

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	AANCM6652N		
Name	MERCSTONE INTERNATIONAL PRIVATE LIMITED		
Address	174 , jessore road , Bangur Avenue S.O , Lake Town , NORTH 24 PARGANAS , 32-West Bengal , 91-India , 700055		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	789792791071122
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,31,482
	Book Profit under MAT, where applicable	2	1,43,980
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	34,186
	Interest and Fee Payable	5	4,449
	Total tax, interest and Fee payable	6	38,635
	Taxes Paid	7	38,640
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 10	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by TATHAGATA MUKHERJEE in the capacity of Principal Officer having PAN CQUPM0602E from IP address 110.224.24.16 on 07-Nov-2022

DSC Sl. No. & Issuer 5435293 & 22042217CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AANCM6652N0678979279107112233927D68C46A9335508412C21AE5BF86A920354A

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

MERCSTONE INTERNATIONAL PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH 2022

PARTICULARS		NOTE NO	AS AT MARCH 2022	AS AT MARCH 2021
A	<u>EQUITY & LIABILITIES</u>		2022	2021
1	<u>Share holder's Funds</u>			
	a) Share Capital	1	100000	100000
	b) Reserve & Suplus	2	208412	102902
	c) Money Received against share Warrants			
2	Share Application Money pending allotment			
3	<u>Non- Current Liabilities</u>			
	a) Long Term Borrowings	3	1995000	1300000
	b) Deffered Tax Liabilities			
4	<u>Current Liabilities</u>			
	a) Short -Term Borrowings	4	51792	27510
	b) Trade Payables	5	665380	228326
	c) Other Current Liabilities			
	d) Short -Term Provisions	7	38470	37518
	TOTAL		3059054	1796256
B	<u>ASSETS</u>			
1	<u>Non - Current Assets</u>			
	a) <u>Fixed Assets</u>	6	146059	178188
	i) Trangible Assets			
	ii) Intarangible Assets			
	iii) Capital Work-in-progress			
	iv) Intrangible Assets under Developoment			
	v) Fixed Assets held for Sale			
	b) Non Current Investments			
	c) Deffered tax Assets			
	d) Long term loans & advances			
	e) Other Non current assets		0	0
2	<u>Current Assets</u>			
	a) Long term Loan & Advance			
	b) Inventories	7	239360	0
	c) Trade Receivable	8	1214320	687051
	d) Cash and cash equivalentents	9	526815	400922
	e) Other Current Assets	10	932500	530095
	TOTAL		3059054	1796256

KOLKATA
30-09-2022

NARAYA K AGRAWAL & CO
CA SANTANU MUKHOPADHYAY
M.NO. 077290
UDIN

Tathagata Mukherjee
D I R E C T O R

MERCSTONEINTERNATIONAL PRIVATE LIMITED**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH,2022**

PARTICULARS		NOTE NO	MARCH 2022	MARCH 2021
A	<u>CONTINUING OPEATION</u>			
1	Revenue from Operations (Gross) Less : Excise Duty Revenue from Operations (Net)	11	7105450	4667608
2	Other Income Received	11	250680	641292
3	Total Revenue (1-2)		7356130	5308900
4	Expenses			
	A) Cost of Materials Consumed	12	6369008	1464450
	B) Purchase of Stock in trade			
	C) Changes in Inventories of Finished Goods,Work in Progress and Stock in trade			
	D) Employee Benefits Expenses	13	558103	2289749
	E) Finance Cost			
	F) Depreciation and Administration Expenses	15	19631	12761
	G) Other Expenses	14	265408	1401520
	Total Expenses		7212150	5168480
5	PROFIT/LOSS BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEM(3-4)		143980	140420
6	Exceptional Items		0	0
7	PROFIT/LOSS BEFORE EXTRAORDINARY ITEM AND TAX(5+6)		143980	140420
8	Extraordinary Items		0	0
9	PROFIT/LOSS BEFORE TAX (7+8)		143980	140420
10	<u>Tax Expenses</u>			
	A) Current Tax Expenses for Current Year	7	38470	37518
	B) (LESS) : MAT Credit (Where Applicable)			
	C) Current Tax Expenses Relating to Perior Years			
	D) Net Current Tax Expenses			
	E) Deferred Tax			
11	PROFIT/(LOSS) FROM CONTINUING OPERATIONS (9-10)		105510	102902
B	<u>DISCONTINUING OPEATION</u>			
12	i) PROFIT/(LOSS) from Discontinuing Operations (Before Tax) ii) GAINS/(LOSS) on Disposal of Assets/Settlement of Liabilities Attributableto the Discontinuing Operations iii) ADD/(LESS) Tax Expenses of Discontinuing Operation			
	a) On ordinary Activities attributable to the Discontinuing Operation			
	b) GAIN/(LOSS) ON DISPOSAL OF ASSETS/SETTLEMENT OF LIABILITIES			
13	PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS(12.i+12.ii+12.iii)			
C	TOTAL OPERATIONS			
14	PROFIT/(LOSS) FOR THE YEAR (11+13)		105510	102902
15	EARNINGS PER EQUITY SHARE			
	1) BASIC		0	0
	2) DILUTED			

