

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

2022-23

(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AAICA6151B		
Name	AASTHA FINANCE & INVESTMENT LIMITED		
Address	FIRST FLOOR , AKASH APARTMENT , Kumarpur S.O , Roshna , BARDHAMAN , 32-West Bengal , 91-INDIA , 713304		
Status	Plc Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	741827611211022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		14,29,762
	Book Profit under MAT, where applicable	2	13,35,138
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	3,71,739
	Interest and Fee Payable	5	43,380
	Total tax, interest and Fee payable	6	4,15,119
Accreted Income & Tax Details	Taxes Paid	7	4,15,119
	(+) Tax Payable / (-) Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable / (-) Refundable (12-13)	14	0

This return has been digitally signed by AASTHA FINANCE & INVESTMENT LIMITED in the capacity of Director havingPAN BLTPS3251E from IP address 115.96.198.86 on 21-Oct-2022 DSC Sl.No & Issuer 21154998& 21154998CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated



Barcode/QR code

AAICA6151B067418276112110224281a476b10cae0e5b7a8072d28f7c24a5ec75cf

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Number:553456660280922

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

Name

AASTHA FINANCE
& INVESTMENT LIMITED

Address

AAKASH APARTMENT, FIRST FLO
OR
GOPALPUR, ASANSOL-4,
Kumarpur S.O, Roshna,
BARDHAMAN, 32- West Bengal,
91-India, Pincode - 713304

PAN

AAICA6151B

Aadhaar Number of the assessee, if available

was conducted by me **BIKASH GHOSH** in pursuance of the provisions of the **Income-tax Act, 1961**, and I annex hereto a copy of my audit report dated **27-Sep-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- the audited balance sheet as at **31-Mar-2022**; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and 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
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No records added

Accountant Details

Name

BIKASH GHOSH

Membership Number

062755

FRN (Firm Registration Number)

0326947E



Acknowledgement Number:553456660280922

Address

USHA APARTMENT, FIRST FLOOR ,
1, MN SAHA ROAD , Hutton Road S.O
Rashunpur , BARDHAMAN ,
32- West Bengal , 91-India ,
Pincode - 713301

Date of signing Tax Audit Report

27-Sep-2022

Place

47.11.59.207

Date

27-Sep-2022

This form has been digitally signed by **BIKASH GHOSH** having PAN **AHFPG3509A** from IP Address **47.11.59.207** on **28/09/2022 01:06:45 PM** Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



Acknowledgement Number:553456660280922

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 **AASTHA FINANCE & INVESTMENT LIMITED**

2. Address of the Assessee **AAKASH APARTMENT, FIRST FLOOR ,
GOPALPUR, ASANSOL-4 ,
Kumarpur S.O , Roshna ,
BARDHAMAN , 32- West Bengal ,
91-India , Pincode - 713304**

3. Permanent Account Number (PAN) **AAICA6151B**

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	19AAICA6151B1ZX

5. Status **Company**

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)- 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? **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 (%)

(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
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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	REAL ESTATE AND RENTING SERVICES	Operating of real estate of self-owned buildings (residential and non-residential)	07002

(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
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1

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

Yes

Sl.No.	Books prescribed
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1	CASH BOOK, LEDGERS, JOURNALS, BILLS, VOUCHERS, TDS, BANK STATEMENT ETC.
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(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.)



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, LEDGERS, JOURNALS, BILLS, VOUCHERS, TDS, BANK STATEMENT ETC.	AAKASH APARTMENT	FIRST FLOOR, GOPALPUR	PASCHIM BARDHAMAN	713304	91-India	32- West Bengal

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

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, LEDGERS, JOURNALS, BILLS, VOUCHERS, TDS, BANK STATEMENT 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.	ICDS	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
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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)
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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
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₹ 0

(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
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No records added

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
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No records added

(d). any other item of income;

Sl. No.	Description	Amount
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No records added



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(e). Capital receipt, if any.

