

Acknowledgement Number:772929291021122

Date of filing : 02-Nov-2022

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
2022-23

| | | | |
|-----------|-------------------------------------------------------------------------------------------|---------------------------------|-----------------|
| PAN | AEQPP1157H | | |
| Name | BRIJ KISHORE PRASAD | | |
| Address | PAKURTALA MORE , Siliguri H.O , 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 | 772929291021122 |
| | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 1,29,93,220 |
| | Basic Profit under MAT, where applicable | 2 | 0 |
| | Adjusted Total Income under AMT, where applicable | 3 | 1,29,93,220 |
| | Net tax payable | 4 | 40,28,320 |
| | Interest and Fee Payable | 5 | 2,86,596 |
| | Total tax, interest and Fee payable | 6 | 43,14,916 |
| | Taxes Paid | 7 | 43,14,919 |
| | (+)Tax Payable (-)Refundable (6-7) | 8 | 0 |
| | 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 |
| | Accrued Income as per section 115TD | 14 | 0 |
| | Additional Tax payable w/s 115TD | 15 | 0 |
| | Interest payable w/s 115TD | 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 163.53.236.140 on 02-Nov-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



AEQPP1157H037729292910211224CD092A47905D11D8FDC23D8BED9230F39B16AB

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Number:525206690230922

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

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

1. We have examined the **balance sheet** as on 31st March 2022, and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name BHU KISHORE PRASAD

Address ASHRAMPARA, SILIGURI,
Siliguri H.O, SILIGURI,
DARJILING, 32- West Bengal,
91-India, Pincode - 734001

PAN AEQPT157H

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.

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

(1) As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

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 2022 ; 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 |
|--------|--------------------|-----------------------------|
|--------|--------------------|-----------------------------|

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No records added

Accountant Details

| | |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Name | BABITA BHANI |
| Membership Number | 057754 |
| PRN (Firm Registration Number) | 323115E |
| Address | HILL CART ROAD , SILIGURI , Siliguri H.O , SILIGURI , DARJILING , 32- West Bengal , 91-India , Pincode - 734001 |
| Date of signing Tax Audit Report | 12-Sep-2022 |
| Place | 163.53.236.240 |
| Date | 22-Sep-2022 |

This form has been digitally signed by BABITA BHANI having PAN ACZPB2507N from IP Address 163.53.236.240 on 23/09/2022 05:47:46 PM Dsc Sl.No and issuer, C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority

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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 | BRJ KISHORE PRASAD | |
| 2. Address of the Assessee | ASHRAMPARA, SILIGURI, 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 | |
| Sl. No. | Type | Registration / Identification Number |
| 1 | Goods and Services Tax 32- West Bengal | 19AEQPP1157H123 |
| 2 | Goods and Services Tax 04-Assam | 18AEQPP1157H125 |
| 5. Status | | Individual |
| 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)- Total sales/turnover/gross receipts of business exceeding specified limits | |
| 9(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD? | | No |
| Section under which option exercised | | |

PART - B

9.(b). 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 (%) |
|---------|------|--------------------------|
|---------|------|--------------------------|

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

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

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

| Sl. No. | Sector | Sub-Sector | Code |
|---------|----------------------------|-----------------------------------|-------|
| 1 | 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 |
|---------|----------|--------|------------|------|
| 1 | | | | |

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

No

| Sl. No. | Books prescribed |
|---------|------------------|
|---------|------------------|

(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, JO URNAL BOO K, SALES & P URCHASE | ASHRAMPARA | SILIGURI | SILIGURI | 734001 | 91-India | 32- West Bengal |

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11. 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, 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). Disclosures as per ICDS:

| Sl. No. | ICDS | Disclosure |
|---------|----------------------------|----------------------------------------------------------|
| 1 | ICDS I-Accounting Policies | Accounting Policies are in accordance with the standards |

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| | | |
|---|----------------------------------|----------------------------------------|
| 2 | ICDS II-Valuation of Inventories | Inventories are valued at cost |
| 3 | ICDS III-Revenue Recognition | Revenue is recognised on accrual basis |
| 4 | ICDS VI-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) |
|---------|-------------------------------------|----------------------------|----------------------------|-------------------------------------------------------------------|
| | 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 provisions 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). Exemption claims accepted during the previous year;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

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| | | | | | | | | | | | |
|---|------------------------------|----------|-----|-----|----------|----------|----------|-----|-----|----------|----------|
| 1 | Part and M achinery @ 10% | ₹ 22,120 | ₹ 0 | ₹ 0 | ₹ 22,120 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 22,120 | ₹ 22,120 |
| 2 | Part and M achinery @ 40% | ₹ 8,733 | ₹ 0 | ₹ 0 | ₹ 8,733 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 2,699 | ₹ 4,040 |
| 3 | Part and M achinery @ 15% | ₹ 25,460 | ₹ 0 | ₹ 0 | ₹ 15,868 | ₹ 93,385 | ₹ 93,385 | ₹ 0 | ₹ 0 | ₹ 18,328 | ₹ 93,320 |

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)(iii)]

| Sl. No. | Description | Amount |
|------------------|-------------|--------|
| No records added | | |

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

| 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 |
|-----|------------------------------------------------------|-----------------------------|----------------------|------------------------|---------------------------------------------------------|
| 1 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 461 | 15-May-2021 | ₹ 461 | 15-Jun-2021 |
| 2 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 461 | 15-Jun-2021 | ₹ 461 | 15-Jun-2021 |
| 3 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 461 | 15-Jul-2021 | ₹ 461 | 14-Aug-2021 |
| 4 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 423 | 15-Aug-2021 | ₹ 423 | 16-Aug-2021 |
| 5 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 423 | 15-Sep-2021 | ₹ 423 | 11-Oct-2021 |
| 6 | Any fund setup under the provisions of ESI Act, 1948 | ₹ 423 | 15-Oct-2021 | ₹ 423 | 11-Oct-2021 |

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| | | | |
|----|-------------------------------------------------------|-------------------|-------------------|
| 7 | Any fund setup under the provisions of ESI A ct. 1948 | ₹ 423 15-Nov-2021 | ₹ 423 25-Dec-2021 |
| 8 | Any fund setup under the provisions of ESI A ct. 1948 | ₹ 423 15-Dec-2021 | ₹ 423 25-Dec-2021 |
| 9 | Any fund setup under the provisions of ESI A ct. 1948 | ₹ 423 15-Jan-2022 | ₹ 423 15-Jan-2022 |
| 10 | Any fund setup under the provisions of ESI A ct. 1948 | ₹ 444 15-Feb-2022 | ₹ 444 18-Feb-2022 |
| 11 | Any fund setup under the provisions of ESI A ct. 1948 | ₹ 468 15-Mar-2022 | ₹ 468 07-Mar-2022 |
| 12 | Any fund setup under the provisions of ESI A ct. 1948 | ₹ 468 15-Apr-2022 | ₹ 468 16-May-2022 |

21.4(i). 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

| 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.

