

**M/S SHELTERCON**

**PROP: MR. ANIRUDDHA MUKHERJEE**

**TOWER-4, FLAT NO-0103 URBANA, 783 ANANDAPUR, WEST BENGAL, KOLKATA-700107**

**TAX AUDIT REPORT FOR THE YEAR 2022-23**

**FROM: MITRA GHOSH & RAY**

**Chartered Accountants**

**41B.SADANANDA ROAD, GROUND FLOOR,**

**Kolkata-700026**

**E-mail: ca.debajyotimb@gmail.com**

*Aniruddha Mukherjee*

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

Assessment Year  
2023-24

Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

PAN AGSPM4604J  
Name ANIRUDDHA MUKHERJEE  
Address TOWER 4 FLAT NO 0103, 783 ANANDAPUR URBANA, EAST KOLKATA TOWNSHIP, EAST KOLKATA TOWNSHIP, KOLKATA, 32-West Bengal, 91-INDIA, 700107  
Status Individual Form Number ITR-3  
Filed u/s 139(1)- On or Before due date e-Filing Acknowledgement Number 216257221300823

Taxable Income and Tax Details		
Current Year business loss, if any	1	0
Total Income	2	70,63,120
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	70,63,120
Net tax payable	5	22,06,703
Interest and Fee Payable	6	11,145
Total tax, interest and Fee payable	7	22,17,848
Taxes Paid	8	22,17,845
(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income as per section 115TD	10	0
Additional Tax payable u/s 115TD	11	0
Interest payable u/s 115TE	12	0
Additional Tax and interest payable	13	0
Tax and interest paid	14	0
(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by ANIRUDDHA MUKHERJEE in the capacity of Self having PAN AGSPM4604J from IP address 103.77.139.23 on 30-Aug-2023 at 13:36:40 DSC SI.No & Issuer 3884389 & 93738146314861CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated  
Barcode/QR Code



AGSPM4604J0321625722130082310798b984e9881a3e2db7133877bcba86a35a7f3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For SHELTERCON  
*Aniruddha Mukherjee*  
Proprietor



<b>M/S SHELTERCON</b>		
<b>PROP: MR. ANIRUDDHA MUKHERJEE</b>		
<b>TOWER-4, FLAT NO-0103 URBANA, 783 ANANDAPUR, WEST BENGAL, KOLKATA-700107</b>		
<b>COMPUTATION OF INCOME FOR THE YEAR ENDING 31ST MARCH 2023</b>		
<b>PAN : AGSPM4604J</b>		<b>ASST. YR: 2023-24</b>
<b>PARTICULARS</b>	<b>AMOUNT(Rs.)</b>	<b>AMOUNT(Rs.)</b>
<b>1. Profits and Gains from Business</b>		
Profit from Business	63,32,852.20	
Add: Depreciation as per Books of Accounts	5,83,620.00	
	69,16,472.20	
Less: Depreciation as per Income Tax	5,83,620.00	63,32,852.20
Add: Interest From Partners Capital		4,45,460.15
Add: Partners Remuneration From Partnership Firms		72,500.00
Share of Profit from Partnership Firm	6,77,498.00	
Less: Exemption u/s 10(2A)	6,77,498.00	
<b>2. Income From House Property</b>		
Rent Received from the House Property	-	
Less: Municipal Tax	-	
Less: Standard Deduction @ 30% u/s 24(a)	-	
Less: Interest On Borrowed Capital u/s 24(b)	1,31,139.00	(1,31,139.00)
<b>3. Income From Other Sources</b>		
P.P.F Interest	1,39,463.00	
Less: Exemption u/s 10(11)	1,39,463.00	
Income from L & T Investment	20,000.00	
Savings Bank Interest	1,31,260.00	
Fixed Deposit Interest	4,05,372.00	
S.B.I Sweep Account Interest	80,927.00	
		6,37,559.00
<b>Gross Total Income</b>		<b>73,57,232.35</b>
<b>Less: DEDUCTION UNDER CHAPTER VI A</b>		
<b>U/s 80C</b>		
L.I.C Premium	10,371.00	
Repayment Of House Building Loan	2,48,436.00	
Deposit To Public Provident Fund	1,50,000.00	
	4,08,807.00	
<b>But Restricted upto Rs 1,50,000/-.</b>	1,50,000.00	
<b>U/s 80CCD(1B)</b>		
National Pension Scheme	50,000.00	
<b>U/s 80D</b>		
Mediclaime Premium	44,114.00	
<b>U/s 80TTB</b>		
All Bank Deposit Interest	50,000.00	2,94,114.00
<b>Total Taxable Income</b>		<b>70,63,118.35</b>
<b>Rounded Off u/s 288A</b>		<b>70,63,120.00</b>

