

S. KOLE & ASSOCIATES

Chartered Accountants

FORM NO. 3CB

/ See Rule 6 G; (i) (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 (i) OF RULE 6G

We have examined the Balance Sheet as on 31st March, 2023 and the Profit & Loss Account for the period beginning from 1st April, 2022 to ending on 31st March, 2023 attached herewith, of GRIHAM PROPERTIES of 48/1C, B. T. Road, Kolkata - 700 050 (a Partnership Firm) PAN : AATFG7065Q.

We certify that the Balance Sheet and the Profit & Loss Account are in agreement with the books of accounts maintained at the head office at 48/1C, B. T. Road, Kolkata - 700 050 and Branch Nil.

We report the following comments -

- 1) that the Closing Cash In Hand and Stocks were not physically verified by us;
- 2) that the Closing balance of Sundry Creditors are subject to confirmation.
- 3) "Total Expenditure" as considered by the Assessee for disclosure in Clause 44 of Form No. 3CB-CD included all payment/ expenditure appeared in the Profit & Loss Account for the relevant Financial year, including Purchase of Goods & Service and payment for Capital Goods but excluded payments/ expenditures which are covered under Exemption list of Schedule III of CGST Act, 2017 and by various GST Exemption Notification issued under GST laws and all GST paid or payable on Purchase and Sale and other tax payment made to Govt./ Local authority.

subject to the above :

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

In our opinion, proper books of account have been kept by the Head Office of the Assessee so far as appears from our examination of the books.

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 & Loss Account, of the LOSS of the Assessee for the year ended on that date.

The Statement of Particulars required to be furnished under Section 44AB is annexed herewith in FORM NO. 3CD.

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 following observation :

- i) Creditors under Micro, Small and Medium Enterprise Development Act, 2006 are not ascertainable
- Observation : The Entity does not have the relevant information among its suppliers regarding any micro or small enterprise which is registered under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006. Hence Creditors under MSMED Act, 2006, principal amount due and interest payable are not ascertainable. Also, the Entity is regular in payments to its Suppliers.


Dated, 22nd September, 2023
141, Lenin Sarani,
Kolkata - 700 013.



For S. KOLE & ASSOCIATES

Firm Registration No. 317067E

Chartered Accountants


(S. Kole)

Proprietor

Membership No. 053168

UDIN :23053168BGXRDW3463

FORM NO. 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 **GRIHAM PROPERTIES**
2. Address **48/1C, B. T. Road, Kolkata – 700 050, West Bengal**
3. Permanent Account Number (PAN) **AATFG7065Q**
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 GST Number or any other identification number allotted for the same : **Yes**
- GSTIN - WB19 AATFG7065Q1Z8**
5. Status **Partnership Firm**
6. Previous year from **1st April, 2022 to 31st March 2023**
7. Assessment year **2023 – 2024**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted : **Sec. 44AB Clause(a)**
- 8 (a) Whether the Assessee has opted for taxation under Section 115BA/ 115BAA/ 115BAB : **No**
Section under which option exercises : **NA**

PART - B

9. 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 ?
: **Ranjan Saha 90%, Kiriti Bhusan Banerjee 5%, Naru Roy 5 %**
- (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.**
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) : **Developing & sub-dividing real estate into lots (Code : 07003)**
- (b) If there is any change in the nature of business or profession, the particulars of such change. : **No**
11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : **No.**
- (b) List of books of account maintained and the address at which the books of accounts are kept. :
Computerised Books - Cash Book, Bank Book ,Journal, Sales Deed Register, Purchase Register, General Ledger including Sub Ledger kept at head office at 48/1C, B. t. Road, Kolkata – 700 050, West Bengal.
- (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.)
- (c) List of books of account and nature of relevant documents examined.
Cash Book, Bank Book ,Journal, Sale Deed Register, Purchase Register, General Ledger including Sub Ledger, Bills, Memos, Vouchers, Bank Statement, GST and TDS Returns, GST & TDS Deposit challan & Sale Agreements of property & Apartments.