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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):

1. 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 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 | 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 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 | Country | State | Amount of tax deducted |
|--------|-----------------|--------------------------|-------------------|-----------------------------------------------------|-------------------------------------------|----------------|----------------|--------------------------|----------|---------|-------|------------------------|
| 1 | | ₹ 0 | | | | | | | | | | ₹ 0 |

K. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

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

ii. 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.

| No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Author 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 (ii)

A. Details of payment on which levy is not deducted:

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

| No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Author 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 (iib)

₹ 0

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

| Sl. No. | Date of payment | Amount of the payment | Bank 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 | | | | | | | | |

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

₹ 0

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

₹ 0

x. 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 |
|---------|-------------|---------|---------------------------|-------------------|---------------------|---------|
| | | | 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 |
|---------|-----------------|-------------------|------------------|-------------------|-----------------------------------------------------|-------------------------------------------|
| | | | 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 | Aadhaar Number of the payee, if available |
|---------|-----------------|-------------------|------------------|-------------------|-----------------------------------------------------|-------------------------------------------|
| | | | No records added | | | |

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26. Provision for payment of gratuity not allowable under section 40A(7) ₹ 0

27. Any sum paid by the assessee as an employer not allowable under section 40A(9) ₹ 0

28. Particulars of any liability of a contingent nature;

| Sl. No. | Nature of Liability | Amount |
|---------|---------------------|--------|
| 1 | | ₹ 0 |

29. 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;

| No. | Particulars | Amount |
|-----|------------------|--------|
| | No records added | |

30. Amount inadmissible under the proviso to section 36(1)(iii) ₹ 0

31. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

32. Particulars of any payments made to persons specified under section 40A(2)(b).

| No. | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of Transaction | Payment Made |
|-----|------------------------|-----------------------|----------------------------------------------------|----------------------------|-----------------------|--------------|
| 1 | SARASWATI PRASAD | AEP55400E | | WIFE OF BRJ KISHORE PRASAD | SALARY | ₹ 3,40,000 |

34. 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 | |

35. Any Amount of profit chargeable to tax under section 41 and computation

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| Sl. No. | Name of person | Amount of income | Section | Description of Transaction | Computation if any |
|------------------|----------------|------------------|---------|----------------------------|--------------------|
| No records added | | | | | |

26.1. 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

i. paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

ii. not paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

b. was incurred in the previous year and was

i. 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 |
|---------|---------------------------------------------------------|---------------------|------------|
| 1 | Sec 43B(a)- tax,duty,cess,fee etc | TDS | ₹ 1,27,845 |
| 2 | Sec 43B(b)-provident/superannuation/gratuity/other fund | ESIC | ₹ 2,477 |

ii. 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

27.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)(viii) ?

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)(viii) ?

Please furnish the details of the same

Acknowledgement Number: 525206690230922

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

14. 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 |
|------------------|------------------|--------|
| No records added | | |

15. 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 |
|------------------|------------------|--------|
| 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/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 | |

16. 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:

Acknowledgement Number: 525206690230922

| Sl. No. | Order 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 which has not been repatriated within the prescribed time | Expected date of repatriation of money |
|------------------|-----------------------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------------------------|
| 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. | Amount of expenditure by way of interest or of similar nature incurred (₹) | Earnings before interest, tax, depreciation and amortisation (EBITDA) during the previous year (₹) | Amount of expenditure by way of interest or of similar nature as per clause which exceeds 30% of EBITDA as per (iii) above. (₹) | Details of interest expenditure brought forward as per sub-section (1) of section 94B. (₹) | Details of interest expenditure carried forward as per sub-section (1) of section 94B. (₹) | Assessment year | Amount Assessment Year | Amount |
|-----|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|------------------------|--------|
| 1 | ₹ 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)?

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 | | |

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 :-

Acknowledgement Number: 525206690230922

| 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 | | | | | | | | | |

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.

(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 |
|------------------|-------------------|----------------------|------------------------------------------------------------------------|-------------------------------------------|-----------------------|-------------------|-----------------|
| No records added | | | | | | | |

Acknowledgement Number: 525206690230922

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 |
|---------|-------------------|----------------------|------------------------------------------------------------------------|-------------------------------------------|-----------------------|-------------------|-----------------|
|---------|-------------------|----------------------|------------------------------------------------------------------------|-------------------------------------------|-----------------------|-------------------|-----------------|

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: 525206690230922

| 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

| 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: 525206690230922

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 filed 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? Not Applicable

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. Not Applicable

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 fulfil 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

