

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

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

1. We have examined the **balance sheet** as on 31st March 2023 , and the **Profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023** attached herewith, of

Name	DM VENTURES
Address	PLATINUM SQUARE , Siliguri , 32- West Bengal , 91-India , Pincode - 734005
PAN	AAPFD1772M
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 **PLATINUM SQUARE,Siliguri** and **0** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **NIL**
- b. Subject to above,-
- A. We have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.
- B. In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** examination of the books.
- C. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023 ; and
- ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by the assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

Accountant Details

Name	Satyavart Sharma
Membership Number	307368
FRN(Firm Registration Number)	0324236E
Address	2ND FLOOR ORCHID MANSION GHOSH NURSERY BUILDING , SILIGURI, SEVOKE ROAD , 32-West Bengal , 91-India , Pincode - 734001

Date of signing Tax Audit Report	29-Sep-2023
Place	122.162.77.44
Date	30-Sep-2023

This form has been digitally signed by SATYAVART SHARMA having PAN CIBPS4586C from IP Address 122.162.77.44 on 30/09/2023 02:36:45 PM Dsc SI.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

D.M. VENTURES

Deepal M. Ag...
Partner

FORM 3CD [See rule 6G(2)]

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

PART - A

1. Name of the Assessee	DM VENTURES
2. Address of the Assessee	PLATINUM SQUARE , Siliguri , 32- West Bengal , 91-India , Pincode - 734005
3. Permanent Account Number (PAN)	AAPFD1772M
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	19AAPFD1772M1ZT

5. Status	Firm
6. Previous year	01-Apr-2022 to 31-Mar-2023
7. Assessment year	2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted	
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Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?	
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Sl. No.	Name	Profit Sharing Ratio (%)
1	DEEPAK KUMAR AGARWAL	50
2	MRINAL AGARWAL	50

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?	No
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Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).	
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Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005

(b). If there is any change in the nature of business or profession, the particulars of such change ?	No
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Sl. No.	Business	Sector	Sub Sector	Code
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D. M. VENTURES

 Partner

No records added

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

Yes

Sl. No. Books prescribed

1 JOURNAL,LEDGER,CASH BOOK,BANK BOOK,PURCHASES REGISTER(COMPUTERISED)<

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	JOURNAL,LEDGER,CASH BOOK,BANK BOOK,PURCHASES REGISTER(COMPUTERISED) <	PLATINUM SQUARE	SILIGURI	SILIGURI	734005	91-India	32-West Bengal

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

Sl. No. Books examined

1 JOURNAL,LEDGER,CASH BOOK,BANK BOOK,PURCHASES REGISTER(COMPUTERISED)<

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(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
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure

D.M. VENTURES

Deepankar - 10/10/2018
Partner

Acknowledgement Number:361131780300923

1	ICDS I - Accounting Policies	1) The Firm has followed fundamental accounting policies of going concern, consistency and accrual. 2)The assessee has followed method of accounting prescribed u/s 145 of Income Tax Act,1961 in preparing the books of accounts. 3) No change in the accounting policies during the year.<
2	ICDS II - Valuation of Inventories	Inventories have been valued at cost.
3	ICDS III - Construction Contracts	NOT APPLICABLE
4	ICDS IV - Revenue Recognition	Sale of goods is recognised at the time of transfer of substantial risk and rewards of ownership to the buyer for a consideration. All other incomes are accounted for on accrual basis. Amount of revenue from sale of Goods amounts to Rs. 18,00,24,881/-
5	ICDS V - Tangible Fixed Assets	NOT APPLICABLE
6	ICDS VII - Governments Grants	THE ASSESSEE HAS NOT RECEIVED/RECOGNIZED ANY GOVERNMENT GRANTS DURING THE PREVIOUS YEAR.
7	ICDS IX - Borrowing Costs	BORROWING COSTS THAT ARE ATTRIBUTABLE TO THE ACQUISITION OR CONSTRUCTION OF A QUALIFYING ASSET IS CAPITALIZED AS PART OF THE COST OF SUCH ASSET TILL SUCH TIME THE ASSET IS READY FOR ITS INTENDED USE. ALL OTHER BORROWING COSTS ARE CHARGED TO REVENUE IN THE PERIOD IN WHICH THEY ARE INCURRED. AMOUNT OF BORROWING COSTS CAPITALISED DURING THE PREVIOUS YEAR IS RS NIL WHEREAS, BORROWING COSTS CHARGED TO REVENUE DURING THE YEAR PREVIOUS YEAR AMOUNT RS.82,53,571/-
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provisions are recognized in respect of obligations where, based upon the evidence available, their existence at balance date is considered probable. Contingent liabilities are shown by way of notes to accounts in respect of obligations where, based upon the evidence available, their existence at balance sheet is considered not probable, contingent assets are not recognized in the accounts. Provision for Audit fee amounts to Rs. 60,000/-