Sl. No.	Description	Amount
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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				Country	State	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 sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code					
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/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (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)
1	Furnitures & Fittings @ 10%	10	₹ 1,20,051	₹ 0	₹ 0	₹ 1,20,051	₹ 0	₹ 0	₹ 0	₹ 0	₹ 12,005	₹ 1,08,046
2	Plant and Machinery @ 15%	15	₹ 1,07,761	₹ 0	₹ 0	₹ 1,07,761	₹ 0	₹ 0	₹ 0	₹ 0	₹ 16,164	₹ 91,597
3	Plant and Machinery @ 40%	40	₹ 1,349	₹ 0	₹ 0	₹ 1,349	₹ 0	₹ 0	₹ 0	₹ 0	₹ 540	₹ 809

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4	Plant and Machinery @ 60%	60	₹ 41,816	₹ 0	₹ 0	₹ 41,816	₹ 1,70,638	₹ 1,70,638	₹ 0	₹ 0	₹ 1,27,472	₹ 84,982
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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 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

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
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
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		



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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	

(b). Amounts inadmissible under section 40(a);

i. 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	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
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 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
1		₹ 0											₹ 0

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
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 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"
1		₹ 0											₹ 0	₹ 0

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
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.



Acknowledgement Number:553456660280922

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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1		₹ 0											₹ 0	₹ 0
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iv. Fringe benefit tax under sub-clause (ic)														₹ 0
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v. Wealth tax under sub-clause (iia)														₹ 0
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vi. Royalty, license fee, service fee etc. under sub-clause (iib)														₹ 0
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vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)														
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Sl. No.	Date of payment	Amount of the 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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1		₹ 0									
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viii. Payment to PF /other fund etc. under sub-clause (iv)														₹ 0
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ix. Tax paid by employer for perquisites under sub-clause (v)														₹ 0
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(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/LA/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. 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

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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, 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						

(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
1		₹ 0

(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
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
No records added						



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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.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
1	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE AS ON 31.03.2022 WAS PAID BEFORE DUE DATE OF RETURN	₹ 16,734

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

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)
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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)(viiia) ?

No

Please furnish the details of the same



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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)(viib) ?

No

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.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

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

No



Acknowledgement Number:553456660280922

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	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 available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation 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 ?

No

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.		Details of interest expenditure carried forward as per sub-section (4) of section 94B.	
				(iv)	Assessment Year	(v)	Assessment Year
1	₹ 0	₹ 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, in aggregate, to all the parties to the arrangement
No records added		



Acknowledgement Number:553456660280922

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.
---------	---------------------------------	------------------------------------	--	---	---	--	--	---	--

No records added

b. 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 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.
---------	--	---	---	--	---	---	--

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 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:553456660280922

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 with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
---------	-------------------	----------------------	--	---	-------------------

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 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 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 with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
---------	-------------------	----------------------	--	---	-------------------

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 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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



Acknowledgement Number:553456660280922

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:553456660280922

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
						Amount	Order U/s & Date	
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 ?

No

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).

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and 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.
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No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes



Acknowledgement Number:553456660280922

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 (8) (10)
1	CALA14353D	192	Salary	₹ 9,80,000	₹ 9,80,000	₹ 9,80,000	₹ 48,000	₹ 0	₹ 48,000	₹ 0
2	CALA14353D	194C	Payments to contractors	₹ 59,47,600	₹ 59,47,600	₹ 59,47,600	₹ 44,607	₹ 0	₹ 44,607	₹ 0

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

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of 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.
1	CALA14353D	24Q	31-Jul-2022	29-Jul-2022	Yes	
2	CALA14353D	24Q	31-Oct-2021	28-Oct-2021	Yes	
3	CALA14353D	24Q	31-Jan-2022	25-Jan-2022	Yes	
4	CALA14353D	24Q	30-Apr-2022	28-Apr-2022	Yes	
5	CALA14353D	26Q	31-Jul-2021	29-Jul-2022	Yes	
6	CALA14353D	26Q	31-Oct-2021	28-Oct-2021	Yes	
7	CALA14353D	26Q	31-Jan-2022	25-Jan-2022	Yes	
8	CALA14353D	26Q	30-Apr-2022	04-May-2022	Yes	

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

No

Please furnish:



Acknowledgement Number:553456660280922

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

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(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								



Acknowledgement Number:553456660280922

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 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

No

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 ?

