

Acknowledgment Number: 748664331251022

Date of filing: 25-Oct-2022

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

Assessment Year

[Where the date of the Return of Income in Form ITR-1 (SARAJ), ITR-2, ITR-3, ITR-4/SUOANG, ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

2022-23

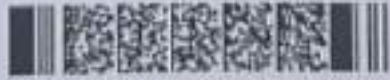
PAN: ADBPN092K  
Name: TAPAN NASKAR  
Address: DC 82 WEST PLAZA, Dash Bandhu Nagar S.O., Baguitali, NORTH 34 PARIGANAS, 32-West Bengal, 91-INDIA, 700039

Status: Individual Form Number: ITR-3  
Filed w/h: 139(1)-On or before due date e-Filing Acknowledgment Number: 748664331251022

Current Year business loss, if any	1	0
Total Income		6,82,120
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	6,82,120
Net tax payable	4	50,881
Interest and Fee Payable	5	5,911
Total tax, interest and Fee payable	6	56,792
Taxes Paid	7	56,794
(+) Tax Payable / (-) Refundable (6-7)	8	(-10)
Accrued Income as per section 115TD	9	0
Additional Tax payable w/h 115TD	10	0
Interest payable w/h 115TD	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 TAPAN NASKAR in the capacity of Self having PAN ADBPN092K from IP address 45.113.101.188 on 25-Oct-2022 DSC S/No & issuer 58836380479530  
@ 58836380479530CN=Verays CA 2014,OU=Certifying Authority,O=Verays Technologies Pvt Ltd,C=IN

System Generated  
Barcode/QR code



ADBPN092K03748664331251022e6af2e4bd1f07659d0e6a3ac19df78e4e1fddc54

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

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



e-Filing  
Ayushman Ayatna  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

0128887001022

Date of e-Filing

05-Oct-2022

Name	: TIRUPATI CONSTRUCTION PROPRIETOR TAPAN NASKAR
PAN/TAN	: ADBPN6092K
Address	: 26C NARAYANTALA WEST, DESHBANDHUNAGAR, , Bagulhati, NORTH 24 PARGANAS, Desh Bandhu Nagar S.O, West Bengal, 700059
Form No.	: Form 3CB-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G
Assessment Year	: 2022-23
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 051868

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

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	TIRUPATI CONSTRUCTION PROPRIETOR TAPAN NASKAR
Address	26C NARAYANTALA WEST, DESHBANDHUNAGAR, Desh Bandhu Nagar S.O. Baguihati, NORTH 24 PARGANAS, 32- West Bengal - 91-India. Pincode - 700059
PAN	ADBP96502K

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: **26C NARAYANTALA WEST, DESHBANDHUNAGAR, BAGUIATI, NORTH 24 PARGANAS, W.B. -700059** and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
- 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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STOCK RECORD NOT MAINTAINED PROPERLY.

Proper stock records are not maintained by the assessee.

Accountant Details

Name	PRADIP KUMAR ADITYA
Membership Number	051868
PRN (Prn Registration Number)	324058E
Address	CA - 3/8, BAGUATI ROAD, Deen Bandhu Nagar S.O, Baguhati, NORTH 24 PARGANAS, 22- West Bengal, 91-India, Pincode - 700059

Date of signing Tax Auct Report	29-Sep-2022
Place	43.226.31.37
Date	05-Oct-2022

This form has been digitally signed by PRADIP KUMAR ADITYA having PIN ADAPAD499G from IP Address 43.226.31.37 on 05/10/2022 03:43:10 PM Doc 51.No and Issuer ,C=IN,O=Verasy Technologies Pvt Ltd.,OU=Certifying Authority



Acknowledgement Number: 616825870051022

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

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

PART - A

1. Name of the Assessee

TIRUPATI CONSTRUCTION  
PROPRIETOR - TAPAN NASKAR

2. Address of the Assessee

26C NARAYANTALA WEST  
DESHBANDHUNAGAR  
Desh Bandhu Nagar S.O. Bagulhati  
NORTH 24 PARGANAS  
32- West Bengal, 91-India  
Pincode - 700059

3. Permanent Account Number (PAN)

ADBP6092K

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

19ACBP6192K1Z1

5. Status

Individual

6. Previous year

01-Apr-2021 to 31-Mar-2022

7. Assessment year

2022-23

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

Sl. No.

Relevant clause of section 44AB under which the audit has been conducted

1

Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

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

No

Section under which option exercised

PART - B

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

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Sl. No.	Name	Profit Sharing Ratio (%)

10. 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?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records entered						

11(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete construction in parts- civil contractors	96002

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

Sl. No.	Business	Sector	Sub Sector	Code
1				

11(b). Whether books of accounts are prescribed under section 44AA, list of books as prescribed?

