

NAME OF ASSESSEE : SOUMYAJIT MAITI
PAN : AYNPM6694H
FATHER'S NAME : RANJIT KUMAR MAITY
RESIDENTIAL ADDRESS : SUBHASH PALLY, T-21, GARIA, KOLKATA, WEST BENGAL-700084
STATUS : INDIVIDUAL **ASSESSMENT YEAR** : 2022 - 2023
WARD NO : **FINANCIAL YEAR** : 2021 - 2022
GENDER : MALE **DATE OF BIRTH** : 21/09/1978
EMAIL ADDRESS : harit.ratna@rediffmail.com
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : UCO BANK
IFSC CODE : UCBA0001989
ADDRESS : KOLKATA
ACCOUNT NO. : 19890110019474
OPTED FOR TAXATION : NO
U/S 115BAC
RETURN : ORIGINAL (FILING DATE : 04/11/2022 & NO. : 777817131041122)
IMPORT DATE : AIS : 03-11-2022 07:08 PM TIS : 03-11-2022 07:08 PM
26AS : 04-11-2022 03:02 PM

COMPUTATION OF TOTAL INCOME

<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>		1255444
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	1255444	
ADD : DEPRECIATION DISALLOWED	581269	
	<u>1836713</u>	
LESS : ALLOWED DEPRECIATION	-581269	
	<u>1255444</u>	
<u>INCOME FROM OTHER SOURCES</u>		6189
INTEREST FROM SAVING BANK ACCOUNT	6189	
TOTAL	<u>6189</u>	
GROSS TOTAL INCOME		<u>1261633</u>
<u>LESS DEDUCTIONS UNDER CHAPTER-VIA</u>		
80C DEDUCTION [RS. 225989]	150000	
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT	6189	
TOTAL DEDUCTIONS	<u>156189</u>	
TOTAL INCOME		<u>1105444</u>
TOTAL INCOME ROUNDED OFF U/S 288A		1105440

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 250000 (500000-250000) @ 5%	12500	
TAX ON RS. 500000 (1000000-500000) @ 20%	100000	
TAX ON RS. 105440 (1105440-1000000) @ 30%	31632	
TAX ON RS. 1105440	<u>144132</u>	
ADD: HEALTH AND EDUCATION CESS @ 4%	5765	
	<u>149897</u>	
<u>LESS TAX DEDUCTED AT SOURCE</u>		
SECTION 206CL	14787	
SECTION 194N: CASH WITHDRAWAL	77982	
SECTION 194M: TDS ON PAYMENT TO RESIDENT CONTRACTORS AND PROFESSIONALS	61000	153769
	<u>-3872</u>	

REFUNDABLE
TAX ROUNDED OFF U/S 288B

(3872)
(3870)

DETAIL OF DEDUCTION U/S 80C

Lic Premium	75989
PPF	150000
TOTAL	225989

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	19AYNPM6694H1ZK
Amount of turnover/Gross receipt as per the GST return filed	37182261

Financial Particulars of Business	
Partners/Members own capital	5928621
Secured loans	2335141
Sundry creditors	22466
Other liabilities	196384
Total capital and liabilities	8482612
Fixed assets	4168741
Inventories	3096673
Sundry debtors	Nil
Balance with banks	937337
Cash-in-hand	151186
Other assets	128675
Total assets	8482612

FIXED ASSETS

Block	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
			Rs.	Rs.				
FURNITURE AND FITTINGS	10.00%	7,155.00	0.00	0.00	0.00	7,155.00	716.00	6,439.00
MACHINERY AND PLANT	15.00%	29,97,854.00	0.00	17,45,000.00	0.00	47,42,854.00	5,80,553.00	41,62,301.00
Total		30,05,009.00	0.00	17,45,000.00	0.00	47,50,009.00	5,81,269.00	41,68,740.00