No

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	17248659		41016352	
(b)	Gross profit / Turnover	0	17248659	0	41016352
(c)	Net profit / Turnover	1362112	17248659	3371505	41016352
(d)	Stock-in-Trade / Turnover	13258428	17248659	15567658	41016352

Acknowledgement Number:553456660280922

(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						

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	Expenditure in respect of entities registered under GST	Expenditure relating to entities not
---------	-----------------------------	---	--------------------------------------

Acknowledgement Number:553456660280922

	incurred during the year	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	registered under GST
1	₹ 61,85,914	₹ 0	₹ 0	₹ 47,02,731	₹ 47,02,731	₹ 14,83,183

Accountant Details

Accountant Details

Name	BIKASH GHOSH
Membership Number	062755
FRN (Firm Registration Number)	0326947E
Address	USHA APARTMENT, FIRST FLOOR, 1, MN SAHA ROAD, Hutton Road S.O, Rashunpur, BARDHAMAN, 32- West Bengal, 91-India, Pincode - 713301
Place	47.11.59.207
Date	27-Sep-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)	
Furnitures & Fittings @ 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 @ 15%					No records added			



Acknowledgement Number:553456660280922

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)	

Plant and Machinery @ 40%

No records added

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)	
Plant and Machinery @ 60%	1	06-May-2021	06-May-2021	₹ 1,70,638	₹ 0	₹ 0	₹ 0	₹ 1,70,638

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
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 @ 15%				
No records added				



Acknowledgement Number:553456660280922

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				
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 @ 60%				
No records added				

This form has been digitally signed by **BIKASH GHOSH** having PAN **AHFPG3509A** from IP Address **47.11.59.207** on **28/09/2022 01:06:45 PM** Dsc Sl.No and issuer ,**C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**





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AASTHA FINANCE & INVESTMENT LIMITED

Statement of Profit and Loss for the year ended 31st March, 2022

Particulars	Note No.	For the year ended March 31, 2022	For the year ended March 31, 2021
INCOME			
I. Revenue from operations	14	1,72,01,686.00	4,10,16,352.00
II. Other Income	15	46,973.00	99,567.64
III. TOTAL REVENUE		1,72,48,659.00	4,11,15,919.64
IV. EXPENDITURE			
Cost of material Consumed			
Purchase		61,85,913.67	81,17,251.77
Change in Inventories	16	23,09,229.99	2,27,11,581.01
Employee benefit Costs	17	34,88,936.00	32,00,370.00
Finance Costs	18	16,40,014.56	20,05,319.48
Depreciation & Amortization Expenses		1,58,656.74	95,192.48
Other Expenses	19	20,83,796.46	16,14,699.77
Total Expenses		1,58,66,547.42	3,77,44,414.51
V. Profit before exceptional and Extra-ordinary items and tax (III-IV)		13,82,111.58	33,71,505.13
VI. Exceptional Items		0.00	0.00
VII. Profit before extra ordinary items and tax(V-VI)		13,82,111.58	33,71,505.13
VIII. Extra-ordinary Items		0.00	0.00
Profit on sale of fixed assets		0.00	0.00
IX. Profit before tax(VII-VIII)		13,82,111.58	33,71,505.13
X. Tax Expense			
Provision for Current Tax		3,59,349.01	8,43,213.43
Deferred Tax(Asset)/Liability		1,058.21	236.16
Total		3,60,407.22	8,43,449.59
XI. Profit/(Loss) from continuing Operations(VII-VIII)		10,21,704.36	25,28,055.54
XII. Profit/(Loss) from discontinuing operations		0.00	0.00
XIII. Tax Expense from discontinuing Operations		0.00	0.00
XIV. Profit/(Loss) from Discontinuing Operations		0.00	0.00
XV. Profit/(Loss) for the year(XI+XIV)		10,21,704.36	25,28,055.54
XVI. Earnings per equity share			
1) Basic		13.51	33.43
2) Diluted		13.51	33.43

Significant accounting policies
Notes on Accounts

14-19

The accompanying notes form an integral part of the financial statements

In terms of our attached report of even date.

