

Acknowledgement Number:494454901150922

Date of filing : 15-Sep-2022
Deemed date of filing : 15-Sep-2022**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
2021-22

PAN	ADRPB9041L		
Name	BINOY BHAWAL		
Address	28A , BEDIADANGA MASJID BARI BYE LANE , Tiljala S.O , Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , 700039		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	494454901150922
	Current Year business loss, if any	1	0
	Total Income		99,99,800
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	99,99,800
	Net tax payable	4	32,17,431
	Interest and Fee Payable	5	80,529
	Total tax, interest and Fee payable	6	32,97,960
	Taxes Paid	7	33,59,765
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 61,810
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by BINOY BHAWAL in the capacity of Self having PAN ADRPB9041L from IP address 115.187.59.9 on 15-Sep-2022

DSC Sl. No. & Issuer 3609612 & 21600379CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



ADRPB9041L034944549011509223C63FBEAA7145D19BFD3AC1B3BB813BC623D8089

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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

885375150241121

Date of e-Filing

24-Nov-2021

Name	:	BINOY BHAWAL
PAN/TAN	:	ADRPB9041L
Address	:	28A,, BEDIA DANGA MASJID BARI BYE LANE,, Kasba-Tiljala, SOUTH 24 PARGANAS, Tiljala S.O, West Bengal, 700039
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	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	050689

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

FORM 3CB [See rule 6 G(1)(b)]

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

1. I have examined the **balance sheet** as on 31st March 2021, and the **Profit and loss account** for the period beginning from 01-Apr-2020 to ending on 31-Mar-2021 attached herewith, of

Name **BINOY BHAWAL**

Address **28A, BEDIA DANGA MASJID BARI BYE LANE, Tiljala S.O, Kasba-Tiljala, SOUTH 24 PARGANAS, 32- West Bengal, 91-India, Pincode - 700039**

PAN **ADRPB9041L**

Aadhaar Number of the assessee, if available

2. I certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at **28A, BEDIA DANGA MASJID BARI BYE LANE** and branches.

3. a. I report the following observations/comments/dlscrepancies/inconsistencies if any:

b. Subject to above,-

- A. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
- B. In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
- C. In my opinion and to the best of my information and according to the explanations given to me the said accounts, read with notes thereon, if any, give a true and fair view:-

- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2021; and
- ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

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

5. In my opinion and to the best of my information and according to the explanations given to me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

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

Accountant Details

Name **KUMAR RAY**

Membership Number **050689**

FRN (Firm Registration Number) **332237E**



Address

Flat No-UV-04-01-D, 1050/1, Survey Park, Santoshpur S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700075

Date of signing Tax Audit Report

22-Nov-2021

Date

22-Nov-2021



FORM 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 **BINOY BHAWAL**

2. Address of the Assessee **2BA, , BEDIA DANGA MASJID BARU BYE LANE ,
Tiljala 5.0 , Kasba-Tiljala ,
SOUTH 24 PARGANAS , 32- West Bengal ,
91-India , Pincode : 700039**

3. Permanent Account Number (PAN) **ADRPB9041L**

Aadhaar Number of the assessee, if available

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ? **Yes**

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 37- West Bengal	19ADRPB9041L1Z2
5. Status	Individual	
6. Previous year	01-Apr-2020 to 31-Mar-2021	
7. Assessment year	2021-22	

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

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

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

Section under which option exercised

PART - B

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

Sl. No.	Name	Profit Sharing Ratio (%)
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(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 ?

Sl. No.	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

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

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

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK, LEDGER, BANK BOOK, PURCHASE REGISTERED, SALE REGISTERED etc.

(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.)