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Interest from savings bank	Other Source	194A	6189	6189	6189.00	Nil		
2	Sale of land or building			38470000	38470000				
3	Receipts from transfer of immovable property			6100000	6100000				
4	GST turnover	Profit & Loss A/c		23731866	23731866	37182261.00	-13450395.00	23731866.00	-13450395.00
5	GST purchases	Profit & Loss A/c		8059383	8059383	33566334.00	-25506951.00		
6	Cash withdrawals			3899100	3899100			0.00	3899100.00
7	Purchase of immovable property			21	21				
8	Purchase of vehicle			1478682	1478682				



AUDITOR'S REPORT

We have examined the balance Sheet of **SOUMYA CONSTRUCTION** having **PAN No – ACZPA8060E** as on **31st March, 2022** and Profit & Loss account for the year ended on that date which is in agreement with the books of accounts maintained at the Head office at **T-21, SUBHASH PALLY, GARIA, KOLKATA, WEST BENGAL-700084**

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion, the assessee has kept proper books of account so far as appears from our examination of books, subject to the comments given below.

In our opinion and to the best of our information and according to the explanation given to us, the said account gives a true and fair view:

1. In the case of the Balance sheet, of the state of the affairs of the assessee as at 31st march, 2022
2. In the case of the Profit & Loss Account of the Profit of the above named assessee for the year ended on 31st March, 2022.

For JINDAL PANKAJ & CO
Chartered Accountants
Firm Registration No. 322475E



PANKAJ JINDAL
Proprietor
Membership No. 302176
Place: Kolkata
Date: 1st September, 2022
UDIN: 22032176AWQUAE1274

SOURMYA CONSTRUCTION					
T-21, SUBHASH PALLY, GARIA, KOLKATA, WEST BENGAL-700084					
Balance Sheet as on 31st March, 2022					
Liabilities	Amount (INR)	Amount (INR)	Assets	Amount (INR)	Amount (INR)
Capital Account			Fixed Assets		
Soumyajit Maiti			Furniture	6,440	
Opening Capital	3,903,759		Motor Car	209,426	
Add: Capital Introduced	807,241		New Car	1,614,125	
Less: Drawing	37,822		Toyota Fortuner	2,338,751	4,168,741
	4,673,178		Current Assets		
Add: Net Profit	1,255,444	5,928,621	Bank Accounts	937,337	
			Cash-in-hand	151,186	
Current Liabilities			Stock-in-hand	3,096,673	
GST Payable	166,384		TDS Receivable AY 21-22	128,675	4,313,870
Sundry Creditors (Annexure-1)	22,466				
Audit Fees Payable	30,000	218,850			
Loans (Liability)					
Secured Loans		2,335,141			
		8,482,612			8,482,612

As per our Report of even date
For JINDAL PANKAJ & CO
Chartered Accountants
FRN: 332877E

Pankaj

PANKAJ JINDAL
Proprietor
Membership No. 302176
Place: Kolkata
Date: 1st September, 2022
UDIN: 22032176AWQUAE1274

SOURMYA CONSTRUCTION

SOURMYA CONSTRUCTION

Soumyajit Maiti

Proprietor

(SOURMYAJIT MAITI)
Proprietor

SOUMYA CONSTRUCTION
T-21, SUBHASH PALLY, GARIA, KOLKATA, WEST BENGAL-700084
Statement of Profit & Loss Account for the year ended 31st March, 2022

Particulars	Amount (INR)	Amount (INR)	Particulars	Amount (INR)	Amount (INR)
To Opening Stock		2,593,688	By Closing Stock		3,096,673
To Purchase		33,566,334	By Sales		37,182,261
To Gross Profit c/d		4,118,912			
TOTAL		40,278,934	TOTAL		40,278,934
To Expenses (Indirect/Admn.)			By Gross Profit b/d		4,118,912
To Accounting Charges	59,000		By Indirect Income		
To Audit Fees	15,000				
To Bank Charges	2,260				
To Conveyance Expenses	45,821				
To Depreciation A/C	581,269				
To Freight & Forwarding Charges	95,874				
To General Expense	187,560				
To Interest On Car Loan	112,322				
To Miscellaneous Expenses	285,410				
To Office Maintenance Expenses	125,840				
To Printing & Stationery	46,854				
To Salary	569,000				
To Sales Promotion Expenses	269,874				
To Staff Welfare Expenses	101,254				
To Travelling Expenses	269,547				
To Water & Electricity Expenses	96,584	2,863,469			
Net Profit		1,255,444			
		4,118,912			4,118,912

