

TAX AUDITED FINANCIAL STATEMENT & REPORT

OF

BARAL DEVELOPERS PVT. LTD.

141, DEBAI PUKUR ROAD, HIND MOTOR, HOOGHLY - 712233

FOR

FINANCIAL YEAR 2021-22 (ASSESSMENT YEAR 2022-23) .

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), 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)

Assessment Year
2022-23

PAN: AAECB4504F
 Name: BARAL DEVELOPERS PRIVATE LIMITED
 Address: 141 DEBAI PUKUR ROAD , HINDMOTOR HOOGLY , Hindmotor S.O , Konnagar (P) , HOOGLY , 32-West Bengal , 91-India , 712233
 Status: Private Company
 Filed u/s: 139(1) Return filed on or before due date
 Form Number: ITR-6
 e-Filing Acknowledgement Number: 793353351071122

Taxable Income and Tax details

Accrued Income & Tax Detail

Current Year business loss, if any	1	0
Total Income		17,48,149
Book Profit under MAT, where applicable	2	17,32,856
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	4,54,518
Interest and Fee Payable	5	40,545
Total tax, interest and Fee payable	6	4,95,063
Taxes Paid	7	5,34,482
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 39,420
Accrued Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by SUDEB BARAL in the capacity of Director having PAN AHTPB1328A from IP address 116.206.220.53 on 07-Nov-2022

DSC SI. No. & Issuer 5833334 & 22000514CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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Barcode/QR Code



AAECB4504F0679335335107112257DD1C8F1914947DFF5EE10B21561DA88BEC3202

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S. BARAL DEVELOPERS PVT. LTD.
141, Debai Pukur Road, Hind Motor, Hooghly - 712233

Financial Year	*****	2021 - 2022
Assessment Year	*****	2022 - 2023
Due date of filing Return	*****	15/03/2022
Status	*****	Private Limited Company
Nature of Business	*****	Builders & Developer
P A N	*****	AAECB4504F
I.T.O. CODE NO.	*****	
Ward / Circle	*****	Ward 23(4)/Kolkata

COMPUTATION OF TOTAL INCOME & TAX LIABILITY FOR FY 2021-22 (AY 2022-23)

	<u>AMOUNT IN RS</u>
Computation of Minimum Alternate Tax payable under section 115JB:	
Profit shown in the Profit and Loss Account	1,732,856.00
Additions (if debited in profit and loss account)	0.00
Deduction (if credited in profit and loss account)	0.00
Book Profit under section 115JB	1,732,856.00
Additions to book profit under sub-sections (2A) to (2C) of section 115JB	0.00
Deductions from book profit under subsections (2A) to (2C) of section 115JB	0.00
Deemed total income under section 115JB	1,732,856.00
Tax Payable U/S 115JB (@ 9% for units located in IFSC & 15% for Others)	259,928.00
Total Tax Payable U/S 115JB including Cess @ 4%	270,325.00
Deferred Tax Liability	3,976.49
Current Year Tax (25% + 4% = 26% of Rs. 17,32,856.00)	450,542.56
Profit for the After Tax to be adjusted with Opening P& L A/c Balance	1,278,336.95
Profit shown in the Profit and Loss Account	1,732,856.00
Add Depreciation and amortisation debited to profit and loss account	149,415.00
Less Depreciation allowable under section 32(1)(ii) and 32(1)(ia)	134,122.00
Gross Total Income/ Total Income or Income Chargeable to normal Tax Rate	1,748,149.00
Tax Payable at Normal Rate 25% of Rs, 17,48,149.00	437,037.00
Total Tax Payable at normal Rate for AY 2022-23 Including Cess @ 4%	454,518.00
MAT Credit set off facility is allowable u/s 115JAA on Rs.1,84,193.00 (i.e. Rs. 4,54,518.00 - Rs. 2,70,325.00) upto 15 years if eligible)	Not Applicable
Add, Interest U/S 234A	0.00
Add, Interest U/S 234B	19,888.00
Add, Interest U/S 234C	20,657.00
Total Tax & Interest Payable	495,063.00
Advance Tax Paid on 12/03/2022	200,000.00
Less, Tax Deducted at Source by UCO Bank U/S 194N	5,852.00
Less, Tax Collected at Source	0.00
Less Self Assessment Tax Paid on 06/11/2022	328,630.00
Tax Refundable by Self Assessment	-39,419.00

