

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



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Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
**307873420260923**

Date of e-Filing  
**26-Sep-2023**

Name	:	TAPAN GANGULY
PAN/TAN	:	AGAPG5549A
Address	:	186, RIFLE CLUB, , Postal Park, KOLKATA, Bansdroni S.O, West Bengal, 700070
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	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	163877

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





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

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

I have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	TAPAN GANGULY
Address	186, RIFLE CLUB, Bansdrani S.O, Postal Park, KOLKATA, 32-West Bengal, 91-India, Pincode - 700070
PAN	AGAPG5549A
Aadhaar Number of the assessee, if available	977037794685

2. I 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 186 Bansdrani S.O RIFLE CLUB Postal Park 700070 and 0 branches.
3. a. I report the following observations/comments/discrepancies/inconsistencies if any: NIL
- b. Subject to above,-
- A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.
- B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.
- C. In My opinion and to the best of My information and according to the explanations given to Me 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 2023; 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 My opinion and to the best of My information and according to the explanations given to Me, 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
1	Records necessary to verify personal nature of expenses not maintained by the assessee	The assessee has a policy of authorising expenses on the basis of contractual obligation or accepted business practice having regard to its business needs and exigencies. In terms of these observations, we have not come across any expenses charged to the profit & loss account, which in our opinion and judgement and to the best of our knowledge and believe, could not be regarded as personal expenses.
2	Others	Management Software is not so updated to provide break up of total expenditure of entities under the GST. Management will update their software as soon as possible

Accountant Details

Name	PRATIMA BAHETI
Membership Number	163877
FRN(Firm Registration Number)	030239C
Address	SE 607, SHASTRI NAGAR, Shastri Nagar S.O, Shastri Nagar, GHAZIABAD, 31-Uttar Pradesh, 91-India, Pincode - 201002
Date of signing Tax Audit Report	25-Sep-2023
Place	122.177.181.210
Date	26-Sep-2023



Document Number: 307873420260923

Document has been digitally signed by PRATIMA BAHETI having PAN DAYPK0513H from IP Address 122.177.181.210 on 26/09/2023 03:00:23 PM Dsc SI.No and Issuer: Prantagon Sign Securities Pvt. Ltd., OU=Certifying Authority





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

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

PART - A

1. Name of the Assessee	TAPAN GANGULY
2. Address of the Assessee	186, RIFLE CLUB, Bansdrani S.O, Postal Park, KOLKATA, 32-West Bengal, 91-India, Pincode - 700070
3. Permanent Account Number (PAN)	AGAPG5549A
Aadhaar Number of the assessee, if available	977037794685
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	19AGAPG5549A1ZQ

5. Status	Individual
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

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?

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

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ? No



Business	Sector	Sub Sector	Code
No records added			

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

Sl. No.	Books prescribed
1	Bank Book
2	Sales Register
3	Cash Book
4	Journal
5	Ledger
6	Purchase Register

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Purchase Register	186	RIFLE CLUB	Postal Park	700070	91-India	32-West Bengal
2	Ledger	186	RIFLE CLUB	Postal Park	700070	91-India	32-West Bengal
3	Journal	186	RIFLE CLUB	Postal Park	700070	91-India	32-West Bengal
4	Cash Book	186	RIFLE CLUB	Postal Park	700070	91-India	32-West Bengal
5	Sales Register	186	RIFLE CLUB	Postal Park	700070	91-India	32-West Bengal
6	Bank Book	186	RIFLE CLUB	Postal Park	700070	91-India	32-West Bengal

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

Sl. No.	Books examined
1	Purchase Register
2	Ledger
3	Journal
4	Cash Book
5	Sales Register
6	Bank Book

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
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year

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 ?  
Please furnish the following details:-

No

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

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	12377290		9316857	
(b)	Gross profit / Turnover	1589458	12.84	1514110	16.25
(c)	Net profit / Turnover	1003593	8.11	916610	9.84
(d)	Stock-in-Trade / Turnover	781230	6.31	1107635	11.89
(e)	Material consumed / Finished goods produced		0.00		0.00

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

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
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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