KOLKATA

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MERCSTONE INTERNATIONAL PRIVATE LIMITED

Significant Accounting Policies and Notes on Account for the year ended 31st March, 2022

Note No. 1 :

Particulars	31-03-2022	31-03-2021
Authorised Share Capital 100000 Equity Shares of Rs. 10/= each	1000000	1000000
Issued and Subscribed and fully paid up Share Capital 10000 Equity Shares of Rs. 10/ each	100000	100000
	100000	100000

Note No. 2 :

RESERVE & SURPLUS		Addition created for the Year	Deducting during the Year	31-03-2021
Surplus in Profit & Loss Account		102902		0
Less : Provision for Taxation				
Add : Current year Surplus		105510		102902
Balance carried to balance sheet		208412		102902

Note No. 3 :

SHORT TERM BORROWINGS	31-03-2022	31-03-2021
a) International Sign	1845000	1300000
b) Abhinya	150000	0
	1995000	1300000

Note No. 4 :

SHORT TERM PROVISIONS	31-03-2022	31-03-2021
GST Payable		2510
Audit Fees Payable	25000	25000
Expenses Due	26792	
	51792	27510

Note No. 5 :

Particulars	31-03-2022	31-03-2021
Sundry Creditors for Goods (Trade Payable)		228326
More than six months	228326	
Others	437054	
	665380	228326

MERCSTONEINTERNATIONAL PRIVATE LIMITED

Significant Accounting Policies and Notes on Account for the year ended 31st March,2022

Note No. 6 :

Particulars	31-03-2022	31-03-2021
Inventories :		
Stock in Trade	239360	0
Goods in Transit	0	0
	239360	0

Note No. 7 :

Particulars	31-03-2022	31-03-2021
Provision for Taxation	38470	37518
	38470	37518

Note No. 8 :

Particulars	31-03-2022	31-03-2021
<u>Trade Receivable</u>		
Sundry Debtors : More than 6 months	485728	421121
Others	728592	265930
	1214320	687051

Note No. 9 :

Particulars	31-03-2022	31-03-2021
<u>Cash and Cash Equivalents</u>		
Cash in hand	343087	217134
Cash at Bank	183728	183788
	526815	400922

MERCSTONEINTERNATIONAL PRIVATE LIMITED

Significant Accounting Policies and Notes on Account for the year ended 31st March,2022

Note No. 10 :

Particulars	31-03-2022	31-03-2021
Other Current Assets		
Advance to Soumik Chatterjee	500000	350000
Poorav Infrastructure Limited	200000	0
Advance to Suppliers	225000	180095
Staff Advance	7500	0
	932500	530095

Note No. 11 :

Particulars	31-03-2022	31-03-2021
Revenue from Operations		
Sale of Food Grains	7105450	4667608
Sale of Ayurveda Medicine & Others	250680	641292
	7356130	5308900

Note No. 12 : Cost of Material Consumed

Particulars	31-03-2022	31-03-2021
A) Consumption of Finished Goods		
Opening Stock of Finished Goods		
Add : Purchase of Finished Goods	6608368	1464450
	6608368	1464450
Less: Closing Stock of Finished Goods	239360	0
	6369008	1464450
Closing Stock in Trade	239360	0
Opening Stock in Trade	0	0
	-239360	0

Note No. 13 :

Particulars	31-03-2022	31-03-2021
Staff Salaries & Wages	537552	2289749
Staff Welfare	20551	0
Director's Remuneration	0	0
	558103	2289749

MERCSTONEINTERNATIONAL PRIVATE LIMITED

Significant Accounting Policies and Notes on Account for the year ended 31st March,2022

Note No. 14 :

Particulars	31-03-2022	31-03-2021
<u>Other Administrative Expenses Expenses</u>		
Power & fuel	4072	0
Office Rent	48000	0
Repairs & Maintance of Office Machinery	37959	32513
Rates & Taxes	10662	10662
Telephone & Internet Charges	22709	19667
Travelling & Conveyance	14251	10334
Printing & Stationary	6974	0
Advertisement	12000	588000
Donation & Subscription	5000	0
Audit Fees	25000	25000
Bank Charges	20939	0
Office expenses	7388	1101
Tea & Tiffin	9667	0
Business Promotions	0	714243
GST Pending Charges	320	0
General Charges	13224	
Entertainment Expenses	23963	0
Paper & Periodicals	3280	0
	265408	1401520

