

BIMAL KUMAR MITRUKA

CHARTERED ACCOUNTANTS



M. G. Road, Khalpara, Siliguri-734005

STATEMENT OF ACCOUNTS & AUDIT REPORT

For the Year / Period Ended - 31/3/2022

Name : Disha constructions

Address : Bagdogra

PAN : AAQFD6189B

GSTN : 19AAQFD6189B1Z2



Bimal Kumar Mitruka

CHARTERED ACCOUNTANTS

Cell : 9932591926

M. G. Road, Khalpara, Siliguri-734005

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income -tax Act 1961,
in the case of a person referred to in clause (b) of sub - rule (1) of rule 6G

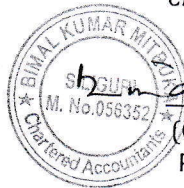
1. *I/we have examined the balance sheet as on 31st March 2022, and Trading, profit and loss account for the period ending on 31-03-2022, attached herewith **DISHA CONSTRUCTIONS, BAGDOGRA, SILIGURI-734014, PAN: AAQFD6189B.**
2. *I/we certify that the balance sheet and the *Trading, profit and loss account are in agreement with the books of account maintained at the head office at **BAGDOGRA**
3. (a) *I/we report the following observations/comments/discrepancies/inconsistencies; if any:
(b) Subject to above, -
 - (A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit.
 - (B) In *my/our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from *my/ our examination of the books.
 - (C) In *my/our opinion and to the best of *my/our information and according to the explanations given to *me/us, the said accounts, read with notes thereon, if any, give a true and fair view :-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March; 2022 and
 - (ii) in the case of the *Trading, profit and loss account or *surplus/deficit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.
5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.3CD are true and correct subject to following observations/qualifications, if any:

Place: Siliguri

Date: 19.09.2022

UDIN: 22056352ATLIDA1519

FOR: BIMAL KUMAR MITRUKA
Chartered Accountants



Bimal Kumar Mitruka
(CA. BIMAL KUMAR MITRUKA)

Proprietor

M. No: 056352

PAN: AJFPM8900P

DISHA CONSTRUCTIONS
BAGDOGRA
PAN: AAQFD6189B
GST NO: 19AAQFD6189B1Z2

BALANCE SHEET AS ON 31.03.2022

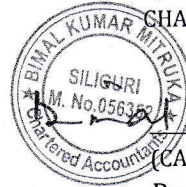
<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
<u>Partner's Capital Account</u> (As Per Balance Sheet)	29,02,160.62	<u>Current Assets</u>	43,62,160.62
		Closing(WIP)	40,32,000.00
		Advance to Land Owner	1,00,000.00
<u>Current Liabilities & Provisions</u>	14,60,000.00	TDS	1,34,533.00
Advance Received	14,50,000.00	Cash at bank(BOI)	369.62
(New Side)		Cash in hand	95,258.00
Audit Fees Payable	10,000.00	(As Certified by the Partners)	
	<u>43,62,160.62</u>		<u>43,62,160.62</u>

AUDITORS' REPORT

In terms of our report of even date annexed herewith

PLACE : SILIGURI
DATE : 19/09/2022
UDIN : 22056352ATLIDA1519

FOR BIMAL KUMAR MITRUKA.
CHARTERED ACCOUNTANTS



(CA. BIMAL KUMAR MITRUKA)

Proprietor
M.NO.056352
PAN-AJFPM8900P

Sogob Ali

DISHA CONSTRUCTIONS
BAGDOGRA
PAN: AAQFD6189B
GST NO: 19AAQFD6189B1Z2

TRADING PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

Particulars	Amount	Particulars	Amount
To Opening WIP	1,09,89,504.73	By Sales	2,16,56,600.00
To Purchase	89,20,359.00		
To Construction Expenses	43,01,750.00	" Closing WIP	40,32,000.00
To Gross Profit c/d	14,76,986.27		
	2,56,88,600.00		2,56,88,600.00
To Accounting Charges	36,000.00	By Gross Profit b/d	14,76,986.27
To Audit Fees	10,000.00		
To Bank Charges	1,673.53	" R/Off	7.88
To Engineer Fees	15,000.00		
To GST Paid	88,100.00		
To Miscellaneous Exps.	18,450.00		
To Stationery	3,150.00		
To Salary to Staff	1,80,000.00		
To Travelling Expenses	22,460.00		
To Interest on Capital	1,92,000.00		
(As Per Annexure-'A')			
To Partner's Salary	6,80,000.00		
(As Per Annexure-'A')			
To Net Profit	2,30,160.62		
(As Per Annexure-'A')			
	14,76,994.15		14,76,994.15

AUDITORS' REPORT

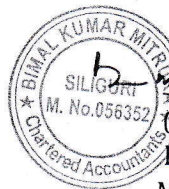
In terms of our report of even date annexed herewith

PLACE: SILIGURI

DATE: 19/09/2022

COMM: 22056352ATLIDA1519

FOR BIMAL KUMAR MITRUKA.
CHARTERED ACCOUNTANTS



(CA. BIMAL KUMAR MITRUKA)