As per our Report of even date
 For JINDAL PANKAJ & CO
 Chartered Accountants
 FRN: 332877E

PANKAJ JINDAL
 Proprietor
 Membership No. 302176
 Place: Kolkata
 Date: 1st September, 2022
 UDIN: 22032176AWQUAE1274



SOUMYA CONSTRUCTION

SOUMYA CONSTRUCTION

Soumyajit Maiti

Proprietor

(SOUMYAJIT MAITI)

Proprietor

SOUMYA CONSTRUCTION
T-21, SUBHASH PALLY, GARIA, KOLKATA, WEST BENGAL-700084
Statement of Fixed Assets for Financial Year 2021-22

As Per Schedule (1)

As per Income Tax Act, 1962

Depreciation Of Asset/Block of Asset	Rate(%)	W.D.V as on 01-04-2021	Addition during the year			Deletion	Gross Block 31/3/2022	Depreciation for the Year	W.D.V.as on 31-03-2022
			More than 6 Months	Less than 6 Months	Total				
Furniture	10.00%	7,155	-	-	-	-	7,155	716	6,44
Motor Car	15.00%	246,383	-	-	-	-	246,383	36,957	209,42
New Car	15.00%	-	-	1,745,000	-	-	1,745,000	130,875	1,614,12
Toyota Fortuner	15.00%	2,751,472	-	-	-	-	2,751,472	412,721	2,338,75
TOTAL		3,005,010	-	1,745,000	-	-	4,750,010	581,269	4,168,74



SOURMYA CONSTRUCTION
T-21, SUBHASH PALLY, GARIA, KOLKATA, WEST BENGAL-700084
Financial Year 2021-22

Annexure-1

Particulars	Amount (INR)
Sundry Creditors	
Tater Business Management Pvt Ltd	22,466.00
	22,466.00



**Form No 3CB**
[See rule 6G(1)(b)]**Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. I have examined the balance sheet as on 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of SOUMYAJIT MAITI, SUBHASH PALLY, T-21, GARIA, KOLKATA, WEST BENGAL-700084. PAN - AYNPM6694H.
2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at SUBHASH PALLY, T-21, GARIA, KOLKATA, WEST BENGAL-700084 and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:
 - (b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view : -
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2022 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For JINDAL PANKAJ & CO
Chartered AccountantsPankaj Jindal
(Proprietor)
M. No. : 302176
FRN : 0332877EMarshall House, 33/1, N S Road, 5th Floor,
Kolkata-700001 West Bengal
UDIN : 22032176AWQUAE1274Date : 01/09/2022
Place : Kolkata

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

- 1 Name of the Assessee : SOUMYAJIT MAITI
- 2 Address : SUBHASH PALLY, T-21, GARIA, KOLKATA, WEST BENGAL-700084
- 3 Permanent Account Number : AYNPM6694H
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same : Yes

SN	Type	Registration Number
1	Goods and Services Tax (WEST BENGAL)	19AYNPM6694H1ZK

- 5 Status : Individual
- 6 Previous year from : 01/04/2021 to 31/03/2022
- 7 Assessment year : 2022-23
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD? : No

Section under which option exercised :

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : 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. : NA
- 10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Building completion(06004)	06004

- b If there is any change in the nature of business or profession, the particulars of such change. : No

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil



- 11 a Whether books of accounts are prescribed under section 44AA, if yes, list : **Yes**
of books so prescribed.

