwal (U/L)	ABFPA3187N	194A	270162	31/03/2022	31/03/2022	27016
33	Sanjay Agarwal U/L	ACHPA3695A	194A	19923	31/03/2022	31/03/2022	1992
34	Real Developers	ACLPA2410M	194A	50269	31/03/2022	31/03/2022	5027
35	Real Developers	ACLPA2410M	194A	52458	31/03/2022	31/03/2022	5246
36	Binod Kumar Jain	ACTPJ0152F	194A	131671	31/03/2022	31/03/2022	13167
37	Dewkanandan Agarwal	ACVPA7579D	194A	49808	31/03/2022	31/03/2022	4981
38	Bhagwati Devi Agarwal U/L	ADAPA7625E	194A	71507	31/03/2022	31/03/2022	7151
40	Santosh Bhanu (Manish CA) U/L	ADRPB3270D	194A	26334	31/03/2022	31/03/2022	2633
41	Krishna Gopal Mitraka (U/L)	ADTPM7012Q	194A	81174	31/03/2022	31/03/2022	8117
42	Gita Devi Mitraka (U/L)	ADTPM8376R	194A	130336	31/03/2022	31/03/2022	13034
43	Savitri Devi Mitraka (U/L)	ADTPM8377Q	194A	185937	31/03/2022	31/03/2022	18594
44	Dip Mitraka (U/L)	ADYPM0297G	194A	115553	31/03/2022	31/03/2022	11555
45	Rina Choudhary	AEGPC3750B	194A	19973	31/03/2022	31/03/2022	1997
47	Jagdish Prasad Mitraka U/L	AFJPA9199Q	194A	26877	31/03/2022	31/03/2022	2688
48	Deo Kishan Poddar U/L	AFLPP9122J	194A	10479	31/03/2022	31/03/2022	1048
49	Urmila Poddar U/L	AFLPP9166L	194A	7397	31/03/2022	31/03/2022	740
50	Indira Agarwal U/L	AFXPA3111N	194A	52126	31/03/2022	31/03/2022	5213
51	Raghubansh Prasad U/L	AFYPP8491H	194A	92626	31/03/2022	31/03/2022	9263
52	Premilata Devi Agarwal U/L	AGQPA9022J	194A	4685	31/03/2022	31/03/2022	469
53	Kavita Mitraka (U/L)	AHFFA1826L	194A	163297	31/03/2022	31/03/2022	16330
54	Shima Devi More -U/L	AJLPM0841J	194A	235134	31/03/2022	31/03/2022	23513
55	Rakhee Mitraka (U/L)	AJHPK0635R	194A	156398	31/03/2022	31/03/2022	15640
56	Pawan Kumar Agarwal	AJMPA3154C	194A	5977	31/03/2022	31/03/2022	598
57	Pawan Kumar Agarwal	AJMPA3154C	194A	2900	31/03/2022	31/03/2022	290
58	Neha Gupta U/L	AJYPA1054M	194A	81000	31/03/2022	31/03/2022	8100
59	Sonika Poddar U/L	AKPPF0572K	194A	6781	31/03/2022	31/03/2022	678
60	Preet Murchia U/L	ATAPM3075A	194A	5548	31/03/2022	31/03/2022	555
61	Nakita Agarwal U/L	AXZPA0662Q	194A	64223	31/03/2022	31/03/2022	6422
62	CA Gaurav Sharma - U/L	AYWPS8819G	194A	90000	31/03/2022	31/03/2022	9000
63	Mamta Bansal U/L	AZNPB8097L	194A	112512	31/03/2022	31/03/2022	11251
64	ROSHAN SONI	BCNPS0967E	194A	35753	31/03/2022	31/03/2022	3575
65	Deepak Khandelwal	BFSPK1468L	194A	23298	31/03/2022	31/03/2022	2330
66	Manoj Kumar Goyal	BKYPG4434M	194A	59860	31/03/2022	31/03/2022	5986
67	Sunil Kumar Agarwal	BPIP6620Q	194A	64701	31/03/2022	31/03/2022	6470
68	Ankit Agarwal	BOSPA1818E	194A	8470	31/03/2022	31/03/2022	847
69	Ajit Kumar Patel	BSLPP6761K	194A	87041	31/03/2022	31/03/2022	8704

Indira Constructions
Chirag Agarwal
 Partner