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**G. S. HORA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**



5<sup>TH</sup> FLOOR, NILADRI SHIKHAR, HILL CART ROAD  
SILIGURI - 734001

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**OMSJ DEVELOPERS LLP**  
**ASHRAM PARA :: SILIGURI**

**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31<sup>ST</sup> MARCH, 2022**



**FORM NO. 3CA**  
[See rule 6G(1)(a)]

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

1. We report that the statutory audit of  
**M / s. OMSJ DEVELOPERS LLP**  
3RD FLOOR, ASMI KUNJ, JATIN DAS SARANI, ASHRAMPARA, SILIGURI, DARJEELING  
PAN **AAFFO5354E**

was conducted by us G.S HORA & ASSOCIATES in pursuance of the provisions of the Limited Liability Partnership Act, 2008 Act, and we annex hereto a copy of our audit report dated 26-Sep-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2021 to ending on 31-MAR-2022  
(b) the audited Balance Sheet as at 31-MAR-2022; and  
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and 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:

SN	Qualification Type	Observations/Qualifications
1	Others	(1)As regards expenditure covered under section 40A(3) and 40A(3A) read with rule 6DD: As per books of accounts, documents and submissions of the assessee, all payments in excess of the limits prescribed under section 40A(3) and 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft except those required. However, verification of the same with bank statement is not possible since the bank statements do not indicate the nature of cheque/draft issued. (2)We have been informed by the assessee that information required under clause 44 has not been maintained by it in the absence of any disclosure requirement thereof under the Goods and Service Tax Statute. In view of above we are unable to verify and report the desired information as per clause 44.

For G.S.HORA & ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 316030E)



**SARABJIT SINGH HORA)**  
**PARTNER**  
Membership No: 303333

Place :Siliguri  
Date : 29/09/2022  
UDIN : 22303333AWWGLB5266

# FORM NO. 3CD

[See rule 6G(2)]

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

### Part A

01	Name of the assessee	OMSJ DEVELOPERS LLP			
02	Address	3RD FLOOR,ASMI KUNJ,JATIN DAS SARANI,ASHRAMPARA,SILIGURI,DARJEELING			
03	Permanent Account Number (PAN)	AAFFO5354E			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	WEST BENGAL		19AAFFO5354E1Z7	
05	Status	LLP			
06	Previous year	from 01-Apr-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	NA			

### Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
	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				
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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)	Sector	Sub Sector	Code		
			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				
		Business	Sector	Sub Sector	Code	Remarks if any:	
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. (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.)	3RD FLOOR, ASMI KUNJ, JATIN DAS SARANI, ASHRAMPARA, SILIGURI, WEST BENGAL, 734001, INDIA	Purchases Register, Sales Register, Bank Book, Cash Book, Ledger (Computerized)			
	c)	List of books of account and nature of relevant documents examined.	Purchases Register, Sales Register, Bank Book, Cash Book, Ledger				



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
	Section	Amount	Remarks if any:	
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.			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:
	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			
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
				Remarks if any:
	f) Disclosure as per ICDS			
	ICDS		Disclosure	
	ICDS I - Accounting Policies		The fundamental accounting assumptions of Going Concern, Consistency and Accrual are followed. There is no change in accounting policies	
	ICDS II - Valuation of Inventories		As per accounting policies & notes to financial statements	
	ICDS III - Construction Contracts		As per accounting policies & notes to financial statements	
	ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements	
	ICDS V - Tangible Fixed Assets		Tangible assets are stated at their original cost less depreciation.	
	ICDS VII - Governments Grants		NA	
	ICDS IX - Borrowing Costs		The borrowing cost has been recognised in Profit & Loss A/c.	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		The provision has been made with proper degree of estimation to be payable at future date as a result of past events.	
14	a) Method of valuation of closing stock employed in the previous year.			Raw Material and Finished Goods :- Cost or NRV 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:			No
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock
				Remarks if any:
16	Amounts not credited to the profit and loss account, being, -			
	a) the items falling within the scope of section 28;			Nil
	Description	Amount	Remarks if any:	
	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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil
	Description	Amount	Remarks if any:	
	c) escalation claims accepted during the previous year;			Nil
	Description	Amount	Remarks if any:	



	d) any other item of income;			Nil									
	Description	Amount	Remarks if any:										
	e) capital receipt, if any.			Nil									
	Description	Amount	Remarks if any:										
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:			No									
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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 :-												
	a)	Description of asset/block of assets.		NA									
	b)	Rate of depreciation.		NA									
	c)	Actual cost or written down value, as the case may be.		NA									
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)		NA									
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession		NA									
	cc)	Adjusted written down value		NA									
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-		NA									
		i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.		NA									
		ii) change in rate of exchange of currency, and		NA									
		iii) Subsidy or grant or reimbursement, by whatever name called.		NA									
	e)	Depreciation allowable.		NA									
	f)	Written down value at the end of the year.		NA									
19	Amounts admissible under sections												
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:									
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									
		Description	Amount	Remarks if any:									
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		Nil									
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid							