CASH BOOK, PURCHASE BOOK, SALES BOOK, JOURNAL REGISTER, DEBIT NOTE REGISTER, CREDIT NOTE REGISTER
BANK BOOK, ANY OTHER REGISTER GENERATED BY COMPUTER SYSTEM

- 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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
CASH BOOK, PURCHASE BOOK, SALES BOOK, JOURNAL REGISTER, DEBIT NOTE REGISTER, CREDIT NOTE REGISTER	INDIA	SUBHASH PALLY, T-21, GARIA		700084	Kolkata	WEST BENGAL
BANK BOOK, ANY OTHER REGISTER GENERATED BY COMPUTER SYSTEM	INDIA	SUBHASH PALLY, T-21, GARIA		700084	kolkata	WEST BENGAL

- c List of books of account and nature of relevant documents examined.

CASH BOOK, PURCHASE BOOK, SALES BOOK, JOURNAL REGISTER, DEBIT NOTE REGISTER, CREDIT NOTE REGISTER
BANK BOOK, ANY OTHER REGISTER GENERATED BY COMPUTER SYSTEM

- 12 Whether the profit and loss account includes any profits and gains assessable : **No**
on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. : **Mercantile system**

- b Whether, there has been any change in the method of accounting : **No**
employed vis-à-vis the method employed in the immediately preceding previous year.

- 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	Decrease in profit
Nil	Nil	Nil

- d Whether any adjustment is required to be made to the profits or loss for : **No**
complying with the provisions of income computation and disclosure standards notified under section 145(2).



c If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS:

ICDS	Disclosure
ICDS I-Accounting Policies	AS PER APPLICABLE ICDS
ICDS II-Valuation of Inventories	AS PER APPLICABLE ICDS
ICDS III-Construction Contracts	AS PER APPLICABLE ICDS
ICDS IV-Revenue Recognition	AS PER APPLICABLE ICDS
ICDS V-Tangible Fixed Assets	AS PER APPLICABLE ICDS
ICDS VII-Governments Grants	NOT APPLICABLE
ICDS IX Borrowing Costs	NOT APPLICABLE
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	AS PER APPLICABLE ICDS

14 a Method of valuation of closing stock employed in the previous year. : **Lower of Cost or Market rate**

At 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. : **No**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
NA	NA	NA	NA

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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	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:

Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable?
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

- 18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect : **AS PER ANNEXURE 'I'** of each asset or block of assets, as the case may be, in the following Form :-

- 19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
NA	NA	NA

- 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)]

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
NA	NA	NA	NA	NA

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

Capital expenditure

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	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

Particulars	Amount
Nil	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 any payment made to persons specified under section 40A(2)(b).

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
NA	NA	NA	NA	NA	NA

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

Section	Description	Amount
NA	NA	NA

- 25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
NA	NA	NA	NA	NA

- 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

Section	Nature of Liability	Amount
NA	NA	NA

- (b) Not paid during the previous year;

Section	Nature of Liability	Amount
NA	NA	NA

- 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 139(1);

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	GOODS AND SERVICES TAX	166384

- (b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
NA	NA	NA

state whether sales tax,goods & services Tax, customs duty, excise duty : No or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account



- 27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) : **No**
 availed of or utilised during the previous year and its treatment in profit and
 loss account and treatment of outstanding Central Value Added Tax
 Credits/Input Tax Credit(ITC) in accounts.

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

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

Type	Particular	Amount	Prior period
NA	NA	NA	NA

- 28 Whether during the previous year the assessee has received any property, : **No**
 being share of a company not being a company in which the public are
 substantially interested, without consideration or for inadequate consideration
 as referred to in section 56(2)(viii), if yes, please furnish the details of the
 same.

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 29 Whether during the previous year the assessee received any consideration for : **No**
 issue of shares which exceeds the fair market value of the shares as referred
 to in section 56(2)(viii), if yes, please furnish the details of the same.