Same as 11(a) above

Sl. No.	Books maintained	Country	Flat / Door / Road / Building	Road / Street / Block / Sector	Zip Code / Pin-Code	Post Office	Area / Locality	District	State
1	CASH BOOK, LEDGER, BANK BOOK, PURCHASE REGISTERED, SALE REGISTERED etc.	91-India	28A,	BEDIADANGA MASJID BARI BYE LANE	700039	Tiljala S.O	Kasba-Tiljala		32- West Bengal

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above



Sl. No. Books examined
 1 CASH BOOK, LEDGER, BANK BOOK, PURCHASE REGISTERED, SALE REGISTERED etc.

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XI-G, First Schedule or any other relevant section.)? No

Sl. No. Section Amount
 No records added

13.(a). Method of accounting employed in the previous year. Mercantile system

(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

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). 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

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
		No records added

14.(a). Method of valuation of closing stock employed in the previous year At Cost

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: No

[Handwritten signature]

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

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

Sl. No.	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			

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

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b) 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;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	



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:

Sl. No.	Details of property	Address of Property							Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second or proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District			
									₹ 0	₹ 0	

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/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	Adjustments to Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments, if Any (D)	Depreciation Allowable (E)	Written Down Value at the end of the year (A+B-C+D-E)
1	Furniture & Fittings @ 10%	10	₹ 1,04,671	₹ 0	₹ 0	₹ 1,04,671	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 10,467	₹ 94,204
2	Plant and Machinery @ 15%	15	₹ 21,26,262	₹ 0	₹ 0	₹ 21,26,262	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 3,18,939	₹ 18,07,323
3	Plant and Machinery @ 40%	40	₹ 7,015	₹ 0	₹ 0	₹ 7,015	₹ 39,650	₹ 0	₹ 39,650	₹ 0	₹ 0	₹ 18,666	₹ 27,999

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.



No records added

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

No records added

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

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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
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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		

(b). Amounts inadmissible under section 40(a):

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
1		₹ 0												

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)

Sl. No.	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of tax deducted
1		₹ 0													₹ 0

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

A. Details of payment on which tax is not deducted:



Sl. No.	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
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1 ₹ 0

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.

Sl. No.	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
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1 ₹ 0 ₹ 0 ₹ 0

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

A. Details of payment on which levy is not deducted:

Sl. No.	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
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1 ₹ 0

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	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	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
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1 ₹ 0 ₹ 0 ₹ 0

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (ia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (ib) ₹ 0

vii. Salary payable outside India to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State
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1 ₹ 0



viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
			No records added			

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

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Yes

Sl. No.	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			

B. 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

Sl. No.	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			

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
	No records added	

No records added



(ii) Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

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

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

Sl. No.	Section	Description	Amount
No records added			

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0



a. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
		No records added	

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
		No records added	

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
		No records added	

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

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

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

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

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

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)(vii) ?

Please furnish the details of the same



Sl. No.	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
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No records added

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)(vib) ?

Please furnish the details of the same

Sl. No.	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

A.a. 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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

B.a. 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

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

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]

No



Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Andhaar Number of the person, if available	Country	Flat / Door / Building	Road / Street / Block / Sector	Zip Code / Pin Code	Post Office	Area / Locality	District	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
												₹ 0		₹ 0	₹ 0	

a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? No

b. Please furnish the following details:

Sl. No.	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
No records added						

b.a. 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? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (1)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% 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.	
				(iv)	(v)	(iv)	(v)
	₹ 0	₹ 0	₹ 0	Assessment Year	Amount	Assessment Year	Amount
1					₹ 0		₹ 0

c.a. 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)? No

b. Please furnish the following details

Sl. No.	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		

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 :-



Sl. No.	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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No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 26955 taken or accepted during the previous year:-

Sl. No.	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.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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

Sl. 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	Nature of transaction	Amount of receipt	Date of receipt
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20



(b). Particulars of each receipt in an amount exceeding the limit specified in section 2695T, 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:-

Sl. 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
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, 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

Sl. 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
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 2695T, 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

Sl. 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
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 2695S or in the case of persons referred to in Notification No. S.O. 2065(B) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-



Name of the payee	Address of the payee	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

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. 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

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. 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