14.(a). Method of valuation of closing stock employed in the previous year

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

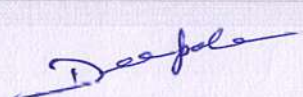
Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;


Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		



D.M. VENTURES



Partner

(d). any other item of income;

SI. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

SI. No.	Description	Amount
	No records added	

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

SI. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
		No records added							

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

SI. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fixings @ 10%	10	₹0	₹0	₹0	₹0	₹1,02,55,422	₹1,02,55,422	₹0	₹0	₹6,89,009	₹ 95,66,413
2	WDV	Plant and Machinery @ 15%	15	₹0	₹0	₹0	₹0	₹1,34,65,296	₹1,34,65,296	₹0	₹0	₹14,72,258	₹ 1,19,93,038

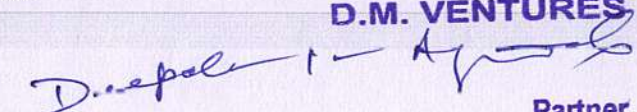
19. Amount admissible under section-

SI. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

SI. No.	Description	Amount
	No records added	

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

D.M. VENTURES

 Partner

Acknowledgement Number:361131780300923

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
1	INTEREST ON TDS	₹ 6,683

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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D.M. VENTURES

J. D. ...
Partner

No records added

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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No records added

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
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No records added

iii. as payment referred to in sub-clause (ib)

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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

₹ 0

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

₹ 0

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

D.M. VENTURES

D. M. Ventures - 1 - Ag...
Partner

Acknowledgement Number:361131780300923

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. If not, please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

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

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

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

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

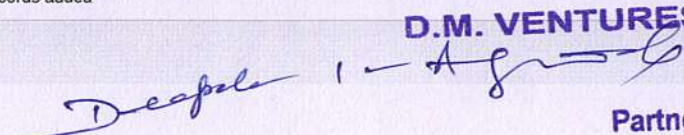
22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Awantika Agarwal	AUAPA0243M		AUAPA0243M	Salary	₹24,00,000
2	Mrinal Agarwal	AKSPA1033F		AKSPA1033F	Rent	₹2,80,000
3	Prateek Agarwal	BUQPA6743P		BUQPA6743P	Rent	₹3,60,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

D.M. VENTURES

 Partner

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

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

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 65,17,021
2	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 99,32,561

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	PROFESSIONAL TAX	₹ 2,400

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 ?

Yes

GST

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

D.M. VENTURES

Deepal *1 - April*
Partner

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)(viiia) ? No

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) (viiib) ? Not Applicable

Please furnish the details of the same

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

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

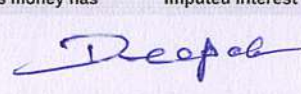
30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of	Amount (in Rs.) of primary	Whether the excess money available with the associated	If yes, whether the excess money has	If no, the amount (in Rs.) of imputed interest income on	Expected date of repatriation
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D. M. VENTURES
 10 April

Acknowledgement Number:361131780300923

section 92CE primary adjustment is made ?	adjustment	enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	been repatriated within the prescribed time ?	such excess money which has not been repatriated within the prescribed time	of money
No records added					

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							


C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a.Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Deepak Plastic Udyog	Bidhan Road, Siliguri	AAEFD0732C		₹35,00,000	No	₹90,51,680	Yes-RTGS	
2	Dwarika Developers	SF Road, Siliguri	AANFD9193J		₹8,00,000	Yes	₹8,00,000	Yes-RTGS	
3	Jagdish Prasad Mitruka	Siliguri			₹70,83,000	No	₹70,83,000	Yes-RTGS	
4	Mamta Goyal	Sevoke Road, Siliguri	AEVPA3631A		₹25,00,000	No	₹26,25,383	Yes-RTGS	
5	Platinum Heights	SF Road, Siliguri	AAWFP9043L		₹1,50,000	Yes	₹1,50,000	Yes-RTGS	
6	Platinum Overseas Pvt Ltd	Siliguri	AABCP6899E		₹3,00,000	No	₹26,24,003	Yes-RTGS	

