

GAUTAM KAR
75,NABIN PALLY,BELGHORIA
KOLKATA, WEST BENGAL-700056

AUDIT REPORT AND STATEMENT OF ACCOUNT
FOR THE YEAR ENDED 31ST MARCH,2022

SumanGhosh
Chartered Accountant
45/C,B.G.T.Road, Po- Bhadrakali,
Dist- Hooghly , Pin- 712232
Phone No. 9830612735(M)

Name	GAUTAM KAR	
Address	75 , NABIN PALLY , BELGHORIA , KOLKATA , 32-West Bengal , 91-India , 700056	
Status	Individual	Form Number
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number

Taxable Income and Tax details	Current Year business loss, if any	1
	Total Income	
	Book Profit under MAT, where applicable	2
	Adjusted Total Income under AMT, where applicable	3
	Net tax payable	4
	Interest and Fee Payable	5
	Total tax, interest and Fee payable	6
	Taxes Paid	7
	(-)Tax Payable /(-)Refundable (6-7)	8
	Dividend Tax Payable	9
Distribution Tax details	Interest Payable	10
	Total Dividend tax and interest payable	11
	Taxes Paid	12
	(+)Tax Payable /(-)Refundable (11-12)	13
	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 31-Dec-2022 22:59:04 from IP address 103.88.216.36 and verified by GAUTAM AN AMUPK9834E on 02-Jan-2023 using 7F3EFSCYI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AMUPK9834E039105363903112220315F3D097DF0EA075C1BFF694910E11

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF BANK : AXIS BANK
 MICR CODE : 700211060
 IFSC CODE : UTIB0001229
 ADDRESS : BELGHORIA
 ACCOUNT NO. : 912010028215528
 OPTED FOR TAXATION : NO
 U/S 115BAC
 RETURN : ORIGINAL (FILING DATE : 31/12/2022 & NO. : 910536390)

COMPUTATION OF TOTAL INCOME

SALARIES

NIGAMANANDA ABASAN (TAN: CALN06863D) : 71, TARUN PALLY, BELGHARIA, KOLKATA, WEST BENGAL-700056

GROSS SALARY	12000
LESS: STANDARD DEDUCTION U/S 16(ia)	500
LESS: PROFESSIONAL TAX U/S 16(iii)	25
TAXABLE SALARY	11475

INCOME FROM HOUSE PROPERTY

LET OUT

NAME OF TENANT : .

ADDRESS : 75, NABINPALLY, BELGHORIA, KOLKATA, WEST BENGAL-700056

ANNUAL VALUE	3100
LESS: STANDARD DEDUCTION U/S 24(a)	-930
TAXABLE INCOME FROM HOUSE PROPERTY	2170

PROFITS AND GAINS FROM BUSINESS AND PROFESSION

PROFIT U/S 44AD - NIGAM CONSTRUCTION

PROFIT DEEMED U/S 44AD @ 8% OF RS. 2076190	166095
PROFIT DECLARED U/S 44AD	504738
PROFIT (HIGHER OF THE ABOVE)	504738

CAPITAL GAINS

LONG TERM CAPITAL GAIN @ 10%	908
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INCOME FROM OTHER SOURCES

S B INTEREST	195
SB INTEREST	598
LESS EXEMPT U/S 10(15)	598
N.S.C. INTEREST	201
F.D INTEREST	8968
R D INTEREST	634
TOTAL	9999

GROSS TOTAL INCOME

LESS DEDUCTIONS UNDER CHAPTER-VIA

80C DEDUCTION	1500
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COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 250000 (500000-250000) @ 5%	12500	
TAX ON RS. 500000 (1000000-500000) @ 20%	100000	
TAX ON RS. 1684207 (2684207-1000000) @ 30%	505262	
TAX ON RS. 2684207		617
TAX U/S 112A ON LTCG RS. 0 [90873 WITHIN THRESHOLD LIMIT OF RS. 100000]		

ADD: HEALTH AND EDUCATION CESS @ 4%

LESS TAX DEDUCTED AT SOURCE

SECTION 194A: OTHER INTEREST	89687	
SECTION 192: SALARY	112459	202
		440

LESS ADVANCE TAX

6360218 - 34323 - 04-09-2021	100000	
6360218 - 33943 - 15-12-2021	100000	
6360218 - 20425 - 17-03-2022	300000	500
		-59

ADD INTEREST PAYABLE

INTEREST U/S 234C	4854	4
		-54

ADD: FEE PAYABLE U/S 234F

LESS SELF ASSESSMENT TAX U/S 140A

0510308 - 70326 - 04-11-2022	2000	2
		-49

REFUNDABLE

(51)

Comman ka.