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CYBER RECEIPT FOR CBDT e TAX PAYMENT

CHALLAN NO.ITNS 280

Permanent Account No	AAECB4504F	Address	141,DEBAI PUKUR ROAD
Full Name	BARXX XXVELOPERS PRIVATE LIMITED	City	HINDMOTOR,HOOGHLY
E-Mail Id:	null	State	WEST BENGAL
Assessment Year	2022-23	Zip Code	712233

Tax Applicable

Type of Payment

(0020)INCOME- TAX ON COMPANIES(CORPORATION TAX)

(300)SELF ASSESSMENT TAX

Details of Payment	Amount in Rs.
Tax	328630
Surcharge	0
Education Cess	0
Interest	0
Penalty	0
Others	0
Total	328630

Paid In Cash / Debit to A/C / Cheque Number:	Internet
Date:	06112022
Drawn on:	Internet Banking through UCO Bank
Date:	06112022

Total Amount in Words Rupees Three Lakh Twenty Eight Thousand Six Hundred and Thirty only

PAN/TAN	AAECB4504F	Tax payment counter foil (UCO Bank)	BANK SEAL
Received Form	BARXX XXVELOPERS PRIVATE LIMITED		
Paid in Cash / Debit to A/C / Cheque Number:	Internet		
For Rs.	3,28,630.00		
Rs (in words)	Rupees Three Lakh Twenty Eight Thousand Six Hundred and Thirty only		
Drawn on:	Internet Banking through UCO Bank		
On Account Of	CHALLAN NO.ITNS 280 (0020)INCOME- TAX ON COMPANIES(CORPORATION TAX) (300)SELF ASSESSMENT TAX		
For the Assessment Year	2022-23		
Payment Status	Successfull		
UCO BANK referece no.	43608083		

UCO BANK (Internet Collection Centre)

BSR Code	0321931
Tender Date	06112022
CHALLAN NO	20393
CIN	032193106112220393

UCO BANK (Internet Collection Centre)

UCO Bank, No 10, BTM Sarani, Radha Bazar,
B.B.D. Bagh, Kolkata, West Bengal 700001

M/S. BARAL DEVELOPERS PVT. LTD.
141, Debai Pukur Road, Hind Motor, Hooghly - 712233

Balance Sheet as on 31.03.2022

<u>SOURCES OF FUND</u>	Schedule	Amount in Rs.	Amount in Rs.
		As on 31.03.2022	As on 31.03.2021
Share Capital	A	1,600,000.00	1,600,000.00
Reserve & Surplus	B	18,994,019.31	17,715,682.36
Secured Loans	C	553,768.27	869,868.00
Unsecured Loans	D	15,738,534.00	6,988,671.00
Deferred Tax Liability	E	0.00	0.00
TOTAL		36,886,321.58	27,174,221.36
<u>APPLICATION OF FUND</u>			
<u>Fixed Assets :</u>			
Gross Block	F	1,458,024.56	1,458,024.56
Accumulated Depreciation		1,104,832.91	955,430.55
Net Block		353,191.65	502,594.01
<u>Deferred Tax Assets</u>	G	98,451.12	102,427.61
<u>Non-Current Assets</u>	H	6,329.00	6,329.00
<u>Current Assets, Loans & Advances</u>			
Stock- in-Trade	I	42,448,513.00	53,471,000.00
Sundry Debtors	J	1,323,394.96	0.00
Deposits, Loans & Advances	K	3,876,491.07	1,311,070.76
Cash & Bank Balance	L	51,510.48	715,173.08
Sub-Total		47,699,909.51	55,497,243.84
<u>Current Liabilities & Provisions</u>			
Current Liabilities	M	10,454,224.11	28,367,684.02
Provisions for Tax	N	817,335.59	566,689.08
Sub-Total		11,271,559.70	28,934,373.10
Net Current Assets (A - B)		36,428,349.81	26,562,870.74
Preliminary Expenses		0.00	0.00
TOTAL		36,886,321.58	27,174,221.36

Place : Kolkata

Dated : 06/09/2022

UDIN: 22050976AXHVKJ8552

BARAL DEVELOPERS PVT. LTD.

Sudeb Baral

Director

BARAL DEVELOPERS PVT. LTD.