D.M. VENTURES

Partner

Acknowledgement Number:361131780300923

7	Vishwakarma Creations	Sevoke Road, Siliguri	AAFFV5650G	₹10,00,000	Yes	₹10,00,000	Yes-RTGS
8	Wishgreen Builders	SF Road, Siliguri	AABFW8493J	₹6,88,070	Yes	₹6,88,070	Yes-RTGS

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

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

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

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

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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

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
No records added								

D.M. VENTURES

Partner

							account payee bank draft.
1	Amit Kumar Rathi	Siliguri	ACGPR7474P	₹5,90,648	₹5,90,648	Yes-Electronic clearing system	
2	Anand Prakash Agarwala	Kolkata	ACFPA2486F	₹3,41,375	₹33,41,375	Yes-RTGS	
3	Bidya Devi Modi	Siliguri	AEWPM1791C	₹3,13,854	₹3,13,854	Yes-RTGS	
4	Deepa Agarwal	Siliguri	AGKPA9531G	₹8,15,249	₹8,15,249	Yes-RTGS	
5	Deepak Plastic Udyog	Bidhan Road, Siliguri	AAEFD0732C	₹17,59,100	₹90,51,680	Yes-RTGS	
6	Dwarika Developers	SF Road, Siliguri	AANFD9193J	₹8,00,000	₹8,00,000	Yes-RTGS	
7	Gangadhar Promoters Pvt Ltd	Siliguri	AACCG5849A	₹1,79,16,672	₹1,79,76,672	Yes-RTGS	
8	Krishna Garg	Siliguri	ADMPG2458H	₹4,00,000	₹4,00,000	Yes-RTGS	
9	Mahananda Industries Pvt Ltd	Siliguri	AAECM1182A	₹52,40,000	₹97,38,232	Yes-RTGS	
10	Manju Devi Agarwal	Siliguri	ACLPA2409A	₹1,74,593	₹1,74,593	Yes-RTGS	
11	Mohit Poddar Bansal	Siliguri	CNBPB8842D	₹5,40,408	₹5,40,408	Yes-RTGS	
12	Neeta Devi Bagaria	Siliguri	ACUPB8613N	₹15,94,601	₹15,94,601	Yes-RTGS	
13	Nithin Bathwal	Siliguri	AJBPB4273C	₹4,72,622	₹4,72,622	Yes-RTGS	
14	Padma Agarwal	Siliguri	ALRPA0494L	₹12,53,815	₹12,53,815	Yes-RTGS	
15	Palak Saraangi	Siliguri	OFFPS8508B	₹2,50,000	₹2,50,000	Yes-RTGS	
16	Parameshwar Properties Pvt Ltd	Siliguri	AADCP7206R	₹17,06,833	₹17,06,833	Yes-RTGS	
17	Platinum Heights	Siliguri	AAWFP9043L	₹1,50,000	₹1,50,000	Yes-RTGS	
18	Platinum Overseas Pvt Ltd	Siliguri	AABCP6899E	₹3,00,000	₹26,24,003	Yes-RTGS	
19	Premlata Bihani	Siliguri		₹10,76,118	₹10,80,894	Yes-RTGS	
20	Pushkar Tradelinks Pvt Ltd	Siliguri	AAECP9517A	₹45,12,133	₹45,12,133	Yes-RTGS	

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:-

D.M. VENTURES

Deepa - 1 - Ag...
Partner

Acknowledgement Number:361131780300923

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

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
No records added								
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?								No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?								No
If yes, please furnish the details of the same.								₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?								No
If yes, please furnish the details of the same.								₹ 0
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
If yes, please furnish the details of the same.								₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