Annual Tax Statement

Permanent Account Number (PAN)	AMUPK9834E	Current Status of PAN	Active	Financial Year	2021-22	Assessm
Name of Assessee	GAUTAM KAR					
Address of Assessee	75, NABIN PALLY, BELGHARIA, KOLKATA, WEST BENGAL, 700056					

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.uitiis.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer
- Communication details for TRACES can be updated in 'Profile' section. However, these changes will not be updated in PAN database as mentioned above

PART A - Details of Tax Deducted at Source

Sr No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted
1	NIGAMANANDA ABASAN PRIVATE LIMITED				CALN06863D	1200000.00	1124
Sr No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **
1	192	31-Mar-2022	F	04-May-2022	-	1200000.00	1124
Sr No.	Name of Deductor				TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted
2	AXIS BANK LIMITED				MUMU05151G	896870.00	896
Sr No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted **
3	194A	31-Mar-2022	F	23-May-2022	-	-228435.00	-228
4	194A	31-Mar-2022	F	23-May-2022	G	-228435.00	-228
5	194A	31-Mar-2022	F	23-May-2022	-	228435.00	228
6	194A	31-Mar-2022	F	23-May-2022	G	-228435.00	-228
7	194A	31-Mar-2022	F	23-May-2022	-	228435.00	228
8	194A	31-Mar-2022	F	23-May-2022	G	-228435.00	-228
9	194A	31-Mar-2022	F	23-May-2022	-	228435.00	228
10	194A	31-Mar-2022	F	23-May-2022	G	-228435.00	-228
11	194A	31-Mar-2022	F	23-May-2022	-	228435.00	228
12	194A	31-Mar-2022	F	23-May-2022	G	-228435.00	-228
13	194A	31-Mar-2022	F	23-May-2022	-	228435.00	228
14	194A	31-Mar-2022	F	23-May-2022	G	-228435.00	-228
15	194A	31-Mar-2022	F	23-May-2022	-	228435.00	228
16	194A	31-Mar-2022	F	23-May-2022	G	-228435.00	-228
17	194A	31-Mar-2022	F	23-May-2022	-	228435.00	228
18	194A	31-Dec-2021	F	05-Feb-2022	-	223250.00	2232
19	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37
20	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37
21	194A	30-Nov-2021	F	05-Feb-2022	G	-3761.00	-37
22	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37
23	194A	30-Nov-2021	F	05-Feb-2022	G	-3761.00	-37
24	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37
25	194A	30-Nov-2021	F	05-Feb-2022	G	-3761.00	-37
26	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37
27	194A	30-Nov-2021	F	05-Feb-2022	G	-3761.00	-37
28	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37
29	194A	30-Nov-2021	F	05-Feb-2022	G	-3761.00	-37
30	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37
31	194A	30-Nov-2021	F	05-Feb-2022	G	-3761.00	-37
32	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37
33	194A	30-Nov-2021	F	05-Feb-2022	G	-3761.00	-37
34	194A	30-Nov-2021	F	05-Feb-2022	-	3761.00	37