Sikha Baral

Director



SWAPAN DE & ASSOCIATES
Chartered Accountants

Swapan De
Partner

M. No. 050976

PRN 323359E

In terms of our report of even date

M/S. BARAL DEVELOPERS PVT. LTD.
141, Debai Pukur Road, Hind Motor, Hooghly - 712233

Statement of Profit & Loss A/c for the year ended 31.03.2022

	Schedule	Amount in Rs. As on 31.03.2022	Amount in Rs. As on 31.03.2021
INCOME :			
Direct Income	O	50,485,820.00	38,978,460.00
Other Income	P	0.00	0.00
Increase (Decrease) in Stock	Q	(11,022,487.00)	43,620,200.00
TOTAL		39,463,333.00	82,598,660.00
EXPENSES :			
Raw Material Consumed	R	7,829,732.36	55,224,614.97
Direct Expenses	S	16,409,170.00	13,177,944.00
Indirect Expenses	T	12,489,075.48	10,744,438.05
Finance/Interest Charges	U	126,731.27	1,827,485.00
Depreciation	F	149,415.36	213,435.56
TOTAL		37,004,124.47	81,187,917.58
Profit Before Taxation		1,732,856.00	1,410,742.42
Provision For Tax :			
Deferred Tax		3,976.49	14,480.21
Current Year		450,542.56	366,793.03
Previous Year		0.00	0.00
Profit for the After Tax		1,278,336.95	1,058,429.60
Balance Transferred from Previous Year		5,615,682.36	4,557,252.76
Balance Transferred to Balance Sheet		6,894,019.31	5,615,682.36

In terms of our report of even date

Place : Kolkata

Dated : 06/09/2022

UDIN: 22050976AXHVKJ8552

BARAL DEVELOPERS PVT. LTD.

Sudesh Baral

Director

BARAL DEVELOPERS PVT. LTD.

Sikha Baral

Director



SWAPAN DE & ASSOCIATES
Chartered Accountants

Swapan De
Partner

M. No 050976
FRN 323359E

M/S. BARAL DEVELOPERS PVT. LTD.
141, Debai Pukur Road, Hind Motor, Hooghly - 712233

Schedule Forming Part of Balance Sheet and Profit & Loss A/c for F.Y. 2021-22

		AMOUNT (RS) As on 31.03.2022	AMOUNT (RS) As on 31.03.2021
SCHEDULE - A : SHARE CAPITAL :			
Authorised Share Capital :			
2,50,000 Equity Shares of Rs 10 each	*****	2,500,000.00	2,500,000.00
Issued, Subscribed & Paid up Shares :			
1,60,000 Equity Shares of Rs 10 each	*****	1,600,000.00	1,600,000.00
(Last Year 50,000 Equity Shares of Rs 10 each)			
SCHEDULE - B : RESERVE & SURPLUS			
Profit & Loss A/c as per last accounts	*****	5,615,682.36	4,557,252.76
Profit & Loss (after tax) during the current year	*****	1,278,336.95	1,058,429.60
Sub-Total		6,894,019.31	5,615,682.36
Share Premium Account		12,100,000.00	12,100,000.00
Total		18,994,019.31	17,715,682.36
SCHEDULE - C : SECURED LOAN			
UCO Bank, Hindmotor Br - Cash Credit A/c (Hypothecation against all current assets incl book debts)	*****	0.00	10,331.00
Loan From L.I.C.I.		0.00	132,500.00
UCO Bank, Hindmotor Br - Car Loan	*****	553,768.27	727,037.00
Total		553,768.27	869,868.00
SCHEDULE - D : UNSECURED LOAN			
From Director from Directors, Relatives & Friends	*****	8,550,000.00	6,988,671.00
From Bodies Corporate (LIC)	*****	132,500.00	0.00
From Others	*****	0.00	0.00
Total		8,682,500.00	6,988,671.00
SCHEDULE - E : DEFERRED TAX LIABILITIES			
Deffered Tax Liabilities	*****	0.00	0.00
Total		0.00	0.00
SCHEDULE - G : DEFERRED TAX ASSETS			
Deferred Tax Assets		98,451.12	102,427.61
Total		98,451.12	102,427.61
SCHEDULE - H : NON-CURRENT ASSETS			
Security Deposite	*****	6,329.00	6,329.00
Total		6,329.00	6,329.00
SCHEDULE - I : CLOSING STOCK			
Work - in - progress (As certified by the management)	*****	42,448,513.00	53,471,000.00
Total		42,448,513.00	53,471,000.00
SCHEDULE - J : SUNDRY DEBTORS			
Due Over Six Month	*****	1,323,394.96	0.00
Other dues	*****	0.00	0.00
Total		1,323,394.96	0.00

In terms of our report of even date

Place : Kolkata
Dated : 06/09/2022
UDIN: 22050976AXHV/KJ8552



SWAPAN DE & ASSOCIATES
Chartered Accountants

Leadwicaly
Partner

BARAL DEVELOPERS PVT. LTD.