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		
	1	expenditure of capital nature;		Nil
		Particulars	Amount in Rs.	Remarks if any:



2	expenditure of personal nature;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force		
	Particulars	Amount in Rs.	Remarks if any:
	Interest on TDS	10844	Section 36(1)(iii)
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

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:

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

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

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

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

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

A Details of payment on which levy is not deducted:

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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.

Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

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

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

Nil

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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

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

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

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:

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



	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
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		
	Nature of Liability		Amount	Remarks if any:			
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		
	Particulars		Amount	Remarks if any:			
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).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	Ankit Agarwal	Son of Partner		197352	Interest on Loan		
	Om Prakash Agarwal & Sons HUF	Partner is Karta		674146	Interest On Loan		
	Premium Commtrade	Common Partner		90000	Interest On Loan		
	Puspa Devi Agarwal	Partner's Spouse		901475	Interest On Loan		
	AAdhya Constructions	Common Partner		287348	Interest On Loan		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.				Nil		
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.				Nil		
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
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;				Nil		
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid during the previous year;				Nil		
	Nature of Liability		Amount	Remarks if any:		Section	
	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);				Nil		
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid on or before the aforesaid date.				Nil		
	Nature of Liability		Amount	Remarks if any:		Section	
	ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.				Yes (Profession Tax 7500)		
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 accounts.				No		





b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.		Nil																	
Type		Particulars				Amount				Prior period to which it relates (Year in yyyy-yy format)				Remarks if any:					
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 person from which shares received		PAN of the person		Aadhaar no		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		Remarks if any:	
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.														NA			
Name of the person from whom consideration received for issue of shares		PAN of the person		Aadhaar no		No. of Shares issued		Amount of consideration received		Fair Market value of the shares		Remarks if any:							
29 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														NA			
		Nature of Income				Amount				Remarks if any:									
29 B		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														NA			
		Nature of Income				Amount				Remarks if any:									
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			
Name of the person from whom amount borrowed or repaid on hundi		Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment		
30 A		Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?														NA			
Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE				Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:					
																			

30	B	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					NA				
		Amount(In Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization( EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:		
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)					NA				
		Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:				
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	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/dep osit 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.		
		Ankit Agarwal	Siliguri		95837	No	2412818	RTGS			
		ASHISH AGARWAL (LOAN)	Siliguri		1000000	No	1604715	RTGS			
		Biswajit Singh	Siliguri		305000	No	317991	RTGS			
		Debi Roy	Siliguri		400000	No	400000	RTGS			
		Deepak Sharma	Siliguri		500000	No	520121	RTGS			
		Dilip Yadav	Siliguri		860000	No	899981	RTGS			
		Gokul Kumar Agarwal	Siliguri		300000	No	3216332	RTGS			
		Gokul Kumar Agarwal&S ons HUF	Siliguri		200000	No	956249	RTGS			
		Jayanti Dey	Siliguri		343927	No	358309	RTGS			
		Kamal Kr Bhansali	Siliguri		1456000	No	756577	RTGS			
		M.D. Kalam	Siliguri		100000	No	104438	RTGS			
		Neeta Agarwal	Siliguri		1000000	No	1042697	RTGS			
		Om Prakash Agarwal & Sons	Siliguri		600000	No	8259991	RTGS			
		Pallabi Sarkar	Siliguri		1000000	No	1046559	RTGS			
		Prakash Das	Siliguri		695000	No	727141	RTGS			



Punam Chowdhury	Siliguri		850000	No	895468	RTGS	
Ram Krishna Halder	Siliguri		800000	No	839235	RTGS	
Sarita Devi Agarwal	Siliguri		500000	No	1078725	RTGS	
Saroj Devi Bansal	Siliguri		500000	No	519861	RTGS	
Shasti Sarkar	Siliguri		168731	No	176619	RTGS	
Shilpi Haldar	Siliguri		1095000	No	1147636	RTGS	
Sourav mitra	Siliguri		600000	No	626097	RTGS	
Sunita Garg Agarwal	Siliguri		695000	No	1818690	RTGS	
Suresh Kumar Chowdhury	Siliguri		1253040	No	1318481	RTGS	