Sl. No.	Books prescribed
1	CASH BOOK, LEDGER, BANK BOOK ETC

11(c). 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 each 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 account maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, LEDGER, BANK BOOK ETC	28C NARAYNTALA W	DISHBANDHUNAGAR	NORTH 24 PARGANAS	700019	IN India	22, 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, LEDGER, BANK BOOK ETC

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)? No

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.	KDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
	Total	₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
		No records added

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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 20:

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty, or 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



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(e) Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No. of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (d) of sub-section (2) of section 56 applicable
	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country State			
1							₹ 0	₹ 0

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets	Date of Depreciation (%)	Quantity Acquired	Adjustment made to the value under section 43CA/50C (if any)	Adjustment made to the written down value of the asset as on 31.03.2012 including value of goodwill of a business or profession	Adjusted written down value	Purchase Value	Total Cost of Purchase (8)	Deductions (12)	Other Adjustments	Depreciation Allowable (11)	Written Down Value at the end of the previous year
1	Building @ 1.7%		₹ 46,00,000	₹ 0	₹ 0	₹ 46,00,000	₹ 0	₹ 46,00,000	₹ 0	₹ 0	₹ 1,21,000	₹ 44,79,000
2	Building @ 1.7%		₹ 0	₹ 0	₹ 0	₹ 0	₹ 27,00,000	₹ 27,00,000	₹ 0	₹ 0	₹ 1,80,000	₹ 25,20,000
3	Furniture @ 10%		₹ 88,875	₹ 0	₹ 0	₹ 88,875	₹ 0	₹ 0	₹ 0	₹ 0	₹ 6,000	₹ 78,875

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4. Part and B amount of 40%	₹ 2500	₹ 0	₹ 0	₹ 2500	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2500	₹ 2500
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19. Amount admissible under section-

Sl. No.	Section	Amount debited in 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 exist

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

Sl. No.	Description	Amount
		No records exist

20- Details of contributions received from employees for various funds as referred to in section 36(1)(va)

Sl. No.	Nature of fund	In receipt from employee	Due date / amount received	The actual amount paid	The actual date of payment to the concerned authorities

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



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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
No records added		

(2) Amounts inadmissible under section 40(a)

1. 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	Name of the payee	Permanent Account Number of the payee, if available	Address of the payee, if available	Address Line 1	Address Line 2	City or Town or District	State	Country	Pin Code
1		₹ 0									

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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 payee	Permanent Account Number of the payee, if available	Account Number of the paper, 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

K. as payment referred to in sub-clause (in)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of payee	Permanent Account Number of the payee, if available	Account Number of the paper, 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 payee	Permanent Account Number of the payee, if available	Account Number of the paper, if available	Address Line 1	Address Line 2	City or Town or District	Zip Code / PIN Code	Country	State	Amount of tax deducted	Amount of tax deposited out of "amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

K. 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 payee	Permanent Account Number of the payee, if available	Account Number of the paper, 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.

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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. Pringe 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 (vi)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0
(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)(40(ba) and computation thereof.	

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
						No records added

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
						No records added

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8. 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						

9a. Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

9b. Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

10. Particulars of any liability of a contingent nature.

Sl. No.	Nature of Liability	Amount
1		₹ 0

11. 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		

12. Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under sections 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
₹ 0			

b. not paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
₹ 0			

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1):

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Sl. No.	Section	Nature of liability	Amount ₹ 0

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

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
No records added		

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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

Please furnish the details of the same



Knowledge Number: 616825870051022

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)(vib) ?

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

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
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No records added

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
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No records added

30. Details of any amount borrowed on bond or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

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Sl. No.	Name of the person from whom amount borrowed or repaid on hand	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 has been used for the purchase of assets or for the payment of liabilities as per the provisions of sub-section (2) of section 92CE?	Whether the excess money has been reinvested in the prescribed time	The amount of interest income on such excess money which had not been repaid within the prescribed time	Expected date of repayment of money

No records added

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

b. Please furnish the following details:

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred during the previous year	Language, interest, depreciation and amortisation (SECTION 32)	Amount of expenditure by way of interest or of similar nature exceeding 30% of SECTION 94B per 30% of SECTION 94B	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
				(iv)	(v)	(vi)	(vii)
	(i)	(ii)	(iii)	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, or aggregating, to all the parties to the arrangement

No records added

11.3. 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.
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No records added

11.4. 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 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.
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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.

