

Audited By:

S.K.Bhattachariya & Co

Chartered Accountants

Raja Chambers

4, Kiron Shankar Roy Road,

Koikata - 700001

**OM SAI DEVELOPERS**

**ANNUAL REPORT 2022**

Acknowledgement Number:783287361061122

Date of filing : 06-Nov-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	AAFFO9508C		
Name	OM SAI DEVELOPERS		
Address	353 , JESSORE ROAD , Kolkata , Kolkata , KOLKATA , KOLKATA , Motijheel S.O , Motijheel S.O , 32-West Bengal , 91-India , 700074		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	783287361061122

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		14,22,290
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	14,22,290
	Net tax payable	4	4,43,754
	Interest and Fee Payable	5	18,865
	Total tax, interest and Fee payable	6	4,62,619
	Taxes Paid	7	4,62,631
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 12	
Accrued Income & Tax Detail	Accrued 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 **MANISH AGARWAL** in the capacity of Partner having PAN-CCAPA1524M from IP address 116.206.223.157 on 06-Nov-2022  
DSC Sl. No. & Issuer 7152078 & 22900636CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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AAFFO9508C05783287361061122CFB414C612E7836954B99615758520C1678CC461

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



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	OM SAI DEVELOPERS
Address	353, JESSORE ROAD, Motijheel S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700074
PAN	AAFFO9508C
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 353, JESSORE ROAD, KOL-74 and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:  
As informed by the Assessee, in absence of any disclosure requirement thereof under the Goods and Service Tax statute, information required under clause 44 of Form 3CD has not been maintained. Further in absence of any prevailing statutory requirement, standard accounting software used by the Assessee is not configured to generate reports as required under this clause. In view of the above, the desired information in this clause has not been provided by the assessee.
- 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:-
1. 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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No records added



Acknowledgement Number:604036550300922

Accountant Details



Name	SUPRABHAT BHATTACHARIYA
Membership Number	052001
FRN (Firm Registration Number)	301081E
Address	RAJA CHAMBERS , 4 KIRAN SHANKAR ROY ROAD , Kolkatta G.P.O. , Kolkata , KOLKATA , 32- West Bengal , 91-India , Pincode - 700001

Date of signing Tax Audt Report	30-Sep-2022
Place	157.40.122.202
Date	30-Sep-2022

This form has been digitally signed by SUPRABHAT BHATTACHARIYA having PAN ADCPB7697R from IP Address 157.40.122.202 on 30/09/2022 09:54:45 PM Dsc Sl.No and Issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



**S.K. Bhattachariya & Co.**  
Chartered Accountants

**"Raja Chambers"**  
4, Kiran Sankar Roy Road  
Kolkata - 700001  
TeleFax:2248-2560

**OM.SALDEVELOPERS**  
353, Jessore Road, Kolkata - 700074  
**BALANCE SHEET AS AT 31ST MARCH 2022**

PARTICULARS	SCHE DULE	F.Y. 2021 - 22		F.Y. 2020 - 21	
		RS,	Rs,	RS	RS.
<b>LIABILITIES</b>					
Partner's Capital Account -As per Schedule	'A'		11,504,264.15		14,945,000.00
Unsecured Loan - As per Schedule	'B'		-	-	1,250,000.00
Sundry Creditors - As per Schedule	'C'		9,985,518.00		10,532,418.00
<b>Total:</b>			<b>21,489,782.15</b>		<b>26,727,418.00</b>
<b>ASSETS</b>					
<b>LOANS &amp; ADVANCES:</b>					
As Per Schedule	'E'		14,756,241.00		14,365,100.00
<b>DEPOSITS</b>					
Advance Income Tax & TDS F.Y.2021-22			420,131.00		-
<b>SUNDRY DEBTORS</b>					
As Per Schedule	'D'		1,985,453.00		-
Closing Stock As Per Schedule ( Value is taken & Certified by Partners)			3,742,092.00		10,597,979.00
Loss Brought Forward - As Per Schedule	'F'		-		134,002.60
<b>CASH AND BANK BALANCES</b>					
Cash -in - hand		557,464.00		35,053.00	
Cash at Bank Allahabad Bank, Nager Bazer , Indian Bank , Dum Dum (Nager Bazer) , C/A - 50446483646, IFSC - IDIB0000675		28,401.15	585,865.15	1,595,283.40	1,630,336.40
<b>Total:</b>			<b>21,489,782.15</b>		<b>26,727,418.00</b>