Acknowledgement Number: 525206690230922

| 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 | CALP04616 D | 193 | Salary | ₹ 5,40,000 | ₹ 5,40,000 | ₹ 5,40,000 | ₹ 54,000 | ₹ 0 | ₹ 0 | ₹ 0 |
| 2 | CALP04616 D | 194C | Payments to contractors | ₹ 64,77,18,442 | ₹ 64,77,18,442 | ₹ 64,77,18,442 | ₹ 5,66,736 | ₹ 0 | ₹ 0 | ₹ 0 |
| 3 | CALP04616 D | 194Q | Payment of certain sum for purchase of goods | ₹ 89,05,68,120 | ₹ 89,05,68,120 | ₹ 89,05,68,120 | ₹ 9,05,773 | ₹ 0 | ₹ 0 | ₹ 0 |
| 4 | CALP04616 D | Others | TCS-DW'S A/E OF G ODD'S U/S 206C(1)(H) | ₹ 46,81,800 | ₹ 46,81,800 | ₹ 46,81,800 | ₹ 3,511 | ₹ 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 | 260 | 31-Jul-2021 | 31-Jul-2021 | Yes | |
| 2 | CALP04616D | 260 | 31-Oct-2021 | 31-Oct-2021 | Yes | |
| 3 | CALP04616D | 260 | 31-Jan-2022 | 03-Feb-2022 | Yes | |
| 4 | CALP04616D | 260 | 31-May-2022 | 31-May-2022 | Yes | |
| 5 | CALP04616D | 27EO | 15-Jul-2021 | 15-Jul-2021 | Yes | |
| 6 | CALP04616D | 240 | 31-May-2022 | 30-May-2022 | Yes | |

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

No

Acknowledgement Number: 525206690230922

Please furnish:

| 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 previous year | Sales during the previous year | Closing stock | Shortage/excess, if any |
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
| 1 | MAIZE | residual | 56 | 27,819 | 27,663 | 212 | 0 |
| 2 | MOOL CAKE | residual | 170 | 2,150 | 2,063 | 267 | 0 |
| 3 | RICE | residual | 8,410 | 21,644 | 26,283 | 1,777 | 0 |
| 4 | WHEAT | residual | 1,077 | 70,406 | 71,220 | 263 | 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 previous year | Consumption during the previous year | Sales during the previous year | Closing stock | Yield of finished products | Percentage of yield | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--------------------------------------|--------------------------------|---------------|----------------------------|---------------------|-------------------------|
| No records added | | | | | | | | | | |

B. Finished products:

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

C. By-products

Acknowledgement Number: 525206690230922

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

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 ? Not Applicable

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ? Not Applicable

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor ? Not Applicable

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

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

| Sl. No. | Particulars | Previous Year | % | Preceding previous Year | % |
|---------|-----------------------|---------------|---|-------------------------|---|
| (a) | Total turnover of the | 2949615522 | | 1045718536 | |

Acknowledgement Number: 525206690230922

| | | | | | | | |
|-----|---------------------------------------------|----------|------------|------|-----------|------------|-------|
| (b) | Gross profit / Turnover | 62024124 | 2949615522 | 2.1 | 21778904 | 1045718536 | 2.00 |
| (c) | Net profit / Turnover | 23574038 | 2949615522 | 0.8 | 3835256 | 1045718536 | 0.37 |
| (d) | Stock-in-Trade / Turnover | 65532780 | 2949615522 | 2.22 | 178942532 | 1045718536 | 17.11 |
| (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

Acknowledgement Number: 525206690230922

| 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) | |
| 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) | |
| No records added | | | | | | | | |
| Plant and Machinery @ 13% | 1 | 14-Aug-2021 | 14-Aug-2021 | ₹ 23,047 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 23,047 |
| | 2 | 15-Apr-2021 | 15-Apr-2021 | ₹ 27,028 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 27,028 |
| | 3 | 23-Apr-2021 | 23-Apr-2021 | ₹ 43,310 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 43,310 |

Deductions Details (From Point No.1B)

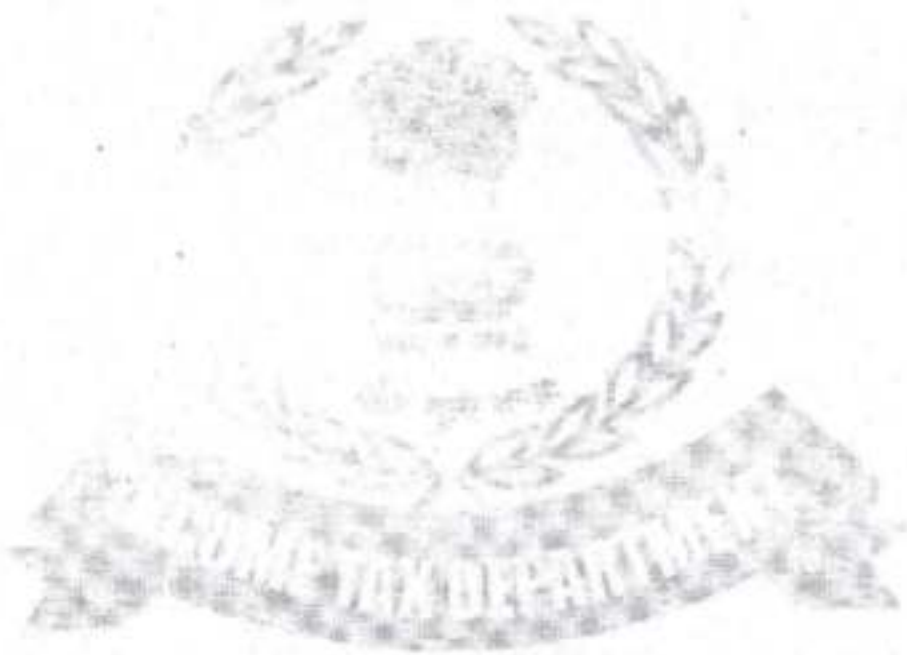
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|----------------------------------------------------|---------|--------------|--------|--------------------------------------------------------------------------|
| 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 |
|----------------------------------------------------|---------|--------------|--------|--------------------------------------------------------------------------|
| No records added | | | | |

Acknowledgement Number: 525206690230922

| 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 | | | | |

This form has been digitally signed by **BABITA BIHANI** having PIN **ACZPB2507N** from IP Address **163.53.236.240** on **23/09/2022 05:47:46 PM** Dsc Sl.No and Issuer, **C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority**



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



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
525206690230922

Date of e-Filing
23-Sep-2022

| | |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Name | : BRIJ KISHORE PRASAD |
| PAN/TAN | : AEQPP1157H |
| Address | : ASHRAMPARA, SILIGURI, , 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 | : 2022-23 |
| Financial Year | : - |
| Month | : - |
| Quarter | : - |
| Filing Type | : Original |
| Capacity | : Chartered Accountant |
| Verified By | : 057754 |