Sudeb Baner

Director

BARAL DEVELOPERS PVT. LTD.

Sikha Baral

Director

M. No. 0500976
FRN 32335915

M/S. BARAL DEVELOPERS PVT. LTD.
141, Debai Pukur Road, Hind Motor, Hooghly - 712233

Schedule Forming Part of Balance Sheet and Profit & Loss A/c for F.Y. 2021-22

		AMOUNT (RS) As on 31.03.2022	AMOUNT (RS) As on 31.03.2021
<u>SCHEDULE - K : DEPOSIT, LOANS & ADVANCES</u>			
Short Term Deposit, Loans & Advances	*****	1,780,000.00	1,288,512.76
Advances to Suppliers	*****	1,430,271.07	0.00
Advance Income Tax Paid for FY 2021-22 & 2020-21		200,000.00	0.00
Self Assessment Tax for FY 2020-21	*****	437,810.00	0.00
TDS Received for FY FY 2021-22 & 2020-21		28,410.00	22,558.00
Total		3,876,491.07	1,311,070.76
<u>SCHEDULE - L : CASH & BANK BALANCE</u>			
Cash at UCO Bank	*****	2,438.60	671,852.06
Cash at AXIS Bank	*****	0.00	30,355.30
Cash in Hand	*****	49,071.88	12,965.72
Total		51,510.48	715,173.08
<u>SCHEDULE - M : CURRENT LIABILITIES</u>			
Sundry Creditors	*****	5,105,938.39	4,287,540.54
Liabilities for Expenses	*****	0.00	152,865.00
Advance from Customers	*****	5,348,285.72	23,927,278.48
Other Current Liabilities	*****	0.00	0.00
Total		10,454,224.11	28,367,684.02
<u>SCHEDULE - N : Provision</u>			
Provision of Income Tax	*****	817,335.59	366,793.03
Provision for Tax (Other)	*****	0.00	0.00
Total		817,335.59	366,793.03
<u>SCHEDULE - O : Direct Income</u>			
Contract Sale		50,485,820.00	38,978,460.00
Total	*****	50,485,820.00	38,978,460.00
<u>SCHEDULE - P : Other Income</u>			
Hire Charges Received	*****	0.00	0.00
Interest on F.D.R.	*****	0.00	0.00
Interest on Income Tax Refund	*****	0.00	0.00
Discount Received	*****	0.00	0.00
Liabilities no longer required - Written Back	*****	0.00	0.00
Total		0.00	0.00
<u>SCHEDULE - Q : Increase (Decrease) in Stock</u>			
Semi Finished Goods :			
Closing Stock	*****	42,448,513.00	53,471,000.00
Less Opening Stock	*****	53,471,000.00	9,850,800.00
Total		(11,022,487.00)	43,620,200.00

In terms of our report of even date

Place : Kolkata
Dated : 06/09/2022
UDIN: 22050976AXHVKJ8552



SWAPAN DE & ASSOCIATES
Chartered Accountants

Leadhichary
Partner

BARAL DEVELOPERS PVT. LTD.

Sudesh Baral

Director

BARAL DEVELOPERS PVT. LTD.

Sikha Baral

Director

M. No. 050976
FRN 323359E

M/S. BARAL DEVELOPERS PVT. LTD.
141, Debai Pukur Road, Hind Motor, Hooghly - 712233