Note No. 15 :

Particulars	31-03-2022	31-03-2021
Depreciation	19631	12761
	19631	12761

MERCSTONE INTERNATIONAL PRIVATE LIMITED

SCHEDULE OF FIXED ASSETS AS AT 31.03.2022

SL	Particular of Fixed Assets	Rate %	Cost as on Opening Value	Addition This Year up to 30/09/21	Addition This Year after 1/10/21	Depreciation for the year	Total Dep. as on 31.03.2022	As on 31.03.2021 WDV	As on 31.03.2022 WDV
1	Furniture & Fixtre	10	117560	0	0	10587	22275	105872	95285
2	Office Equipments	15	32800	0	0	4431	7692	29539	25108
3	Computer & Accessari	40	47500	0	0	15200	21834	42777	25666
	TOTAL		197860	0	0	19631	29526	178188	146059

MERCSTONE INTERNATIONAL PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH 2022

PARTICULARS		NOTE NO	AS AT MARCH 2022	AS AT MARCH 2021
A	<u>EQUITY & LIABILITIES</u>		2022	2021
1	<u>Share holder's Funds</u>			
	a) Share Capital	1	100000	100000
	b) Reserve & Suplus	2	208412	102902
	c) Money Received against share Warrants			
2	Share Application Money pending allotment			
3	<u>Non- Current Liabilities</u>			
	a) Long Term Borrowings	3	1995000	1300000
	b) Deffered Tax Liabilities			
4	<u>Current Liabilities</u>			
	a) Short -Term Borrowings	4	51792	27510
	b) Trade Payables	5	665380	228326
	c) Other Current Liabilities			
	d) Short -Term Provisions	7	38470	37518
	TOTAL		3059054	1796256
B	<u>ASSETS</u>			
1	<u>Non - Current Assets</u>			
	a) <u>Fixed Assets</u>	6	146059	178188
	i) Trangible Assets			
	ii) Intarangible Assets			
	iii) Capital Work-in-progress			
	iv) Intrangible Assets under Developoment			
	v) Fixed Assets held for Sale			
	b) Non Current Investments			
	c) Deffered tax Assets			
	d) Long term loans & advances			
	e) Other Non current assets		0	0
2	<u>Current Assets</u>			
	a) Long term Loan & Advance			
	b) Inventories	7	239360	0
	c) Trade Receivable	8	1214320	687051
	d) Cash and cash equivalentents	9	526815	400922
	e) Other Current Assets	10	932500	530095
	TOTAL		3059054	1796256

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	G) Other Expenses	14	265408	1401520
	Total Expenses		7212150	5168480
5	PROFIT/LOSS BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEM(3-4)		143980	140420
6	Exceptional Items		0	0
7	PROFIT/LOSS BEFORE EXTRAORDINARY ITEM AND TAX(5+6)		143980	140420
8	Extraordinary Items		0	0
9	PROFIT/LOSS BEFORE TAX (7+8)		143980	140420
10	<u>Tax Expenses</u>			
	A) Current Tax Expenses for Current Year	7	38470	37518
	B) (LESS) : MAT Credit (Where Applicable)			
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	a) On ordinary Activities attributable to the Discontinuing Operation			
	b) GAIN/(LOSS) ON DISPOSAL OF ASSETS/SETTLEMENT OF LIABILITIES			
13	PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS(12.i+12.ii+12.iii)			
C	TOTAL OPERATIONS			
14	PROFIT/(LOSS) FOR THE YEAR (11+13)		105510	102902
15	EARNINGS PER EQUITY SHARE			
	1) BASIC		0	0
	2) DILUTED			

KOLKATA

30-09-2022

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MERCSTONE INTERNATIONAL PRIVATE LIMITED

Significant Accounting Policies and Notes on Account for the year ended 31st March, 2022

Note No. 1 :

Particulars	31-03-2022	31-03-2021
Authorised Share Capital 100000 Equity Shares of Rs. 10/= each	1000000	1000000
Issued and Subscribed and fully paid up Share Capital 10000 Equity Shares of Rs. 10/ each	100000	100000
	100000	100000

Note No. 2 :