FOR BIKASH GHOSH & ASSOCIATES
Chartered Accountants
FRN:-326947E



(BIKASH GHOSH)
Proprietor
Membership No.-062755

Place : Asansol
Date:-05.09.2022

Aastha Finance & Investment Ltd. Aastha Finance & Investment Ltd.

Anirban Chatterjee
Director

(ANIRBAN CHATTERJEE)
Director
DIN : 01546267

Santanu Sarkar
Director

(SANTANU SARKAR)
Director
DIN : 01546273

AASTHA FINANCE & INVESTMENT LIMITED

Balance Sheet as at 31st March, 2022

Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
EQUITY AND LIABILITIES			
1) Shareholders' Funds			
Share Capital	1	81,22,540.00	81,22,540.00
Reserves and Surplus	2	10,75,781.88	54,077.52
2) Deferred Tax Liability (Net)			
?	3		
a) Long-term Borrowings			
4) Current Liabilities			
a) Short-term borrowings	4	98,66,122.70	1,95,20,393.50
b) Trade Payables	5	1,31,03,170.17	1,07,55,606.90
c) Other Current Liabilities	6	21,67,473.89	20,04,223.02
TOTAL		3,43,35,088.64	4,04,56,840.94
II. ASSETS			
1) Non-current assets			
a) Fixed Assets			
i) Tangible Assets & Intangible Assets	7	43,23,960.44	43,11,979.18
b) Non-current investments	8	30,48,479.64	21,52,164.64
c) Long-term Loans & Advances	12		
d) Deferred Tax Assets (Net)	3	98,178.47	99,236.68
2) Current assets			
a) Trade receivables	9	25,502.00	8,60,856.00
b) Inventories	10	1,32,58,428.00	1,55,67,657.99
c) Cash and cash equivalents	11	4,53,610.32	7,24,680.18
d) Short term Loan & Advances	13	1,31,26,929.77	1,67,40,266.27
e) Other Current Assets			
TOTAL		3,43,35,088.64	4,04,56,840.94

Significant accounting policies
Notes on Accounts

1-13

The accompanying notes form an integral part of the financial statements

In terms of our attached report of even date.

FOR BIKASH GHOSH & ASSOCIATES
Chartered Accountants
FRN:-326947E



(BIKASH GHOSH)
Proprietor
Membership No.:-062755

Place : Asansol
Date : 05.09.2022

Aastha Finance & Investment Ltd. Aastha Finance & Investment Ltd.
Anirban Chatterjee Director *Santanu Sarkar* Director

(ANIRBAN CHATTERJEE)
Director
DIN : 01546267

(SANTANU SARKAR)
Director
DIN : 01546273

AASTHA FINANCE & INVESTMENT LTD.

Notes to financial statements for the year ended 31st March, 2022

1 SHARE CAPITAL

AUTHORISED:	31st March 2022	31st March 2021
	60,00,000.00	60,00,000.00
6,00,000 Equity Shares of Rs. 10 each	1,90,00,000.00	1,90,00,000.00
1,90,000 Cumulative Pref.shares of RS. 10 each	2,50,00,000.00	2,50,00,000.00

Issued,Subscribed and fully paid-up shares

75,614 Equity Shares of RS.10 each	7,56,140.00	7,56,140.00
738640 Cum.Pref. shares of RS. 10/- each	73,66,400.00	73,66,400.00
	81,22,540.00	81,22,540.00