For. Om Sal Developers  
✓ **Hanish Agarwal**  
Partner

For Om Sal Developers  
**Raju Biswas**  
Partner

For Om Sal Developers  
**Santosh Antra**  
Partner

for **S.K. Bhattachariya & Co.**  
Chartered Accountants  
FRN. 301081E

**(S. Bhattachariya)**  
Partner

Membership No. 052004

UDIN: 22052004BC0JGG1314

Date: 30th September 2022  
Place: Kolkata



**OM SAI DEVELOPERS**

353, Jessore Road, Kolkata - 700074

**PARTNER'S CAPITAL ACCOUNT AS ON 31ST MARCH ' 2022**

ARTICULARS	SCHE- DULE	F.Y. 2021 - 22		F.Y. 2020-21	
		RS.	RS.	RS	RS.
<b>HANISH AGARWAL</b> <u>PAN: CCAPAL1524M, AADHAAR-3278 7173 09821</u>	"A"				
Opening Balance		56,75,000.00		39,50,000	
Addition During the Year		6,29,517.00		32,25,000	
Add: Interest on Capital		6,52,005.00		-	
Add: Remuneration		-		-	
Add: Shares of Profit @34%		3,32,421.11		-	
Less: Drawings		72,88,943.11	54,97,066.11	71,75,000	56,75,000
	17,91,877.00		15,00,000		
<b>RAJU BISWAS</b> <u>PAN - ALUPB6184B, AADHAAR-6799 2435 91481</u>					
Opening Balance		43,85,000.00		1,35,000	
Addition During the Year		1,61,500.00		42,50,000	
Add: Interest on Capital		4,36,460.00		-	
Add: Remuneration		-		-	
Add: Shares of Profit @33%		3,22,644.02		-	
Less: Drawings		53,05,604.02	27,23,604.02	43,85,000	43,85,000
	25,82,000.00		-		
<b>AMRAT DUTTA</b> <u>PAN - AJJPD8022B, AADHAAR -4459 3734 24351</u>					
Opening Balance		48,85,000.00		6,35,000	
Addition During the Year		1,61,500.00		42,50,000	
Add: Interest on Capital		4,96,450.00		-	
Add: Remuneration		-		-	
Add: Shares of Profit @33%		3,22,644.02		-	
Less: Drawings		58,65,594.02	32,83,594.02	48,85,000	48,85,000
	25,82,000.00		-		
<b>TOTAL :</b>			1,15,04,264.15	1,49,45,000	
<b>UNSECURED LOANS AS ON 31ST MARCH ' 2022</b>	"B"				
Prag Construction		-		7,50,000	
Ma Tara Construction		-	-	5,00,000	12,50,000
<b>TOTAL :</b>			-		12,50,000

For Om Sai Developers  
✓ Hanish Agarwal  
Partner

For Om Sai Developers  
Raju Biswas  
Partner

For Om Sai Developers  
Sumit Anthon  
Partner

**OM SAI DEVELOPERS**  
353, Jessore Road, Kolkata - 700074

SUNDRY CREDITORS AS ON 31.03.2022

PARTICULARS	SCHE- DULE	F.Y. 2021 - 22		F.Y. 2020-21	
		RS.	RS.	RS	RS.
<b>FLAT BOOKING MONEY</b>	* C *				
Barnali Roy - JRD/6C ( BWTPR4480B )		3,47,000.00		-	
Diptojit Bose - Mitijhil -2C (AYYPB5163D)		5,54,000.00		1,50,000	
Debojoyti Chakraborty - JRD-6D		50,000.00		-	
Dhnanjay Pal - JRD-3A (COIPP5824F )		27,15,000.00		-	
Kamal Kundu , JRD - Shop		-		34,00,000	
Mousumi Biswas		-		1,90,000	
Pachugopal Dutta		-		1,00,000	
Puja , Jessore Rd - Shop		-		21,67,250	
Pavel Chakraborty - Motijhil -1B (ADUPC9487C)		15,60,460.00		8,68,460	
Rina Baram - JRD-3D ( BCPPB6718N )		19,00,800.00		-	
Rupak Chakraborty		-		3,00,000	
Rita Bhattacharja - Jessor Rd- Flat-4C		-		7,60,001	
Soma Roy - Jessore Rd		-		10,000	
Suprobhat Das - Jessore Rd - ,Flat - 5C		-		7,38,320	
Suman Sarkar - JRD-5B ( BCJPS7002J )		2,62,200.00		-	
Tuli Das/Suprobhat Das - JRD- 5D (AKOPL0701B )		15,10,396.00		7,00,480	
Bengal Developers		-		4,50,000	
Tumpa Dutta		-		45,000	
Tini Bhowmick Sinha - Jessore Rd - 3C		-		2,26,500	
			88,99,856.00		1,01,06,011
<b>FOR GOODS</b>					
Chakraborty Hardware		30,575.00		-	
Gokul Stones & Tiles Pvt. Ltd		1,31,487.00		-	
Srishti Paints		31,000.00		-	
Sunny Marble & Tiles		14,174.00			
Nischit Cement Pvt. Ltd		-		1,37,200	
Saha Inron Stores		-	2,07,236.00	2,80,267	4,17,467
<b>LIABILITIES FOR EXPENSES</b>					
CGST		2,15,523.00		4,470	
SGST		2,15,523.00		4,470	
		4,31,046.00		8,940	
Audit Fees F.Y.2021-22		4,000.00		-	
Provision Income Tax F.Y.2021-22		4,43,380.00	8,78,426.00	-	8,940
<b>Total :</b>			99,85,518.00		1,05,32,418