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

UDIN: 22057754TQNRQI5260

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

BALANCE SHEET AS AT 31ST MARCH 2022

| CAPITAL & LIABILITIES | SCH | AMOUNT | ASSETS | SCH | AMOUNT |
|--------------------------------|-----|-----------------|-------------------------|-----|-----------------|
| Proprietor's Capital Account : | 1 | 6,57,28,877.64 | Fixed Assets : | 7 | 69,96,364.14 |
| Secured Loan : | 2 | 9,30,70,309.80 | Advance to Suppliers | 8 | 10,00,000.00 |
| Unsecured Loan: | 3 | 50,00,000.00 | Investments | 9 | 2,06,24,000.00 |
| Sundry Creditors : | 4 | 7,73,89,454.70 | Current Assets : | 10 | 2,15,59,750.00 |
| Advances from Customers | 5 | 10,62,06,243.00 | Advance for Land & Flat | 11 | 38,19,360.78 |
| Other Liabilities | 6 | 1,53,60,960.00 | Deposits & Advance | 12 | 4,85,70,949.01 |
| | | | Sundry Debtors | 13 | 19,59,51,819.52 |
| | | | Closing Stock | 15 | 6,55,32,780.15 |
| | | | Cash & Bank Balances : | 14 | 66,91,821.54 |
| | | 36,27,55,845.14 | | | 36,27,55,845.14 |

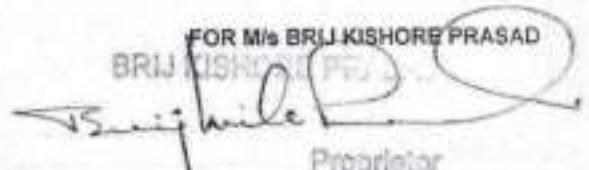
In terms of our report of even date annexed herewith

FOR B. BIHANI & ASSOCIATES
CHARTERED ACCOUNTANTS


(BABITA BIHANI)
PROPRIETOR
MEMBERSHIP NO. 057754

PLACE: SILIGURI
DATE: 12/09/2022

FOR M/s BRIJ KISHORE PRASAD
BRIJ KISHORE PRASAD



Proprietor
BRIJ KISHORE PRASAD
PROPRIETOR

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| PARTICULARS | Sch. | AMOUNT | PARTICULARS | Sch. | AMOUNT |
|------------------------------------------------------|------|--------------------------|-------------------------------|------|--------------------------|
| To Opening Stock | 15 | 17,89,42,532.31 | By Sales Accounts | 15 | 2,94,96,15,521.79 |
| " Purchase Accounts | 15 | 2,63,55,64,752.96 | " Export Freight | | 1,82,23,816.12 |
| " Direct Expenses | 15 | 19,75,20,662.00 | " Forex Gain & Loss | | 4,06,79,952.87 |
| " Gross Profit b/d | | 6,20,24,123.66 | " Closing Stock | 15 | 6,35,32,780.15 |
| | | 3,07,40,52,070.93 | | | 3,07,40,52,070.93 |
| To Bank Interest & Charges | 17 | 1,89,32,593.32 | By Gross Profit b/f | | 6,20,24,123.66 |
| " Audit Fees | | 13,585.89 | " Discount Received | | 20,700.00 |
| " Bank Charges | | 6,83,023.73 | " Drawback Received | | 3,55,132.00 |
| " Cargo Handling Charges | | 1,82,70,519.00 | " Interest Income | 16 | 14,58,351.81 |
| " Certificate of Origin Expenses | | 1,16,600.00 | " LTCG on sale of land & Bldg | | 1,36,34,759.27 |
| " Depreciation | | 26,233.66 | | | |
| " Insurance Charges | | 1,72,228.45 | | | |
| " Interest Expenses | 18 | 74,12,763.00 | | | |
| " L C Advising Charges | | 10,34,729.00 | | | |
| " Rates & Taxes | 19 | 1,86,797.00 | | | |
| " Salary & Exgratia | 20 | 17,44,710.00 | | | |
| " Professional Fees | | 66,473.00 | | | |
| " Miscellaneous Expenses | 21 | 7,47,609.33 | | | |
| " Office Rent | | 23,352.00 | | | |
| " Phyto & Fumigation Expenses | | 9,28,962.00 | | | |
| " ESIC (Employer Contribution) | | 22,732.00 | | | |
| " Processing Fees | | 2,84,262.00 | | | |
| " Dealer meet/ Sales Promotion | | 25,95,648.38 | | | |
| " Vehicle Parking Expenses | | 6,76,205.00 | | | |
| " Net Profit Transferred to Proprietor's Capital A/c | | 2,35,74,037.98 | | | |
| | | 7,75,13,066.74 | | | 7,75,13,066.74 |