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

Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALD12760G	194C	Payments to contractors	₹1,23,13,409	₹1,23,00,809	₹1,23,00,809	₹1,40,916	₹0	₹0	₹0
2	CALD12760G	194A	Interest other than Interest on securities	₹54,01,502	₹53,96,726	₹53,96,726	₹5,39,676	₹0	₹0	₹0
3	CALD12760G	194-IC	TDS under Joint	₹11,91,29,210	₹11,91,29,210	₹11,91,29,210	₹1,17,39,198	₹0	₹0	₹0

D.M. VENTURES

[Signature]
Partner

			Development Agreement							
4	CALD12760G	194J	Fees for professional or technical services	₹5,53,920	₹5,43,920	₹5,43,920	₹54,392	₹0	₹0	₹0
5	CALD12760G	194-I	Rent	₹6,40,000	₹6,40,000	₹6,40,000	₹64,000	₹0	₹0	₹0
6	CALD12760G	192	Salary	₹24,00,000	₹24,00,000	₹24,00,000	₹5,32,500	₹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	CALD12760G	26Q	31-Jul-2022	14-Jul-2022	Yes	
2	CALD12760G	26Q	31-Oct-2022	18-Nov-2022	Yes	
3	CALD12760G	26Q	31-Jan-2023	24-Jan-2023	Yes	
4	CALD12760G	26Q	31-May-2023	13-May-2023	Yes	
5	CALD12760G	24Q	31-May-2023	06-May-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Not Applicable

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
No records added				

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

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

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

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

B. Finished products :

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

D.M. VENTURES

Deepak Agarwal
Partner

C. By-products

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

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

No

?

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

No

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

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

No

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

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

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

Sl. No.	Particulars	Previous Year			Preceding previous Year		
				%			%
(a)	Total turnover of the assessee	180024881			48341000		
(b)	Gross profit / Turnover	11381643	180024881	6.32	6243731	48341000	12.92
(c)	Net profit / Turnover	5824448	180024881	3.24	3626886	48341000	7.50
(d)	Stock-in-Trade / Turnover	202972458	180024881	112.75	156862750	48341000	324.49
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
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No records added

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

No

b. Please furnish

D.M. VENTURES

Deepak Singh
Partner

Acknowledgement Number:361131780300923

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 ?	If not, 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:

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

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

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

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

Accountant Details

Accountant Details

Name	Satyavart Sharma
Membership Number	307368
FRN(Firm Registration Number)	0324236E
Address	2ND FLOOR ORCHID MANSION GHOSH NURSERY BUILDING , SILIGURI, SEVOKE ROAD , 32-West Bengal , 91-India , Pincode - 734001
Place	122.162.77.44
Date	30-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	01-Sep-2022	01-Sep-2022	₹ 35,24,760	₹ 0	₹ 0	₹ 0	₹ 35,24,760
	2	01-Mar-2023	01-Mar-2023	₹ 67,30,662	₹ 0	₹ 0	₹ 0	₹ 67,30,662
Description of the Block of	Sl. No.	Date of Purchase	Date put to	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B)