For Om Sai Developers

✓ Hanish Agawal  
Partner

For Om Sai Developers

Raju Biswas  
Partner

For Om Sai Developers

Samrat Anith  
Partner

**OM SAI DEVELOPERS**  
353, Jessore Road, Kolkata - 700074

UNDRY DEBTORS AS ON 31.03.2022

PARTICULARS	SCHE- DULE	F.Y. 2021 - 22		F.Y. 2020 - 21	
		RS.	RS.	RS	RS.
	"D"				
Kamal Kundu , JRD - Shop (AKRRK5255G )		2,24,500.00		-	
Prubhat Banerjee - JRD-4B (AJGPB1300F)		36,045.00		-	
Puja - JRD-Shop 2 (AAFFP4559A )		1,71,500.00		-	
Rita Bhattacharya- JRD - 4C (AXEPB4708M )		7,599.00		-	
Suprobhat Das - JRD - 5C ( AORPD1680R)		22,809.00		-	
Tipas Kr. Pal - JRD-3B (AMDPP1941N )		15,20,000.00	19,85,453.00	-	
<b>Total :</b>			19,85,453.00		
	"E"				
<b>LOANS &amp; ADVANCES (DR)</b>					
<b>ADV. FOR LAND</b>					
Krishna Guha & others -194, Jessore Road,Kol.		-		89,30,000	
Roma Banerjee - Motijhil Avenue		1,25,000.00		1,00,000	
Ujjal Mallick - Shyambazar		20,000.00	1,45,000.00	20,000	90,50,000
<b>FOR. GOODS</b>					
Bengal Developer		-		7,50,000	
Baishnadevi Traders -AARFB4227F		2,76,248.00		7,82,000	
Jayashree Enterprise		-		57,100	
Kundu Innon Stores - AFSPK9706J		1,33,988.00		4,09,250	
Prasenjit Ball		-		9,750	
Saha Iron Stores - AAWFS2969N		34,855.00		-	
Shib Shakti Builders		20,17,700.00		-	
S.S.Elevators (ATSPD2086Q )		1,00,000.00		-	
Sudhir Pramanik - BAYPP7346D		3,20,000.00		-	
Tapan Paul		-		30,000	
The United Construction		54,40,000.00	83,22,791.00	12,83,000	33,21,100
<b>FOR EXPENSES</b>					
Ashok Sarkar - BDJPS8682P		13,64,000.00		2,84,000	
Anjali Electrical -ARMPP3666N		4,30,000.00		50,000	
Dilip Pal - DHPP4950A		2,38,000.00		20,000	
Jagadish Prasad - AFLPP0732Q		6,50,000.00		-	
Kaushik Saha - Advocate		1,62,450.00			
Ranadhir Saha,LBS - AYZPS9689J		2,50,000.00		1,50,000	
Ripan Das		10,000.00		-	
Shivam Enterprise - BLJPR5111A		31,84,000.00	62,88,450.00	14,90,000	19,94,000
<b>Total :</b>			1,47,56,241.00		1,43,65,100
	"F"				
<b>LOSS BROUGHT FORWARD</b>					
F.Y. 2018-19		-		9,706	
F.Y. 2019-20		-		1,22,000	
F.Y. 2020-21		-	-	2,296.60	1,34,002.60
<b>Total :</b>					1,34,003

