

Acknowledgement Number:**FORM 3CB** [Part (b) of Rule 130]

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. 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: WELFARE DEVELOPERS
 Address: NORTH CHAKBHABANI, B T PARK, BLURGHAT, Balurghat H.O., Balurghat, SOUTH DINAJPUR, 32-West Bengal, 91-India, Pincode - 733101
 PAN: AACFW3622Q
 Aadhaar Number of the assessee, if available:

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 **MALDA** and 0 branches.

3. I report the following observations/comments/discrepancies/inconsistencies if any:

a. 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
		No records added

Accountant Details

Name: PRALAY CHAKRABORTY
 Membership Number: 059736
 FRN(Firm Registration Number): 0324690E
 Address: SM PALLY, MALDA, Malda H.O., English Bazar, MALDA, 32-West Bengal, 91-India, Pincode - 732101
 Date of signing the Audit Report: 01-Sep-2023
 Place: 103.55.98.71
 Date: 01-Sep-2023

This form has been digitally signed by having PAN from IP Address 103.55.98.71 on Dsc Sl.No and issuer



Acknowledgement Number:**FORM 3CD** [See rule 6G(3)]

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

PART - A

WELFARE DEVELOPERS

1. Name of the Assessee

2. Address of the Assessee

NORTH CHAKBHABANI, B T PARK , BLURGHAT , Balurghat H.O .
Balurghat , SOUTH DINAJPUR , 32-West Bengal , 91-India , Pncode -
733101

3. Permanent Account Number (PAN)

AACFW3622Q

Aadhaar Number of the assessee, if available

No

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 ?

SI. No.

Type

Registration /Identification Number

No records added

5. Status

Firm

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

SI. 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 ?

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?

SI. No.	Name	Profit Sharing Ratio (%)
1	Ambar Bose	12.5
2	Arunangshu Mohanta	12.5
3	Abhijit Chowdhury	12.5
4	Soma Dutta	25
5	Mousumi Ghosh Choudhury	12.5
6	Suchanta Das Mohanta	12.5
7	Lakshmi Das Bose	12.5

(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 ?

No

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

NAME OF THE ASSESSEE	:-	WELFARE DEVELOPERS
DDRESS	:-	NORTH CHAKBHABANI, B T PARK,
	:-	BALURGHAT, DAKSHIN DINAJPUR
ACCOUNTING YEAR	:-	2022-2023
ASSESSMENT YEAR	:-	2023-2024
P.A.N.	:-	AACFW3622Q

CONSTRUCTION A/C

To	Opening Stock of Raw Materials	
"	Purchase of Raw Materials	3,084,882.00
"	Labour Charges	517,910.00
"	Municipal Plan and others	2,321,465.00
"	Salary to supervisor	84,500.00
"	Printing, advertisement & others	14,000.00
"	Travelling Expenses	3,623.00
"	Office Expenses	6,520.00
"	Misc Expenses	6,847.00
		<u>6,039,747.00</u>
	Less Closing Stock Materials	<u>2,954,600.00</u>
		3,085,147.00

INCOME FROM SALE OF FLAT

To	Cost of Manufacturing	3,085,147.00	By	Payment received against flat	-
"	Repairing	561,600.00	"	Rent Received	1,872,000.00
			"	Interest on I T Refund	2,524.00
			"	Loss	2,909,013.00
"	Partners Salary	175,000.00			
"	Partners Interest	961,790.00			
		<u>4,783,537.00</u>			<u>4,783,537.00</u>

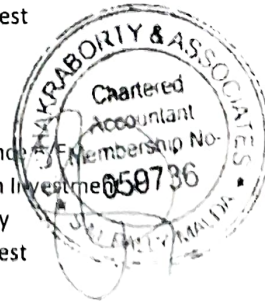
PARTNERS INTEREST AND SALARY A/C

	<u>SALARY</u>	<u>INTEREST</u>	<u>SHARE OF PROFIT</u>
Ambar Bose	25,000.00	153,586.00	363,626.63
Arunangshu Mohanta	25,000.00	135,621.00	363,626.63
Abhijit Chowdhury	25,000.00	158,948.00	363,626.63
Soma Dutta	25,000.00	224,271.00	727,253.25
Mousumi Ghosh Choudhury	25,000.00	76,193.00	363,626.63
Sucharita Das Mohanta	25,000.00	114,423.00	363,626.63
Lakshmi Das Bose	25,000.00	98,748.00	363,626.63
	<u>175,000.00</u>	<u>961,790.00</u>	<u>2,909,013.00</u>

PARTNERS CAPITAL A/C

<u>AMBAR BOSE</u>					
To	T D S	23,580.00	By	Balance B/F	3,071,734.38
"	Share of Loss	363,626.63	"	Fresh Investment	500,000.00
			"	Salary	25,000.00
"	Balance C/D	3,363,113.75	"	Interest	153,586.00
		<u>3,750,320.38</u>			<u>3,750,320.38</u>