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

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	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

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 Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

b c) Particulars of each payment made 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 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 Nil

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment



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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year	Nil					
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment		
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:						
	Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
	Debi Roy	Siliguri		300000	400000	RTGS	
	Flavour Tea Pvt Ltd	Siliguri		3240000	9957053	RTGS	
	Hemlata Agarwal	Siliguri		1000000	539936	RTGS	
	Kamal Kr. Bhansali	Siliguri		728000	756577	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	Nil					
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	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		
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	Nil					





CALO04799E	194C	Payments to contractors	6440223	5478792	5478792	54792	0	0	0
CALO04799E	194J	Fees for professional or technical services	174100	174100	174100	17410	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
CALO04799E	26Q	31-Jul-2021	28-Jul-2021	Yes	
CALO04799E	26Q	31-Oct-2021	15-Dec-2021	Yes	
CALO04799E	26Q	31-Jan-2022	04-Jul-2022	Yes	
CALO04799E	26Q	31-May-2022	04-Jul-2022	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.
CALO04799E	636	636	26-Jul-2021
CALO04799E	4000	4000	04-Dec-2021
CALO04799E	2659	2659	04-Dec-2021
CALO04799E	110	110	04-Dec-2021
CALO04799E	1000	1000	04-Dec-2021
CALO04799E	2410	2410	15-Feb-2022
CALO04799E	29	29	15-Feb-2022

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
NA										

B Finished products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									

C By products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 **NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:



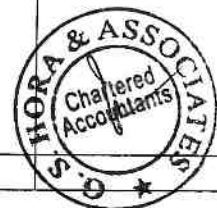
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NA
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if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

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	Particulars	Previous Year		%	Preceding previous Year		%
	Total turnover of the assessee		15719000			39958400	
	Gross profit/turnover	1978338.3	15719000	12.59	4521091	39958400	11.31
	Net profit/turnover	-3261768	15719000	-20.75	2799605.15	39958400	7.01
	Stock-in-trade/turnover	198927852.64	15719000	1265.52	166821132.33	39958400	417.49
	Material consumed/finished goods produced				0	0	0

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.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:

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				NA	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:



44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)	No
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For G.S.HORA & ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 316030E)



(SARABJIT SINGH HORA)  
PARTNER  
Membership No: 303333

Place :Siliguri  
Date : 29/09/2022  
UDIN : 22303333AWWGLB5266



**M/S. OMSJ DEVELOPERS LLP**  
**ASHRAMPARA, SILIGURI**

**BALANCE SHEET AS ON 31ST MARCH, 2022**

L I A B I L I T I E S	A M O U N T	A S S E T S	A M O U N T
<u>PARTNER'S CAPITAL ACCOUNT :</u> <u>CAPITAL ACCOUNT</u> [As per Schedule - A]	48,936,898.00	<u>INVESTMENT</u> [As per Schedule - E]	49,428,934.00
<u>PARTNER'S CURRENT ACCOUNT</u> [As per Schedule - B]	38,582,004.76	<u>CURRENT ASSETS, LOANS &amp; ADVANCES:</u> [As per Schedule - F]	249,057,931.39
<u>UNSECURED LOANS</u> [As per Schedule - C]	63,636,322.60		
<u>CURRENT LIABILITIES &amp; PROVISIONS :</u> [As per Schedule - D]	147,331,640.03		
<b>TOTAL</b> <b>Rs.</b>	<b>298,486,865.39</b>	<b>TOTAL</b> <b>Rs.</b>	<b>298,486,865.39</b>

**AUDITORS' REPORT**

In terms of our separate report of even date annexed herewith.

