

KRISHNENDU BASU
(Prop. of M/s. S.A.Ecterprise.)
27,B.N.GHOSAL ROAD,BELGHORIA
KOLKATA, WEST BENGAL-700056

AUDIT REPORT AND STATEMENT OF ACCOUNT
FOR THE YEAR ENDED 31ST MARCH,2021



R S P M & CO.
Chartered Accountant
9, Lal Bazar Street, Block-A,Kolkata-700001
Phone No. (033)6452 4552,4073 3557

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
994750050290122

Date of e-Filing
29-Jan-2022

| | | |
|------------------|---|---|
| Name | : | KRISHNENDU BASU (Prop. of M/s. S.A. ENTERPRISE) |
| PAN/TAN | : | AGZPB7535Q |
| Address | : | 27,, B. N. GHOSAL ROAD, BELGHARIA, , , Barrackpur - II, NORTH 24 PARGANAS, Belgharia H.O, West Bengal, 700056 |
| 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 | : | 052235 |

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

!

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year

2021-22

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)

| | | | |
|-----------|---|---------------------------------|-----------------|
| PAN | AGZPB7535Q | | |
| Name | KRISHNENDU BASU | | |
| Address | 27, B.N GHOSAL ROAD, BELGHORIA, KOLKATA, 32-West Bengal, 91-India, 700056 | | |
| Status | Individual | Form Number | ITR-3 |
| Filed u/s | 139(1) Return filed on or before due date | e-Filing Acknowledgement Number | 328868790110322 |

| Current Year business loss, if any | 1 | 0 |
|---|----|------------|
| Total Income | | 95,62,060 |
| Book Profit under MAT, where applicable | 2 | 0 |
| Adjusted Total Income under AMT, where applicable | 3 | 95,62,060 |
| Net tax payable | 4 | 30,67,199 |
| Interest and Fee Payable | 5 | 3,90,351 |
| Total tax, interest and Fee payable | 6 | 34,57,550 |
| Taxes Paid | 7 | 34,82,380 |
| (+)Tax Payable /(-)Refundable (6-7) | 8 | (-) 24,830 |
| 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 KRISHNENDU BASU in the capacity of Self having PAN AGZPB7535Q from IP address 10.1.213.135 on 11-03-2022 19:37:18
DSC Sl. No. & Issuer 5148912 & 2783313501324591323CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited, C=IN

System Generated

Barcode/QR Code



AGZPB7535Q03328868790110322D5490215824AD0FA633EAA9268D5F2F9CD825D67

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Krishnendu Basu

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. We 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 KRISHNENDU BASU (Prop. of M/s. S.A. ENTERPRISE)
Address 27, B. N. GHOSAL ROAD, BELGHARIA, Belgharia H.O, Barrackpur - II, NORTH 24 PARGANAS, 32- West Bengal . 91-India . Pincode - 700056
PAN AGZPB7535Q
Aadhaar Number of the assessee, if available

2. We 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 27, B. N. GHOSAL ROAD, BELGHARIA, KOLKATA - 700056 and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
1. BALANCE OF CASH AS ON 31.03.2021 HAS BEEN CERTIFIED BY THE PROPRIETOR. 2. THE VALUE OF WORK IN PROGRESS ON 31.03.2021 HAS BEEN CERTIFIED BY THE PROPRIETOR AS ACCEPTED BY US. 3. BILLS AND VOUCHERS ARE CHECKED ON SAMPLE BASIS.
b. Subject to above,-
A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
B. In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
C. In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, if any, give a true and fair view:-
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 our opinion and to the best of our information and according to the explanations given to us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

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

Accountant Details

Name PANKAJ KUMAR TODI
Membership Number 052235

FRN (Firm Registration Number) 315091E

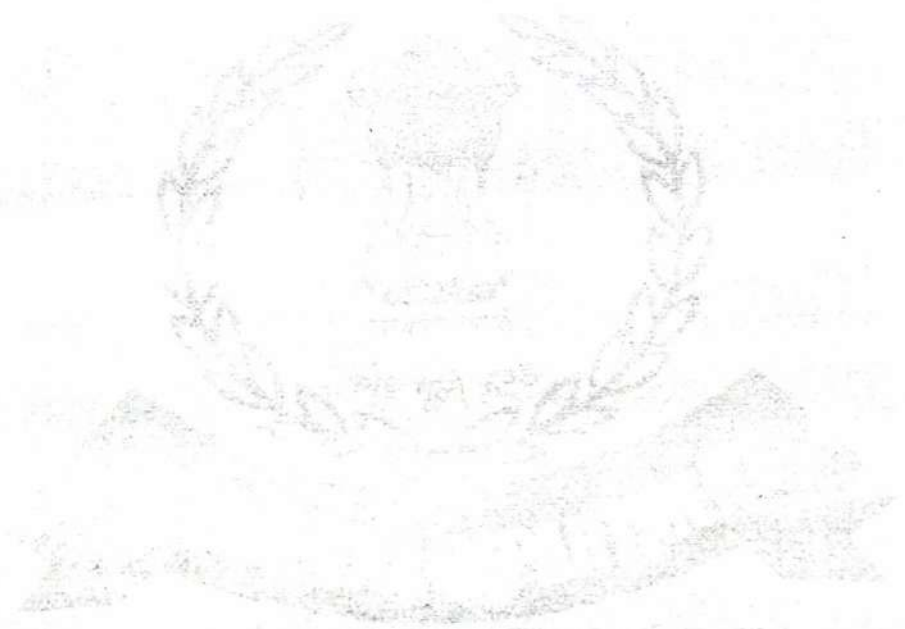
Address 1ST FLOOR, M ERCANTILE BUILDING, . 9, LAL BAZAR STREET, BLOCK - A, , Kolkatta G.P.O. , Kolkata . KOLKATA .
32- West Bengal . 91-India . Pincode - 700001

