

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	AEQPP1157H		
Name	BRIJ KISHORE PRASAD		
Address	PAKURTALA MORE , SILIGURI , DARJILING , 32-West Bengal , 91-India , 734001		
Status	Individual	Form Number	ITR-3
Filed w/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	349753450140322

	Particulars	Sl. No.	Amount	
Taxable Income	Current Year business loss, if any	1	0	
	Total Income		64,78,600	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	64,78,600	
	Net tax payable	4	16,66,294	
	Interest and Fee Payable	5	1,95,780	
	Total tax, interest and Fee payable	6	18,62,074	
Distribution Tax details	Taxes Paid	7	18,62,079	
	(+)Tax Payable (-)Refundable (6-7)	8	(-) 10	
	Dividend Tax Payable	9	0	
	Interest Payable	10	0	
	Total Dividend tax and interest payable	11	0	
	Taxes Paid	12	0	
	(+)Tax Payable (-)Refundable (11-12)	13	0	
	Accreted Income	Accreted Income as per section 115TD	14	0
		Additional Tax payable u/s 115TD	15	0
		Interest payable u/s 115TE	16	0
		Additional Tax and interest payable	17	0
		Tax and interest paid	18	0
(=)Tax Payable (-)Refundable (17-18)	19	0		

This return has been digitally signed by BRIJ KISHORE PRASAD in the capacity of Self having PAN AEQPP1157H from IP address 10.1.213.135 on 14-03-2022 17:33:01
 CSC SL No. & Issuer 3141370 & 8622009823482231791CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

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AEQPP1157H349753450140322EAAJ3DF3C46826350617F46C4EDAF2DR5FRE2F778

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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 2021, and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	BRJ KISHORE PRASAD
Address	ASHRAMPARA, , Siliguri H.O. SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734001
PAN	AEQPP1157H
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 **SILIGURI** and **0** branches.

We report the following observations/comments/discrepancies/inconsistencies if any:

b. Subject to above:-

A. We have obtained all the information and explanations which, to the best of **our** knowledge and belief, were necessary for the purposes of the audit.

B. In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.

C. In **our** opinion and to the best of **our** information and according to the explanations given to **us** the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2021; 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
		No records edited

Accountant Details

Name	RAJ KUMAR BIHANI
Membership Number	054997
FRN (Firm Registration Number)	32007BE
Address	HILL CART ROAD, , Siliguri H.O. SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734001

Date of signing Tax Audit Report . **10-Jan-2022**

Place **103.89.170.188**

Date **13-Jan-2022**

This form has been digitally signed by having PAN from IP Address **103.89.170.188** on Disc S/No and Issuer

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	BRIJ KISHORE PRASAD						
2. Address of the Assessee	ASHRAMPARA , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001						
3. Permanent Account Number (PAN)	AEQPP1157H						
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						
<table border="1"> <thead> <tr> <th>No.</th> <th>Type</th> <th>Registration / Identification Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Goods and Services Tax 32- West Bengal</td> <td>19AEQPP1157H1Z3</td> </tr> </tbody> </table>		No.	Type	Registration / Identification Number	1	Goods and Services Tax 32- West Bengal	19AEQPP1157H1Z3
No.	Type	Registration / Identification Number					
1	Goods and Services Tax 32- West Bengal	19AEQPP1157H1Z3					
5. Status	Individual						
6. Previous year	01-Apr-2020 to 31-Mar-2021						
7. Assessment year	2021-22						
B. Indicate the relevant clause of section 44AB under which the audit has been conducted							
<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Relevant clause of section 44AB under which the audit has been conducted</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits</td> </tr> </tbody> </table>		Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted						
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits						
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No						
Section under which option exercised							

PART - B

9.(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	
Sl. No.	None 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	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

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

No

Sl. No.	Books prescribed
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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, BANK BOOK, LEDGER, JOURNAL BOOK, SALES & PURCHASE REGISTER	SILIGURI		SILIGURI	734001	91-India	32- West Bengal

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

Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, LEDGER, JOURNAL BOOK, SALES & PURCHASE REGISTER

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, amount and the relevant section (44AD, 44ADA, 44AE, 44AF or any other).