Proprietor

M.NO.056352

PAN-AJFPM8900P

Soyab Ati

DISHA CONSTRUCTIONS
BAGDOGRA
PAN: AAQFD6189B
GST NO: 19AAQFD6189B1Z2

(ANNEXURE-'A')
PARTNER'S CAPITAL ACCOUNT AS ON 31.03.2022
(TO AND FORMING PART OF PROFIT & LOSS A/C AND BALANCE SHEET)

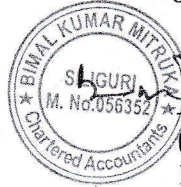
Partner's Name	Opening Balance as On 01.04.2021	Investment	Salary	Interest	Share of Profit	Closing Balance As On 31.03.2022
Mr. Taslim	4,00,000.00	50,000.00	1,70,000.00	48,000.00	57,540.16	7,25,540.16
Mr. Soyab Ali	4,00,000.00	50,000.00	1,70,000.00	48,000.00	57,540.16	7,25,540.16
Mr. Saurab Ali	4,00,000.00	50,000.00	1,70,000.00	48,000.00	57,540.16	7,25,540.16
Shubabrata Bardhan	4,00,000.00	50,000.00	1,70,000.00	48,000.00	57,540.14	7,25,540.14
Total	16,00,000.00	2,00,000.00	6,80,000.00	1,92,000.00	2,30,160.62	29,02,160.62

AUDITORS' REPORT

In terms of our report of even date annexed herewith

PLACE : SILIGURI
DATE : 19/09/2022
UDIN : 22056352ATLIDA1519

FOR BIMAL KUMAR MITRUKA.
CHARTERED ACCOUNTANTS



Bimal Kumar Mitruka
(CA. BIMAL KUMAR MITRUKA)
Proprietor
M.NO.056352
PAN-AJFPM8900P

✓ Soyab Ali

FORM NO. 3CD

[See rule 6 G(2)]

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

PART - A

1	Name of the assessee	DISHA CONSTRUCTIONS
2	Address	BAGDOGRA, SILIGURI 734014
3	Permanent Account Number (PAN)	AAQFD6189B
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	19AAQFD6189B1Z2
5	Status	
6	Previous year	PARTNERSHIP
7	Assessment year	2021-2022
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	2022-2023 CLAUSE -

PART - B

9	(a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA NA NA NA
	(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	NA
10	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	TRADING & SUPPLY
	(b) If there is any change in the nature of business or profession, the particulars of such change.	NA
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	NA
	(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	Cash Book, Ledger
	(c) List of books of account and nature of relevant documents examined.	Cash Book, Ledger
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	NO
13	(a) Method of accounting employed in the previous year	MERCANTI
	(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No such Change
	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	No such Change
	Serial number Particulars Increase in profit (Rs.) Decrease in profit (Rs.)	
	(d) Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	NONE
14	(a) Method of valuation of closing stock employed in the previous year.	NOT APPLICABLE
	(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	NOT APPLICABLE
	Serial number Particulars Increase in profit (Rs.) Decrease in profit (Rs.)	
15	(a) Give the following particulars of the capital asset converted into stock-in-trade - (i) Description of capital asset; (ii) Date of acquisition; (iii) Cost of acquisition; (iv) Amount at which the asset is converted into stock-in-trade.	NOT APPLICABLE

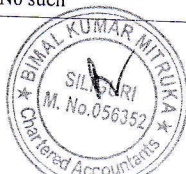


16	Amounts not credited to the profit and loss account, being, -	NONE					
	(a) the items falling within the scope of section 28;						
	(b) the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NONE					
	(c) escalation claims accepted during the previous year;	NONE					
	(d) any other item of income;	NONE					
	(e) capital receipt, if any.	NONE					
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	NONE					
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable				
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-						
	(a) Description of asset/block of assets.						
	(b) Rate of depreciation.						
	(c) Actual cost of written down value, as the case may be.						
	(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	NO					
	i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,	NA					
	ii) change in rate of exchange of currency, and						
	iii) subsidy or grant or reimbursement, by whatever name called.						
	(e) Depreciation allowable.						
	(f) Written down value at the end of the year						
19	Amounts admissible under sections:	NOT APPLICABLE					
	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 the conditions, if any specified under the relevant 14 provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.				
	32AC						
	33AB						
	33ABA						
	35(1)(i)						
	35(1)(ii)						
	35(1)(iia)						
	35(1)(iii)						
	35(1)(iv)						
	35(2AA)						
	35(2AB)						
	35ABB						
	35AC						
	35AD						
	35CCA						
	35CCB						
	35CCC						
	35CCD						
	35D						
	35DD						
	35DDA						
	35E						
	(i) 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)]		NOT APPLICABLE				
	(ii) Details of contributions received from employees for various funds as referred to in section 36(1)(va):						
	Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities	NOT APPLICABLE