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any 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

32.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 assessed (if the 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)	Remarks
					Amount Order U/s & Date	

No records added

- b. 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 ? No
- c. 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
- d. 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
- 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. No
- Please furnish the details of the same. ₹ 0

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

Sl. No.	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.	
1	80C		₹ 1,50,000
2	80D		₹ 25,000
3	80DDB		₹ 40,000
4	80TTA		₹ 10,000

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



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 required to be 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)
1 CALB06321A	194C	Payments to contractors	₹ 62,00,685	₹ 62,00,685	₹ 62,00,685	₹ 62,007	₹ 0	₹ 62,007	₹ 0
2 CALB06321A	194H	Commission or brokerage	₹ 6,04,000	₹ 6,04,000	₹ 6,04,000	₹ 30,200	₹ 0	₹ 30,200	₹ 0
3 CALB06321A	194J	Fees for professional or technical services	₹ 1,00,000	₹ 1,00,000	₹ 1,00,000	₹ 10,000	₹ 0	₹ 10,000	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Sl. No.	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.

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

No

Please furnish:

Sl. No.	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)
		₹ 0	Amount Date of payment ₹ 0

35.(a). 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

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

A. Raw materials:

Sl. No.	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
No records added										

B. Finished products :

Sl. No.	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
No records added								

C. By-products

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

36.(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:-

Sl. No.	Amount received	Date of receipt
	₹ 0	

37. Whether any cost audit was carried out ? No

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



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

No

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

39. 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. ?

No

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

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

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total Turnover of the assessee	34770800		33322715	
(b)	Gross profit / Turnover	3755068	10.8	4043779	12.14
(c)	Net profit / Turnover	1669907	4.8	1666554	5
(d)	Stock-in-Trade / Turnover	33363923	95.95	18610072	55.85
(e)	Material consumed / Finished goods produced				

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

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

No records added

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

No

b. 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.

43.a. 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

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Total payment to registered entities	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			
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	

Accountant Details

Accountant Details

Name KUMAR RAY

Membership Number 050689

FRN (Firm Registration Number) 332237E

Address Flat No-UV-04-01-D,, 1050/1, Survey Park,, Santoshpur S.O, Kolkata, KOLKATA, 32- West Bengal, 91-India, Pincode - 700075

Date 22-Nov-2021



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)	
Furnitures & Fittings @ 10%								
Furnitures & Fittings @ 10%								
Furnitures & Fittings @ 10%								

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)	
Plant and Machinery @ 15%								
Plant and Machinery @ 15%								
Plant and 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)	
Plant and Machinery @ 40%								
Plant and Machinery @ 40%	1	01-Sep-2020	01-Sep-2020	₹ 39,650	₹ 0	₹ 0	₹ 0	₹ 39,650
Plant and Machinery @ 40%								

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
Furnitures & Fittings @ 10%				
Furnitures & Fittings @ 10%				
Furnitures & Fittings @ 10%				

No records added



Description of the Block
of Assets/Class of Assets

Sl.
No.

Date of Sale

Plant and Machinery @ 15%
Plant and Machinery @ 15%
Plant and Machinery @ 15%

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

Plant and Machinery @ 40%
Plant and Machinery @ 40%
Plant and Machinery @ 40%

Amount Whether
deletions
are out
of
purchases
put to
use for
less than
180 days

No records added



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

2021-22

PAN	ADRPB9041L		
Name	BINOY BHAWAL		
Address	28A , BEDIADANGA MASJID BARI BYE LANE , Tiljala S.O , Kasba-Tiljala , SOUTH 24 PARGANAS , 32-West Bengal , India , 700039		
Status	Individual	Form Number	ITR-3
Filed w/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	89274072025111