In terms of our report of even date annexed herewith

FOR B. BIHANI & ASSOCIATES
CHARTERED ACCOUNTANTS

Babita Bihani

(BABITA BIHANI)
PROPRIETOR
MEMBERSHIP NO: 057754
SILIGURI

PLACE: SILIGURI
DATE: 12/09/2022



FOR M/S. BRIJ KISHORE PRASAD
BRIJ KISHORE PRASAD

Proprietor
BRIJ KISHORE PRASAD
PROPRIETOR

M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

SCHEDULE - 15

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 |
|---------------------------------|-----------------|---------------------------|----------------------------------|-------------------|-----------------------|----------------|------------------|
| Oil Cake | 6,74,153.00 | 51,97,10,557.40 | 1,20,59,585.00 | 53,92,44,295.40 | 53,35,39,759.81 | 50,44,587.00 | (6,59,948.59) |
| Bran | 40,47,602.90 | 5,59,83,316.00 | 1,20,24,469.00 | 7,20,55,387.90 | 4,71,12,676.94 | 81,39,430.50 | (1,68,03,280.46) |
| Seed | 15,38,02,393.19 | 57,37,54,679.65 | 8,09,52,613.00 | 80,85,09,685.84 | 71,38,83,720.30 | 4,44,70,960.83 | (5,01,55,004.71) |
| Ant Bran | | 4,65,83,288.80 | | 4,65,83,288.80 | 5,16,41,289.50 | 3,12,650.00 | 53,70,650.70 |
| er | 1,77,88,411.80 | 2,96,28,480.00 | | 2,96,28,480.00 | 3,58,52,349.95 | | 62,23,869.95 |
| ce Sale | | 1,37,60,53,588.89 | 8,46,27,065.00 | 1,47,84,69,065.69 | 1,51,57,36,043.72 | 58,24,208.82 | 4,30,91,186.85 |
| Stock | 8,89,028.42 | 2,30,45,300.50 | 1,29,908.00 | 2,31,75,208.50 | 2,47,38,959.87 | | 15,63,751.37 |
| Quality Claim & Rate Difference | 17,40,943.00 | 1,34,62,523.50 | 9,27,032.00 | 1,52,78,573.92 | 1,36,44,290.70 | - | (16,34,283.22) |
| | | | | | 1,34,66,431.00 | | 1,34,66,431.00 |
| | | (26,56,981.78) | | 17,40,943.00 | | 17,40,943.00 | - |
| Total | 17,89,42,532.31 | 2,63,55,64,752.96 | 19,75,20,662.00 | 3,01,20,27,947.27 | 2,94,96,15,521.79 | 6,55,32,780.15 | 31,20,354.67 |

BRIJ KISHORE PRASAD
Brij Kishore Prasad
Proprietor

**M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI**

SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022

SCHEDULE - 1

Proprietors Capital Account

| | | |
|--------------------------------------|----------------|----------------|
| Balance b/f | 4,86,24,010.68 | |
| Add: Profit during the year | 2,35,74,037.98 | |
| | 7,21,98,048.66 | |
| Less: TDS | 7,79,845.00 | |
| Less: TCS | 2,32,268.02 | |
| Less: Withdrawals (net of additions) | 54,57,058.00 | 6,57,28,877.64 |

SCHEDULE - 2

Secured Loan

| | | |
|---------------------------------|----------------|----------------|
| BOI Pawning Credit | 5,49,10,242.80 | |
| Bank of India - 407070410000020 | 81,18,580.00 | |
| Bank of India - 407070410000039 | 64,90,000.00 | |
| IDBI Bank, House Building Loan | 21,74,809.00 | |
| ICICI Bank Land Loan | 1,25,00,000.00 | |
| IDBI Bank Ltd.(Mortgage Loan) | 88,76,678.00 | 9,30,70,309.80 |

SCHEDULE - 3

UnSecured Loan

| | | |
|---------------|--------------|--------------|
| Kamal Agarwal | 30,00,000.00 | |
| Kiran Agarwal | 20,00,000.00 | 50,00,000.00 |

SCHEDULE - 4

Sundry Creditors

| | |
|------------------------------------|----------------|
| Amrutesh Agro Products Pvt Ltd B/f | 3,01,144.00 |
| Anand Kumar Pandit | 10,34,250.00 |
| Arati Puja Bhandar B/f | 2,02,703.00 |
| Arup Chatterjee | 5,458.00 |
| Badal Kumar Singh | 7,940.00 |
| Balaji Enterprises (Kof) | 35,63,280.00 |
| Bapi Mali | 4,962.00 |
| Bhaskar Dey | 5,458.00 |
| Bhavisya Developers Pvt. Ltd. | 4,61,585.00 |
| Bhowmik Enterprise | 63,13,812.45 |
| Chinu Mandal | 13,75,618.00 |
| CKJ Enterprises | 20,05,398.00 |
| Dilip Kr Rungta B/f | 12,00,000.00 |
| Dipu Dey | 5,161.00 |
| Durga Iron Stores | 9,64,310.00 |
| Gda Foods Private Limited | 12,75,332.00 |
| Kamal Enterprises B/f | 9,35,791.92 |
| Karanjit Gogoi | 9,43,113.00 |
| Lalita Enterprises | 12,54,998.50 |
| Litan Debnath | 12,03,709.00 |
| Maan Manasha Bhandar | 22,05,151.00 |
| Maan Manasha Traders | 13,79,935.00 |
| Mandal Enterprise | 2,12,93,004.35 |
| MD Abdul Razak | 21,31,782.50 |
| M.S. Traders | 9,27,248.18 |
| NEHAL DEVELOPERS | 1,62,240.00 |
| Om Traders (Assam) | 1,50,000.00 |



| | | |
|-----------------------------------------|--------------|----------------|
| Swarnaj Agro Industries Pvt Ltd | 1,50,000.00 | |
| Pajkumar Bhojika & Sriram International | 57,96,679.50 | |
| Rameshwar Prasad | 4,962.00 | |
| Rani Sari Trade and Finance Pvt.Ltd | 21,56,616.00 | |
| Tapas Roy | 1,00,000.00 | |
| Rani Sari Traders | 10,29,000.00 | |
| Roshan Builders | 1,12,705.00 | |
| Santosh Kr Poddar | 26,11,840.00 | |
| Shivam Enterprises | 99,440.00 | |
| Shivansh Trading Co | 36,31,440.00 | |
| Shiv Builder Centre | 3,90,830.00 | |
| Shiv Shakti Traders | 16,34,250.00 | |
| Sri Shyam Trading Company | 10,39,121.35 | |
| Shubham Trading Co. | 17,84,490.90 | |
| Slkander Naik | 5,955.00 | |
| Sudama Majhi | 1,41,890.00 | |
| Sumit Kumar | 4,962.00 | |
| Super Enterprise (ABOFS0918G) | 2,20,955.00 | |
| Sushant Pradhan | 6,350.00 | |
| Sushil Stores | 7,31,115.00 | |
| Tarapada Sarkar | 4,962.00 | |
| Vikas Trading Company | 8,35,462.00 | |
| Vishnu Kumar Basak | 13,49,740.00 | |
| VIVEK ENTERPRISE | 92,685.00 | |
| Wincon International Co B/F | 5,76,068.65 | 7,73,89,454.70 |

SCHEDULE - 5

| | | |
|----------------------------------------------|--|-----------------|
| <u>Advances from Customers</u> | | 10,62,06,243.00 |
| 9 to 10 (A Unit of Karan Merchant Pvt. Ltd.) | | |