Schedule Forming Part of Balance Sheet and Profit & Loss A/c for F.Y. 2021-22

	AMOUNT (RS) As on 31.03.2022	AMOUNT (RS) As on 31.03.2021
<u>SCHEDULE - R : Raw Material Consumed</u>		
Opening Stock	0.00	0.00
Add, Purchases	7,829,732.36	55,224,614.97
Sub-Total	7,829,732.36	55,224,614.97
Less Closing Stock	0.00	0.00
Raw Material Consumed	7,829,732.36	55,224,614.97
<u>SCHEDULE - S : Direct Expenses</u>		
Labour & Contract Charges	10,272,850.00	8,995,610.00
Machinery Hire Charges	89,560.00	0.00
Site Expenses	5,256,900.00	3,628,922.00
Transportation Charges	58,910.00	0.00
Power & Fuel Expenses	458,950.00	340,462.00
Plan Sanction Fees	272,000.00	212,950.00
Total	16,409,170.00	13,177,944.00
<u>SCHEDULE - T : Indirect Expenses</u>		
Staff Salary & Sales Promotion	8,256,840.00	6,542,600.00
Directors Remuneration	1,200,000.00	1,200,000.00
Travelling Expenses	369,512.00	378,962.00
Printing & Stationery	18,952.00	14,892.00
Bank Charges & Commission	2,390.46	100,452.61
Motor Car Upkeep Expenses	56,290.60	26,892.00
Service Tax Assessment	108,470.00	7,150.00
Brokerage Charges	315,400.00	215,450.00
Discount Allowed	56,890.00	72,850.00
Searching Expenses	15,000.00	0.00
Machinery Repairs & Maintenance	14,385.00	172,890.00
Cess Charges	0.00	0.00
Profession Tax	5,000.00	5,000.00
CGST Paid	118,326.50	322,068.72
SGST Paid	118,326.50	322,068.72
CGST Late Fee Paid	20,150.00	53,435.00
SGST Late Fee Paid	20,150.00	53,435.00
IGST Paid	4,341.42	0.00
Planning Expenses	142,500.00	50,000.00
Consultant's Fees	152,800.00	146,500.00
Legal & Consultancy Charges	110,000.00	0.00
Insurance Charges	23,514.00	25,680.00
Advertisement Expenses	50,325.00	22,750.00
Audit, Accounting & Compliance Fees	120,000.00	92,800.00
Miscellaneous Expenses	1,189,512.00	918,562.00
Total	12,489,075.48	10,744,438.05
<u>SCHEDULE - U : Finance & Interest Charges</u>		
Interest on Cash Credit Limit	0.00	1,778,462.00
Car Loan Interest	126,731.27	49,023.00
Total	126,731.27	1,827,485.00

In terms of our report of even date

Place : Kolkata
Dated : 06/09/2022
UDIN: 22050976AXHVKJ8552



SWAPAN DE & ASSOCIATES
Chartered Accountants

Lead Accountant
Partner

BARAL DEVELOPERS PVT. LTD.

Sudeb Baral

Director

BARAL DEVELOPERS PVT. LTD.

Sikha Baral

Director

M. No 050976
FRN 323359E

M/S. BARAL DEVELOPERS PVT. LTD.
141, Debal Pukur Road, Hind Motor, Hooghly - 712233

SCHEDULE - S : FIXED ASSETS & DEPRECIATION SCHEDULE FOR THE YEAR 2021 - 22 AS PER COMPANIES ACT 2013:

PARTICULARS	Dep. Rate %	Gross Block						Depreciation			Net Block	
		31.03.2022						Half Year	Year Total	Cum. Total	31.03.2022	
		01.04.2021	Apr to Sept	Oct to Mar	Apr to Mar	Disposal	01.04.2021				Whole Year	31.03.2021
Air Conditioner	25.89	13,511.00	0.00	0.00	0.00	0.00	0.00	1,423.80	9,435.37	4,075.63	5,499.43	
Electrical Equipment	25.89	134,097.86	0.00	0.00	0.00	0.00	0.00	14,131.37	93,646.87	40,450.99	54,582.36	
Motor Car	31.23	1,110,909.69	0.00	0.00	0.00	0.00	0.00	112,836.03	862,439.18	248,470.51	361,306.54	
Motor Bike - Pulsar 150	25.89	67,463.94	0.00	0.00	0.00	0.00	0.00	7,109.42	47,113.26	20,350.68	27,460.10	
Motor Bike - R. Enfield	25.89	122,144.38	0.00	0.00	0.00	0.00	0.00	12,871.70	85,299.19	36,845.19	49,716.89	
Furniture & Fixture	25.89	9,897.69	0.00	0.00	0.00	0.00	0.00	1,043.03	6,899.03	2,998.66	4,028.69	
Current Year Total		1,458,024.56	0.00	0.00	0.00	0.00	0.00	149,415.36	1,104,832.91	353,191.65	502,594.01	