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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.

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

(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. : Not applicable

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
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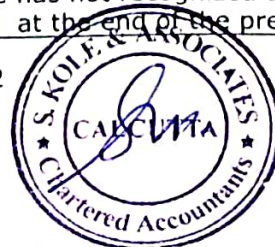
(d) Whether any adjustment is required to be made to the profits or loss for complying with the provision of Income Computation and Disclosure Standards notified under Section 145(2) : Nil

(e) If answer to (d) above is in the affirmative, give details of such adjustment

Sl. No.	ICDS	Increase in Profit	Decrease in Profit	Net effect
ICDS-I	Accounting Policies	0	0	0
ICDS-II	Valuation of Inventories	0	0	0
ICDS-III	Construction Contracts	0	0	0
ICDS-IV	Revenue Recognition	0	0	0
ICDS-V	Tangible Fixed Assets	0	0	0
ICDS-VI	Changes in Foreign Exchange Rates	0	0	0
ICDS-VII	Governments Grants	0	0	0
ICDS-VIII	Securities	0	0	0
ICDS-IX	Borrowing Cost	0	0	0
ICDS-X	Provisions, Contingent Liabilities and Contingent Assets	0	0	0
	Total	0	0	0

(f) Disclosure as per ICDS :

Sl. No.	ICDS	Discloser
(i) ICDS-I	Accounting Policies	Fundamental accounting assumptions of Going Concern, Consistency and accrual are followed
(ii) ICDS-II	Valuation of Inventories	Inventories are valued at cost which included cost of land, Payment to Landlord for joint venture development of property, cost of construction materials, labour charges, and other construction related cost.
(iii) ICDS-III	Construction Contracts	Not Applicable.
(iv) ICDS-IV	Revenue Recognition	For Sale transaction of complete Apartments, revenue is recognised at the time of and on the basis of registration of Sale Deed of apartments etc. and handover of possession through which the significant risks and rewards of ownership of the goods transferred to the buyer.
(v) ICDS-V	Tangible Fixed Assets	Cost of acquisition of Tangible fixed Assets and expenses incurred up to the date of put to commercial use of the particular assets is capitalised. Depreciation on Tangible fixed Assets is computed in accordance with the provisions of Income Tax Act, 1961, as amended. Refer to Clause 18 of Form No. 3CD for detailed disclosure.
(vi) ICDS-VII	Governments Grants	Govt. grants are recognized in the year in which the reasonable assurance of receipt of grants is ascertained or recognized in the year in which it is actually received. No Govt. grants or assurance of receipt of such grants was received in the previous year by the assessee.
(vi) ICDS-VIII	Securities	No securities held as Stock In Trade by the Assessee.
(vii) ICDS-IX	Borrowing Costs	Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalized to the particular qualifying assets. Borrowing cost for commercial activity added to cost of Work In progress.
(viii) ICDS-X	Provisions, Contingent Liabilities and Contingent Assets	Provision will be recognized on a present obligation arise as a result of a past event, which has reasonable certainty for outflow of resources and a reliable estimate of the obligation can be made. The assessee has no such obligation to be provided for as on the close of the year. Assessee has not recognized any Contingent Liability and any Contingent Assets at the end of the previous year.



14. (a) Method of valuation of closing stock employed in the previous year. : Cost or Net Realisable value whichever is lower.