A). Reconciliation of shares at the beginning & Closing Period

Particulars	Prefe Founders' shares Ordinary shareof RS. 10/- each RS.10/ each	Ordinary shares of RS. 10/- each	Deferred Ordinary shares of RS.10/- each
Opening balance of no. of shares	75614	75614	
Add:- Bonus Issue			
Add:- Issues			
Less:- Redemption/ Buyback			
Closing Balance of No. of shares	##	75614	

B) Shares held by Holding Company

NIL

C). Name of Shareholders holding more than 5% of the shares of the Company

	No. of Shares	%
Anirban Das	26656	35.25
Anirban Chatterjee	5906	7.81
Arun Krishna Bagchi	5906	7.81
Barun Kumar Chakraborty	5906	7.81
Dipak Sarkar	5906	7.81
Santanu Sarkar	5906	7.81
Moumita Das	13522	17.88
Koushik Chakraborty	5906	7.81

2 Reserves and Surplus

	31st March 2022	31st March 2021
Other Reserves:- General Reserve At Commencement of the Year Add:-From Profit & Loss A/c		
Total		



Surplus, i.e., balance in Statement of Profit & Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/from reserves etc.		
At Commencement of the year	54,077.52	-24,73,978.02
Add:- Profit for the year	10,21,704.36	25,28,055.54
MAT		
Less:- Appropriations:-		
Cumulative Pref. Dividend		
Interim Pref. Dividend		
Income Tax		
Corporate Tax on Interim Pref. Dividend		
Issue of Bonus Shares		
Transfer to General Reserve		
Grand Total	10,75,781.88	54,077.52
Deferred Tax Adjustment		
This year	99,236.68	99,472.84
Other Adjustment(MAT of last year)	-1,058.21	-236.16
Total	98,178.47	99,236.68

Note-4:- Short term Borrowings

Particulars	31st March 2022	31st March 2021
Bank Overdraft	63,51,187.70	1,53,08,458.50
Anirban Das(Loan)	99,970.00	99,970.00
Satyam Construction Pvt. Ltd.	7,45,765.00	9,72,765.00
Arun Krishna Bagchi	5,00,200.00	5,00,200.00
Chhanda Chatterje	1,39,000.00	6,39,000.00
Chaya Chatterjee Loan	50,000.00	
Sinchan Sudha chattaraj	19,80,000.00	20,00,000.00
Total	98,66,122.70	1,95,20,393.50

Note-5:- Trade Payables

	31.03.2022	31.03.2021
Sundry Creditors		
Total Outstanding dues of creditors other than microenterprise and small enterprises.	3,04,711.57	-29,02,378.10
Advance from Customers	1,27,98,458.60	1,36,57,985.00
	1,31,03,170.17	1,07,55,606.90

AASTHA FINANCE & INVESTMENT LTD.

Notes to the Financial Statements for he year ending 31st March,2022.

6

Other Current Liabilities

	31st March 2022	31st March,2021.
Audit fees payable	15,000.00	15,000.00
Tax Audit Fees		
Liability for expenses	9,76,513.48	1,31,460.05
TDS Payable		4,402.00
Directors Salary Payable	7,89,877.00	9,68,263.00
GST	16,734.40	41,884.54
Salary Payable	10,000.00	



Rs.

8 Non-Current Investments

No. of Share	AS AT 31.03.2022		AS AT 31.03.2021.	
	Value	No. of Share	Value	
Aastha Power Projects Ltd.	2,55,000.00	-	2,55,000.00	
Asansol Healthcare Ltd.	2,55,000.00		2,55,000.00	
Clape Technologies Ltd.	50,000.00		2,00,000.00	
Bandel Project				
NH-2 Project	3,00,000.00		3,00,000.00	
Ashirbad Project Investment	10,00,000.00			
FD with Allahabad Bank	11,88,479.64		11,42,164.64	
	<u>30,48,479.64</u>		<u>21,52,164.64</u>	