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
1	ICDS I-Accounting Policies	Accounting Policies are in accordance with the standards
	ICDS II-Valuation of inventories	Inventories are valued at cost
3	ICDS III-Revenue Recognition	Revenue is recognised on accrual basis
4	ICDS V-Tangible fixed Assets	Fixed assets are stated at cost

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)
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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
		₹ 0

(b). the profuma 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
		No records added

(e). Capital receipt, if any.

Sl. No.	Description	Amount
		No records added

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

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

fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?

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 (₹)	Purchase Value	Total Value of Purchases (₹)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	Furniture & Fittings @ 10%	10	₹ 83,140	₹ 0	₹ 0	₹ 83,140	₹ 0	₹ 0	₹ 0	₹ 0	₹ 8,314	₹ 74,826
2	Plant and Machinery @ 40%	40	₹ 11,221	₹ 0	₹ 0	₹ 11,221	₹ 0	₹ 0	₹ 0	₹ 0	₹ 4,488	₹ 6,733
3	Plant and Machinery @ 15%	15	₹ 18,197	₹ 0	₹ 0	₹ 18,197	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,729	₹ 15,467

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)(d)]

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
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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	

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
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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										

B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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 of tax withheld out of "Amount of tax deducted"
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₹ 0

ii. 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	Address 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.

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

iv. 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 (ib)

₹ 0

1. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Address 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										

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

₹ 0

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

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:

Sl. No.	Particulars	Section	Amount debited to P/L A/c	Amount admissible	Amount inadmissible Remarks
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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	Address 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, 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	Address 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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1		₹ 0
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(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)(ii).

₹ 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 Relation related person, if available	Nature of Transaction	Payment Made
1	SARASWATI PRASAD			RELATIVE SALARY	₹ 5,40,000

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;

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
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ii. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount ₹ 0
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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)
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)(vii) ?

Please furnish the details of the same

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
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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

b. Please furnish the following details:

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

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	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
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₹ 0

₹ 0

₹ 0

a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (2) of section 92B primary adjustment is made?	Amount of primary adjustment	Whether the entire money available with the assessee enterprise is required to be repatriated in India as per the provisions of sub-section (2) of section 92B?	Whether the entire money has been repatriated within the prescribed time?	The amount of interest expected out of income on such money repatriated or which has not been repatriated money within the prescribed time?

No records added

8.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 amortisation (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
	₹ 0	₹ 0	₹ 0	₹ 0			₹ 0

8.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)?

b. Please furnish the following details

Sl. No.	Name of the impermissible avoidance arrangement	Amount of tax benefits in the previous year arising, in aggregate, to all the parties to the arrangement

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 was taken or up during the previous year?	whether the loan/deposit was squared or accepted 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 26955 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.

a. (a). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, 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
No records added							

(b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

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

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

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 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
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 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:-

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.
1	BATNAKAR MANAGEMENT PVT LTD	SILIGURI			₹ 1,75,000	₹ 1,75,000	Yes-Cheque	Account payee cheque
2	RAHUL RAJ PRASAD	SILIGURI			₹ 4,99,618	₹ 24,67,509	Yes-Cheque	Account payee cheque

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 (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

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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Amount Order U/s & Date

No records added

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 ?

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.

to

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.

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter II (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.

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

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 collected or out of (4) (5)	Total amount on which tax was deducted or at specified rate out of (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	CALP04616D	194A	Interest other than interest on securities	₹ 1,75,000	₹ 1,75,000	₹ 1,75,000	₹ 17,500	₹ 0	₹ 0	₹ 0
2	CALP04616D	194C	Payments to contractors	₹ 2,88,67,707	₹ 2,88,67,707	₹ 2,88,67,707	₹ 0	₹ 0	₹ 0	₹ 0
3	CALP04616D	194H	Commission or brokerage	₹ 1,23,810	₹ 1,23,810	₹ 1,23,810	₹ 6,191	₹ 0	₹ 0	₹ 0
4	CALP04616D	192	Salary	₹ 5,40,000	₹ 5,40,000	₹ 5,40,000	₹ 54,000	₹ 0	₹ 0	₹ 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	CALP04616D	26Q	31-Mar-2021	31-Mar-2021	Yes	
2	CALP04616D	26Q	31-Mar-2021	31-Mar-2021	Yes	
3	CALP04616D	26Q	31-Jan-2021	02-Feb-2021	Yes	
4	CALP04616D	26Q	15-Jul-2021	01-Jul-2021	Yes	
5	CALP04616D	24Q	15-Jul-2021	01-Jul-2021	Yes	