**For SHELTERCON**  
*Aniruddha Mukherjee*  
**Proprietor**

**For SHELTERCON**  
*Aniruddha Mukherjee*  
**Proprietor**

<b>M/S SHELTERCON</b>		
<b>PROP: MR. ANIRUDDHA MUKHERJEE</b>		
TOWER-4, FLAT NO-0103 URBANA, 783 ANANDAPUR, WEST BENGAL, KOLKATA-700107		
COMPUTATION OF TOTAL TAX FOR THE YEAR ENDING 31ST MARCH 2023		
PAN : AGSPM4604J		ASST. YR: 2023-24
<b>Tax on Above Income</b>		
Up To Rs 3,00,000/-		
From Rs 3,00,000/- to Rs 5,00,000/- @ 5%	10,000.00	
From Rs 5,00,001 to Rs 10,00,000/- @ 20%	1,00,000.00	
Balance @ 30%	18,18,936.00	19,28,936.00
Add: Surcharge @ 10%		1,92,894.00
		21,21,830.00
Add: Health and Education Cess @ 4%		84,873.00
		22,06,703.00
Add: Interest u/s 234B		
Add: Interest u/s 234C	11,142.00	11,142.00
		22,17,845.00
Less: Tax Deducted At Sources	48,486.00	
Less: Tax Collected At Sources	15,169.00	63,655.00
		21,54,190.00
<b>Less: Advance Tax paid U/s 210</b>		
Paid on 12-Jun-2022	3,50,000.00	
Paid on 09-Sep-2022	4,00,000.00	
Paid on 09-Dec-2022	7,00,000.00	
Paid on 09-Mar-2023	7,00,000.00	21,50,000.00
<b>Total Tax Payable</b>		4,190.00
Less: Self Assessment Tax Paid u/s 140A		4,190.00
<b>Balance Tax Payable</b>		-

**For SHELTERCON**  
*Aniruddha Mukherjee*  
**Proprietor**

**For SHELTERCON**  
*Aniruddha Mukherjee*  
**Proprietor**





# INCOME TAX DEPARTMENT

## Challan Receipt



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

ITNS No. : 280  
PAN : AGSPM4604J  
Name : ANIRUDDHA MUKHERJEE  
Assessment Year : 2023-24  
Financial Year : 2022-23  
Major Head : Income Tax (Other than Companies) (0021)  
Minor Head : Self-Assessment Tax (300)  
Amount (in Rs.) : ₹ 4,190  
Amount (in words) : Rupees Four Thousand One Hundred Ninety Only  
CIN : 23082400041936UTIB  
Mode of Payment : Net Banking  
Bank Name : Axis Bank  
Bank Reference Number : 26740695  
Date of Deposit : 24-Aug-2023  
BSR code : 6360014  
Challan No : 01218  
Tender Date : 24/08/2023

**For SHELTERCON**

*Aniruddha Mukherjee*  
**Proprietor**

## Tax Breakup Details (Amount In ₹)

A	Tax	₹ 4,190
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0

Total (A+B+C+D+E+F)

₹ 4,190

Total (In Words)

Rupees Four Thousand One Hundred Ninety Only



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Congrats! Here's what you have just achieved by choosing to pay online:



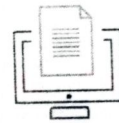
Time

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e-Receipt

Easy Access

**For SHELTERCON**

*Anandhar Bhaskaran*  
**Proprietor**

MRN/Name: 063814/DERAJYOTI CHAKRABORTY  
Firm Registration No.: 302010E  
Document type: GST and Tax Audit  
Document sub type: Form 3CB - Section 44AB(a)  
Document Date: 30-08-2023  
Create Date/Time: 30-08-2023 | 13:43:07  
AY/FY: 2023

