

**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 and Tax Detail	Accreted Income as per section 115TD	10
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  
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



AGSPM4604J0321625722130082310798b984e9881a3e2db7133877bcb86a35a7f3

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>	<b>1,50,000.00</b>	
<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

M/S SHELTERCON		
PROP: MR. ANIRUDDHA MUKHERJEE		
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><u>Tax on Above Income</u></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
Add: Health and Education Cess @ 4%		21,21,830.00
		84,873.00
Add: Interest u/s 234B		22,06,703.00
Add: Interest u/s 234C	11,142.00	11,142.00
Less: Tax Deducted At Sources	48,486.00	22,17,845.00
Less: Tax Collected At Sources	15,169.00	63,655.00
		21,54,190.00
<b><u>Less: Advance Tax paid U/s 210</u></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 Anywhere Anytime  
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



### Thanks for being a committed taxpayer!

To express gratitude towards committed taxpayers, the Income Tax Department has started a unique appreciation initiative. It recognises taxpayers' commitment by awarding certificates of appreciation to them. Login to e-filing portal and visit Appreciations and Rewards to know more.

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



Time

Quick and Seamless



Paper

Save Environment



e-Receipt

Easy Access

**For SHELTERCON**

*Aniruddha Kulkarni*  
**Proprietor**

UDIN: 23063814861 MUE1218  
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**

*Prinudha Kumbhargiri*  
**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

6249440300823

Date of e-Filing

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 (New rule 10C (B))

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

ANIRUDDHA 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

Alpha Number of the assessee, if available

to 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 TOWER-4, FLAT NO-0103, URBANA, 783 ANANDAPUR, WEST BENGAL, KOLKATA-700107 and 0 branches.

to report the following observations/comments/discrepancies/inconsistencies if any: 1) The Balance of Sundry Creditors, Advance Received From Parties and Advance 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 been 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 physically 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.

Subject 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.

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

In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair

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

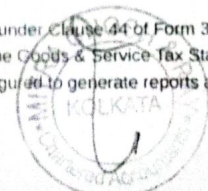
of the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.

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

In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct. Subject to 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**  
*Aniruddha 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

302010E

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

29-Aug-2023

103.77.139.23

30-Aug-2023

Document 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 Ghosh*  
**Proprietor**

FORM 3CD [See rule 60(2)]

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

PART - A

Name of the Assessee  
Address of the Assessee

ANIRUDDHA 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

Permanent Account Number (PAN)

AGSPM4604J

Charter 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.  
If yes, 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	19AGSPM4604JZX

Category: Individual  
Previous year: 01-Apr-2022 to 31-Mar-2023  
Assessment year: 2023-24

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

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

PART - B

(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

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

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

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

No.	Sector	Sub Sector	Code
	CONSTRUCTION	Other CONSTRUCTION activity (S.E.C.)	06010

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

(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
	No records added	

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

(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., 3,08,289/- 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**  
*Prinudha Kulkarni*  
**Proprietor**

(j) Method of valuation of closing stock employed in the previous year

At Cost

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
	No records added	



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

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

No records added

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

The items falling within the scope of section 28;

No.	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 credits, drawbacks or refunds are admitted as due by the authorities concerned;

No.	Description	Amount
	No records added	

Escalation claims accepted during the previous year:

No.	Description	Amount
	No records added	

any other item of income:

No.	Description	Amount
		₹ 0

Capital receipt, if any.

No.	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**

*Aniruddha Kumbhakar*  
**Proprietor**

Sales of Residential Flats

Jhowbora, Nodia, Dist:- Murshidabad

Murshidabad

742175

91-India

32-West Bengal



₹ 44,75,000

₹ 44,75,000

Yes