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

No

Please furnish:

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

(1a) In the case of a trading concern, give quantitative details of principal items of goods traded:

Sl. No.	Item Name	Unit base	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any
1	MAIZE	residual	846	32,980	13,770	56	0
2	M OIL CAKE	residual	276	5,242	5,348	170	0
3	LENTILS	residual	132	583	715	0	0
4	RICE	residual	2,672	25,343	21,598	6,417	0
5	WHEAT	residual	657	3,543	3,123	1,077	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
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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
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No records added

C. By-products

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	Shortage/excess, if any
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No records added

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

No

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

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 ?

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. ?

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	1045718536		589092467		
(b)	Gross profit / Turnover	21778984	1045718536	2.08	15925365	589092467 2.7
(c)	Net profit / Turnover	3839256	1045718536	0.37	3423513	589092467 0.58
(d)	Stock-in-Trade / Turnover	178942532	1045718536	17.11	114460469	589092467 19.43
	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
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No records added

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

No

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.
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No records added

43. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286? No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	

Accountant Details

Accountant Details

Name	RAJ KUMAR BIHANI
Membership number	054997
FRN (Firm Registration Number)	320078E
Address	HILL CART ROAD, Siliguri H.O. SILIGURI, DARJILING, 32- West Bengal, 91-India, Pincode - 734001
Place	103.09.170.188
Date	13-Jan-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 (8) (1+2+3+4)
					CENWAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%					No records added			

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



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number: 924164880130122
Date of e-Filing: 13-Jan-2022

Name	: BRIJ KISHORE PRASAD
PAN/TAN	: AEQPP1157H
Address	: ASHRAMPARA, , SILIGURI, DARJEELING, Siliguri H.O, West Bengal, 734001
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	: 2021-22
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 054997

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

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

BALANCE SHEET AS AT 31ST MARCH 2021

CAPITAL & LIABILITIES	SCH	AMOUNT	ASSETS	SCH	AMOUNT
Proprietor's Capital Account :	1	4,86,24,010.68	Fixed Assets :	6	69,29,213.43
Secured Loan :	2	7,78,98,384.00	Advance to Suppliers	7	10,00,000.00
Unsecured Loan :	3	74,39,756.00	Investments	8	2,06,24,000.00
Sundry Creditors :	4	21,83,74,643.60	Current Assets :	9	93,35,468.93
Other Liabilities	5	1,45,96,628.00	Advance for Land & Flat	10	36,63,852.78
			Deposit & Advance	11	2,72,13,087.01
			Sundry Debtors	12	10,97,54,849.86
			Closing Stock	14	17,89,42,532.31
			Cash & Bank Balances :	13	94,50,417.96
		36,69,33,422.28			36,69,33,422.28