(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: : Nil

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
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15. Give the following particulars of the capital asset converted into stock-in-trade: - : Nil

(a) Description of capital asset;	(b) Date of acquisition;	(c) Cost of acquisition;	(d) Amount at which the asset is converted into stock-in-trade.
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16. Amounts not credited to the profit and loss account, being, - : Nil

(a) the items falling within the scope of section 28; : Nil

(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; : Nil

(c) escalation claims accepted during the previous year; : Nil

(d) any other item of income; : Nil

(e) capital receipt, if any. : Nil

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: : Nil

Details 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 forth proviso to clause (x) of sub-section (2) of section 56 applicable ?
Nil	Nil	Nil	NA

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 :- : Nil

- (a) Description of block of assets/ Class of Assets.
- (b) Rate of depreciation
- (c) Actual cost or written down value, as the case may be.
- (ca) Adjustment made to the written down value under section 115BAC / 115BAD (for A. Y. 2021-22 only)
- (cb) Adjustment made to the written down value of Intangible Assets due to excluding value of goodwill of a business or profession.
- (cc) Adjusted written down value
- (d) Adjustment made to the written down value under Section 115BAA (for A.Y. 2020-21 only)
- (e) Adjusted written down value :
- (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -
- i) Purchase Value
- ii) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
- iii) change in rate of exchange of currency, and
- iv) subsidy or grant or reimbursement, by whatever name called.
- v) total value of Purchase
- (e) Depreciation allowable.
- (f) Written down value at the end of the year

19. Amounts admissible under sections:

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 the conditions, if any specified under the relevant 14provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
32AC	Nil	Nil
32AD	Nil	Nil
33AB	Nil	Nil
33ABA	Nil	Nil
35(1)(i)	Nil	Nil
35(1)(ii)	Nil	Nil
35(1)(iia)	Nil	Nil
35(1)(iii)	Nil	Nil
35(1)(iv)	Nil	Nil
35(2AA)	Nil	Nil



35 (2AB)	Nil	Nil
35ABA	Nil	Nil
35ABB	Nil	Nil
35AC	Nil	Nil
35AD	Nil	Nil
35CCA	Nil	Nil
35CCB	Nil	Nil
35CCC	Nil	Nil
35CCD	Nil	Nil
35D	Nil	Nil
35DD	Nil	Nil
35DDA	Nil	Nil
35E	Nil	Nil

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)] : Nil

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

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
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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 : Nil

Nature	Serial No.	Particulars	Amount in Rs.
Capital Nature			Nil
Personal Nature			Nil
Advertisement expenditure in souvenir, brochure, tract, pamphlet or the like published by a political party			Nil
Expenditure incurred at Clubs being entrance fees and subscriptions			Nil
Expenditure incurred at clubs being cost for club services and facilities used.			Nil
Expenditure by way of penalty or fine for violation of any law for the time being force			Nil
Expenditure by way of any other penalty or fine not covered above			Nil
Expenditure incurred for any purpose which is an offence or which is prohibited by law			Nil

(b) Amounts inadmissible under section 40(a):-
 (i) as payment to non-resident referred to in sub-clause (i) : Nil

(A) Details of payment on which tax is not deducted:

(I)	(II)	(III)	(IV)	(V)
Date of payment	Amount of payment	Nature of payment	Name and address of the payee	PAN of the payee, if available
Nil	Nil	Nil	Nil	Nil

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

(I)	(II)	(III)	(IV)	(V)	(VI)
Date of payment	Amount of payment	Nature of payment	Name & address of the payee	PAN of the payee, if available	Amount of Tax deducted
Nil	Nil	Nil	Nil	Nil	

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

(A) Details of payment on which tax is not deducted : Nil

(I)	(II)	(III)	(IV)	(V)
Date of payment	Amount of payment	Nature of payment	PAN of the Payee, if available	Name and address of the payee
Nil	Nil	Nil	Nil	



(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. : Nil

(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)
Date of payment	Amount of payment	Nature of payment	Name & address of the payee	PAN of the Payee, if available	Amount of Tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	

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

(A) Details of payment on which levy is not deducted : Nil

Sl. No.	Date of Payment	Amount of payment	Nature of Payment	Name & Address of the payee	PAN of the payee, if available

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

Sl. No.	Date of Payment	Amount of payment	Nature of Payment	Name & Address of the payee	PAN of the payee, if available	Amount of levy deducted	Amount out of deduction, deposited if any