PLACE : HILL CART ROAD, SILIGURI

For G.S.HORA & ASSOCIATES  
CHARTERED ACCOUNTANTS

**OMSJ Developers LLP**

M/S. OMSJ DEVELOPERS LLP

*Suyit Kumar*  
Partner  
OMSJ Developers LLP

DATED: 26th Day Of September, 2022



*[Signature]*

(SARABIT SINGH HORA: F. C. A.)  
PARTNER

*Meenalini*  
DESIGNATED PARTNER  
Partner

M/S. OMSJ DEVELOPERS LLP  
ASHRAMPARA, SILIGURI

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH.2022

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Work In Progress (W.I.P.)	166,821,132.33	By Sales	15,719,000.00
To Construction Expenses	45,847,382.01	By Closing Work In Progress (W.I.P.)	198,927,852.64
By Gross Profit Carried Down	1,978,338.30		
	214,646,852.64		214,646,852.64
To Advertisement Expenses (marketing exp)	14,491.53	By Gross Profit Brought Down	1,978,338.30
To Audit Fees	60,000.00	By Interest on Fixed Deposit	365,482.00
To Bank Charges	1,269.80	By Net Loss	3,261,768.00
To Interest on Loan	4,765,331.00	(transferred to Partner's Capital Account)	
To ROC Filing Fees	19,600.00		
To Rates & Taxes	58,238.00		
To Printing & Stationery	10,805.00		
To Salary	484,800.00		
To Telephone Expenses (Mobile exp)	9,043.00		
To Travelling & Conveyance Expenses	180,915.00		
To General Expenses	1,094.97		
Total	5,605,588.30	Total	5,605,588.30

AUDITORS' REPORT

In terms of our separate report of even date annexed herewith.

PLACE : HILL CART ROAD, SILIGURI

For G.S.HORA & ASSOCIATES  
CHARTERED ACCOUNTANTS

OMSJ Developers LLP

M/S. OMSJ DEVELOPERS LLP

*Sujit Kumar Agarwal*  
Partner  
DESIGNATED PARTNER  
OMSJ Developers LLP



*[Signature]*

DATED: 26th Day Of September, 2022

RABJIT SINGH HORA: F. C. A.)  
PARTNER

*Meevalaki Agnewal*  
Partner  
DESIGNATED PARTNER

**M/S. OMSJ DEVELOPERS LLP**  
**ASHRAMPARA, SILIGURI**

**SCHEDULE-A**

**PARTNERS CAPITAL ACCOUNT**

Name of Partner	BALANCE AS ON 1.04.2021	Addition during the year	TOTAL	Withdrawals	BALANCE AS ON 31.03.2022
Omprakash Agarwal	13,071,599.00		13,071,599.00		13,071,599.00
Binay Agarwal	8,375,000.00		8,375,000.00		8,375,000.00
Meenakshi Agarwal	27,490,299.00		27,490,299.00		27,490,299.00
<b>Total</b>	<b>48,936,898.00</b>	<b>-</b>	<b>48,936,898.00</b>	<b>-</b>	<b>48,936,898.00</b>

**Schedule - B**

**PARTNERS CURRENT ACCOUNT**

Name of Partner	BALANCE AS ON 01.04.2021	Addition during the year	Share Of Loss	Share of Firm Tax	BALANCE AS ON 31.03.2022
Omprakash Agarwal	3,573,167.64	3,715,000.00	1,467,795.60	419,000.40	5,401,371.64
Binay Agarwal	1,515,336.26		163,088.40	46,555.60	1,305,692.26
Meenakshi Agarwal	31,225,347.86	2,746,033.00	1,630,884.00	465,556.00	31,874,940.86
<b>Total</b>	<b>36,313,851.76</b>	<b>6,461,033.00</b>	<b>3,261,768.00</b>	<b>931,112.00</b>	<b>38,582,004.76</b>



OMSJ Developers LLP  
Meenakshi Agarwal  
Partner

OMSJ Developers LLP  
Binay Agarwal  
Partner

**M/S. OMSJ DEVELOPERS LLP**  
**ASHRAMPARA, SILIGURI**

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31-03-2022

(Amount in Rs.)

PARTICULARS	AMOUNT(Rs.)	AMOUNT(Rs.)
<b><u>SCHEDULE -C</u></b>		
<b><u>UNSECURED LOANS</u></b>		
Ankit Agarwal	2,412,818.00	
Om Prakash Agarwal & Sons	8,259,991.00	
Premium Commotrade LLP	1,081,000.00	
Pushpa Devi Agarwal	10,855,241.00	
Neeta Agarwal	1,042,697.00	
Pallabi Sarkar	1,046,559.00	
Saroj Devi Bansal	519,861.00	
Tanmay Ghosh	1,054,365.00	
Ashish Agarwal	1,604,715.00	
Binod Garg	557,176.00	
Gokul Kumar Agarwal	3,216,332.00	
Gokul Kumar Agarwal & Sons	956,249.00	
Sarita Devi Agarwal	1,078,725.00	
Saroj Devi Agarwal	578,163.00	
Sourav Mitra	626,097.00	
Sunita Garg Agarwal	1,818,690.00	
Ram Babu Singhi	216,200.00	
Tanmay Singhi	432,400.00	
Aadya Construction	3,850,475.00	
Anju Agarwal	1,500,000.00	
Bhupesh Mittal And Son Huf	225,120.00	
Biswajit Singh	317,991.00	
Darshana Gupta	1,297,572.00	
Debi Roy	100,000.00	
Deepak Sharma	520,021.00	
Dilip Yadav	899,981.00	
Dominick Thapa	1,072,000.00	
Flavour Tea Pvt Ltd	8,013,962.00	
Gopesh Mittal And Son Huf	686,080.00	
Hemlata Agarwal & Inder Kr. Agarwal	539,936.00	
Jayanti Dey	358,309.00	
Kamal Kr Bhansali	756,577.00	
Kanta Gupta	713,715.00	
M.D Kalam	104,438.00	
Prakash Das	727,141.00	
Punam Chowdhury	895,468.00	
Ramesh Saha	218,286.60	
Ram Krishna Halder	839,235.00	
Shasti Sarkar	176,619.00	
Shilpi Haldar	1,147,636.00	
Suresh Kr Chowdhury	1,318,481.00	63,636,322.60