SCHEDULE - S : FIXED ASSETS & DEPRECIATION SCHEDULE FOR THE YEAR 2021 - 22 AS PER INCOME TAX ACT 1961:

PARTICULARS	Dep. Rate %	Gross Block						Depreciation			Net Block	
		31.03.2022						Half Year	Year Total	Cum. Total	31.03.2022	
		01.04.2021	Apr to Mar	Apr to Mar	Disposal	01.04.2021	Whole Year				31.03.2021	31.03.2021
Air Conditioner	15.00	13,511.00	0.00	0.00	0.00	0.00	0.00	1,244.62	4,993.92	8,517.08	8,297.45	
Electrical Equipment	15.00	134,097.86	0.00	0.00	0.00	0.00	0.00	12,352.93	49,565.09	84,532.77	82,352.85	
Motor Car	15.00	1,110,909.69	0.00	0.00	0.00	0.00	0.00	102,335.61	410,613.05	700,296.64	682,237.41	
Motor Bike - Pulsar 150	15.00	67,463.94	0.00	0.00	0.00	0.00	0.00	6,214.70	24,935.94	42,528.01	41,431.30	
Motor Bike - R. Enfield	15.00	122,144.38	0.00	0.00	0.00	0.00	0.00	11,251.79	45,146.86	76,897.52	75,011.91	
Sub-Total		1,448,126.87	0.00	0.00	0.00	0.00	0.00	133,399.64	535,254.85	912,872.02	889,330.92	
Furniture & Fixture	10.00	9,897.69	0.00	0.00	0.00	0.00	0.00	721.54	2,602.10	7,295.59	7,215.42	
Current Year Total		1,458,024.56	0.00	0.00	0.00	0.00	0.00	134,121.18	537,856.95	920,167.61	896,546.34	

In terms of our report of even date

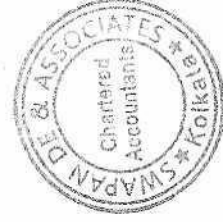
Place : Kolkata
Dated : 06/09/2022
UDIN: 22050976AXHVKJ8652

BARAL DEVELOPERS PVT. LTD.

Sudesh Baral
Director

BARAL DEVELOPERS PVT. LTD.

Sikha Baral
Director



SWAPAN DE & ASSOCIATES
Chartered Accountants

U Acharya
Partner

M. No. 050976
FRN 323359E

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

599214430300922

Date of e-Filing

30-Sep-2022

Name	:	BARAL DEVELOPERS PRIVATE LIMITED
PAN/TAN	:	AAECB4504F
Address	:	141 DEBAI PUKUR ROAD, HINDMOTOR HOOGHLY, Konnagar (P), HOOGHLY, Hindmotor S.O, West Bengal, 712233
Form No.	:	Form 3CA-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	050976

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

acknowledgement Number:599214430300922

FORM 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

We report that the statutory audit of

Name

BARAL DEVELOPERS PRIVATE LIMITED

Address

141 DEBAI PUKUR ROAD,
HINDMOTOR HOOGHLY,
Hindmotor S.O, Konnagar (P),
HOOGHLY, 32- West Bengal,
91-India, Pincode - 712233

PAN

AAECB4504F

Aadhaar Number of the assessee, if available

was conducted by **M/s Swapan De & Associates** in pursuance of the provisions of the **Companies Act, 2013,**

and **We** annex hereto a copy of **our** audit report dated **06-Sep-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
- the audited balance sheet as at **31-Mar-2022** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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 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.

Sr. No.	Qualification Type	Observations/Qualifications
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No records added

SWAPAN DE & ASSOCIATES
Chartered Accountants

Accountant Details

Le Adhikary
Partner

Name

M. No. 050976 UTPAL ADHICARY

Membership Number

FRN 323359E 050976

FRN (Firm Registration Number)

0323359E

Acknowledgement Number:599214430300922



28, Baburan Sil Lane,
Bowbazar S.O (Kolkata), Kolkata,
KOLKATA, 32- West Bengal,
91-India, Pincode - 700012

Date of signing Tax Audit Report

06-Sep-2022

IP Address

106.203.252.35

Date

30-Sep-2022

This form has been digitally signed by **UTPAL ADHICARY** having PAN **ACDPA4614K** from IP Address **106.203.252.35** on
29/09/2022 08:18:11 PM Dsc Sl.No and issuer
293358336606030114CN=SafeScrypt sub-CA for RCAI Class3 2014,C=IN,O=Sify Technologies Limited,OU=Sub-CA