For Brij Kishore Prasad

In terms of our report of even date annexed herewith

Place: Siliguri

Date: 10/01/2022

U01N - 22057754 AAAA BK5655



FOR B. BIHANI & ASSOCIATES
CHARTERED ACCOUNTANTS
Babita Bihani
(BABITA BIHANI)
PROPRIETOR

Proprietor
Brij Kishore Prasad
Proprietor

M/S. BRIJ KISHORE PRASAD
ASHIRAMPARA - SILIGURI

TRADING & PROFIT AND LOSS ACCOUNT AS ON 31 ST MARCH 2021

PARTICULARS.	Sch.	AMOUNT	PARTICULARS	Sch.	AMOUNT
TO Opening Stock	14	11,44,60,469.32	BY Sales Accounts	14	1,04,57,18,536.01
* Purchase Accounts	14	1,06,55,92,092.58	* Export Freight		91,99,300.35
* Direct Expenses	14	3,78,33,312.00	* Forex Gain & Loss		88,04,483.10
* Gross Profit b/d		2,17,78,963.90	* Closing Stock	14	17,99,42,532.31
		1,23,96,64,857.80			1,23,96,64,857.80
TO Bank Interest & Charges	15	1,46,60,204.27	BY Gross Profit b/d		2,17,78,963.90
* Office Rent		23,352.00	* Interest		10,39,784.00
* Audit Expenses		80,407.08	* Share of Kairatan Builders Pvt Ltd		6,40,000.00
* Carrying charges		99,247.00			
* Computer Expenses		25,888.30			
* Depreciation		15,231.00			
* Electricity Expenses		1,64,254.00			
* ESIC (Employer Contribution)		25,782.00			
* General Expenses		91,621.87			
* Clearing & Forwarding		3,48,051.02			
* Credit Report expenses		40,900.00			
* FSSAI License		6,000.00			
* Interest on covid loan		3,75,782.00			
* GST Interest, Penalty & late Fees		42,040.00			
* Commission & Brokerage		1,23,810.00			
* Insurance Charges		1,75,126.52			
* Inspection charges		36,629.50			
* Service charges		52,500.00			
* Certificate of origin expenses		42,070.00			
* Interest on Mortgage Loan		8,65,292.00			
* L C Advising Charges		4,95,606.50			
* Membership & Subscription		65,489.70			
* Professional Tax		2,500.00			
* Postage & Courier		4,200.00			
* Printing & Stationery		19,071.00			
* Repair & Maintenance		24,250.00			
* Salary & Exgrata		14,53,515.00			
* LACC		89,514.00			
* Telephone Expenses		33,849.14			
* Labour expense		62,166.00			
* Warehouse charges		80,000.00			
* Net Profit Transferred to Proprietor's Capital A/c		36,38,256.20			
		2,34,58,767.90			2,34,58,767.90

For Brij Kishore Prasad

In terms of our report of even date annexed herewith

Place: SILIGURI

Date: 10/01/2022

UDIN - 22057754AAAABK5655



Proprietor
Brij Kishore Prasad

Proprietor
FOR B BIHANI & ASSOCIATES
CHARTERED ACCOUNTANTS
Babita Bihani
(BABITA BIHANI)
PROPRIETOR

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31.03.2021

SCHEDULE - 1

Proprietors Capital Account

Balance b/f	4,91,95,549.18	
Addition during the year	-	
Profit during the year	38,39,256.20	
	5,30,34,805.38	
Less Drawings	44,10,794.70	4,86,24,010.68

SCHEDULE - 2

Secured Loan

Packing Credit From :

Bank of India - Kol. Ov. Branch	5,47,98,469.00	
BOI 407070410000020	1,00,00,000.00	
IDBI Bank, House Building Loan	24,80,627.00	
IDBI Bank Ltd.(Mortgage Loan)	1,06,19,288.00	7,78,98,384.00

SCHEDULE - 3

UnSecured Loan

Kamal Agarwal	30,00,000.00	
Bajaj Finance Ltd	4,71,874.00	
Rahul Raj Prasad	19,67,882.00	
Kiran Agarwal	20,00,000.00	74,39,756.00

SCHEDULE - 4

Sundry Creditors

Karamjit Gogoi	3,86,986.00
MD Abdul Razak	2,98,910.00
Durga Iron Stores	3,15,998.00
Sunrise Builders	2,67,589.00
Amrutesh Agro Products Pvt Ltd	3,01,144.00
PM Exim (Hongkong) Trading Ltd B/F	5,97,332.00
PRS International Trading Co Ltd	9,42,056.40
Wincon International Co B/F	5,76,068.65
Arati Poja Bhandar	2,02,703.00
Sushil Stores	7,31,115.00
Ajay Agarwala	11,83,422.00
Dilip Kr Rungta	12,00,000.00
Kamal Enterprises	9,35,791.92
Anandamayee Food Products Pvt Ltd	17,65,000.00
Amund Rice Mill	20,04,150.00
Bardhaman Rice Udyog Pvt Ltd	32,06,344.00
Bhinseria Agro Pvt Ltd	10,55,150.00
Bislania Agro Products Pvt Ltd	55,25,817.00
Chhajer Rice Mill Pvt Ltd	29,88,126.00
Debojit Mini Raw Rice Mill	38,16,050.00
Falakata Agro Products (P) Ltd	15,72,000.00
Ganesh Agro Udyog Pvt Ltd	31,31,000.00
Ganesh Mini Raw Rice Mill	7,12,650.00
Golchha Udyog	2,14,045.00
Gopal Husking Mini Rice Mill	63,62,076.00
Gouranga Sarkar Raw Rice Mill	12,27,668.00
GSS Industries Ltd.	1,71,11,053.00
Jagdamba Agro Mill Pvt. Ltd.	2,77,23,837.00
Jaldapara Industries Pvt Ltd	1,38,990.00
KDG Foods Pvt Ltd	33,72,391.17
Laxmi Rice Mill	66,47,665.36
Mama Bhagna Mini Rice Mill	33,26,900.00
Murari Mohan Rice Mills Pvt. Ltd.	19,53,240.00