- (iv) fringe benefit tax under sub-clause (ic) [Wherever applicable] : Nil
- (v) wealth tax under sub-clause (iia) : Nil
- (vi) royalty, licence fees, service fees etc. under sub-clause (iib) : Nil
- (vii) salary payable outside India to a non-resident without TDS etc. under sub-clause (iii) :

Date of payment	Amount of payment	Name and address of payee
Nil	Nil	Nil

- (viii) payment to PF/other fund etc. under sub-clause (iv) : Nil
- (ix) tax paid by employer for perquisites under sub-clause (v) : Nil

(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 : Nil

Sl. No.	Particulars	Sec.	Amount debited to P & L A/c.	Amount Admissible	Amount Inadmissible	Remarks

(d) Disallowance/deemed income under section 40A(3) : Nil

(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

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the 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

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available

- (e) provision for payment of gratuity not allowable under section 40A(7); : Nil
- (f) any sum paid by the assessee as an employer not allowable under section 40A(9); : Nil
- (g) particulars of any liability of a contingent nature; : Nil
- (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; : Nil
- (i) amount inadmissible under the proviso to section 36(1)(iii). : Nil

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



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

Sl. No.	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Amount
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24. Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.: Nil

25. Any amount of profit chargeable to tax under section 41 and computation thereof. : Nil

26. In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (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 : Nil

(a) paid during the previous year;
(b) not paid during the previous year;

(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);

Section	Nature of Liability	Amount	Date of payment
Sec. 43Ba	Liability for CGST for March'23	74,375.00	15.04.2023
Sec. 43Ba	Liability for SGST for March'23	74,375.00	15.04.2023
Sec. 43Ba	TDS Payable for March'23	4,60,415.00	05.04.23 Rs. 2,05,000.00 & 01.05.23 Rs. 2,55,415.00

b) not paid on or before the aforesaid date:

: Nil

Sl. No.	Section	Nature of Liability	Amount
	Nil		

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)

Collection and corresponding payment of GST not passed through the Profit & Loss Account

27. (a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the account:

CENVAT/ITC	AMOUNT	TREATMENT IN PROFIT & LOSS/ ACCOUNTS
Opening Balance	Nil	
Credit Availed	Nil	
Credit Utilised	Nil	
Closing/ Outstanding Balance	Nil	

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

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), if yes, please furnish the details of the same. : No

Name of the persons from which the shares received	PAN of the person, if available	Aadhar Number of the payee, if available	Name of the Co. whose shares are received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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), if yes, please furnish the details of the same. : No

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhar Number of the payee, if available	Amount of consideration received	Fair market value of the Shares
Nil	Nil	Nil	Nil	Nil



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) If yes, please furnish the following details : SI No. Nature of Income Amount

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) If yes, please furnish the following details : SI No. Nature of Income Amount

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] : Nil

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

(b) If yes, please furnish the following details

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprises is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
	Nil	Nil	Nil	Nil	Nil	Nil

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

B(b) Please furnish the following details :

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

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause abeyance till 31.03.2022) : No

C(b) Please furnish the following details :

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of Tax benefits in the previous year arising in aggregate to all the parties to the arrangements

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 :-

Name of the lender or depositor	Address of the lender or depositor	Permanent Account No. of the lender or depositor	Aadhar Number of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the Loan or 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 otherwise than by an account payee cheque or an account payee bank draft.	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
Navtech Advisory Services Pvt. Ltd.	227, B. B. Ganguly Street, Kolkata - 700012	AADCN8755D		75,00,000	No	1,35,09,156	Yes- RTGS	NA
Bluebell Traders Pvt. Ltd.	64A, Hemanta Basu Sarani, 2 nd Fl., Room 210, Kolkata- 700001	AABC9508L		35,00,000	No	35,38,836	Yes- RTGS	NA
Jagadamba Commosales (P)	16, India Exchange Place,	AACCJ469IF		15,00,000	No	15,16,311	Yes- RTGS	NA



2 nd Fl., Room-14, Kolkata- 700 001								
Mubarak Lubricant Pvt. Ltd.	85, N. S. Road, Kolkata 700 001	AABCM7935N		25,00, 000	No	25,32,733	Yes- RTGS	NA

*(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31. (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 No. (if available with the assessee) of the person from whom specified sum is received	Aadhar Number of the person from whom specified sum is received, if available	Amount of specified sum take 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
	NIL						

(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.)