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

PART - A

1. Name of the Assessee

BARAL DEVELOPERS PRIVATE LIMITED

2. Address of the Assessee

141 DEBAI PUKUR ROAD,
HINDMOTOR HOOGHLY,
Hindmotor S.O, Kannagar (P),
HOOGHLY, 32- West Bengal
91-India, Pincode - 712233

3. Permanent Account Number (PAN)

AAECB4504F

4. Dealer Number of the assessee, if available

5. 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

6. No. Type

Registration / Identification Number

Goods and Services Tax
32- West Bengal

19AAEBCB45041ZZ

7. Status

Company

8. Previous year

01-Apr-2021 to 31-Mar-2022

9. Assessment year

2022-23

10. 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

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

11. Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD?

No

12. Section under which option exercised

PART - B

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



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Name

Profit Sharing Ratio (%)

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?

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

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
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?

No

Business	Sector	Sub Sector	Code
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Whether books of accounts are prescribed under section 44AA, list of books so prescribed?

Yes

Books prescribed

Cash Book, Bank Books, Sales Purchases Registers & Ledgers

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.)

Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
Cash Book, Bank Books, Sales Purchases Registers & Ledgers	141 Debai Pukur Road	Hind Motor	Hooghly	712233	91-India	32 West Bengal



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

Same as 11(b) above

Books examined

Cash Book, Bank Books, Sales Purchases Registers & Ledgers

2. 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

No records added

3. Method of accounting employed in the previous year.

Mercantile system

4. 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

5. 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

₹ 0

₹ 0

6. 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

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

ICDS

Increase in profit

Decrease in profit

Net effect

₹ 0

₹ 0

₹ 0

₹ 0

₹ 0

₹ 0

8. Disclosure as per ICDS:

ICDS

Disclosure

No records added



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Method of valuation of closing stock employed in the previous year

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

Description of capital asset (a)	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, -

The items falling within the scope of section 28:

Description	Amount
	₹ 0

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;

Description	Amount
No records added	

Escalation claims accepted during the previous year;

Description	Amount
No records added	

any other item of income;

Description	Amount
No records added	



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		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			
							₹ 0	₹ 0	

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:-

Description of the Block of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (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 Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Plant and Machinery @ 15%	15	₹ 14,48,127	₹ 0	₹ 0	₹ 14,48,127	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,17,219	₹ 12,30,908
Plant and Machinery @ 10%	10	₹ 9,898	₹ 0	₹ 0	₹ 9,898	₹ 0	₹ 0	₹ 0	₹ 0	₹ 990	₹ 8,908



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.
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No records added

Any sum paid to an employee as bonus or commission for services rendered, where such sum was other wise payable to him as profits or dividend. [Section 302(1)(ii)]

Description	Amount
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No records added

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

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
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₹ 0

Personal expenditure

Particulars	Amount
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No records added

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

Particulars	Amount
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No records added



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Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Amounts inadmissible under section 40(a):

Payment to non-resident referred to in sub-clause (i)

Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
R 0											

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	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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₹ 0

₹ 0

payment referred to in sub-clause (ia)

Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

₹ 0

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	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"

₹ 0

₹ 0

₹ 0

payment referred to in sub-clause (ib)

Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

₹ 0

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	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of Levy deducted	Amount deposited out of "Amount of Levy deducted"

₹ 0

₹ 0

₹ 0



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Foreign benefit tax under sub-clause (ic) ₹ 0
 Health tax under sub-clause (iia) ₹ 0
 Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0
 Salary payable outside India/to a non resident without TDS etc. under sub-clause ₹ 0

Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
	₹ 0									

Payment to PF /other fund etc. under sub-clause (iv) ₹ 0
 Tax paid by employer for perquisites under sub-clause (v) ₹ 0

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/LA/C	Amount admissible	Amount inadmissible	Remarks
No records added					

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

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. Please furnish the details? Yes

Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar-Number of the payee, if available
No records added					

On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)? Yes



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Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

Provision for payment of gratuity not allowable under section 40A(7);	₹ 0
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Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹ 0
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Particulars of any liability of a contingent nature;

Nature of Liability	Amount
	₹ 0

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
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No records added

Amount inadmissible under the proviso to section 36(1)(iii).	₹ 0
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Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹ 0
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Particulars of any payments made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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No records added

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

Section	Description	Amount
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No records added



Any Amount of profit chargeable to tax under section 41 and computation thereof.