D.M. VENTURES

Deepika

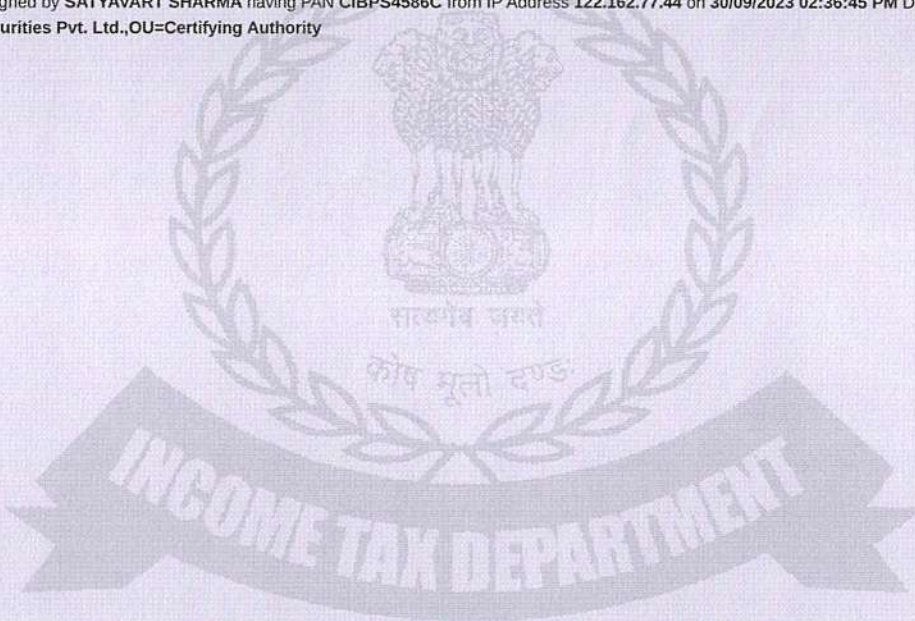
Acknowledgement Number:361131780300923

Assets/Class of Assets			Use		CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	(1+2+3+4)
Plant and Machinery @ 15%	1	01-Jun-2022	01-Jun-2022	₹ 61,64,815	₹ 0	₹ 0	₹ 0	₹ 61,64,815
	2	28-Oct-2022	28-Oct-2022	₹ 73,00,481	₹ 0	₹ 0	₹ 0	₹ 73,00,481

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added

This form has been digitally signed by SATYAVART SHARMA having PAN CIBPS4586C from IP Address 122.162.77.44 on 30/09/2023 02:36:45 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



D.M. VENTURES

Deepa K. Aggarwal
Partner

M/S D M VENTURES

PAN NO.- AAPFD1772M
Accounting Year:- 2022-23
Assessment Year:- 2023-24
STATUS: Firm

Statement of Assets and Liabilities as on 31st March, 2023

(Amount in Rs.)

SI No	Particulars	Note	31st March ,2023	31st March , 2022
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account	1	7,15,18,526.16	2,19,99,375.76
			7,15,18,526.16	2,19,99,375.76
2	Non-current liabilities			
(a)	Long-term borrowings	2	13,01,62,356.38	9,34,85,414.00
			13,01,62,356.38	9,34,85,414.00
3	Current liabilities			
(a)	Trade payables			
(i)	Total outstanding dues of creditors other than micro, small and medium enterprises	3	55,29,117.36	1,85,95,123.52
(b)	Other current liabilities	4	5,79,87,080.72	6,06,63,065.00
			6,35,16,198.08	7,92,58,188.52
	Total		26,51,97,080.62	19,47,42,978.28
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		2,15,59,451.34	-
(b)	Long Term Loans and Advances	6	13,57,000.00	15,00,000.00
			2,29,16,451.34	15,00,000.00
2	Current assets			
(a)	Inventories	7	20,29,72,458.39	15,68,62,750.17
(b)	Cash and bank balances	8	79,97,529.57	80,95,401.77
(c)	Other current assets	9	3,13,10,641.32	2,82,84,826.34
			24,22,80,629.28	19,32,42,978.28
	Total		26,51,97,080.62	19,47,42,978.28

For Agarwal Shyam Kumar & Associates
 Chartered Accountants
 (Registration No. 324236E)

CA. Satyavart Sharma
 Partner
 Membership No. 307368
 Tax audit UDIN: 23307368BGUXVN0517000016
 Place: Siliguri
 Dated: 25/09/2023



DM VENTURES

Deepak Kumar Agarwal

PARTNER
 Deepak Kumar Agarwal

DM VENTURES

Mrinal Agarwal

PARTNER
 Mrinal Agarwal

D.M. VENTURES

Deepak Kumar Agarwal

Partner

M/S D M VENTURES

PAN NO.- AAPFD1772M

Accounting Year:- 2022-23

Assessment Year:- 2023-24

STATUS: Firm

(Amount in Rs.)

SI No	Particulars	Note	31st March ,2022	31st March , 2021
I	Revenue from operations	10	18,00,24,881.00	4,83,41,000.00
II	Other Income	11	16,710.00	3,364.00
III	Total Income (I+II)		18,00,41,591.00	4,83,44,364.00
IV	Expenses:			
(a)	Purchases	12	4,95,14,027.84	3,34,31,608.35
(b)	Change in inventories	13	- 4,61,09,708.21	- 4,47,77,472.80
(c)	Employee benefits expense	14	24,00,000.00	-
(d)	Allocation of Land Owner Share		11,91,29,210.00	2,51,75,000.00
(e)	Depreciation		21,61,267.00	-
(f)	Interest on Capital		-	-
(g)	Other expenses	15	4,71,22,345.98	3,08,88,341.96
	Total expenses		17,42,17,142.61	4,47,17,477.51
V	Profit before tax (III-IV)		58,24,448.39	36,26,886.49
VI	Profit/(Loss) for the year		58,24,448.39	36,26,886.49