31 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

S. No.	Name of the payer	Address of the Payer	PAN (if available with the assessee) of the payer	Aadhar No. of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
	Nil						

31 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 account payee bank draft, during the previous year.

S. No.	Name of the payer	Address of the Payer	PAN (if available with the assessee) of the payer	Aadhar No. of the payer, if available	Amount of receipt
	Nil				

31 b(c) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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,

S. No.	Name of the Payee	Address of the Payee	PAN (if available with the assessee) of the payee	Aadhar No. of the payee, if available	Nature of transaction	Amount of Payment	Date of Payment
	Nil						

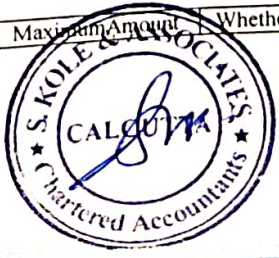
31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise made by a cheque or bank draft not being an account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

S. No.	Name of the Payee	Address of the Payee	PAN (if available with the assessee) of the payee	Aadhar No. of the payee, if available	Nature of transaction	Amount of Payment	Date of Payment
	Nil						

(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

31 (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.	Name of	Address	Permanent	Aadhar No.	Amount of	Maximum Amount	Whether the repayment	In case the repayment



No. of the payee	of the payee	Account Number (if available with the assessee) of the payee	of the payee, if available	repayment	Outstanding in the account At any time during the previous year	was made By cheque Or bank draft or use of electronic Clearing System Through a Bank account	was made by cheque or bank draft, whether the same was made by an account payee cheque or an account payee bank draft
Nil							

31(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	Aadhar No. of the Payer, if available	Amount of repayment 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
NIL					

31(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	Aadhar No. of the Payer, if available	Amount of repayment loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
NIL					

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 or 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 : Nil

Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA/ 115BQAC/ 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC /115BAD (to be filled in for A.Y. 2021-22 only)	Amounts as assessed (give reference to relevant order)	Remarks

b) Whether a change in shareholding 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. : N. A.

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : No

(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. : No

(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, if yes, please furnish the details of speculation loss if any incurred during the previous year. : Not Applicable

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

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.

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : Yes ANNEXURE -1



Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(b) Whether the assessee has required to furnish the statement of tax deducted or tax collected within prescribed time. If yes, please furnish the details : **YES. ANNEXURE - 2**

Tax deduction and collection Account Number (TAN)	Type of Form	Period for TDS Return	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
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(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: : No.

Period	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
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5. (a) In the case of a trading concern, give quantitative details of principal items of goods traded : Not applicable

Particulars	Unit of measurement	Opening stock	Purchase during the year	Sales during the year	Closing Stock	Shortage /excess, if any
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(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products : Not applicable

A. Raw Materials :

Opening stock	Purchase 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
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B. Finished products/by- products :

Particulars	Opening stock	Purchase during the year	Quantity manufactured during the previous year	Sales during the year	Closing Stock	Shortage /excess, if any
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36 A(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

(b) If yes, please furnish the following details : Amount received (In Rs.) Date of receipt

37. Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. : No

38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. : No

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, If yes, give details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor ? : No

If yes, 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:

Serial No.	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee/Gross Receipts	1,99,56,258	13,00,001
2.	Gross profit/turnover	Nil	Nil
3.	Net profit/turnover	Nil	Nil
4.	Stock-in-trade/turnover	Nil	Nil
5.	Material consumed/finished goods produced	N.A.	N.A.