Navalhari Flour & Rice Mill Pvt Ltd	22,175.00	
New Sarkar Rice Mill	27,37,145.00	
North Bengal Food Product Pvt Ltd	80,83,583.00	
Radha Rice Mill	94,06,226.00	
Raiganj Agro Industries Pvt Ltd	1,54,33,075.00	
Sarkar Enterprises	37,24,721.50	
Sarkar Rice Mill	22,26,600.00	
Sarva Shiva Rice Mill Pvt Ltd	96,01,899.60	
Shankar Mochan Mini Raw Rice Mill	45,69,980.00	
Sree Ganesh Raw Rice Mill	52,98,300.00	
Sree Mahabir Rice Mill	50,09,300.00	
Subha Laxmi Rice Mill (P) Ltd	10,89,600.00	
Tufangraj Agro Industries Pvt Ltd	4,38,06,858.00	
Varun Rice Mill	9,30,000.00	
Vinayakji Modern Rice Mill	21,08,000.00	
Alok Biswas	17,22,867.00	
Bhavisya Developers Pvt. Ltd.	5,90,090.00	
Super Enterprise	2,20,955.00	21,83,74,643.60

SCHEDULE - 5

Other Liabilities

BKP & Sons HUF	2,40,000.00	
Kotimtan Buildcon Pvt Ltd	1,31,75,000.00	
Employee's State Insurance Co. (ESI)	2,437.00	
Goraknath Yadav	3,58,500.00	
Karnu Merchant Pvt Ltd	1,75,000.00	
Karan Raj Prasad	5,85,500.00	
TDS Payable	60,191.00	1,45,96,628.00

SCHEDULE - 7

Advance to Supplier :

K.S. Oil Ltd. b/f	10,00,000.00	
Shivam Agro Rice Mill Pvt. Ltd.	-	10,00,000.00

SCHEDULE - 8

Investments

Brj Kishore Prasad Exports Pvt. Ltd.	1,76,08,000.00	
Khoribari Cold Storage Pvt Ltd	30,16,000.00	2,06,24,000.00

SCHEDULE - 9

Current Assets :

Land at Matigara	42,37,500.00	
Construction at 6 katha WIP	40,89,868.93	
Gold	10,28,100.00	93,55,468.93

SCHEDULE - 10

Advance for hand & flat

Matu Balshoo Devi Mercantile Pvt. Ltd.	9,09,324.00	
Sheetla Vyapar Pvt. Ltd.	7,34,676.00	
Trident Builders	19,19,852.78	
Anand Kumar Prasad	1,00,000.00	36,63,852.78