# GANGULY ENTERPRISES

186, RIFLE CLUB, BANSDRONI  
SOUTH 24 PARGANAS, KOLKATA 700070

AGAPG5549A

## TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

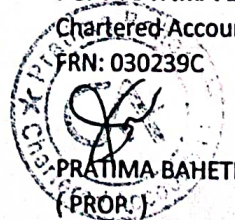
PARTICULARS	Amount (Rs.)	PARTICULARS	Amount (Rs.)
To Stock In Trade	11,07,635.00	By Sales @28%	1,23,77,289.78
To Purchases A/c	1,04,61,427.00	By Closing Stock	7,81,230.00
To Gross Profit c/o	15,89,457.78		
	<u>1,31,58,519.78</u>		<u>1,31,58,519.78</u>
Accounting charges	25,000.00	By Gross Profit b/f	15,89,457.78
Audit Fees	15,000.00	BANK INTEREST	13,302.00
Bank Charges	6,500.00	REBATE & RATE DIFFERENCE	1,36,147.19
Convyanance Expenses	32,762.00	PPF INTEREST	47,129.00
Depreciation	4,706.56	ROUNDED OFF	0.19
Electric Charges	12,378.00	INTEREST INCOME	1,60,626.50
General Expenses	23,480.00		
Interest On OD Account	3,48,223.55		
Legal Fees	6,500.00		
Newspaper & Periodicals	4,320.00		
Rounded OFF-Expenses	29.33		
Printing & Stationery	16,350.00		
P Tax	300.00		
Salary	4,44,000.00		
Telephone	3,250.00		
Trade License	270.00		
To Net Profit	10,03,593.22		
	<u>19,46,662.66</u>		<u>19,46,662.66</u>

Note: Schedule A on notes on accounts form integral part of the balance sheet.

For GANGULY ENTERPRISES

TAPAN GANGULY  
PROP.  
Place: Kolkata  
Date: 25/09/2023

As per our Report of even date attached  
For PRATIMA BAHETI & CO  
Chartered Accountants



M.No. 163877



**GANGULY ENTERPRISES**

186, RIFLE CLUB, BANSDRONI

SOUTH 24 PARGANAS, KOLKATA 700070

**SCHEDULE - 1****FIXED ASSETS**

Particulars	Rate	Balance as on 01.04.2022	Addition during the year	Date of Addition	Deduction During the year	Total as on 31.03.2023	Depreciation during the year	Balance as on 31.03.2023
COMPUTER AND PRINTER	40%	9288.00	-		-	9288.00	3715.20	5572.80
		<u>9288.00</u>	<u>0.00</u>		<u>-</u>	<u>9288.00</u>	<u>3715.20</u>	<u>5572.80</u>
AIR CONDITIONER	15%	2841.33			-	2841.33	426.20	2415.13
MOBILE PHONE	15%	549.97			-	549.97	83.00	466.97
MOTOR CYCLE	15%	3214.43			-	3214.43	482.16	2732.27
		<u>6605.73</u>	<u>0.00</u>		<u>-</u>	<u>6605.73</u>	<u>991.36</u>	<u>5614.37</u>
FLAT AC	0%	2600000.00			-	2600000.00	0.00	2600000.00
GOLD JEWELLERY	0%	120053.00			-	120053.00	0.00	120053.00
HOUSE HOLD ASSESTS	0%	120570.00			-	120570.00	0.00	120570.00
SHOP - ARUP MONDAL	0%	1530000.00				1530000.00		1530000.00
		<u>4370623.00</u>	<u>0.00</u>		<u>0.00</u>	<u>4370623.00</u>	<u>0.00</u>	<u>4370623.00</u>
<b>TOTAL</b>		<u><b>4386516.73</b></u>	<u><b>0.00</b></u>		<u><b>0.00</b></u>	<u><b>4386516.73</b></u>	<u><b>4706.56</b></u>	<u><b>4381810.17</b></u>





# GANGULY ENTERPRISES

186, RIFLE CLUB, BANSDRONI  
SOUTH 24 PARGANAS, KOLKATA 700070

31.03.2023

Schedule-A

## NOTES ON ACCOUNTS :

- 1 The accounts are prepared on historical cost concept convention and on accrual basis of accounting.
- 2 Mercantile system of accounting has been followed and there is no change in the system as compared to the previous accounting year.
- 3 The concern follows percentage completion method, stated on the basis of physical measurement of work actually completed at the Balance Sheet date, taking into account the contractual price and revision thereto if any. Losses on contracts are fully accounted for as and when incurred. Foreseeable losses are accounted for when they are determined except to the extent they are expected to be recovered through claims presented to the customer or in arbitration.
- 4 Current Assets and Current Liabilities are subject to confirmation.

In terms of our Report of even date annexed hereto

For PRATIMA BAHETI & CO  
Chartered Accountant

FRN: Q30239C



M.No: 163877

Date: 25/09/2023

PLACE : KOLKATA