43	194A	30-Sep-2021	F	04-Nov-2021	-	221224.00	221
46	194A	30-Sep-2021	F	04-Nov-2021	G	-221224.00	-221
47	194A	30-Sep-2021	F	04-Nov-2021	-	221224.00	221
48	194A	30-Sep-2021	F	04-Nov-2021	G	-221224.00	-221
49	194A	30-Sep-2021	F	04-Nov-2021	-	221224.00	221
50	194A	30-Sep-2021	F	04-Nov-2021	G	-221224.00	-221
51	194A	31-Jul-2021	F	04-Nov-2021	-	1318.00	1318
52	194A	31-Jul-2021	F	04-Nov-2021	-	1318.00	1318
53	194A	31-Jul-2021	O	04-Nov-2021	G	-1318.00	-1318
54	194A	31-Jul-2021	O	04-Nov-2021	-	1318.00	1318
55	194A	31-Jul-2021	F	04-Nov-2021	G	-1318.00	-1318
56	194A	31-Jul-2021	F	04-Nov-2021	-	1318.00	1318
57	194A	31-Jul-2021	F	04-Nov-2021	G	-1318.00	-1318
58	194A	31-Jul-2021	F	04-Nov-2021	-	1318.00	1318
59	194A	31-Jul-2021	F	04-Nov-2021	G	-1318.00	-1318
60	194A	31-Jul-2021	F	04-Nov-2021	-	1318.00	1318
61	194A	31-Jul-2021	F	04-Nov-2021	G	-1318.00	-1318
62	194A	31-Jul-2021	F	04-Nov-2021	-	1318.00	1318
63	194A	31-Jul-2021	F	04-Nov-2021	G	-1318.00	-1318
64	194A	30-Jun-2021	F	10-Aug-2021	-	218882.00	218882
65	194A	30-Jun-2021	F	10-Aug-2021	-	218882.00	218882
66	194A	30-Jun-2021	F	10-Aug-2021	G	-218882.00	-218882
67	194A	30-Jun-2021	F	10-Aug-2021	-	218882.00	218882
68	194A	30-Jun-2021	F	10-Aug-2021	G	-218882.00	-218882
69	194A	30-Jun-2021	F	10-Aug-2021	-	218882.00	218882
70	194A	30-Jun-2021	F	10-Aug-2021	G	-218882.00	-218882
71	194A	30-Jun-2021	F	10-Aug-2021	-	218882.00	218882
72	194A	30-Jun-2021	F	10-Aug-2021	G	-218882.00	-218882
73	194A	30-Jun-2021	F	10-Aug-2021	-	218882.00	218882
74	194A	30-Jun-2021	F	10-Aug-2021	G	-218882.00	-218882
75	194A	30-Jun-2021	F	10-Aug-2021	-	218882.00	218882
76	194A	30-Jun-2021	F	10-Aug-2021	G	-218882.00	-218882

PART A1 - Details of Tax Deducted at Source for 15G / 15H

Sl. No.	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted [#]
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Sl. No.	Section ¹	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ^{##}
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0 Transactions Present

PART A2 - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB / TDS on payment to resident contractor/ M (For Seller/Landlord of Property/Payee of resident contractors and professionals)

Sl. No.	Acknowledgement Number	Name of Deductor	PAN of Deductor	Transaction Date	Total Transaction Amount
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Sl. No.	TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment
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Gross Total Across Deductor(s)

0 Transactions Present

PART B - Details of Tax Collected at Source

Sl. No.	Name of Collector	TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected
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Sl. No.	Section ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid/ Debited	Tax Collected ⁺⁺
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0 Transactions Present

PART C - Details of Tax Paid (other than TDS or TCS)

Sl. No.	Major ³	Minor ²	Tax	Surcharge	Education	Penalty	Interest	Others	Total Tax	BSR Code	Date of
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Part E - Details of SFT Transaction

Sr. No.	Type Of Transaction	Name of SFT Filer	Transaction Date	Amount
No Transactions Present				

Notes for SFT: -
 1. Amount shown for SFT-005 and SFT-010 is as per below formula:-
 Aggregate gross amount received from the Person (-) Aggregate gross amount paid to the Person

Part F - Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA/ TDS on Rent of Property u/s 194IB /TDS on payment to resident (For Buyer/Tenant of Property /Payer of resident contractors and professionals)

Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	TDS
TDS Certificate Number	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS
Gross Total Across Deductor(s)					

Part G - TDS Defaults* (Processing of Statements)

Sr. No.	Financial Year	Short Payment	Short Deduction	Interest on TDS Payments Default	Interest on TDS Deduction Default	Late Filing Fee u/s 234E	Interest
No Transactions Present							

Defaults relate to processing of statements and do not include demand raised by the respective Assessing Officers.
 For more details please log on to TRACES as taxpayer.