SCHEDULE - 6

Other Liabilities

| | | |
|-----------------------------------------------|----------------|----------------|
| BKP & Sons HUF | 2,40,000.00 | |
| Kotiratan Buildcon Pvt Ltd | 24,52,493.00 | |
| Kotiratan Buildcon Pvt Ltd (Dharti Residency) | 1,04,22,420.00 | |
| Employee's State Insurance Co. (ESI) | 2,477.00 | |
| Gordenath Yadav | 3,58,500.00 | |
| Swati Prasad | 3,50,000.00 | |
| Rahul Raj Prasad | 7,94,926.00 | |
| Karan Raj Prasad | 6,12,296.00 | |
| IDS Payable | 1,27,848.00 | 1,53,60,960.00 |

SCHEDULE - 8

Advance to Supplier :

| | | |
|-------------------|--------------|--------------|
| K.S. Oil Ltd. w/f | 10,00,000.00 | 10,00,000.00 |
|-------------------|--------------|--------------|

SCHEDULE - 9

Investments

| | | |
|---------------------------------------|----------------|----------------|
| Brij 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 - 10

Current Assets :

| | | |
|--------------------------------------------|----------------|----------------|
| Annir Enterprises Private Limited (Shares) | 25,85,000.00 | |
| Construction at Fulbari (Work in progress) | 1,00,000.00 | |
| Land at Fulbari | 1,78,46,650.00 | |
| Gold | 10,28,100.00 | 2,15,59,750.00 |



SCHEDULE - 11**Advance for land & flat**

| | | |
|----------------------------------------|--------------|--------------|
| Mata Baishno Devi Mercantile Pvt. Ltd. | 9,09,324.00 | |
| Shreeha Vyapar Pvt. Ltd. | 7,34,676.00 | |
| Trident Builders | 20,75,360.78 | |
| Anand Kumar Prasad | 1,00,000.00 | 38,19,360.78 |

SCHEDULE - 12**Deposits, Loans & Advances****Deposits & Advances**

| | | |
|---------------------------------------|----------------|----------------|
| ESIC Excess Payment | 4,618.00 | |
| Assam Sales Tax, Karbatry 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 | |
| F.C.I - Kapurthala (EMDA/c) b/f | 4,35,000.00 | |
| 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), Slg | 5,000.00 | |
| Security Deposit (B.S.N.L) | 7,500.00 | |
| Bank of India Kol - DBD A/c | 2,73,17,884.01 | |
| Vaishno Steel | 3,00,000.00 | |
| Freight (Receivable) b/f | 14,03,295.00 | |
| NAFED (Wheat) | 65,251.00 | 2,98,30,769.01 |

Other Loans & Advances

| | | |
|--------------------------------|--------------|----------------|
| CGST | 15,77,468.00 | |
| IGST | 21,99,362.00 | |
| SGST | 15,77,468.00 | |
| Akhilesh Kumar ranjan | 4,00,000.00 | |
| Rahul Raj Concept | 1,80,000.00 | |
| Jiwan Kumar Sherpa | 1,55,882.00 | |
| Khoribari Cold Storage Pvt Ltd | 8,50,000.00 | |
| Pranita Rai | 4,00,000.00 | |
| Remedy Developers Pvt Ltd | 3,77,600.00 | |
| Saraswati Prasad | 15,29,000.00 | |
| R.K Bihani | 2,95,000.00 | |
| Sushi Kumar Gupta | 10,00,000.00 | |
| Vijay Kumar Roy | 2,07,400.00 | 1,07,49,180.00 |
| | | 4,05,79,949.01 |

SCHEDULE - 13**Sundry Debtors**

| | |
|----------------------------------|-----------------|
| Alal Poultry and Fish Feeds Ltd. | 20,45,590.40 |
| E and F Enterprise | 27,33,219.20 |
| Fahim Flour Mill | 26,15,808.10 |
| IMIRAN ENTERPRISE | 70,32,915.20 |
| Kamlesh Traders | 27,04,156.12 |
| Mariam Traders | 29,50,880.00 |
| NOWMY TRADING | 75,14,851.00 |
| Pradhan Traders | 78,96,000.00 |
| Prism Trade International | 80,04,633.92 |
| Solid Flour Mills Ltds | 1,17,53,676.23 |
| Tamin Agro Industries Ltd. | 95,03,029.20 |
| Karnn Merchant Pvt Ltd | 11,38,34,175.65 |
| BKP Export Pvt Ltd | 1,58,46,524.50 |
| | 13,74,110.00 |



SCHEDULE - 14**Cash and Bank Balances :**

| | | |
|--------------------------------|--------------|--------------|
| Fixed Deposit at ICICI Bank | 5,22,527.00 | |
| Balance with bank : | | |
| ICICI Bank A/c (SB) | 17,557.00 | |
| BOI Kol Overseas Br. | 49,83,395.75 | |
| ICICI Bank Guwahati | 4,49,911.50 | |
| IDBI Bank Ltd. C/A | 3,05,597.89 | |
| IDBI Bank Ltd. | 66,230.00 | |
| Axis Bank Ltd. (S/A), Siliguri | 13,678.40 | |
| Cash at Siliguri | 3,32,924.00 | 66,91,821.54 |

SCHEDULE - 16**Interest Income**

| | | |
|------------------------------------|--------------|--------------|
| Interest on DBD | 12,61,510.00 | |
| Interest on Loans & Advances | 1,72,787.00 | |
| Interest on Sovereign Gold Bonds | 1,527.81 | |
| Interest Received on Fixed Deposit | 22,527.00 | 14,58,351.81 |

SCHEDULE - 17**Bank Interest & Charges****Bank Charges (Others)**

| | | |
|-----------------------------|----------------|----------------|
| Interest Charges | 1,04,60,113.50 | |
| Foreign Bank Charges | 65,89,047.57 | |
| Negotiation Charges | 10,78,261.15 | |
| Postage and Courier Charges | 8,19,106.00 | |
| | 1,89,46,528.22 | |
| Less: Bank Interest | 13,934.90 | 1,89,32,593.32 |