SCHEDULE - 11

Deposits & Advances

Assam Sales Tax, Karbarry A/c b/f	1,35,000.00	
Bela Xerox b/f	69,100.00	
B.S.N.L. - Security Deposite- Kol B/f	2,252.00	
ESIC Excess Payment	4,618.00	
F.C.I - Kapurthala (EMDA/c) b/f	4,35,000.00	
Freight (Receivable) b/f	14,03,295.00	
NAFED (Wheat)	65,251.00	
Sales Tax (2%) F.C.I, NAFED b/f	24,669.00	
Sales Tax (2%) F.C.I, Siliguri b/f	61,200.00	
Sale Tax (Security Deposite), Sig	5,000.00	
Security Deposit (B.S.N.L)	7,500.00	
Akhilesh Kumar ranjan	4,00,000.00	
GGL Hotel & Resort Co Ltd	15,00,000.00	
Jiwan Kumar Sherpa	1,55,882.00	
Khoribari Cold Storage Pvt Ltd	21,50,000.00	
Pranita Rai	4,00,000.00	
Remedy Developers	2,75,080.00	
Saraswati Prasad	11,14,000.00	
Sushi Kumar Gupta	10,00,000.00	
Swati Prasad	1,00,000.00	
Vijay Kumar Roy	2,07,400.00	
Bank of India Kol - DBD A/c	1,30,49,289.01	
GST Refund claim	2,83,441.00	
CGST	5,60,731.00	
IGST	7,87,141.00	
CGST	5,60,731.00	

SCHEDULE - 12**Sundry Debtors**

Sundry Debtors Bangladesh	10,10,60,766.86	
Aari Enterprise	10,23,000.00	
BKP Export Pvt Ltd	4,75,163.00	
Regaluxe Enterprise	13,74,110.00	
Waz 38(A Unit ofKaran Merchant Pvt. Ltd.)	58,21,810.00	10,97,54,849.86
		<hr/>

SCHEDULE - 13**Cash and Bank Balances :****Balance with bank :**

ICICI Bank Ltd., HILJ	28,890.52	
BOI Kol Overseas Br.	78,98,719.06	
ICICI Bank Guwahati	3,277.50	
IDBI Bank Ltd. C/A	10,72,827.90	
Axis Bank Ltd. (S/A), Siliguri	10,279.98	
Cash at Siliguri	4,36,423.00	94,50,417.96
		<hr/>

SCHEDULE -15**Bank Interest & Charges**

Bank Charges (Others)	11,89,128.63
Bank Interest (Others)	46,97,893.94
Others	66,37,906.70
Foreign Bank Charges	13,91,579.00
Negotiation Charges	2,63,045.00
Bank Postage Charges	4,80,651.00
	<hr/>
	1,46,60,204.27

Less: Interest Receipt on Deposites

Interest on DBD	-	1,46,60,204.27
		<hr/>

M/S. BRU KISHORE PRASAD
ASHRAMPARA :: SILIGURI

SCHEDULE - 14

Details of Trading Account

Name of items	Opening Stock	Purchase/ During the Year	Direct expenses Freight & Others	Total	Sales During the Year	Closing Stock	Gross Profit
Maize	1,16,14,493.84	17,03,86,020.50	1,12,49,765.00	19,32,50,279.34	20,49,58,867.23	6,74,153.00	-1,23,82,740.89
M.Oil Cake	56,24,140.20	11,53,42,254.05	63,99,886.00	12,73,66,280.25	11,61,45,359.72	40,47,602.90	(71,73,317.63)
Rice	7,41,72,945.88	(6,52,23,241.50)	1,76,86,879.00	75,70,83,066.38	59,78,44,080.36	15,38,02,393.19	(54,36,592.83)
Stone Boulder	-	-	-	-	-	-	-
Lentils	1,05,05,222.50	4,39,33,981.20	4,55,270.00	5,48,94,473.70	5,75,46,943.98	-	26,52,470.28
Wheat	1,07,68,694.90	6,78,44,318.40	20,22,512.00	8,06,35,525.30	6,32,00,748.90	1,77,88,411.80	3,53,635.40
Others	-	53,67,256.50	19,000.00	53,86,256.50	40,82,383.82	8,89,028.42	(4,14,844.26)
Licence Sale	-	-	-	-	19,40,152.00	-	19,40,152.00
Land Stock	17,74,972.00	-	-	17,74,972.00	-	17,40,943.00	(34,029.00)
Less: Quality Claim, rate diff. and shortage & Others	-	-2504979.57	-	(25,04,979.57)	-	-	25,04,979.57
Total	11,44,60,469.32	1,06,55,92,092.58	3,78,33,312.00	1,21,78,85,873.90	1,04,57,18,536.01	17,89,42,632.31	67,75,194.42