Part H - Details of Turnover as per GSTR-3B

Sr. No.	GSTIN	Application Reference Number (ARN)	Date of filing	Return Period	Taxable Turnover
1	19AMUPK9834E1ZD	AA1905214049281	01-Jul-2021	May,2021	4
2	19AMUPK9834E1ZD	AA190421540444E	22-Jun-2021	April,2021	
3	19AMUPK9834E1ZD	AA190621092657S	06-Jul-2021	June,2021	
4	19AMUPK9834E1ZD	AA190721513770A	19-Aug-2021	July,2021	128
5	19AMUPK9834E1ZD	AA190821418367Z	16-Sep-2021	August,2021	
6	19AMUPK9834E1ZD	AA1910214579419	17-Nov-2021	October,2021	24
7	19AMUPK9834E1ZD	AA1909217322470	19-Oct-2021	September,2021	
8	19AMUPK9834E1ZD	AA190222109278C	07-Mar-2022	February,2022	
9	19AMUPK9834E1ZD	AA190122467154D	17-Feb-2022	January,2022	
10	19AMUPK9834E1ZD	AA191221711643I	18-Jan-2022	December,2021	15
11	19AMUPK9834E1ZD	AA191121514101I	18-Dec-2021	November,2021	24
12	19AMUPK9834E1ZD	AB190322215106M	05-May-2022	March,2022	

The GSTIN data displayed above includes internal stock transfers as well.

Contact Information

Part of Annual Tax Statement	Contact in case of any clarification
A	Deductor
A1	Deductor
A2	Deductor
B	Collector
C	Assessing Officer / Bank
D	Assessing Officer / ITR-CPC
E	

Auditor's Report

I have examined the attached Balance Sheet of Gautam (AMUPK9834E) of 75, NABIN PALLY, BELGHORIA, KOLKATA, WEST BENGAL-741009, March, 2022 the related Profit & Loss Account for the year ended 31st March 2022, annexed thereto which I have signed under reference to the following:

1. I have conducted my audit in accordance with auditing standards generally accepted in India . Those standards require that I plan and conduct my audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves examining on a test basis, evidence on supporting the disclosures in the financial statements. An audit also includes testing the accounting principles used and evaluating the overall presentation of the financial statements.
2. I believe that my audit provides a reasonable basis for my opinion.
3. I report that :
 - a. I have obtained all the information and explanations, which in my opinion and to the best of my knowledge and belief were necessary for the purpose of my audit.
 - b. In my opinion, proper books of account have been kept by the company.
 - c. The Balance Sheet and Profit & Loss Account dealt with in the annexed statements are in agreement with the books of accounts.
 - d. In my opinion and to the best of my information and knowledge and belief and the explanations given to me, the said account give a true and correct view of the state of affairs of the company as at the end of the year and in conformity with the accounting principles generally accepted in India .
 - i) In the case of the Balance sheet of the state of affairs of the company as at the end of the year ended on that date;
 - ii) In the case of Profit and Loss Account of the company for the year ended on that date;

Place: Bhadrakali, Hooghly .
Date: 23rd February, 2023


Suman Ghosh
Chartered Accountant

Balance Sheet as at 31st March 2022.

<u>Liabilities</u>	<u>Amount (Rs.)</u>	<u>Assets</u>
Capital Account B/f	19,875,177.43	<u>Fixed Assets</u>
Add: I.O.C Refund	176.13	(As Per Schedule)
	19,875,353.56	
<u>Add: Income From:</u>		<u>Investment</u>
Net Profit	504,738.05	Land A/c. (1&2 Sabuj)
S.C Interest	20,107.00	Land (3 no Ghola Road)
D. Interest	896,870.00	Nigamananda Abasan (P)
B. Interest	19,507.00	M/s.En-Suit Realtors
Director Salary	1,200,000.00	Maa Tara Construction
Income from MF Sales	90,872.91	
D Interest	63,485.00	
B (P.O) Interest	598.00	
Income from Guest House	310,000.00	
	3,106,177.96	<u>Loan & Advance</u>
	22,981,531.52	Adv. for Land Tanushree
<u>Drawing</u>		Adv. To sonali kar
(As Per Schedule)		
		<u>Current Assets</u>
		(As Per Schedule)
Axis Bank OD A/c.	1,317,558.58	
	21,663,972.94	
<u>Prepaid (Liabilities):</u>		Axis Mutual Fund A/c. B/f.
(As Per Schedule)		UTI Mutual Fund A/c
		HDFC Midcap Opp. M.Fund
Advance agst. 54 Basudevpur Main Road	5,683,988.11	
Adv.Recd. Agst. Flat (43,Old Nimta Rd.)	866,831.68	ICICI Prudential A/c B/f
IC Housing Finance Ltd	3,763,366.80	Add: This Year
	1,636,473.35	Less: Redemption
Dundry Creditors	4,605,877.00	
<u>Current Liabilities</u>		Sundry Debtors
(As Per Schedule)		Cash at Bank
		Cash in Hand
	31,000.00	
	49,379,057.36	