For Agarwal Shyam Kumar & Associates
Chartered Accountants
(Registration No. 324236E)

Mejant Sharma

CA. Satyavart Sharma
Partner

Membership No. 307368

Tax audit UDIN: 23307368 BGUXVN 4527

Place: Siliguri

Dated: 29.09.2023



DM VENTURES

Deepak Kumar Agarwal

PARTNER

Deepak Kumar Agarwal

DM VENTURES

Mrinal Agarwal

PARTNER

Mrinal Agarwal

D.M. VENTURES

Deepak Kumar Agarwal

Partner

M/S D M VENTURES

PAN NO.- AAPFD1772M
Accounting Year:- 2022-23
Assessment Year:- 2023-24
STATUS: Firm

NOTE NO: 1

Partners Capital Account as on 31st March, 2023

Sri Deepak Kumar Agarwala (50%)
MODEL TOWN, PRANAMI MANDIR ROAD, PUNJABIPARA, SILIGURI, 734001
PAN : ACZPA4957D

Particulars	31.3.23	31.3.22	Particulars	31.3.23	31.3.22
To Share of Loss Transferred		-	By Balance b/d	1,69,24,492.38	21,23,778.64
To Capital Withdrawn	4,26,50,000.00	25,85,000.00	By Capital Introduced	4,75,05,000.00	1,56,72,000.00
To Advance Tax		-	By Share of profit	29,12,224.20	18,13,443.25
To TDS	1,80,004.00	99,633.00	By IT Refund	1,00,100.00	
To TCS	620.00	96.50			
To Income Tax	6,22,375.00				
To, Balance c/d	2,39,88,817.58	1,69,24,492.38			
	6,74,41,816.58	1,96,09,221.88		6,74,41,816.58	1,96,09,221.88

Mrinal Agarwal (50%)
S F ROAD, SILIGURI, 734005
PAN : AKSPA1033F

Particulars	31.3.23	31.3.22	Particulars	31.3.23	31.3.22
To Share of Loss Transferred		-	By Balance b/d	50,74,883.38	1,58,15,000.37
To Capital Withdrawn	2,87,72,500.00	3,76,72,330.00	By Capital Introduced	6,90,18,000.00	5,68,48,500.00
To Advance Tax		-	By Share of Profit	29,12,224.20	18,13,443.25
To TDS (FY 20-21)	1,80,004.00	99,633.00	By IT Refund	1,00,100.00	
To TCS (FY 20-21)	620.00	96.50			
To Income Tax	6,22,375.00				
To, Balance c/d	4,75,29,708.58	50,74,883.38			
	7,71,05,207.58	4,28,46,942.88		7,71,05,207.58	4,28,46,942.88

DM VENTURES

Deepak Kumar Agarwala
PARTNER

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PARTNER



D.M. VENTURES

Deepak Kumar Agarwala
Partner

M/S D M VENTURES

Notes to Accounts

(Amount in Rs)