<u>ARUNANGSHU MOHANTA</u>					
To	T D S & T C S	23,580.00	By	Balance B/F	2,712,423.89
"	Share of Loss	363,626.63	"	Fresh Investment	1,566,000.00
			"	Salary	25,000.00
"	Balance C/D	4,051,838.27	"	Interest	135,621.00
		<u>4,439,044.89</u>			<u>4,439,044.89</u>



UDIN - 23059736BGWVXD7307

ABHIJIT CHOUDHURY

To	T D S & T C S	23,580.00	By	Balance B/F	3,178,975.30
"	Share of Loss	363,626.63	"	Fresh Investment	800,000.00
"			"	Salary	25,000.00
"	Balance C/D	<u>3,775,716.67</u>	"	Interest	<u>158,948.00</u>
"	Share of Loss	<u>4,162,923.30</u>			<u>4,162,923.30</u>

SOMA DUTTA

To	T D S & T C S	47,160.00	By	Balance B/F	4,485,437.47
"	Share of Loss	727,253.25	"	Fresh Investment	1,800,000.00
"			"	Salary	25,000.00
"	Balance C/D	<u>5,760,295.22</u>	"	Interest	<u>224,271.00</u>
"		<u>6,534,708.47</u>			<u>6,534,708.47</u>

MOUSUMI GHOSH CHOUDHURY

To	T D S & T C S	23,579.00	By	Balance B/F	1,523,870.77
"	Share of Loss	363,626.63	"	Salary	25,000.00
"			"	Interest	76,193.00
"	Balance C/D	<u>1,237,858.14</u>			
"		<u>1,625,063.77</u>			<u>1,625,063.77</u>

SUCHARITA DAS MOHANTA

To	T D S & T C S	23,580.00	By	Balance B/F	2,288,462.15
"	Share of Loss	363,626.63	"	Fresh Investment	450,000.00
"			"	Salary	25,000.00
"			"	Interest	114,423.00
"	Balance C/D	<u>2,490,678.52</u>			
"		<u>2,877,885.15</u>			<u>2,877,885.15</u>

LAKSHMI DAS BOSE

To	T D S & T C S	23,579.00	By	Balance B/F	1,974,963.44
"	Share of Loss	363,626.63	"	Salary	25,000.00
"			"	Interest	98,748.00
"	Balance C/D	<u>1,711,505.82</u>			
"		<u>2,098,711.44</u>			<u>2,098,711.44</u>

STATEMENT OF AFFAIRS AS ON 31.03.2023

Ambar Bose	3,363,113.75	IDBI (1032102000002462)	15,744.39
Arunangshu Mohanta	4,051,838.27	Building	3,556,000.00
Abhijit Chowdhury	3,775,716.67	Land at Dakra	13,531,139.00
Soma Dutta	5,760,295.22	Land at Raghunathpur	1,802,000.00
Mousumi Ghosh Choudhury	1,237,858.14	Closing Stock of Materials	2,954,600.00
Sucharita Das Mohanta	1,711,505.82		
Lakshmi Das Bose	1,711,505.82		
		Cash in hand	528,350.30
Sundry Creditors	768,000.00		
Audit Fees	<u>8,000.00</u>		
	<u>22,387,833.69</u>		<u>22,387,833.69</u>



Acknowledgement Number:

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	Other construction activity n.e.c.	06010

(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
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	CASH BOOK LEDGER AND OTHERS

(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	CASH BOOK LEDGER AND OTHERS	NORTH CHAKBHABANI	BALURGHAT	DAKSHIN DINAJPUR	733101	91-India	32-West Bengal

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

Sl. No.	Books examined
No records added	

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
No records added			

Acknowledgement Number:

(g) 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
		No records added		

(f) Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
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14.(a). Method of valuation of closing stock employed in the previous year:

At Cost

(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:

Sl. No.	Description	Amount
		No records added

(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
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2/2

Acknowledgement Number:

(1) 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	Value adopted or assessed or assessable	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			

No records added

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.	Method of Depreciation	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/115B AD (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)

No records added

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 74(1)(c))

Sl. No.	Description	Amount
	No records added	

(b) Particulars of sum paid to employees for bonus funds as referred to in sub-section (1)(c) above

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

Acknowledgement Number:

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
	No records added	

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
	No records added	

(b) Amounts inadmissible under section 40(x)

(i) Tax payment to non-resident referred to in sub-clause (i)

(ii) Details of payment on which tax is not deducted

Acknowledgement Number:

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
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No records added

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)
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No records added

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
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No records added

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"
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No records added

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
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No records added

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"
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No records added

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
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No records added

22. Payment to PF/other fund etc. under sub-clause (iv)

23. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

₹ 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
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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. If not, 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
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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. If not, 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
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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
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No records added

(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
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No records added

(i) 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
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No records added

24. Acknowledgement Number:

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. 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);

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 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
Opening Balance	₹ 0	
Credit Availed	₹ 0	

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

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

Please furnish the details of the same

Sl. No.	Name of the person from whom shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CPs of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

30. 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?