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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 along with details of relevant proceedings. :

Sl. No.	Financial Year to which demand/refund relates to	Name of Other Tax laws	Type of (Demand raised/Refund received)	Date of Demand raised/Refund received	Amount	Remarks
	Nil					

42. (a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B. : No.
If yes, please furnish

S. No.	Income Tax Dept. Reporting Entity Identification No.	Type of form	Due date for furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported

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

43. (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

44. Break- up of total expenditure of entities registered or unregistered under GST

Sl. No.	Total Amount of Expenditure incurred during the year	Expenditure in respect of Entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to Other registered entities	Total payments to registered entities	
1	1,23,45,563	24,300	0	77,19,200	77,43,500	46,02,063

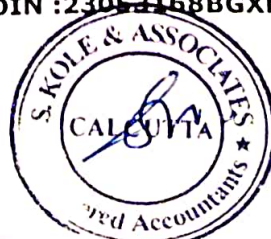
Signed in terms of our Report of even date in FORM NO. 3CB

For S. KOLE & ASSOCIATES
Firm Regn. No. 317067E
Chartered Accountants



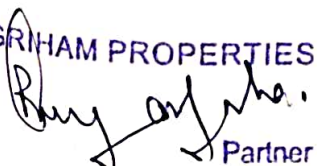
(S. KOLE)
Proprietor
(Mem. No. 53168)

Address : 141, Lenin Sarani, Kolkata - 700 013
UDIN : 23052168BGXRDW3463



Place : Kolkata

Date : 22nd September, 2023

GRIHAM PROPERTIES

Partner

GRIHAM PROPERTIES

Partner

GRIHAM PROPERTIES

ANNEXURE-1

Point No.34(a) of Form No.3CD

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XV: Yes

Details of Tax Deduction and Deposit :-

Tax deduction and Collection Account Number (TAN)	Section	Nature of Payment	Total Amount of payment or receipt of the nature specified in column(3)	Total Amount on which tax was required to be deducted or collected out of (4)	Total Amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total Amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CALG10703A	194C	Labour Charges	15,50,000.00	15,50,000.00	15,50,000.00	15,500.00	Nil	Nil	Nil
CALG10703A	194C	Grouting Charges	11,680.00	11,680.00	11,680.00	117.00	Nil	Nil	Nil
CALG10703A	194J	Soil testing Charges	30,000.00	30,000.00	30,000.00	3,000.00	Nil	Nil	Nil
CALG10703A	194A	Interest on Unsecured Loan	25,54,151.00	25,54,151.00	25,54,151.00	2,55,415.00	Nil	Nil	Nil
CALG10703A	194IC	Payment to landlord under JV	1,93,30,000.00	1,93,30,000.00	1,93,30,000.00	19,33,000.00	Nil	Nil	Nil

ANNEXURE-2

Point No.34(b) of Form No.3CD

Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time : Yes

Details of furnishing TDS Return :-

Tax deduction and Collection Account Number (TAN)	Type of Form	Period for TDS Return	Due Date for Furnishing Return	Date of Furnishing Return, if Furnished.	Whether the Statement of Tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(4)	(5)
CALG10703A	26Q	01.04.22 to 30.06.22	31.07.2022	28.07.2022	Yes
CALG10703A	26Q	01.07.22 to 30.09.22	31.10.2022	26.10.2022	Yes
CALG10703A	26Q	01.10.22 to 31.12.22	31.01.2023	23.01.2023	Yes
CALG10703A	26Q	01.01.23 to 31.03.23	31.05.2023	12.05.2023	Yes