SCHEDULE - 18**Interest Expenses**

| | | |
|----------------------------|--------------|--------------|
| Interest on Covid Loan | 8,72,194.00 | |
| Interest on Packing Credit | 51,19,595.00 | |
| Interest on ESI | 142.00 | |
| Interest on Mortgage Loan | 14,15,356.00 | |
| Interest on TCS | 105.00 | |
| Interest on TDS | 5,371.00 | 74,12,763.00 |

SCHEDULE - 19**Rates & Taxes**

| | | |
|---------------------------|-----------|-------------|
| Professional Tax | 2,500.00 | |
| Corporation Tax | 48,848.00 | |
| LUCCE Expenses | 45,161.00 | |
| Membership & Subscription | 90,288.00 | 1,86,797.00 |

SCHEDULE - 20**Salary & Exgratia**

| | | |
|----------------------------|--------------|--------------|
| Salary & Exgratia | 12,04,710.00 | |
| Salary to Saraswati Prasad | 5,40,000.00 | 17,44,710.00 |



SCHEDULE - 21

Miscellaneous Expenses

| | | |
|-------------------------------|-------------|-------------|
| Advertisement Expenses | 5,000.00 | |
| Computer Expenses | 52,808.47 | |
| Govt Fees (Including Gst) | 11,131.00 | |
| GST Late Fees | 7,800.00 | |
| Mobile & Internet Expenses | 13,876.00 | |
| Packging Expenses | 17,994.92 | |
| Postage & Courier | 5,136.00 | |
| Credit Report Expenses | 73,000.00 | |
| Electricity Expenses | 19,210.00 | |
| Labour Charges | 1,02,620.00 | |
| Repair & Maintenance | 72,138.48 | |
| Loading & Unloading Charges | 27,924.00 | |
| Printing & Stationary | 18,150.00 | |
| Inspection Charges | 43,259.00 | |
| R/off | 635.46 | |
| Shipping Bill Expenses | 1,000.00 | |
| Software Expenses | 10,800.00 | |
| Telephone & Internet Expenses | 2,671.00 | |
| Office Expenses | 1,10,003.00 | |
| Tours & Travells | 1,24,000.00 | |
| Service Charges | 28,452.00 | 7,47,609.33 |



M/S. BRIJ KISHORE PRASAD
ASHRAMPARA :: SILIGURI

SCHEDULE - 5

DETAILS OF FIXED ASSETS AND ALLOWABLE DEPRECIATION

| Description | Rate | WDV as on 01-04-2021 | Addition/ (sale) upto 30/09/2021 | Addition/ (sale) upto 31/03/2022 | Total | Allowable Depreciation | WDV as on 31-03-2022 |
|--------------------|------|-------------------------|----------------------------------------|----------------------------------------|--------------|---------------------------|-------------------------|
| Air conditioner | 15% | 3,091.00 | 23,046.87 | - | 26,137.87 | 3,920.68 | 22,217.19 |
| Battery | 15% | 3,627.00 | - | - | 3,627.00 | 544.05 | 3,082.95 |
| Camera | 15% | - | 70,337.50 | - | 70,337.50 | 10,550.63 | 59,786.88 |
| Fax Machine | 15% | 3,216.00 | - | - | 3,216.00 | 482.40 | 2,733.60 |
| Honda Activa | 15% | 2,748.00 | - | - | 2,748.00 | 412.20 | 2,335.80 |
| Pump Sets | 15% | 2,285.00 | - | - | 2,285.00 | 342.75 | 1,942.25 |
| Type/Duplicator | 15% | 501.00 | - | - | 501.00 | 75.15 | 425.85 |
| | | 15,458.00 | 93,384.37 | - | 1,08,852.37 | 16,327.66 | 92,524.51 |
| Furniture | 10% | 72,126.00 | - | - | 72,126.00 | 7,212.60 | 64,913.40 |
| | | 72,126.00 | - | - | 72,126.00 | 7,212.60 | 64,913.40 |
| Computer | 40% | 6,733.00 | - | - | 6,733.00 | 2,693.20 | 4,039.80 |
| | | 6,733.00 | - | - | 6,733.00 | 2,693.20 | 4,039.80 |
| Falt at Ashrampara | 0% | 55,74,886.43 | - | - | 55,74,886.43 | - | 55,74,886.43 |
| Flat at Kolkata | 0% | 12,60,000.00 | - | - | 12,60,000.00 | - | 12,60,000.00 |
| | | 68,34,886.43 | - | - | 68,34,886.43 | - | 68,34,886.43 |
| Total | | 69,26,213.43 | 93,384.37 | - | 70,22,597.80 | 26,233.66 | 69,96,364.14 |



NAME OF THE ASSESSEE
ADDRESS

BRIJ KISHORE PRASAD
PARKURTALA MORE
ASHRAMPARA, SILIGURI- 734401

STATUS
PAN
DOB
ASSESSMENT YEAR
FINANCIAL YEAR

INDIVIDUAL
AEQPP1157H
03-01-1966
2022-2023
2021-2022

COMPUTATION OF TOTAL INCOME:

| | Amt (Rs.) | Amt (Rs.) |
|-----------------------------------------------------------------------|-------------|-------------|
| INCOME FROM HOUSE PROPERTY : | | |
| FLAT AT ASHRAMPARA : (SELF-OCCUPIED) | | |
| Net Annual Value | | |
| Less : Deductions under Section 24 | | |
| Statutory Deduction u/s 24(a) | | |
| Interest on Borrowed Capital u/s 24(b) | 1,93,553 | (1,93,553) |
| INCOME FROM BUSINESS: | | |
| Net profit from M/s Brijkishore Prasad | 2,35,74,038 | |
| Add: Expenses disallowed for late payment of EPF | 3,526 | |
| Less: Profit on sale of Land & Bldg at Matigara considered seperately | 1,36,54,759 | 99,22,805 |
| INCOME FROM CAPITAL GAINS | | |
| <u>Long Term Capital Gains on sale of Land alongwith Building</u> | | |
| Sale Consideration | 2,42,50,000 | |
| Less: Indexed Cost of Acquisition | 47,97,455 | |
| Less: Indexed Cost of Improvement | 64,66,441 | |
| | 1,29,86,104 | |
| Less: Investment in section 54 | 95,57,049 | 34,29,055 |
| INCOME FROM OTHER SOURCES: | | |
| Bank Interest | 9,849 | |
| Interest on Sovereign Gold Bonds | 6,523 | |
| Dividend | 5,386 | 21,758 |
| GROSS TOTAL INCOME | | 1,31,80,065 |
| Less: Deduction u/s 80C | | 1,50,000 |
| Less: Deduction u/s 80D | | 25,000 |
| Less: Deduction u/s 80TTA | | 9,849 |
| TOTAL INCOME | | 1,29,95,216 |
| Normal Income | | 95,66,161 |
| LTCG | | 34,29,055 |
| Tax on Normal Income | | 26,82,348 |
| Tax on LTCG | | 6,85,811 |
| Total Tax | | 33,68,159 |
| Add: Surcharge | | 5,05,224 |
| Tax after Surcharge | | 38,73,383 |
| Education Cess | | 1,54,935 |
| Total Tax after EC | | 40,28,318 |
| Less: Advance Tax | | 7,00,000 |
| Less: TCS | | 2,31,896 |
| Less: TDS | | 7,80,384 |
| Add: Interest | | 2,86,596 |
| Net Tax Payable | | 26,02,654 |
| Self Assessment Tax Paid | | 26,02,660 |

Calculation of working of Capital Gain

| | | |
|---------------------|-------------|--------------------|
| Total Value of Sale | 4,85,00,000 | |
| % Share | 0.5 | |
| Sale Consideration | | <u>2,42,50,000</u> |

| | | |
|------------------------------------|-----------|------------------|
| Indexation Cost of Purchase | | |
| Original Cost of Land | 42,37,500 | |
| Purchase Year | 2018-19 | |
| Indexation (Sale) | 317 | |
| Indexation (Purchase) | 280 | |
| Indexation Cost | | <u>47,97,455</u> |

| | | |
|---------------------------------------|-----------|-----------|
| Indexation Cost of Improvement | | |
| Original Cost Incurred FY 21-22 | 66,25,613 | |
| % Share | 0.5 | |
| Cost | 43,12,806 | 43,12,806 |

| | | |
|---------------------------------|-----------|------------------|
| Original Cost Incurred FY 20-21 | 40,89,869 | |
| % Share | 0.5 | |
| Cost | 20,44,934 | |
| Indexation (Sale) | 317 | |
| Indexation (Purchase) | 301 | |
| | | <u>21,53,635</u> |
| | | <u>64,66,441</u> |

| | | |
|------------------------------------|--|--------------------|
| Net Long Term Capital Gains | | <u>1,29,86,104</u> |
|------------------------------------|--|--------------------|

| | | |
|------------------------|--|--------------------|
| Less: Investment in 54 | | |
| Cost of New Land | | <u>1,78,46,650</u> |
| Proportionate allowed | | <u>95,57,049</u> |

| | | |
|-----------------------------------|--|------------------|
| Net Long Term Capital Gain | | <u>34,29,055</u> |
|-----------------------------------|--|------------------|

CAPITAL ACCOUNT as at 31 March, 2022

| Particulars | Amount (Rs) | Particulars | Amount(Rs) |
|-------------------------------|-----------------------|-----------------------------------------|-----------------------|
| To Bank Charges | 10,487.52 | By Balance B/f | 6,23,83,567.54 |
| To Interest on House Big Loan | 1,93,553.00 | By Bank Interest | 9,849.00 |
| To Advance Tax | 7,00,000.00 | By Interest on Sovereign Gold Bonds | 6,523.25 |
| To TCS | 2,31,895.02 | By Dividend Income | 5,386.01 |
| To TDS | 7,80,364.00 | By Profit on sale of land alongwith Big | 2,35,74,037.96 |
| To Income Tax | 10,33,460.00 | | |
| To Gift to Roshan Kumar Gupta | 20,00,000.00 | | |
| To Drawings | 2,70,690.00 | | |
| To LIP | 15,72,912.00 | | |
| To Mediclaim | 45,381.00 | | |
| To Balance C/f | 7,91,40,621.24 | | |
| | 8,59,79,363.78 | | 8,59,79,363.78 |

Balance Sheet as at 31st March 2022

| Liabilities | Amount (Rs) | Assets | Amount(Rs) |
|-----------------------|-----------------------|-------------------------------------|-----------------------|
| Capital Account | 7,91,40,621.24 | Land & Building Sig. | 5,26,500.00 |
| Bank of India | 56,01,414.50 | Land at Binnaguri | 5,95,694.00 |
| HDFC Securities | 7,32,376.69 | Shop at Trident | 12,25,454.00 |
| Akhilesh Kumar Ranjan | 4,00,000.00 | M/s. Bhavisya Developers Pvt. Ltd. | 12,80,000.00 |
| Saraswati Prasad | 2,50,000.00 | M/s Brijkishore Prasad | 6,57,28,877.64 |
| | | Brij Kishore Prasad Exports Pvt Ltd | 56,00,000.00 |
| | | M/s. Karan Merchant Private Limited | 28,30,000.00 |
| | | M/s. Prasad Builders & Developers | 25,00,000.00 |
| | | M/s. Remedy Developers Pvt. Ltd. | 13,00,000.00 |
| | | Stock of Shares | 3,86,412.52 |
| | | Fixed Deposit Indian Bank | 1,42,515.00 |
| | | UTI Childern growth Fund | 20,000.00 |
| | | Khoribari cold storage pvt ltd | 15,00,000.00 |
| | | Kotiratan Buildcom | 5,10,000.00 |
| | | Ganges Merchandise Pvt Ltd | 50,000.00 |
| | | Gold Coin | 5,93,000.00 |
| | | LIC of India | 70,400.00 |
| | | Soverign Gold Bonds | 2,60,940.00 |
| | | IFCI Bond | 20,000.00 |
| | | HDFC Bank, Siliguri | 4,34,313.77 |
| | | SBI SF Road | 20,085.00 |
| | | Union Bank of India | 74,121.00 |
| | | BOI | 67,499.50 |
| | | Cash in Hand | 3,88,600.00 |
| | 8,61,24,412.43 | | 8,61,24,412.43 |