	Description	Sl. No.	Amount
	Current Year business loss, if any	1	
	Total Income		93,86
Taxable Income and Tax details	Book Profit under MAT, where applicable	2	
	Adjusted Total Income under AMT, where applicable	3	93,86
	Net tax payable	4	30,07
	Interest and Fee Payable	5	71
	Total tax, interest and fee payable	6	30,78
	Taxes Paid	7	30,78
	(+)Tax Payable /(-)Refundable (6-7)	8	(-)
Distribution Tax details	Dividend Tax Payable	9	
	Interest Payable	10	
	Total Dividend tax and interest payable	11	
	Taxes Paid	12	
	(+)Tax Payable /(-)Refundable (11-12)	13	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	
	Additional Tax payable u/s 115TD	15	
	Interest payable u/s 115TE	16	
	Additional Tax and interest payable	17	
	Tax and interest paid	18	
(+)Tax Payable /(-)Refundable (17-18)	19		

Income Tax Return submitted electronically on 25-11-2021 12:53:01 from IP address 10.1.36.203 and verified by BINOY BHAWAL having PAN ADRPB9041L on 25-11-2021 12:52:45 using paper ITR-Verification Form /Electronic Verification Code CAEX6JZ3JI generated through Digital mode

System Generated

Barcode/QR Code



ADRPB9041L03892740720251121B5844B60DE562DD713E7B50B25E2ADCCSA2E6FF4

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S. BENGAL CONSTRUCTION & CO.
28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA - 700 039
BALANCE SHEET AS AT 31ST MARCH '2021

CAPITAL & LIABILITIES		AMOUNT	AMOUNT	PROPERTY & ASSETS		AMOUNT	AMOUNT
CAPITAL ACCOUNT :				FIXED ASSETS :			
Balance as per last Account			61,024,819.41	As per ANNEXTURE - "A"			44,590,903.93 ✓
Add : LIC Matured	103,189.00			FIXED DEPOSIT :			
Add : Income from Rent	9,181,395.67			Balance as per last Account	9,984,528.87		
Add : Income from Other Sources	1,985,632.95			Add : Addition during the Year	600,000.00		
Add : Income from Business	1,669,907.00		12,943,124.62	Add : Accrued Interest for the Year	547,796.95		
			73,967,944.03	Less : Matured during the year	11,132,325.82		
Less : Drawings during the Year :					801,378.00		10,330,947.82
Advance Tax & TDS Adjusted	2,108,713.00			NATIONAL SAVINGS CERTIFICATE & K.V.P. :			
L.I.C Premium	65,728.00			Balance as per last Account	6,266,000.00		
Interest on HBL	1,236,656.36			Less : Matured during the year	2,156,000.00		
Loan Processing Fees	16,166.00			Add : Purchase during the year	4,110,000.00		7,370,000.00
Mediclaime	48,163.00			ACCRUED INTEREST ON N.S.C. & K.V.P. :			
Max Life Insurance	15,338.00			Balance as per last Account	756,805.50		
Personal Drawings	696,820.75		4,187,585.11	Add : Accrued Interest for the Year	375,960.00		
			69,780,358.92	Less : Matured during the year	1,132,765.50		19,838.50
ADVANCE FROM PARTIES :				INVESTMENT ON MUTUAL FUND :			
Advance Received against Flat Sale	6,815,000.00			As per ANNEXTURE - "B"			145,000.00
Advance Received against Joint Venture	6,000,000.00		12,815,000.00	BAJAJ ALIANZ INSURANCE :			
SECURITY DEPOSIT (RENT) :				Balance as per last Account	620,250.00		
Security Received Against Rent			1,720,000.00	Paid during the year	306,750.00		927,000.00
LOAN (SECURED) :				MAX LIFE INSURANCE (AXIS) :			
L.I.C Housing Finance Ltd :				Paid during the year			614,460.00
Loan Account No. 212300002227	4,198,878.84			ADVANCE TAX & T.D.S :			
Loan Account No. 212300004661	4,612,697.28			Balance as per last Account	2,118,746.00		
Loan Account No. 212300005610	7,446,950.37			Addition during the Year	2,763,308.00		
Loan Account No. 212300005676	11,161,216.00		27,419,742.44	Less : Advance Tax & TDS Adjusted	4,882,054.00		2,763,308.00
Car Loan from Canara Bank :				LOAN & ADVANCE :			
Loan taken during the year	292,815.00			Jhumpi Bhawal (Loan)	200,000.00		
Paid during the year	292,815.00		-	Malua Bhawal (Loan)	26,143.00		226,143.00
SUNDRY CREDITORS :				LAND :			
For Goods	2,797,153.00			LAND (2153 Mukundapur) :			
Audit Fees	6,000.00			Balance as per last Account			2,147,041.00
Salary Payable	33,800.00			SUNDRY DEBTORS :			
Duty & Taxes	52,712.00		2,889,667.00	Jeet Nirman Pvt Ltd			686,918.00
LOAN (INSECURED) :				RENT RECEIVABLE :			
Rimpri Bhawal			200,000.00	Medica Hospital Pvt Ltd			423,726.67
				WORK - IN - PROGRESS :			
							33,363,923.00
				CASH & BANK BALANCES :			
				Cash in Hand	538,793.86		
				Cash at Bank			
				As per ANNEXTURE - "E"	10,676,762.58		11,215,556.44
			114,824,768.36				114,824,768.36