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

SCHEDULE - 6

DETAILS OF FIXED ASSETS AND ALLOWABLE DEPRECIATION

Description	Rate	WDV as on	Addition/ (sale) upto	Addition/ (sale) upto	Total	Allowable	WDV as on
		01/04/2020	30/09/2020	31/03/2021		Depreciation	31/03/2021
Air conditioner	15%	3636.00	0.00	0.00	3636.00	545.00	3091.00
Battery	15%	4267.00	0.00	0.00	4267.00	640.00	3627.00
Fax Machine	15%	3783.00	0.00	0.00	3783.00	567.00	3216.00
Honda Activa	15%	3233.00	0.00	0.00	3233.00	485.00	2748.00
Hyundai Grand i 10 Sport	15%	0.00	0.00	0.00	0.00	0.00	0.00
Pump Sets	15%	2688.00	0.00	0.00	2688.00	403.00	2285.00
Type/Duplicator	15%	590.00	0.00	0.00	590.00	89.00	501.00
		18197.00	0.00	0.00	18197.00	2729.00	15468.00
Furniture	10%	80140.00	0.00	0.00	80140.00	8014.00	72126.00
		80140.00	0.00	0.00	80140.00	8014.00	72126.00
Computer	40%	11221.00	0.00	0.00	11221.00	4488.00	6733.00
		11221.00	0.00	0.00	11221.00	4488.00	6733.00
Flat at Ashrampara	0%	5574886.43	0.00	0.00	5574886.43	0.00	5574886.43
Flat at Kolkata	0%	1260000.00	0.00	0.00	1260000.00	0.00	1260000.00
		6834886.43	0.00	0.00	6834886.43	0.00	6834886.43
Total		6944444.43	0.00	0.00	6944444.43	15231.00	6929213.43

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year
2021-22

PAN	AEQPP1157H		
Name	BRIJ KISHORE PRASAD		
Address	PAKURTALA MORE , SILIGURI , DARJILING , 32-West Bengal , 91-India , 734001		
Status	Individual	Form Number	ITR-3
Filed w/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	349733450140322

Taxable Income and Tax details	Current Year business loss, if any	1				0
	Total Income					64,78,600
	Book Profit under MAT, where applicable	2				0
	Adjusted Total Income under AMT, where applicable	3				64,78,600
	Net tax payable	4				16,66,294
	Interest and Fee Payable	5				1,95,780
	Total tax, interest and Fee payable	6				18,62,074
	Taxes Paid	7				18,62,079
	(+)Tax Payable /(-)Refundable (6-7)	8				(-) 10
	Dividend Tax Payable	9				0
Distribution Tax details	Interest Payable	10				0
	Total Dividend tax and interest payable	11				0
	Taxes Paid	12				0
(+)Tax Payable /(-)Refundable (11-12)	13				0	
Accrued Income & Tax Detail	Accrued Income as per section 115TD	14				0
	Additional Tax payable u/s 115TD	15				0
	Interest payable u/s 115TE	16				0
	Additional Tax and interest payable	17				0
	Tax and interest paid	18				0
(+)Tax Payable /(-)Refundable (17-18)	19				0	

This return has been digitally signed by **BRIJ KISHORE PRASAD** in the capacity of **Self** having PAN **AEQPP1157H** from IP address **10.1.213.135** on **14-Mar-2022**

DSC SI No. & Issuer: **3141370 & 8622009823482231791CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN**

System Generated

Barcode/QR Code



AEQPP1157H03349733450140322DAADDF3C862635D617F40C8E2DAF2D85F8E2F78

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INCOME TAX RETURN
 INDIVIDUAL
 (SEE INSTRUCTIONS)

NAME: [REDACTED]
 ADDRESS: [REDACTED]

ASSESSMENT YEAR: 2001-2002
 FINANCIAL YEAR: 2000-2001
 DOB: 24110

COMPARISON OF TOTAL INCOME

INCOME FROM REAL PROPERTY

Net Annual Value (Self-occupied)			
Less: Deductions under Section 24			
Statutory Deduction u/s. 24 (a)	0		
Interest on Borrowed Capital u/s. 24 (b)	0	0	
Income from flat at Soligera			

PLAT AT AJIYAMPANA - (SELF-OCCUPIED)