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

Nature	Serial number	Particulars	Amount in Rs.	NOT APPLICABLE
Expenditure incurred at clubs being cost for club services and facilities used.				
Expenditure by way of penalty or fine for violation of any law for the time being force				
Expenditure by way of any other penalty or fine not covered above				
Expenditure incurred for any purpose which is an offence or which is prohibited by law				
(b) Amounts inadmissible under section 40(a):-				NOT APPLICABLE
(i) as payment to non-resident referred to in sub-clause (i)				
(A) Details of payment on which tax is not deducted:				
(I) date of payment				
(II) amount of payment				
(III) nature of payment				
(IV) name and address of the payee				No such Payment
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)				
(I) date of payment				
(II) amount of payment				
(III) nature of payment				
(IV) name and address of the payee				
(V) amount of tax deducted				
(ii) as payment referred to in sub-clause (ia)				
(A) Details of payment on which tax is not deducted:				
(I) date of payment				
(II) amount of payment				
(III) nature of payment				
(IV) name and address of the payee				
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139				
(I) date of payment				
(II) amount of payment				
(III) nature of payment				No such Payment
(IV) name and address of the payer				
(V) amount of tax deducted				
(VI) amount out of (V) deposited, if any				
(iii) under sub-clause (ic) [Wherever applicable]				
(iv) under sub-clause (iia)				
(v) under sub-clause (iib)				
(vi) under sub-clause (iii)				
(A) date of payment				
(B) amount of payment				No such Payment
(C) name and address of the payee				
(ii) under sub-clause (iv)				
(iii) under sub-clause (v)				
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b) and computation thereof;				No such Payment
(d) Disallowance/deemed income under section 40A(3):				No such Payment
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:				



Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
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(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available
		(e) provision for payment of gratuity not allowable under section 40A(7);		Not Applicable
		(f) any sum paid by the assessee as an employer not allowable under section 40A(9);		Not Applicable
		(g) particulars of any liability of a contingent nature;		Not Applicable
		(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;		Not Applicable
		(i) amount inadmissible under the proviso to section 36(1)(iii).		Not Applicable
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		Not Applicable
23		Particulars of payments made to persons specified under section 40A(2)(b).		Not Applicable
24		Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.		Not Applicable
25		Any amount of profit chargeable to tax under section 41 and computation thereof.		Not Applicable
26		In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) of section 43B, the liability for which:-		Not Applicable
		(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was		
		(a) paid during the previous year;		
		(b) not paid during the previous year;		
		(B) was incurred in the previous year and was		Not applicable
		(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);		
		(b) not paid on or before the aforesaid date.		
		(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)		Not Applicable
27		(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.		Not Applicable
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.		Not Applicable
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.		Not Applicable
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]		Not Applicable
31		* (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-		Not Applicable
		(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;		
		(ii) amount of loan or deposit taken or accepted;		
		(iii) whether the loan or deposit was squared up during the previous year;		
		(iv) maximum amount outstanding in the account at any time during the previous year;		
		(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.		



*(These particulars needs not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

(i) name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) amount of the repayment;

(iii) maximum amount outstanding in the account at any time during the previous year;

(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft.

(c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents

(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

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

Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks

(b) Whether a change in shareholding 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.

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.

(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.

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

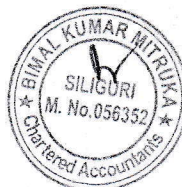
Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

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

(b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported



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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
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35 (a) In the case of a trading concern, give quantitative details of principal items of goods traded :

(i) Opening Stock;		
(ii) purchases during the previous year;		
(iii) sales during the previous year;		Not applicable
(iv) closing stock;		Not applicable
(v) shortage/excess, if any		

(b) In the case of a manufacturing concern, give quantitative details of

A. Raw Materials :

(i) opening stock;		
(ii) purchases during the previous year;		
(iii) consumption during the previous year;		
(iv) sales during the previous year;		
(v) closing stock;		Not applicable
(vi) yield of finished products;		
(vii) percentage of yield;		
(viii) shortage/excess, if any.		

B. Finished products/by- products :

(i) opening stock;		
(ii) purchases during the previous year;		Not applicable
(iii) quantity manufactured during the previous year;		
(iv) sales during the previous year;		
(v) closing stock;		
(vi) shortage/excess, if any.		

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-

(a) total amount of distributed profits;	
(b) amount of reduction as referred to in section 115-O(1A)(i);	not
(c) amount of reduction as referred to in section 115-O(1A)(ii);	
(d) total tax paid thereon;	
(e) dates of payment with amounts.	

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

Not applicable

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

Not applicable

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

Not applicable

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

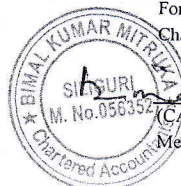
S.No.	Particulars	Previous year	Preceding Previous year
1	Total turnover of the assessee	21656600	
2	Gross profit/turnover		
3	Net surplus/turnover	230161	
4	Stock-in-trade/turnover		
5	Material consumed/finished goods produced		
6	Working Capital		

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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

Place: Siliguri
Date: 19.09.2022

For BIMAL KUMAR MITRUKA
Chartered Accountants



(CA) Bimal Kumar Mitruka
Membership Number 063433