**Financial Figures/Particulars:**

Total Turnover as per Form 3CD: Rs.2,61,00,001/-

Net Profit/ Turnover (ratio) as per Form 3CD: 24.26

WDV of Fixed Assets: Rs.3,32,55,800.90/-

Assessment Year: 2023-2024

PAN of the Assessee/ Auditee: AGSPM46041

Document description: Audited Books of Accounts for the Financial Year-2022-23, Bank Statements, Invoices and Vouchers.



**For SHELTERCON**  
*Anindha Debbarma*  
**Proprietor**



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



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

Filing Acknowledgement Number / Quarterly Statement Receipt Number

Date of e-Filing

6249440300823

30-Aug-2023

Name : ANIRUDDHA MUKHERJEE (Proprietor of M/S SHELTERCON)  
PAN/TAN : AGSPM4604J  
Address : TOWER 4 FLAT NO- 0103, URBANA, 783 ANANDAPUR,, EAST  
KOLKATA TOWNSHIP, KOLKATA, EAST KOLKATA TOWNSHIP,  
West Bengal, 700107  
Form No. : Form 3CB-3CD  
Form Description : Audit report under section 44AB of the Income-tax Act, 1961, in  
the case of a person referred to in clause (b) of sub-rule (1) of rule  
6G  
Assessment Year : 2023-24  
Financial Year : -  
Month : -  
Quarter : -  
Filing Type : Original  
Capacity : Chartered Accountant  
Verified By : 063814

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

For SHELTERCON  
*Aniruddha Mukherjee*  
Proprietor



FORM 3CB

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

and the balance sheet as on 31st March 2023, and the Profit and loss account beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

ANIRJODHA MUKHERJEE (Proprietor of M/S SHELTERCON)

TOWER 4 FLAT NO- 0103, URBANA, 783 ANANDAPUR, EAST KOLKATA TOWNSHIP, EAST KOLKATA TOWNSHIP, KOLKATA, 32-West Bengal, 91-India, Pincode - 700107

AGSPM4604J

670791135193

Number of the assessee, if available

that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at TOWER-4, FLAT NO- URBANA, 783 ANANDAPUR, WEST BENGAL, KOLKATA-700107 and 0 branches.

report the following observations/comments/discrepancies/inconsistencies if any: 1) The Balance of Sundry Creditors, Advance Received From Parties and To Parties have been considered as it appears in the books of the assessee as on the date of the Balance Sheet. No confirmation certificate have received from the respective parties till the date of signing of our Audit Report. 2) As the Audit work has been taken on a later date, we could not locally verify the Closing Cash In Hand and quantitative wise Closing-Work-In Progress as on the date of Balance Sheet. The same has been certified by Proprietor.

to above -

we have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.

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 of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023, and

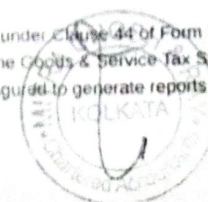
the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date

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

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. We report the following observations/qualifications, if any:

Qualification Type	Observations/Qualifications
Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available	As we have not been assigned to evaluate the applicability of any other Tax, we are unable to form opinion upon the matter.
Records produced for verification of payments through account payee cheque were not sufficient	On examination of books of account, no such cash payment was made on a single day which has exceeded the stipulated amount of Rs 10,000 mentioned u/s 40A(3) of the I.T.Act 1961.
Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The assessee has not identified such parties which are covered by this Act.
Others	Investment in Partnership Firm and its related Figure in the Partner's Capital Account had been considered as appearing in the Audited and Un-Audited Balance Sheet of the said Firms.
Others	The Assessee is involved in the business of Construction. In case of Construction business for Residential Units, no Assessee is eligible to claim any Input Tax Credit under the Goods & Service Tax Act. Hence, the Assessee has not availed or utilized any Input Tax Credit as mentioned in Point No 27 of Form 3CD.
Others	As informed by the Assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods & Service Tax Statute. Further, the standard Accounting Software used by the Assessee is not configured to generate reports as required under this clause.