Net Annual Value	0		
Less: Deductions under Section 24			
Statutory Deduction u/s. 24 (a)	0		
Interest on Borrowed Capital u/s. 24 (b)	30000	-30000	-30000

INCOME FROM SALARY

Director's Remuneration & Allowances from M/s. Wincon Marketing Pvt Ltd			0
Director's Remuneration & Allowances from M/s. Marissa Marketing			0
Less: Std deduction			0

INCOME FROM CAPITAL GAIN

Sale Consideration	200000			
Less: COA	283000	734706.298		
			2991290.734	
				2008-09

INCOME FROM BUSINESS

Net profit from M/s. Marissa Private	883204.2		
Less: Interest	303378.9	279872.3	
Speculative loss			
Other Business Income	(See note)	0	
		0	279872.3

INCOME FROM OTHER SOURCES

Interest on FD			1048240
Saving Bank Interest			24874
Income from sale diff	0		
Less: Expenses	0	0	
Dividend	5.01	5.01	
Exempt under Section 10 (34)	0	0	
Int on Bonds			6523.5
Misc			0
TK Commission			0
			398892.51

Gross Income			653805.414	11388104.71
Less: Deduction under section 80TTA		10000		
Less: Deduction under 80D		25000		
Gross Deduction under section 80C		350000	385000	

Total Income: 647805.414

Tax On Income			140000
Normal	348104.71	857494	
CG	295295.704	540594	
Add Surcharge			34585
Waiver			161200
Education Cess			4788

Total Tax Payable			168295
Less: TDS & TCE			479619
			128778
Less: Advance Tax			35000
			93778

Add Interest under section			
Int and Int tax			195740
Self Ass. Tax Payable u/s. 140A			225458

INCORPORATED IN INDIA
 REGISTERED OFFICE: JALAN KEMAS, 21, SURI - 734002

STATEMENT OF INCOME FOR THE YEAR 2020-21

(INCORPORATED UNDER HOUSE PROPERTY)

Amounts have been derived from Flat at Singapore

INCOME FROM BUSINESS:

Net profit from M/s. Brijbhushan Prasad	889216.2	
Director's Remuneration & Allowances	0	
Director's Remuneration & Allowances from Associates	0	
Other Business Income (As per Annexure Below)	0	889216.2

INCOME FROM OTHER SOURCES:

Interest on FD	856	
Saving Bank Interest	1074	
Dividend Received	1074	
Int on Bonds	5.01	
Gifts	6433.2	
LTLD	0	
	752000	754000.21

Less: Expenses		Total Income
		1138814.71
		902941.89
		2348872.82

Balance Sheet as at 31st March 2021

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capital Account:		Land & Building (Rs)	429500
Balance b/f	3490442.11	Land at Singapore	195004
Add: Income	10495412.82	Share at Trident	1224454
Add: LC Maturity	413772	M/s. Bharat Developers Pvt. Ltd.	120000
Total	45809627.84	M/s. Brijbhushan Prasad	4804016.68
Less: Drawings (net) including		(Share Value of M/s. Brij Bhushan Prasad	
LC, Loans & others)	3422508.39	Exports Private Limited No. 1702000001)	
Balance Capital	42387119.45	M/s. Keren Merchant Private Limited	389000
		M/s. Wilson Marketing Private Limited	0
		M/s. Prasad Builders & Developers	190000
		M/s. Kaveris Developers Pvt. Ltd.	190000
HMFC Securities	42675.06	Stock of Shares	306412.51
AM/MSB Reser	40000	Fixed Deposit - Allahabad Bank	141513
		UTI Children growth Fund	10000
		Shreevastu Gold Storage Pvt. Ltd.	150000
		Kalpana Builders	110000
		Ganges Merchandise Pvt. Ltd.	50000
Investment Prasad	25000	Gold Coins	38000
		Kaveri Ltd.	10000
		Sovereign Gold Bonds	290040
		Samrat Securities Ltd.	0
		Monetichous Capital & adv Serv Pvt Ltd	0
		M/O Road	20000
		HMFC Bank, Gurgaon	427796.79
		SBI SF Road	30000
		Union Bank	7712
		ICICI	5036.25
		Cash in Hand	75000
Total	4896246.2	Total	4896246.2