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

- A Whether any amount is to be included as income chargeable under the : **No**
 head 'income from other sources' as referred to in clause (ix) of sub-section (2)
 of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

- B Whether any amount is to be included as income chargeable under the : **No**
 head 'income from other sources' as referred to in clause (x) of sub-section (2)
 of section 56, If yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



- 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	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	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
NA	NA	NA	NA	NA	NA	NA

- (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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
NA	NA	NA	NA	NA	NA	NA

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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
NA	NA	NA	NA	NA



A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	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 Whether the assessee has incurred expenditure during the previous year : No by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details

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 (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil



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

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
NA	NA	NA	NA	NA	NA	NA	NA	NA

b Whether a change in shareholding of the company has taken place in the : **No**
previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.

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

If yes, please furnish the details below

d Whether the assessee has incurred any loss referred to in section 73A in : **No**
respect of any specified business during the previous year.

If yes, please furnish details of the same

e In case of a company, please state that whether the company is deemed : **No**
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

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

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.
80C	150000
80D	8587



(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 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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
NA	NA	NA	NA	NA	NA	NA

(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, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
NA	NA	NA	NA	NA

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	PAN of the payee	Aadhaar of the payee	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 taken or accepted by an account payee cheque or an account payee bank draft
NA	NA	NA	NA	NA	NA	NA	NA

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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
NA	NA	NA	NA	NA

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of 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
NA	NA	NA	NA	NA



(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA	NA	NA

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

v. Wealth tax under sub-clause (iia) : Nil

vi. Royalty, license fee, service fee 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 of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA

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

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

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 of the payee
Nil	Nil	Nil	Nil	Nil	

(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 of the payee
Nil	Nil	Nil	Nil	Nil	

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

Nature of liability	Amount
Nil	Nil



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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA

(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)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
NA	NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA	NA

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
NA	NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA	NA	NA

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

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
NA	NA	NA	NA	NA	NA	NA, NA, NA - NA, NA NA



34 a Whether the assessee is required to deduct or collect tax as per the : No provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether the assessee is required to furnish the statement of tax deducted : No or tax collected, If yes, please furnish the details:

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
Nil	Nil	Nil	Nil	Nil	Nil

c Whether the assessee is liable to pay interest under section 201(1A) or : No section 206C(7). If yes, please furnish:

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.
Nil	Nil	Nil	Nil

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA



- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

- 36 A Whether the assessee has received any amount in the nature of dividend : No as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" : NA
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : NA in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?

- 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	37182261			24658515	
Gross profit/turnover	4118912	37182261	11.08	3629697	24658515	14.72
Net profit/turnover	1255444	37182261	3.38	837566	24658515	3.40
Stock-in-trade/turnover	3096673	37182261	8.33	2593687	24658515	10.52
Material consumed/Finished goods produced	0	0	0.00	0	0	0.00

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

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
NA	NA	NA	NA	NA	NA

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

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43 Whether the assessee or its parent entity or alternate reporting entity is liable to : No
furnish the report as referred to in sub-section (2) of section 286:
if yes, 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
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2022)

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 entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil	Nil	Nil	Nil	Nil	Nil

For JINDAL PANKAJ & CO
Chartered Accountants

Pankaj Jindal
Proprietor
M. No. : 302176
FRN : 0332877E

Marshall House, 33/1, N S Road, 5th Floor,
Kolkata-700001 West Bengal
UDIN : 22032176AWQUAE1274



Date : 01/09/2022
Place : Kolkata

Annexure 'I'

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 :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down Value under section 115B AC/15BAD (for assessment Year 2021 - 22 only)	Adjustment made to the written down Value of Intangible asset due to excluding Value of goodwill of A business or profession	Adjusted written down value	Additions			Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year	
							Purchase value	Adjustments on account of						Total value of purchase
								CEN VAT	Change in rate of exchange					
1	(18r) Furnitures & Fittings @ 10%-Sec 32(1)(ii)	10%	7155			7155					0	716	6439	
2	(18a) Plant & Machinery @ 15%-Sec 32(1)(ii)	15%	2997854			2997854					0	449678	2548176	
	Total		3005009	0	0	3005009	0	0	0	0	0	450394	2554615	