Name of person	Amount of income	Section	Description of Transaction	Computation if any
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No records added

in respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

paid during the previous year:

No.	Section	Nature of liability	Amount
			₹ 0

not paid during the previous year:

No.	Section	Nature of liability	Amount
			₹ 0

was incurred in the previous year and was

paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

No.	Section	Nature of liability	Amount
			₹ 0

not paid on or before the aforesaid date.



Section	Nature of liability	Amount
		₹ 0
State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account?		No
Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed 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.		No

EWAT / ITC
 Amount: Treatment in Profit & Loss/Accounts
 No records added

Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
	No records added		

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)(viii-a)?

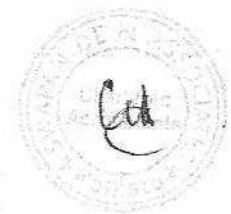
No

Please furnish the details of the same

Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
No records added							

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)(viii-b)?

No



Please furnish the details of the same

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? No

Please furnish the following details:

Nature of income	Amount
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No records added

Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? No

Please furnish the following details:

Nature of income	Amount
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No records added

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	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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₹ 0

₹ 0

₹ 0

Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added.

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 ?

Please furnish the following details

Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortisation (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 70% of EBITDA as per (ii) above. (iii)	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
₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

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) ?

Please furnish the following details

Nature of the impermissible avoidance arrangement

Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

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



Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.
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₹ 0

₹ 0

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	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

(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	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added



acknowledgement Number:599214430300922

(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:-

No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

(c) Particulars of each payment made 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 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

No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

(d) Particulars of each payment made 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 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

No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of payment to a Government company, a banking Company, a post office branch, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

(e) 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	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
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No records added

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:-

No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
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No records added

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:-

No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Particulars at (c), (d) and (e) need not be given in the case of a repayment by loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act



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

Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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 (give reference to relevant order) Amount Order U/s & Date	Remarks
		₹ 0	₹ 0	₹ 0	₹ 0	

Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? Not Applicable

Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

Please furnish the details of the same. ₹ 0

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

Please furnish the details of the same. ₹ 0

In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No

Please furnish the details of the same. ₹ 0

Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

b. 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.

No records added

c. Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? No



Acknowledgement Number: 599214430300922

Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
			₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Whether the assessee is required to furnish the statement of tax deducted or tax collected? No

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 details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? Na

Please furnish:

Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment (3)
		Amount Date of payment
	₹ 0	₹ 0

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

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any



0 0 0 0 0

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

Raw materials:

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

Finished products :

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

By-products

Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? No

Please furnish the following details:-

b.	Amount received	Date of receipt
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No records added

Whether any cost audit was carried out ? Not Applicable

c). Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.



Ledgement Number: 599214430300922

Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give details, if any, of disqualification or disagreement on any item/value/quantity as may be reported/identified by the auditor.

Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor ?

Not Applicable

Give details, if any, of disqualification or disagreement on any item/value/quantity as may be reported/identified by the auditor.

Give details regarding turnover, gross profit, etc., for the previous year and preceding year:

Particulars	Previous Year	%	Preceding previous Year	%
Total turnover of the assessee	50485820		38978460	
Gross profit / turnover	50485820		38978460	
Net profit Turnover	50485820		38978460	
Bank Income / turnover	50485820		38978460	
Material consumed / finished goods produced				

Give 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, with details of relevant proceedings.

Financial year to which demand/refund relates	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
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No records added



Acknowledgement Number: 599214430300922

1. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B?

No

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/ furnished transactions which are required to be reported?	Please furnish list of the details/transactions which are not reported.
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No records added

Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286?

No

Please furnish the following details:

Date of furnishing of report

Please enter expected date of furnishing the report

Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 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	

No records added

Accountant Details

Accountant Details

SWAPAN DE & ASSOCIATES
Chartered Accountants UTPAL ADHICARY

Membership Number

Utpal Adhicary
Partner

050976

Registration Number

0323359E

Acknowledgement Number: 599214430300922

28, Baburan Sil Lane,
Bowbazar S.O (Kolkata), Kolkata,
KOLKATA, 32- West Bengal, 91-India,
Pincode - 700012

106.203.252.35

30-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Machinery @ 15%					No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Tools & Fittings @ 10%					No records added			

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days.
No records added				

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days.
No records added				



wedgement Number:599214430300922

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