GRIHAM PROPERTIES
Ranjit Kumar Roy
 Partner

GRIHAM PROPERTIES
 Ranjan Roy
 Partner



STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars	Amount	Amount (Rs)	Particulars	Amount	Amount (Rs)
To Opening Work In Progress :	2,10,87,228.00		By Closing Working In Progress :		
To Cost of Prantik palli JV B/ Forward	2,42,85,221.00	4,53,72,449.00	- 99/1, A. K. Mukherjee Road		
To Purchase of Construction Materials :			(Nowpara Site)	1,63,94,214.17	
- 99/1, A. K. Mukherjee Nowpara site)			- 128, Prantik palli Site	4,55,72,009.00	
- Purchase of TMT Bars	39,42,733.43		- 13, S. P. Mukherjee Road sit	1,99,23,021.00	8,18,89,244.17
- Purchase of Cement	6,25,828.43				
- Purchase of Sand	11,20,950.00				
- Purchase of Redimix Concrete	28,58,287.61				
- Purchase of Stone chips	3,07,050.00				
- Purchase of Bricks	12,72,000.00				
- Purchase of Chemicals	2,500.13				
- Purchase of Pump, Cable & valves	87,684.00				
- Purchase of Timber	2,37,062.96				
- Purchase of Pipes & Sanitary goods	61,800.67				
- Purchase of Electrical Goods	97,383.34	1,06,13,280.57			
(S. P. Mukherjee Road site)					
- Purchase of Timber		66,000.00			
- Purchase Charges (Nowpara site)		15,50,000.00			
To Labour Charges (Nowpara site)		11,680.00			
To Grouting Charges (Nowpara site)		4,44,491.00			
To Jt. Dev. Agreement Cost (Prantik pally)		1,53,30,000.00			
To Landlord payment - Prantik Palli site		40,00,000.00			
To Landlord payment - S. P. Mukherjee site					
To Property Tax to KMC :					
- 128, Prantik Palli Site	1,17,836.00				
- 13, S. P. Mukherjee Road Site	22,425.00	1,40,261.00			
To Soil Testing Charges (Prantik palli)	15,000.00				
Soil Testing Charges (S. P. mukherjee)	15,000.00	30,000.00			
To CGST paid on purchase :					
- Nowpara Site	8,85,765.80				
- S. P. Mukherjee Road site	1,350.00				
- Prantik palli site	1,350.00	8,88,465.80			
To SGST paid on Purchase :					
- Nowpara Site	8,85,765.80				
- S. P. Mukherjee Road site	1,350.00				
- Prantik palli site	1,350.00	8,88,465.80			
To Interest on Unsecured Loan :		25,54,151.00			
		8,18,89,244.17			8,18,89,244.17
To Salary to Staff		1,20,000.00	By Net Loss		
To Bonus		10,000.00	- Transferred to Balance Sheet		3,64,759.33
To Electricity Charges		24,300.00			
To Bank Charges		1,302.41			
To Professional Fees		15,000.00			
To Shifting Charges		1,24,300.00			
To Trade Licence		1,200.00			
To Professional Tax		2,500.00			
To Advertisement		10,000.00			
To Accounting Charges		24,000.00			
To Miscellaneous Expenses		2,156.92			
To Audit Fees		30,000.00			
		3,64,759.33			3,64,759.33

This is the Profit & Loss Account referred to in our report of even date in FORM NO.3CB

SIGNIFICANT ACCOUNTING POLICIES & NOTES
ON ACCOUNTS : Schedule 11
(Schedule 11 forming an integral part of the Profit & Loss Account)