OMSJ Developers LLP

*Sujit Kumar Agarwal*  
Partner

OMSJ Developers LLP

*Meenakshi Agarwal*  
Partner

<b><u>SCHEDULE -D</u></b>		
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>		
a) Sundry Creditors	39,805,987.00	
b) Advance From Customers	88,855,685.28	
c) Other Liabilities		
Aadya Construction	6,534,550.00	
Ankit Agarwal	373,093.50	
Pushpa Devi Agarwal	2,852,237.50	
Om Parkash Agarwal	355,576.00	
GST Payable	2,640.62	
Land Advance	8,055,000.00	
TDS Payable	496,870.13	147,331,640.03
		147,331,640.03
<b><u>SCHEDULE -E</u></b>		
<b><u>INVESTMENT</u></b>		
Fixed Deposit	20,328,934.00	
VYOM Signature	29,100,000.00	49,428,934.00
<b><u>SCHEDULE -F</u></b>		
<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES :</u></b>		
<b>a) CURRENT ASSETS :</b>		
i) Cash in hand :		
<i>(As certified by the Partners)</i>	3,730,850.56	3,730,850.56
ii) Bank Balance:		
In current account with:-		
Karnataka Bank	10,000.00	
Indusind Bank - 201001640596	7,021.00	
State Bank of India- 37684256825	307,173.26	
ICICI Bank-695305600526	7,298,173.00	
ICICI Bank-020805005809	5,097,394.00	
ICICI Bank-695305600547	14,060,207.30	26,779,968.56
iii) Inventory		
Work-in-progress	198,927,852.64	198,927,852.64
iv) Sundry Debtors	754,849.28	754,849.28
<b>b) LOANS &amp; ADVANCES :</b>		
Advances to Suppliers	3,433,265.05	
Joint Venture Expenses	12,260,249.00	
Green valley JDA	2,670,556.00	
Loan & Advances	106,700.00	
Interest on GST	6,578.00	
TDS Receivable	36,548.30	
TCS Receivable	514.00	
Advance Income TAX	350,000.00	18,864,410.35
		249,057,931.39



OMSJ Developers LLP  
*Sujit Kumar Agarwal*  
 Partner

OMSJ Developers LLP  
*Neerabhi Agrawal*  
 Partner

**SCHEDULE - G**

**SIGNIFICANT ACCOUNTING POLICIES**

1. Basis of Preparation of Financial Statement:

a] The LLP was incorporated on 16.08.2017 with LLPIN AAK-3261.

b] The financial statement are prepared under the historical cost convention on the principle of going concern and in accordance with the accounting standards and the provisions of the Income Tax Act, 1961 as amended from time to time.

c] The assessee is following mercantile system of accounting.

2. Inventories : The valuation of closing stock is at cost as certified by the partners.

3. Revenue Recognition : Revenue from Sale of goods by the firm is to be recognized as and when the sale occurred wherein the reasonable certainty of its collection.

Signature to Schedule - 'A' to 'G'

M/S. OMSJ DEVELOPERS LLP  
OMSJ Developers LLP

*Sujit Kumar Agawal*

DESIGNATED PARTNER  
OMSJ Developers LLP

*Neeraj Kumar Agawal*

DESIGNATED PARTNER

PLACE : HILL CART ROAD, SILIGURI

For G.S. HORA & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Sarabjit Singh Hora*

(SARABJIT SINGH HORA : F.C.A.)

PARTNER

M. NO. 303333

DATED: 26th Day Of September, 2022