Date : 23rd November '2021

Place : Flat No-UV-04-01-D,
1050/1, Survy Park
Kolkata-700 075

In terms of our separate report on even date
For KUMAR RAY & CO.
CHARTERED ACCOUNTANT

(Signature)

(KUMAR RAY)
Proprietor
Membership No. 050689
UDIN : 21050689AAAAGZ7814

M/S BENGAL CONSTRUCTION & CO.

(Signature)
Binoy Bhawal
Proprietor



M/S. BENGAL CONSTRUCTION & CO.
28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH ' 2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Work - In - Progress	18,610,072.00	By FLAT SALE	20,218,000.00
" Purchase Materials	22,425,809.00	" FLAT SALE (Decm Sale)	14,516,800.00
" Land Purchase	16,677,266.00	" Extra Work	36,000.00
" Carriage Inward	22,688.00		34,770.8
" Consumable Materials	282,735.00	" Work - In - Progress	33,363.9
" Sub-Contract Charges	6,200,685.00		
" Daily Labour Charges Paid	25,400.00		
" Engineer & Supervision Charges	100,000.00		
" Water Connection Charges	35,000.00		
" Brokerage & Commission Paid	604,000.00		
" Electric Charges	52,330.00		
" Car Maintenance Expenses	87,950.00		
" Car Insurance Charges	26,671.00		
" Salary & Bonus	459,500.00		
" General Expenses	45,715.00		
" Misc. Expenses	2,100.00		
" Printing & Stationery	5,622.00		
" Postage & Stamps	575.00		
" Profssion Tax	2,500.00		
" Repairing & Maintenance	3,800.00		
" Bank Charges	1,387.00		
" K. M. C. Tax & Plan Sanction Ch.	358,242.00		
" Interest on Car Loan	31,185.00		
" Telephone & Internet Charges	26,912.00		
" Trade Licence	2,300.00		
" Legal Charges	6,800.00		
" Donation & Subscription	1,500.00		
" Security & Night Guard	9,500.00		
" Advertisement	2,500.00		
" Audit Fees	6,000.00		
" Depreciation on Fixed Assets	348,072.00		
" Net Profit transferred To Capital Account	1,669,907.00		
	68,134,723.00		68,134,723.00

Date :23rd November '2021

Place : Flat No-UV-04-01-D,
1050/1, Survey Park
Colkata-700 075

M/s BENGAL CONSTRUCTION & CO.
Biny Bhawal
Biny Bhawal
 Proprietor



In terms of our separate report on even date
For KUMAR RAY & CO.
CHARTERED ACCOUNTANT

(Signature)
 (KUMAR RAY)