GRIHAM PROPERTIES GRIHAM PROPERTIES
Partner Partner



Firm Registration No. 317067E
Chartered Accountants

(S/Kole)
M. No. 053168
Proprietor
UDIN :23053168BGXRDW3463

Place : Kolkata
Date : 22nd September, 2023

M/S GRIHAM PROPERTIES
48/1C, B. T. Road, Kolkata - 700 050

LIST OF UNSECURED LOANS AS ON 31ST MARCH, 2023

No	Name of the Companies	PAN	Op Balance as on 01.04.2022	Loan taken during the year	Interest for 2022-23	TDS	Cl. Balance as on 31.03.2023
1	Bhawani Freight & Forwarder Pvt. Ltd.	AACCB2759A	3492750.00	-	270000.00	27000.00	3735750.00
2	B L Impex Pvt. Ltd.	AABC6096M	2561350.00	-	198000.00	19800.00	2739550.00
3	BlueLand Investment (P) Ltd.	AAFBC1007Q	269917.00	-	22500.00	2250.00	290167.00
4	Morgan Advisory Services (P) Ltd.	AABCM8302K	1080334.00	-	90000.00	9000.00	1151334.00
5	Navtech Creation Pvt. Ltd.	AADCN8755D	5588400.00	7500000.00	467507.00	46751.00	13509156.00
6	Panjat Tracom Pvt. Ltd.	AABCP4813G	3736993.00	-	297000.00	29700.00	4004293.00
7	PNC Capital Trust Ltd.	AABCP6009J	4657000.00	-	360000.00	36000.00	4981000.00
8	Safal Suppliers Pvt. Ltd.	AANCS7192K	2186861.00	-	180000.00	18000.00	2348861.00
9	Selehium Services Pvt. Ltd.	AAECS4635E	1094001.00	-	90000.00	9000.00	1175001.00
10	Sthir Laxmi Mercantile Pvt. Ltd.	AADCS6971Q	2444925.00	-	189000.00	18900.00	2615025.00
11	Subtle Advisory (P) Ltd.	AAECS0675A	270139.00	-	22500.00	2250.00	290389.00
12	Sunya Commerical Pvt. Ltd.	AAGCS6331P	2188002.00	-	180000.00	18000.00	2350002.00
13	Webcom Softwares & Services	AAACW3552C	1092860.00	-	90000.00	9000.00	1173860.00
14	Bluebell Traders Pvt. Ltd.	AABC9508L	-	3500000.00	43151.00	4315.00	3538836.00
15	Jagadamba Commosales (P) Ltd.	AACCJ4691F	-	1500000.00	18123.00	1812.00	1516311.00
16	Mahinder Mubarak Lubricant Pvt. Ltd.	AABCM7935N	-	2500000.00	36370.00	3637.00	2532733.00
TOTAL			30663532.00	15000000	2554151.00	255415.00	47962268.00



GRIHAM PROPERTIES
[Signature]
Partner

GRIHAM PROPERTIES
[Signature]
Partner

M/S. GRIHAM PROPERTIES

48/1C, B. T. Road, Kolkata - 700 050.

SCHEDULE : II SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS AS AT 31ST MARCH, 2023

1. BASIS OF FINANCIAL STATEMENTS :

The Financial Statements are prepared under the historical cost convention in accordance with the generally accepted accounting principles.

2. REVENUE RECOGNITION

For Sale transaction of complete Apartments, revenue is recognised at the time of and on the basis of registration of Sale Deed of apartments etc. and handover of possession through which the significant risks and rewards of ownership of the goods transferred to the buyer.

Payment from Flat Buyer till the completion of registration of sale deed and handover of possession of property perked in the Accounts as Advance from Home Buyer under Current Liabilities and also declared in the GST Return as Advance Received during the respective period and pay GST liability accordingly. This Cumulative advance till the completion of Project will be adjusted against GST liability on Sale/Registration of Flat to flat Buyers.

3. FIXED ASSETS :

Fixed Assets are shown at written down value.

4. WORK - IN - PROGRESS :

Work -In-Progress represents the carried over cost of construction of the Project including cost of Land, payment to landlord in case of Joint Development Project

5. DEPRECIATION :

Depreciation is provided on W. D.V. method at the rates prescribed under Income Tax Rules.

6. TREATMENT OF RETIREMENT BENEFITS :

Gratuity and other retirement benefits are to be accounted for as and when paid. No provisions made for the same in the accounts.

7. BASIS OF ACCOUNTING :

All income and expenditure items having a material bearing on the financial statements are recognised on accrual basis.

NOTES ON ACCOUNTS

1. Internal vouchers have been relied upon wherever external evidences were not available.
2. Previous Year's figures have been regrouped / rearranged wherever necessary.

GRIHAM PROPERTIES
[Signature]
Partner



GRIHAM PROPERTIES
[Signature]
Partner