For Om Sai Developers

✓ Hanish Agard  
Partner

For Om Sai Developers

Rajee Biswas  
Partner

For Om Sai Developers

Samrat Singh  
Partner



**OM SAL DEVELOPERS**  
353, Jessore Road, Kolkata - 700074

**TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2022**

PARTICULARS	F.Y. 2021 - 22		F.Y. 2020 - 21	
	RS.	RS.	RS	RS.
By, Sales		35550328.00		0.00
• Closing Stock				
• Raw Materials			49,274.67	
• Work-in-Progress - (Value is taken & Certified by Partners)	3,742,092.00	3,742,092.00	10,548,704.33	10,597,979.00
<b>Total:</b>		<b>39,292,420.00</b>		<b>10,597,979.00</b>
To, Opening Stock		10,597,979.00		3,642,714.00
• Purchase		13,581,454.58		1,668,730.00
• GST Reverse Charges				
• CGST	307,164.42		158,464.00	
• SGST	307,164.42	614,328.84	158,464.00	316,928.00
• Labour Charges		1,542,000.00		-
• Ste Expenses		9,644,724.00		4,957,857.00
• Freight		4,250.00		-
• Gross Profit		3,307,683.58		11,750.00
<b>Total:</b>		<b>39,292,420.00</b>		<b>10,597,979.00</b>
By, Gross Profit b/f		3,307,683.58		11,750.00
• Miscellaneous Income		7,878.42		-
• Net Loss		-		2,296.60
<b>Total:</b>		<b>3,315,562.00</b>		<b>14,046.60</b>
To, Salaries		122,000.00		-
• Exgratia		8,000.00		-
• Conveyance		2,000.00		-
• Rates & Taxes		4,460.00		500.00
• Other Expenses				
• Bank Charges	2,377.25		926.60	
• Office Expenses	4,320.00		-	
• Printing & Stationeries	4,198.00		-	
• Return Filling Charges	23,000.00		11,750.00	
• Paid GST Late Fees	1,200.00	35,095.25	870.00	13,546.60
• Loss Write Off		134,002.60		-
• Audit Fees		4,000.00		-
• Profit before Partner's Remuneration & Interest on Capital		3,006,004.15		-
<b>Total:</b>		<b>3,315,562.00</b>		<b>14,046.60</b>

For, Om Sal Developers  
✓ Hanish Agarwal  
Partner

For Om Sal Developers  
Rajee Biswas  
Partner

For Om Sal Developers  
Jannat Arth  
Partner

for **S.K. Bhattachariya & Co.**  
Chartered Accountants  
FRN. 301081E

*(Signature)*

(S. Bhattachariya)  
Partner

Membership No. 052004

UDIN: 22052004BCDJG91314

Date: 30th September 2022  
Place: Kolkata

**S.K. Bhattacharjya & Co.**  
Chartered Accountants

**"Raja Chambers"**  
4, Kiran Sankar Roy Road  
Kolkata - 700001  
TeleFax:2248-2560

**OM SAL DEVELOPERS**  
353, Jessore Road, Kolkata - 700074  
**PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

PARTICULARS	F.Y. 2021 - 22		F.Y. 2020 - 21	
	RS.	RS.	RS.	RS.
By, Profit before Partner's Remuneration & Interest on Capital		3,006,004.15		-
<b>Total:</b>		3,006,004.15		-
To, <b>INTEREST ON CAPITAL</b>				
Manish Agarwal - Partner	652,005.00		-	
Raju Biswas - Partner	436,460.00		-	
Samrat Dutta - Partner	496,450.00	1,584,915.00		
<b>PARTNER'S REMUNERATION</b>				
Manish Agarwal - Partner	-		-	
Raju Biswas - Partner	-		-	
Samrat Dutta - Partner	-		-	
Provision Income Tax F.Y.2021-22		443,380.00		
<b>NET PROFIT TRANSFERRED TO PARTNER'S CAPITAL A/C:</b>				
Manish Agarwal @34%	332,421.11		-	
Raju Biswas @33%	322,644.02		-	
Samrat Dutta @33%	322,644.02	977,709.15		
<b>Total:</b>		3,006,004.15		-

For, Om Sal Developers

*Manish Agarwal*  
Partner

For Om Sal Developers

*Raju Biswas*  
Partner

For Om Sal Developers

*Samrat Dutta*  
Partner

for **S.K. Bhattacharjya & Co.**  
Chartered Accountants  
FRN. 301081E

*S. Bhattacharjya*

**(S. Bhattacharjya)**  
Partner

Membership No. 052004

UDIN: 22052004BC0JG61314

Date: 30th September 2022

Place: Kolkata