Note No	Particulars	31st March,2023	31st March,2022
2	Long-Term Borrowings		
a)	Secured Loans	6,01,31,285.38	-
b)	Unsecured Loans	7,00,31,071.00	9,34,85,414.00
		13,01,62,356.38	9,34,85,414.00
3	Trade Payable		
a)	Sundry Creditors	55,29,117.36	1,85,95,123.52
		55,29,117.36	1,85,95,123.52
4	Other Current Liabilities		
a)	Advance from Customer	1,84,95,001.00	5,86,75,839.00
b)	Other Liabilities		
	TDS Payable on Interest on Loan	3,67,678.00	6,97,910.00
	TDS on Contract	21,005.00	64,780.00
	TDS on Professional fees	9,492.00	-
	TDS on Property	-	84,000.00
	TDS on Salary	5,32,500.00	-
	TDS on JDA	55,22,346.00	-
	TDS on Rent	64,000.00	-
	CGST Output on RCM	41,15,743.00	-
	SGST Output on RCM	41,15,743.00	-
	IGST Output on RCM	2,055.00	-
	CGST Output	8,49,511.36	2,85,293.00
	SGST Output	8,49,509.36	2,85,293.00
c)	Security Deposit MPJ Jewellers GB Pvt Ltd	-	4,99,950.00
d)	Audit Fee Payable	1,30,000.00	70,000.00
e)	Outstanding Profession Tax	2,400.00	-
f)	Liability for Expense Mrinal Agarwal(Rent) Prateek Agarwal	3,24,000.00 2,52,000.00	-
g)	Development Agreement Payment Anand Goel Bidya Agarwal Krishna Agarwalla Nand Kishore Goyal Santosh Devi Agarwal	50,89,032.00 40,52,009.00 40,52,012.00 50,89,032.00 40,52,012.00	-
		5,79,87,080.72	6,06,63,065.00
6	Long-Term Loans & Advances (Unsecured)		
a)	Land Advances Mina Minda Naresh Kumar Minda Shree Dwarika Enclave LLP	3,28,500.00 28,500.00 10,00,000.00	5,00,000.00 10,00,000.00 -
		13,57,000.00	15,00,000.00

DM VENTURES
Deepak Singh
 PARTNER

DM VENTURES
Mrinal Agarwal
 PARTNER



D.M. VENTURES
Deepak Singh
 Partner

7 Inventories		
a) Closing Stock	20,29,72,458.39	15,68,62,750.17
	20,29,72,458.39	15,68,62,750.17
8 Cash and cash equivalents		
a) Cash At Bank		
Union Bank of India	70,55,001.05	80,87,686.78
A/c No:7758010100s0086		
IFSC: UBIN0577588		
b) ICICI Bank	52,000.00	-
A/c No:192905001938		
c) SBI	5,34,399.41	-
A/c No:41438966867		
d) Cash in hand	1,18,241.99	7,714.99
e) ICICI Beneficiary Bank	2,37,887.12	
	79,97,529.57	80,95,401.77
9 Other Current Assets		
a) CGST Receivable	42,95,950.02	29,84,277.15
b) SGST Receivable	41,56,623.02	29,47,981.15
c) IGST Receivable	76,720.23	4,957.00
d) IGST Receivable on RCM	2,055.00	-
e) TDS Receivable	14,79,412.00	4,39,559.00
f) TDS Receivable (Land)	-	1,48,650.00
g) TCS Receivable	1,29,463.05	1,240.04
h) Security Deposits (Project 2)		
Bidhya Agarwal	16,66,667.00	16,66,667.00
Krishna Agarwalla	16,66,667.00	16,66,667.00
Nand Kishore Goyal	-	25,00,000.00
Santosh Devi Goyal	16,66,666.00	16,66,666.00
Anand Goel	-	25,00,000.00
i) Receivable Against Shop		
Ajay Deora & Ashish Deora 4th Floor(Project 1)	1,00,000.00	-
Yashdeep Agarwal(Shop No UGC)	64,02,259.00	-
j) Development Agreement Payment		
Project 2:		
Anand Goel	-	28,05,400.00
Bidya Agarwal	-	19,07,868.00
Krishna Agarwalla	-	19,07,865.00
Nand Kishore Goyal	-	28,05,400.00
Santosh Devi Agarwal	-	19,07,865.00
k) Advance to Sundry Creditor	70,933.00	4,23,764.00
L) Receivable From Party	95,97,226.00	-
	3,13,10,641.32	2,82,84,826.34

DM VENTURES
Deepale Agarwal
PARTNER

DM VENTURES
Yashdeep
PARTNER



D.M. VENTURES
51 Deepale Agarwal
Partner

DM Venture
 NOTE - 5
 STATEMENT OF PROPERTY PLANT AND EQUIPMENT
 FIXED ASSETS

Particulars	Rate	WDV As on 01.4.2022	Additions during the year (> 180 days)	Additions during the year (< 180 days)	Deductions during the year	Total	Depreciation For the year	WDV As on 31.03.2023
Depreciation @ 10% Office	10%	₹ 0	₹ 35,24,760.00	₹ 67,30,662.55	₹ 0.00	₹ 1,02,55,422.55	₹ 6,89,009.00	₹ 95,66,413.55
Depreciation @ 15% CAR 1	15%	₹ 0	₹ 61,64,814.79	₹ 0.00	₹ 0.00	₹ 61,64,814.79	₹ 9,24,722.00	₹ 52,40,092.79
CAR 2	15%	₹ 0	₹ 0.00	₹ 73,00,481.00	₹ 0.00	₹ 73,00,481.00	₹ 5,47,536.00	₹ 67,52,945.00
Total		-	96,89,574.79	1,40,31,143.55	-	2,37,20,718.34	21,61,267.00	2,15,59,451.34