Proprietor
 Membership No. 050689
 UDIN : 21050689AAAAGZ7814

BINOY BIAWAL
28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA - 700 039
Assessment Year 2021 - 2022

ANNEXURE - " A "

Sl.No.	PARTICULARS	Balance as on 01.04.2020	Addition during the Year	TOTAL	Depreciation during the Year	Rate of Depreciation	Balance as on 31.03.2021
1	LAND & BUILDING (28A)	4,371,070.00	-	4,371,070.00	-	0%	4,371,070.00
2	MOTOR CAR	2,090,500.00	-	2,090,500.00	313,575.00	15%	1,776,925.00
3	COMPUTER	7,014.93	39,650.00	46,664.93	18,665.97	40%	27,998.96
4	MOTOR CYCLE	2,902.91	-	2,902.91	435.44	15%	2,467.47
5	FURNITURE & FIXTURE	104,670.65	-	104,670.65	10,467.07	10%	94,203.58
6	CC TV	23,218.74	-	23,218.74	3,482.81	15%	19,735.93
7	A. C. MACHINE	2,258.08	-	2,258.08	338.71	15%	1,919.37
8	FAX MACHINE	1,130.47	-	1,130.47	169.57	15%	960.90
9	MACHINERY	3,456.69	-	3,456.69	518.50	15%	2,938.19
10	XEROX MACHINE	2,795.33	-	2,795.33	419.30	15%	2,376.03
11	GOLD	2,427,729.50	2,964,922.00	5,392,651.50	-	0%	5,392,651.50
12	Land & Building (Jagadipoto)	3,208,144.00	50,000.00	3,258,144.00	-	0%	3,258,144.00
13	Land & Building (3520, Nayabad)	15,122,715.00	-	15,122,715.00	-	0%	15,122,715.00
14	Land & Building (3328, Nayabad)	-	14,516,800.00	14,516,800.00	-	0%	14,516,800.00
	TOTAL	27,367,606.30	17,571,372.00	44,938,978.30	348,072.37		44,590,905.93

ANNEXURE - " B "

Investment :

Sl.No	Name	Amount
1	Bajaj Allianz LIC	100,000.00
2	UTI Infrastructure Adv.	45,000.00
		145,000.00



M/s BENGAL CONSTRUCTION & CO.
Binoy Bhawal
 Binoy Bhawal
 Proprietor

M/S. BENGAL CONSTRUCTION & CO.
28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

Assessment Year 2021 - 2022

ANNEXTURE - 'C'

LIST OF ADVANCE FROM PARTY :

Sl. No.	NAME OF THE PARTY	AMOUNT
1	BABUA CHATTERJEE	2,000,000.00
2	MRS. SRABONI GHANTI	50,000.00
3	NUPUR DAS	3,950,000.00
4	POULAMI GUPTA	100,000.00
5	SUBHA GANGULY & ARPITA GANGULY	375,000.00
6	SUVRO JOARDER	340,000.00
		6,815,000.00

ANNEXTURE - 'D'

LIST OF FLAT SOLD :

Sl. No.	NAME OF THE PARTY	AMOUNT
1	SUBHANAN SINGHA ROY	4,150,000.00
2	PARTHA PRATIM BARAI	4,100,000.00
3	SUCHISMITA BHUNIA	3,838,000.00
4	SUBRATA BANERJEE	2,050,000.00
5	MRS. JHILMI SINHA GANGULY	1,900,000.00
6	TAPAS SANTRA (Car Parking)	380,000.00
7	SABINA HALDAR YEASMIN	3,800,000.00
		20,218,000.00

ANNEXTURE - 'E'

DETAILS OF BANK BALANCES :