For SHELTERCON  
Anirudha Mukherjee  
Proprietor



Therefore, it is not possible to determine the break up of total expenditure of entities registered or not registered under the GST. In view of the above, we are unable to verify and report the desired information in this clause.

DEBAJYOTI CHAKRABORTY (PARTNER OF M/S MITRA GHOSH AND RAY)

063814

Ship Number

302010E

Registration Number

11B, SADANANDA ROAD, GROUND FLOOR, Kalighat S.O.  
Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode -  
700026

Address

Date of signing Tax Audit Report

29-Aug-2023

IP

103.77.139.23

Time

30-Aug-2023

This has been digitally signed by DEBAJYOTI CHAKRABORTY having PAN AGFPC7393B from IP Address 103.77.139.23 on 30/08/2023 01:27:32 PM Dsc SI.No and C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



**For SHELTERCON**  
*Aniruddha Chakraborty*  
**Proprietor**



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

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

PART - A

Name of the Assessee: ANIRUDDHA MUKHERJEE (Proprietor of M/S SHELTERCON)  
 Address of the Assessee: TOWER 4 FLAT NO- 0103, URBANA, 783 ANANDAPUR, EAST KOLKATA TOWNSHIP, EAST KOLKATA TOWNSHIP, KOLKATA, 32-West Bengal, 91-India, Pincode - 700107  
 Permanent Account Number (PAN): AGSPM4604J  
 Annual Number of the assessee, if available: 670791135193  
 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc., please furnish the registration number or, GST number or any other identification number allotted for the same? Yes

No.	Type	Registration /Identification Number
	Goods and Services Tax 32-West Bengal	19AGSPM4604J2X

1. Status: Individual  
 2. Previous year: 01-Apr-2022 to 31-Mar-2023  
 3. Assessment year: 2023-24

4. Indicate the relevant clause of section 44AB under which the audit has been conducted

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

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

PART - B

7. (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether names of members are indeterminate or unknown?

No.	Name	Profit Sharing Ratio (%)
		No records added

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

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

No.	Sector	Sub Sector	Code
	CONSTRUCTION	Other construction activity n.e.c.	06010

If there is any change in the nature of business or profession, the particulars of such change?

For SHELTERCON  
*Aniruddha Mukherjee*  
 Proprietor



No

Business

Sector

Sub Sector

Code

No records added

Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed?

No

**Books prescribed**

No records added

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 kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
PURCHASE REGISTER	TOWER-4, FLAT NO-0103 URBANA, 783 ANANDAPUR,		KOLKATA	700107	91-India	32-West Bengal
SALES REGISTER	TOWER-4, FLAT NO-0103 URBANA, 783 ANANDAPUR,		KOLKATA	700107	91-India	32-West Bengal
GENERAL LEDGER (As maintained in Tally Software)	TOWER-4, FLAT NO-0103 URBANA, 783 ANANDAPUR,		KOLKATA	700107	91-India	32-West Bengal
CASH BOOK (As maintained in Tally Software)	TOWER-4, FLAT NO-0103 URBANA, 783 ANANDAPUR,		KOLKATA	700107	91-India	32-West Bengal

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

**Books examined**

PURCHASE REGISTER

SALES REGISTER

GENERAL LEDGER (As maintained in Tally Software)

CASH BOOK (As maintained in Tally Software)

**For SHELTERCON**

*Prinudha Kulkarni*  
**Proprietor**

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

No

Section

Amount

No records added

Method of accounting employed in the previous year.



Mercantile system



been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding year?

No

9) 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

No records added

10) whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation standards notified under section 145(2)?

No

11) if answer to (d) above is in the affirmative, give details of such adjustments.

