

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
354230660300923

Date of e-Filing
30-Sep-2023

Name	:	M/S. ACROPOLIS INFRA
PAN/TAN	:	ABBFA9215H
Address	:	39/1/5/2A, Post Office Road, , Kolkata, KOLKATA, Dumdum S.O, West Bengal, 700028
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	:	067379

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

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

1. We 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	M/S. ACROPOLIS INFRA
Address	39/1/5/2A , Post Office Road , KOLKATA , 32-West Bengal , 91-India , Pincode - 700028
PAN	ABBFA9215H
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 **39/1/5/2A, Post Office Road, Kolkata - 700028, West Bengal, India** and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **11. It was observed that the Partnership concern did not paid GST on Advance For Flat Booking of Rs.8,00,000.00 out of Rs. 23,00,000.00 which was received by the partnership firm before receiving compliance certificate of the building and also not booked any GST liability in balance sheet. Further it was noted that the Partnership concern did not deducted TDS as per section 194H on Brokerage of Rs.1,72,000.00 which is booked as expenses in Profit and Loss Account. We are unable to disclosed the details of non deduction of TDS in clause No. 21 of Form no. 3CD due to non availability of required documents. Further it was observed that GST under reserved charged mechanism is applicable in real-estate business as per GST provision but the partnership firm booked purchased from unregistered party approx. of Rs. 21035348.00 on which no GST booked as well as paid under reserved charged mechanism. Lastly we draw attention that the partnership firm not provided to us Trade Licence Fees and Professional Tax Enrollment Fees for the F.Y 2022-2023 but booked as expenses on profit and loss account of Rs. 5500.00 we are unable to verify to correctness of the same due to non availability of documents.**
- 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 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 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
1	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

Accountant Details

Name	Dipankar Roy
Membership Number	067379
FRN(Firm Registration Number)	312151E
Address	3, 1st Floor , Badri Das Temple Street , Shyambazar Mail S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700004



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	M/S. ACROPOLIS INFRA
2. Address of the Assessee	39/1/5/2A , Post Office Road , Dumdum S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700028
3. Permanent Account Number (PAN)	ABBFA9215H
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	19ABBFA9215H1ZH

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	
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Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments 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?	
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Sl. No.	Name	Profit Sharing Ratio (%)
1	Amlan Mukherjee	40
2	Bidit Banerjee	30
3	Samir Kumar Kundu	30

(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
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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).	
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Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010



UDIN:	23067379BGYISB7190
MRN/Name:	067379/DIPANKAR ROY
Firm Registration No.:	312151E
Document type:	GST and Tax Audit
Document sub type:	Form 3CB - Section 44AB(a)
Document Date:	20-09-2023
Create Date/Time:	05-10-2023 12:27:14
AY/FY:	2023
Financial Figures/Particulars:	
Total Turnover as per Form 3CD:	20213300.00
Net Profit/ Turnover (ratio) as per Form 3CD:	8.24
WDV of Fixed Assets:	443705.00
Assessment Year:	2023-2024
PAN of the Assessee/ Auditee:	ABBFA9215H
Document description:	Tax Audit For the Financial Year 2022-2023.