SL. No.	NAME OF THE BANK	Closing Balance
1	With Bank of India, Tiljala Br. S.B A/C. 6164	98,714.01
2	With Bank of India, Tiljala Br. C.A. A/C. 00086	4,393.70
3	With Axis Bank, Anwar Shah Rd, 911010037133535	529,321.38
4	Canara Bank, S. B. A/c.	1,500.00
5	With PPF Account on SBI, A/C. 11069660966	3,747,924.12
6	With S.B. Account on SBI, P. G. Br.	189,221.98
7	With S.B. Account on Indian Bank	17,676.33
8	With S.B. Account on Kotak Mahindra Bank	18,220.87
9	Bandhan Bank (SB A/C)	6,018,019.39
10	Bandhan Bank (CA A/C)	24,126.80
11	P.O. S.B. Account	27,644.00
		10,676,762.58

M/s BENGAL CONSTRUCTION & CO.

Binoy Bhawal
Binoy Bhawal
Proprietor



BINOY BIAWAL
 Prop : of M/S. BENGAL CONSTRUCTION & CO.
 28A, BEDIADANGA MASJID BARI BYE LANE, KOLKATA- 700 039

P. A. No. ADRPH9041L
 Computation of Income for the Year ended 31st March ' 2021
 Assessment Year 2021 - 2022

1.	Income from Business :			
	From M/S. Bengal Construction & Co.			1,669,907.00
2.	Income from Other Sources :			
	Accrued Interest on F.D		592,488.95	
	Accrued Interest on N.S.C & K.V.P.		375,960.00	
	LIC Matured		55,261.00	
	Interest on R. D.		144,202.00	
	Interest on PPF		248,462.00	
	Interest on S.B		627,520.00	
			<u>2,043,893.95</u>	
	Less : Deduction			
	U/S. 10(10D) - LIC Matured	55,261.00		
	U/S. 10(11) - PPF Interest	248,462.00	<u>303,723.00</u>	1,740,170.95
3.	Income from House Property :			
a)	<u>Jagadipote, Dhalua, South 24 Parganas, Pin -700150.</u>			
	Rent Received	2,636,395.67		
	Less : Maintenance Exp @ 30%	790,919.00		
		<u>1,845,476.67</u>		
	Less : Intt. on HBL	200,000.00	1,645,476.67	
b)	<u>3520, Nayabad, Kolkata - 700099</u>			
	Rent Received	6,545,000.00		
	Less : KMC Tax	35,915.00		
		<u>6,509,085.00</u>		
	Less : Maintenance Exp @ 30%	1,952,726.00	<u>4,556,359.00</u>	6,201,835.67
				<u>9,611,913.62</u>
	Gross Income during the year			
	Less : Deduction U/S. 80C :			
	PPF Deposit (Maximum)	150,000.00		
	Deduction U/S. 80TTA :			
	S. B. Interest	10,000.00		
	Deduction U/S. 80DDE :			
	Cancer Patient	40,000.00		
	Deduction U/S. 80D :			
	Mediclin	25,000.00		<u>-225,000.00</u>
	Net Income for the Year			<u>9,386,913.62</u>
	Rounded off U/S. 288A			<u>9,386,910.00</u>
	TAX CALCULATION :			
	Tax on Normal Rate on Rs. 93,86,910/- of			2,628,573.00
	Add : Surcharge @ 10%			<u>262,857.00</u>
				2,891,430.00
	Add : Educational Cess on I. T. @ 4 %			<u>115,657.00</u>
				3,007,087.00
	Add : Interest :			
	U/s. 234A	2,437.00		
	U/s. 234B	19,496.00		
	U/s. 234C	49,533.00	<u>71,466.00</u>	
				3,078,553.00
	Less : Tax Paid :			
	By TDS U/s. 194A	44,692.00		
	By TDS U/s. 194DA	2,072.00		
	By TDS U/s. 194I(a), 194I(b) & 194IC	716,544.00		
	By Advance Tax	2,000,000.00		
	By Self Assessment Tax paid	315,245.00	<u>3,078,553.00</u>	
	TAX REFUNDABLE			<u>3,078,553.00</u>

Binoj Biawal
 (BINOY BIAWAL)