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
No records added						

31. 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?

Please furnish the following details

Sl. No.	Nature of income	Amount
No records added		

32. 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?

Please furnish the following details

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount	PAN of the person, if available	Aadhaar Number of	Address Line 1	Address Line 2	City Or Town Or District	Zip Code /	Country	State	Amount borrowed	Date of borrowing	Amount repaid	Amount repaid through	Date of repaid
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Acknowledgement Number:

lastowed or
repaid on hand

the person,
if available

Pin
Code

the holding
interest

8/
100
10

(To be filled by assessee)

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 (In Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (In Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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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(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

No records added

C. a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

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
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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.
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No records added

Acknowledgement Number:

a. 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) 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 or use of electronic clearing system through a bank account ?	Whether 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.

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) of 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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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) of 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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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 -

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available) of 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 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) of 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

Note: Particulars at (iia), (iib), (iic) and (iid) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office savings bank or a post office.

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269J, made during the previous year -

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available) of 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 ?
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Acknowledgement Number:

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
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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 (d), (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
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No records added

f. 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?

No

g. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year?

No

If yes, please furnish the details of the same.

₹ 0

h. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year?

No

If yes, please furnish the details of the same.

₹ 0

i. In case of a company please state that whether the company is deemed to be carrying on a speculation business as required in explanation to section 73

No

If yes, 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, Section 10AA)

No

Acknowledgement Number:

SI No. Section under which deduction is claimed

Amounts admissible as per the provisions of the Income tax Act, 1961 and fulfil the conditions, if any, specified under the relevant provisions of the Income tax Act, 1961 or Income tax Rules, 1962 or any other guidelines, circulars, etc. issued in this behalf.

No records added

24 (a) Whether the assessee is required to deduct or collect Tax as per the provisions of Chapter 7B of the Income Tax Act?

Yes

SI No.	(1) Tax deduction and Account Number (TAN)	(2) Section of payment	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (2)	(5) Total amount on which tax is required to be deducted or collected out of (4)	(6) Total amount on which tax is deducted or collected out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax is deducted or collected out of (7)	(9) Amount of tax deducted or collected out of (8)	(10) Amount of tax deducted or deposited to the credit of the Central Government out of (8) and (9) (10)
					No records added					

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected?

Yes

Please furnish the details:

SI No. Tax deduction and collection Account Number (TAN)

Type of Form

Date: date for 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.

No records added

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

Yes

Please furnish:

SI No. Tax deduction and collection Account Number (TAN)(1)

Amount of interest under section 201(1A)/206CC(7) is payable(2)

Amount paid out of column (2) along with date of payment.(3)

Amount Date of payment

No records added

25 (a) In the case of a trading concern, give quantitative details of principal items of goods traded

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

No records added

(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

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

No records added

Knowledge Number:

Unaudited Products

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

No records added

C.P. No. 10/15

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

No records added

38. (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, and if so, please furnish the following details:-

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

39. Whether any cost audit was carried out?

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

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

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

37. Give the details of 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

38. Give the details of 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	%
1	Total turnover of the assessee	2321465	0.00	0	0.00
2	Gross Profit / Turnover	2321465	0.00	0	0.00
3	Net Profit / Turnover	2909013	-125.31	0	0.00
4	Stock at Trade / Turnover	2421465	0.00	0	0.00
5	Material consumed / as per records furnished		0.00		0.00

Acknowledgement Number:

1. 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, in the following 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			No

2. a. Whether the assessee is required to furnish statement in Form No.61, or Form No. 61A or Form No. 61B ?

1. 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 ?	Whether the Form contains information about all details/ furnished transactions which are not reported.

No records added

3. 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 285 ?

No

1. Please furnish the following details

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

Please enter expected date of furnishing the report

4. Break-up of total expenditure of entities registered or not registered under the GST

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

No records added

Accountant Details

Accountant Details

Name PRALAY CHAKRABORTY

059736

Membership Number 0324690E

Firm Registration Number

SM PALLY, MALDA, Malda H.O., English Bazar, MALDA, 32-West Bengal, 91-India Pincode - 732101

Address

103.55.96.71

Type

2017 Assessment

2017 Assessment

2017 Assessment

2017 Assessment

Deductions From Assessments

These deductions are not of any character and are not to be used for any other purpose.

Description of the Basis of Assess Class of ASSES	Si.	Date of Sale	Amount	SR. NO.
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NO. RECORDS SUBMITTED

This form has been regularly supplied to every person liable to pay tax under the Act.