Signed in terms of our...

Profit & Loss Account for the year ended 31st March 2022.

	<u>Amount (Rs.)</u>	
Opening Work in Progress	750,650.00	Flat Sales
Purchase	369,045.75	
Accounting Charges	15,000.00	Round Off
Bank Charges	2,965.75	
Bank Interest	163,175.00	
Car Insurance	26,229.00	
Car Maintenance	31,291.44	
Legal Charges	30,000.00	
Late fees for G S T	693.00	
P. Tax	2,500.00	
Registration Fees	100,000.00	
Subscription	25,000.00	
Depreciation	54,902.00	
Net Profit/ Loss	<u>504,738.05</u>	
	<u><u>2,076,189.99</u></u>	

Signed in terms of our separate report o

GAUTAM KAR)

Dated: 23-02-2023

Kolkata- 700 056

CA
(CA)
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Com

	488.00	4,393.00
52" LED Television A/c.	73,949.00	
Less : Depreciation	11,092.00	
		62,857.00
Washing Machine A/c.	18,600.00	
Less : Depreciation	1,860.00	
		16,740.00
Motor Car A/c.	206,291.00	
Less : Depreciation	30,944.00	
		175,347.00
Motor Cycle A/c. (Honda)	50,022.00	
Less : Depreciation	7,503.00	
		42,519.00
Photography Camara A/c.	19,318.00	
Less : Depreciation	1,932.00	
		17,386.00
1/2 share of Flat A/c		1,000,000.00
Land & Building A/c. (20,Sabuj Pally)		1,500,000.00
Flat A/c.(52,S.P Mukherjee Road)		3,100,923.00
Mobile	7,217.00	
Less : Depreciation	1,083.00	
		6,134.00
		5,926,299.00

<u>2.Current Liabilities :</u>	Amount	Amount
Liab. For Accounting Charges	45,000.00	
Liab. For Audit Fees	15,000.00	
		60,000.00

<u>Un-Secured Loan</u>	Amount	Amount
Shila Das B/f.	300,000.00	
Mithun Sk	42,974.00	
Rudranil Kar	1,500,000.00	
Snehasish Kar	40,000.00	
Nigamananda Abasan	11,244,573.48	
		13,127,547.48
		13,127,547.48

4. Drawings :	Amount	Amount
Self	74,579.13	
L.I.C	63,502.00	
School Fees	41,939.00	
Max Life Insurance	215,033.45	
Mediclaim	33,460.00	
Bandhan Insurance	102,250.00	
Bajaj Allinz	78,379.00	
Self Asst Tax	300,000.00	
ICICI Pru.Life Insurance	204,500.00	
Locker Rent	1,770.00	
T.D.S	202,146.00	
		1,317,558.58

5. Current Assets :	Amount	Amount
N.S.C B/f	287,248.00	
Add: Interest	20,107.00	307,355.00
Advance Income Tax		700,000.00
Fixed Deposit A/c. (AXIS)	17,083,243.00	
Add: This Year	100,000.00	
Add: Interest	807,183.00	17,990,426.00
R.D A/c.(Post Office)		100,000.00
GST Input		69,768.24
R.D (HDFC) A/c		80,000.00
Gold Ornament		302,847.00
LIC Single Premium B/f		31,612.00
Astha Developers B/f.		47,900.00
Banti Singh / Koushik Singh		55,000.00
Advance to Party		100,000.00
Krishnendu Sen		75,000.00



Unique Document Identification Number(UDIN) for Practicing Chartered Accountant

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Last login: 23/02/2023 | 18:

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