ICDS

Increase in profit

Decrease in profit

Net effect

No records added

disclosure as per ICDS:

ICDS	Disclosure
ICDS I - Accounting Policies	Accounting policies adopted by the assessee represents a true and fair view of the state of affairs and income of the business. There has been no change in the Accounting policies during the year under review.
ICDS II - Valuation of Inventories	The required standard is not applicable to the concern hence no disclosures are required.
ICDS III - Construction Contracts	The assessee has entered into all Construction Contracts in the manner as laid down in AS 7 published by the Institute of Chartered Accountants of India.
ICDS IV - Revenue Recognition	Revenue is recognised when all significant contractual obligations have been satisfied and no significant uncertainty exists as to realisation or collection.
ICDS V - Tangible Fixed Assets	Fixed Assets has been recognised at cost less Depreciation.
ICDS VI - Changes in Foreign Exchange Rates	This clause is not applicable to the assessee.
ICDS VII - Governments Grants	This clause is not applicable to the assessee.
ICDS VIII - Securities	This clause is not applicable to the assessee.
ICDS IX - Borrowing Costs	As per ICDS IX Borrowing Cost are interest and other cost incurred by the company in connection with the borrowing of funds and include commitment charges, discounts or premiums, amortized amount of ancillary costs incurred, finance charges in relating to borrowings. Total Interest on Car loan is Rs.3,85,381/- out of which 20% i.e. Rs.77,072/- has been capitalised and the remaining 80% i.e., 3,08,288/- has been charged to Profit & Loss Account. Again House Building Loan Interest of Rs.1,31,139/- has been capitalised during the year.
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision: Requisite provision, if any, as required to be provided, has been properly recognised in the books. The contingent Liabilities/Assets of the concern at the Year end is NIL.

For SHELTERCON

Aniruddha Kulkarni  
Proprietor

11) Method of valuation of closing stock employed in the previous year

At Cost

12) 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

13)

Particulars

Increase in profit

Decrease in profit

No records added



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

Particulars of capital asset      Date of acquisition (b)      Cost of acquisition (c)      Amount at which the asset is converted into stock-in trade (d)

No records added

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

Assets falling within the scope of section 28;

Description      Amount

No records added

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

Description      Amount

No records added

Escalation claims accepted during the previous year;

Description      Amount

No records added

any other item of income:

Description      Amount

₹ 0

Capital receipt, if any.

Description      Amount

No records added

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

**For SHELTERCON**

*Anindha Kerkhujin*  
**Proprietor**

Sales of Residential Flats

Jhowbora, Nodia, Dist- Murshidabad

Murshidabad

742175

91-India

32-West Bengal



₹ 44,75,000

₹ 44,75,000

Yes



Initial	210,Ganga Bhavan, Ganga Vihar	Field House Complex, NTPC Township	Korba	495450	91-India	33-Chhattisgarh	₹ 44,75,000	₹ 44,75,000	Yes
Sales of Residential Flats	FHB 93,NTPCField Hostel	Nabarun, Murshidabad, P.O - Nabarun, P.S.Farakka	Murshidabad	742236	91-India	32-West Bengal	₹ 49,50,000	₹ 49,50,000	Yes
Sales of Residential Flats	2nd Lane, Nabadwip		Nadia	741302	91-India	32-West Bengal	₹ 37,00,000	₹ 37,00,000	Yes
Sales of Residential Flats	16,Brindaban Mullick Lane, P.S -Amherst Street		Kolkata	700009	91-India	32-West Bengal	₹ 43,50,000	₹ 43,50,000	Yes
Sales of Residential Flats	Apan Apartment, Flat No:-1, 2nd Floor	Garia Borla Main Road	Kolkata	700084	91-India	32-West Bengal	₹ 41,50,000	₹ 41,50,000	No

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:-

Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase value	Total Value of Purchase (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
WDV	Plant and Machinery @ 15%	15	₹ 6,47,771	₹ 0	₹ 0	₹ 6,47,771	₹ 12,00,000	₹ 12,00,000	₹ 1,10,000	₹ 0	₹ 5,37,771	₹ 5,37,771
WDV	Plant and Machinery @ 40%	40	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

**For SHELTERCON**  
*Anindha Kankhyan*  
**Proprietor**

Amount admissible under section-

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

No records added

(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)]

No.	Description	Amount
	No such sum has been paid to any employee as bonus or commission for the F.Y under Audit	₹ 0

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
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No records added