RESERVE & SURPLUS		Addition created for the Year	Deducting during the Year	31-03-2021
Surplus in Profit & Loss Account		102902		0
Less : Provision for Taxation				
Add : Current year Surplus		105510		102902
Balance carried to balance sheet		208412		102902

Note No. 3 :

SHORT TERM BORROWINGS	31-03-2022	31-03-2021
a) International Sign	1845000	1300000
b) Abhinya	150000	0
	1995000	1300000

Note No. 4 :

SHORT TERM PROVISIONS	31-03-2022	31-03-2021
GST Payable		2510
Audit Fees Payable	25000	25000
Expenses Due	26792	
	51792	27510

Note No. 5 :

Particulars	31-03-2022	31-03-2021
Sundry Creditors for Goods (Trade Payable)		228326
More than six months	228326	
Others	437054	
	665380	228326

MERCSTONEINTERNATIONAL PRIVATE LIMITED

Significant Accounting Policies and Notes on Account for the year ended 31st March,2022

Note No. 6 :

Particulars	31-03-2022	31-03-2021
Inventories :		
Stock in Trade	239360	0
Goods in Transit	0	0
	239360	0

Note No. 7 :

Particulars	31-03-2022	31-03-2021
Provision for Taxation	38470	37518
	38470	37518

Note No. 8 :

Particulars	31-03-2022	31-03-2021
<u>Trade Receivable</u>		
Sundry Debtors : More than 6 months	485728	421121
Others	728592	265930
	1214320	687051

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Particulars	31-03-2022	31-03-2021
<u>Cash and Cash Equivalents</u>		
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Cash at Bank	183728	183788
	526815	400922

MERCSTONEINTERNATIONAL PRIVATE LIMITED

Significant Accounting Policies and Notes on Account for the year ended 31st March,2022

Note No. 10 :

Particulars	31-03-2022	31-03-2021
Other Current Assets		
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Poorav Infrastructure Limited	200000	0
Advance to Suppliers	225000	180095
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	7356130	5308900

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Particulars	31-03-2022	31-03-2021
A) Consumption of Finished Goods		
Opening Stock of Finished Goods		
Add : Purchase of Finished Goods	6608368	1464450
	6608368	1464450
Less: Closing Stock of Finished Goods	239360	0
	6369008	1464450
Closing Stock in Trade	239360	0
Opening Stock in Trade	0	0
	-239360	0

Note No. 13 :

Particulars	31-03-2022	31-03-2021
Staff Salaries & Wages	537552	2289749
Staff Welfare	20551	0
Director's Remuneration	0	0
	558103	2289749

MERCSTONEINTERNATIONAL PRIVATE LIMITED

Significant Accounting Policies and Notes on Account for the year ended 31st March,2022

Note No. 14 :

Particulars	31-03-2022	31-03-2021
<u>Other Administrative Expenses Expenses</u>		
Power & fuel	4072	0
Office Rent	48000	0
Repairs & Maintance of Office Machinery	37959	32513
Rates & Taxes	10662	10662
Telephone & Internet Charges	22709	19667
Travelling & Conveyance	14251	10334
Printing & Stationary	6974	0
Advertisement	12000	588000
Donation & Subscription	5000	0
Audit Fees	25000	25000
Bank Charges	20939	0
Office expenses	7388	1101
Tea & Tiffin	9667	0
Business Promotions	0	714243
GST Pending Charges	320	0
General Charges	13224	
Entertainment Expenses	23963	0
Paper & Periodicals	3280	0
	265408	1401520

Note No. 15 :

Particulars	31-03-2022	31-03-2021
Depreciation	19631	12761
	19631	12761

MERCSTONE INTERNATIONAL PRIVATE LIMITED

SCHEDULE OF FIXED ASSETS AS AT 31.03.2022

SL	Particular of Fixed Assets	Rate %	Cost as on Opening Value	Addition This Year up to 30/09/21	Addition This Year after 1/10/21	Depreciation for the year	Total Dep. as on 31.03.2022	As on 31.03.2021 WDV	As on 31.03.2022 WDV
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2	Office Equipments	15	32800	0	0	4431	7692	29539	25108
3	Computer & Accessari	40	47500	0	0	15200	21834	42777	25666
	TOTAL		197860	0	0	19631	29526	178188	146059

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
786886040071122

Date of e-Filing
07-Nov-2022

Name	:	MARCSTONE INTERNATIONAL PRIVATE LIMITED
PAN/TAN	:	AANCM6652N
Address	:	B/1B, PARVATI BIHAR, 52/6, V.I.P. ROAD, Baguihati, NORTH 24 PARGANAS, Desh Bandhu Nagar S.O, West Bengal, 700059
Form No.	:	Form 3CA-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	077290

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