Market Values of Un-Quoted Equity Shares

9. Trade Receivables	As on 31.03.2022.	As on 31.03.2021
Sundry Debtors	---	8,35,354.00
Security Deposit	25,502.00	25,502.00
	<u>25,502.00</u>	<u>8,60,856.00</u>

10. Inventories

Closing Stock	1,32,58,428.00	1,55,67,657.99
	<u>1,32,58,428.00</u>	<u>1,55,67,657.99</u>

11. Cash & Cash Equivalents:-

Balances with Banks	2,88,919.64	1,32,002.00
Cash In Hand (As certified By Management)	1,64,690.68	5,92,678.18
	<u>4,53,610.32</u>	<u>7,24,680.18</u>

12. Long-term Loans & Advances

NIL **NIL**

13 Short Term Loans and Advances

TDS Receivable	21,870.00	10,151.00
Unsecured, but considered good		
Advances (Receivable in cash or in kind or for the value to be received)	1,31,05,059.77	1,67,30,115.27
	<u>1,31,26,929.77</u>	<u>1,67,40,266.27</u>



7 Tangible Assets

Particulars of A	Gross Carrying Value			Amortisation/Depreciation			Net Carrying Value	
	As on 01.04.21	Addition during the Year	Disposals during	As on 31.03.22	During the Year	Disposed	As on 31.03.2022	As on 31.03.2021
Computer & Accessories	250.88			250.88	158.43		1,36,631.55	250.88
Inverter	2,517.05			2,517.05	651.88		18,634.83	2,517.05
Xylo Car	36,754.58			36,754.58	11,320.41		4,64,294.84	36,754.58
Furniture & Fixture	54,602.01			54,602.01	16,276.86		2,70,992.16	54,602.01
Office Building	41,82,500.00			41,82,500.00			41,82,500.00	41,82,500.00
Intangible Assets								
Computer Software	35,354.66	1,70,638.00		2,05,992.66	1,30,249.16		3,64,184.50	35,354.66
Total	43,11,979.18	1,70,638.00		44,82,617.18	1,58,656.74		12,54,737.88	43,11,979.18
Preliminary & Pre-operative Expenses							43,23,960.44	43,11,979.18



AASTHA FINANCE & INVESTMENT LTD.

AKASH APARTMENT, G.T. ROAD, GOPALPUR, ASANSOL-713304, DIST.: BURDWAN, WEST BENGAL.

DEPRECIATION AS PER INCOME TAX ACT, 1961.

PARTICULARS	AS AT		DISPOSAL	DEPN.	CLOSING 31ST MARCH, 2022
	1ST APRIL, 2021				
A) TANGIBLE ASSETS					
Computer & Accessories	1,348.85			539.54	809.31
Xylo Car	1,02,766.14			15,414.92	87,351.22
Furniture & Fixture	1,20,050.94			18,007.64	1,02,043.30
Office Building	41,82,500.00				41,82,500.00
Inverter	4,995.76			749.36	4,246.40
Intangible Assets					
Computer Software	41,816.43			1,27,472.66	84,981.77
	44,53,478.12			1,62,184.12	44,61,932.00



Note:-Calculation of Deferred Tax

A) Items debited to Profit & Loss A/c (Dep. As per books)	1,58,656.74
Prelim. Exp. w/o Disallowance U/s 43B of I.T. Act Prov. For doubtful debts	<u>1,58,656.74</u>
B) Expenses allowed Dep. As per I.T. Act	1,62,184.12
Prelim. Exp. Allowed us 35D Allowance U/s 43B of I.T. Act R & D Expenditure U/s 35	<u>3,527.38</u>
Difference (A-B)	-3,527.38
Less:- Permanent Difference, if any	30.00
Net Timing Difference	-1,058.21
Rate of Tax	<u>-1,058.21</u>
Deferred Tax Asset(Liability)	
Add:- MAT Liability u/s 115J	
Prov. For Deferred Tax asset(Liability)	