11.4(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
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**Acknowledgement Number: 616025870051022**

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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
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No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, 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
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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 2695S or in the case of persons referred to in Notification No. S.O. 2005(E) dated 3rd July, 2017

t. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 2697 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.
No records added								

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

Acknowledgement Number:616825870051022

22.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 filed in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

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. No

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). Yes

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfil 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.
1	80C	₹ 1,50,000
2	80TTA	₹ 8,871

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BS, please furnish ? No

Acknowledgement Number: 616825870051022

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 (9) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

10. Whether the assessee is required to furnish the statement of tax deducted or tax collected? No

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Period for which furnished	Whether the statement of tax deducted or collected contains particulars about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported

11. Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) & payable (2)	Amount paid out of column (2) along with date of payment (3)
		₹ 0	₹ 0

12. In the case of a trading concern, give quantitative details of principal items of goods traded.

Sl. No.	Item Name	Unit Name	Opening stock	Purchased during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any

Acknowledgement Number: 616825870051022

1	0	0	0	0	0
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(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

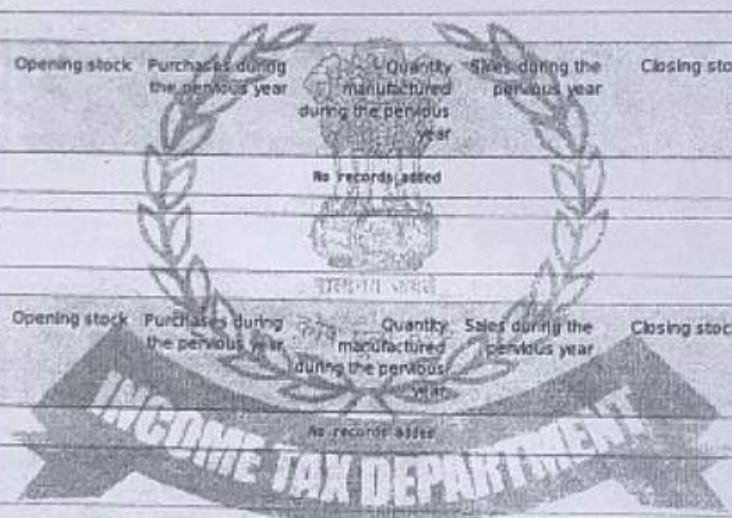
Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								



26.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (a) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

27. Whether any cost audit was carried out ?

Not Applicable

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



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

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. ?

No

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

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	12200000		10350000	
(b)	Gross profit / Turnover	811363	6.65	1813383	17.52
(c)	Net profit / Turnover	1014382	8.31	851456	8.06
(d)	Stock-in-Trade / Turnover	2135830	17.51	0	0
(e)	Material consumed / finished goods produced				

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

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

Acknowledgement Number: 616825870051022

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?	No
b. Please furnish	

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?	No
b. Please furnish the following details:	
Date of furnishing of report	
c. Please enter expected date of furnishing the report	

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)						
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Name	PRADIP KUMAR ADITYA
Membership Number	051840
PAN (Firm Registration Number)	324098E

CA - 3/B, BAGUIATI ROAD,  
Desh Bandhu Nagar S.O, Baguiati,  
NORTH 24 PARGANAS,  
32- West Bengal, 91-India,  
Pincode - 700059

Place

43,226,31.37

Date

05-Oct-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)	
Building @ 5%								
No records added								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Building @ 10%	1	12-Oct-2021	12-Oct-2021	₹ 37,00,000	₹ 0	₹ 0	₹ 0	₹ 37,00,000
Furniture & Fixings @ 10%								
No records added								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Plant and Machinery @ 45%								
No records added								

Acknowledgement Number:616825870051022

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
Building @ 5%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				

This form has been digitally signed by PRADIP KUMAR ADITYA having PIN ADAPAO499G from IP Address 43.226.31.37 on 05/10/2022 03:43:10 PM Doc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority

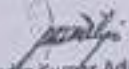
TIRUPATI CONSTRUCTION  
PROP. TAPAN NASKAR

26C, NARAYANTALA (WEST), BAGUIATI,  
P.O. - DESHBANDHUNAGAR, KOLKATA - 700059

TRADING & PROFIT AND LOSS A/C FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPT	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Stock	0.00	By Sale of Flat	12200000.00
.. Material Purchases	9508727.00		
.. Power & Fuel	29170.00		
.. Salaries & Wages	1850740.00	.. WIP	2135830.00
.. Staff Welfare	52470.00		
.. Conveyance	87830.00		
.. Telephone Expenses	48710.00		
.. Printing & Stationery	23570.00		
.. Bank Charges	16,836.00		
.. Audit Fees	12,000.00		
.. Engineering Consultants	540,000.00		
.. Municipality Expenses	471,040.00		
.. General Charges	81320.00		
.. Sales Promotion	142540.00		
.. Festival Expenses	28,000.00		
.. Depreciation	428,695.00		
.. Net Profit transferred to Capital Account	1,014,382.00		
<b>TOTAL</b>	<b>14335830.00</b>	<b>TOTAL</b>	<b>14335830.00</b>

For P.K. Aditya & Associates  
Chartered Accountants

  
(CA Pradip Kumar Aditya)  
Partner  
M.No. 051868

Dated : 29.09.2022

UDIN:-22051868BCVCFR3633