DM VENTURES
Deepak Kumar
 PARTNER

DM VENTURES
Himalaya
 PARTNER



D.M. VENTURES
Deepak Kumar
 Partner

M/S D M VENTURES

Notes to Accounts

(Amount in Rs)

Note No	Particulars	31st March,2023	31st March,2022
10	Revenue from operations		
	Sale of Flat	7,90,60,000.00	54,31,000.00
	Sale of Shop	11,40,20,000.00	4,09,75,000.00
	Sale of Parking	-	19,35,000.00
	Sale of Roof Right	13,40,000.00	-
	Rebate on GST	1,43,95,119.00	-
		18,00,24,881.00	4,83,41,000.00
11	Other Income		
	Discount Received	700.00	3,364.00
	Interest on IT Refund	16,010.00	-
		16,710.00	3,364.00
12	Purchases of stock-in-trade		
	Purchases during the year	4,95,14,027.84	3,34,31,608.35
		4,95,14,027.84	3,34,31,608.35
13	Changes in inventories of stock-in trade		
	Opening Stock	15,68,62,750.17	11,20,85,277.37
	Less: Closing Stock	20,29,72,458.39	15,68,62,750.17
		- 4,61,09,708.21	- 4,47,77,472.80
14	Employee benefits expense		
	Salary	24,00,000.00	-
		24,00,000.00	-
15	Other Expenses		
	Direct expenses:		
	Plan Fee SMC	-	2,41,686.00
	Sub Contract Expenses	-	62,839.92
	Work Contract Expense	35,80,886.75	-
	Electricity Expenses	3,97,633.00	1,01,918.00
	Freight Charge	2,77,589.00	22,321.42
	Land	1,79,38,816.00	88,75,220.00
	Land Development Expenses	-	16,00,000.00
	Lift Installation	-	26,31,355.94
	Labour Charges	1,07,34,200.00	29,76,292.00
	Interest on Unsecured loan	54,01,502.00	72,79,106.00
	Professional Fees	-	33,18,627.00
	Stamp Duty	1,70,042.00	11,29,034.00
	WBSEDCL Installation Expenses	18,78,011.00	29,733.00
	Holding Tax	37,366.00	-
	Land Khaitan	17,052.00	-
	Land Khazna	9,756.00	-
	Fire Fees	1,26,766.00	-
	LUCC	4,66,435.00	-
		4,10,36,054.75	2,82,68,133.28
	Indirect Expenses:		
	Interest on car Loan	4,43,847.02	-
	Advertisement Expense	8,85,600.00	-
	Computer & Internet Expense	3,97,239.45	-
	Labour Welfare Expense	34,545.84	-
	Transportation Expense	23,153.00	-
	Workshop Charges	4,14,000.00	-
	Professional Fees	5,53,920.00	-
	Profession tax	5,354.00	-
	Rent of office	6,40,000.00	-
	Bank Charges	8,684.02	581.80
	Membership Fees	11,800.00	-
	Internet Expenses	7,503.00	9,450.00
	Interest on TDS	6,683.00	2,868.00
	Interest on P. Tax	575.00	-
	Loan Processing Fees	6,07,110.00	-
	Interest on loan	18,01,112.00	-
	Hotel Expenses	-	50,268.25
	Donation (80G)	50,000.00	-
	Printing & Stationery	-	16,610.00
	Sundry Balances Written off	16,547.00	18,347.64
	Security service	1,18,552.00	-
	GST Adjustment	-	24,82,072.00
	Audit Fee	60,000.00	40,000.00
	Round Off	65.90	10.99
		60,86,291.23	26,20,208.68
		4,71,22,345.98	3,08,88,341.96



DM VENTURES
Deepak Kc
PARTNER

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Minal
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