Date of signing Tax Audit Report 12-Jan-2022

Place 103.157.36.162

Date 29-Jan-2022

This form has been digitally signed by PANKAJ KUMAR TODI having PAN ABRPT9967B from IP Address 103.157.36.162 on 29/01/2022 05:53:24 PM Dsc Sl.No and issuer 20040074CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



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

PART - A

1 Name of the Assessee **KRISHNENDU
BASU (Prop. of M/s. S.A. ENTERPRISE)**

2 Address of the Assessee **27, B. N. GHOSAL ROAD, BELGHARIA, .
Belgharia H.O. Barrackpur - II,
NORTH 24 PARGANAS, 32- West Bengal .
91-India, Pincode - 700056**

3 Permanent Account Number (PAN) **AGZPB7535Q**

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 32- West Bengal | 19AGZPB7535Q2ZA |

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 (%) |
|---------|------|--------------------------|
|---------|------|--------------------------|

(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 |
|---------|----------------|------------------------|----------------|------------------------------|------------------------------|---------|
|---------|----------------|------------------------|----------------|------------------------------|------------------------------|---------|

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 | Other construction activity n.e.c. | 06010 |

(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, PURCHASE AND SALE REGISTER, JOURNAL VOUCHER, GENERAL LEDGER 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 | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|---|-----------------------|----------------|--------------------------|---------------------|----------|-----------------|
| 1 | CASH BOOK, PURCHASE AND SALE REGISTER, JOURNAL VOUCHER, GENERAL LEDGER ETC. | 27, B. N. GHOSAL ROAD | BELGHARIA | KOLKATA | 700056 | 91-India | 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, PURCHASE AND SALE REGISTER, JOURNAL VOUCHER, GENERAL LEDGER 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 XII-G, First Schedule or any other relevant section.) ?

N
o

Amount

Sl. No. Section

No records added

Mercantile system

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

(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 ?

N
o

(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) ?

N
o

(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 |
|---------|---|---|
| 1 | ICDS I-Accounting Policies | The assessee has observed the generally accepted accounting principles involving Going Concern, Consistency and accrual Method and there has been no change in the accounting policies in comparison to those followed in the earlier years |
| 2 | ICDS II-Valuation of Inventories | The value of Construction in progress has been assessed on the basis of proportionate construction works completed till the end of the year. |
| 3 | ICDS III-Construction Contracts | Not Applicable |
| 4 | ICDS IV-Revenue Recognition | The assessee has recognised the revenue on the basis of transfer of title of flats to customer. |
| 5 | ICDS V-Tangible Fixed Assets | REFER POINT NO 18 OF FORM 3CD. |
| 6 | ICDS VII-Governments Grants | N. A |
| 7 | ICDS IX Borrowing Costs | N. A |
| 8 | ICDS X-Provisions, Contingent Liabilities and Contingent Assets | N. A |

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

Lower of Cost or Market rate

(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:

N
o

| 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 Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Consideration received or accrued | Value adopted or assessed or assessable | Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ? |
|---------|---------------------|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------------------------|---|---|
| 1 | | | | | | | | ₹ 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 or 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 | Total Value of Purchases (B) | Deductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year (A+B-C-D) |
|---------|--|--------------------------|----------------------|--|--|---------------------------------|----------------|------------------------------|----------------|-------------------|----------------------------|---|
| 1 | Plant and Machinery @ 15% | 15 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 16,45,932 | ₹ 16,45,932 | ₹ 0 | ₹ 0 | ₹ 1,25,019 | ₹ 15,20,913 |

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 |
|---------|------------------|--------|
| | 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 | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | 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 | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | 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 | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 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 | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted | Amount deposited out of "Amount of tax deducted" |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|--|
| 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 | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 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 | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of levy deducted | Amount deposited out of "Amount of Levy deducted" |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|-------------------------|---|
| 1 | | ₹ 0 | | | | | | | | | | | ₹ 0 | ₹ 0 |

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

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

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 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 | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| 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

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;

Amount

| Sl. No. | Nature of Liability | Amount |
|---------|---------------------|--------|
|---------|---------------------|--------|

₹ 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;

Amount

| Sl. No. | Particulars | Amount |
|---------|-------------|--------|
|---------|-------------|--------|

No records added

₹ 0

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

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 |

b. not paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

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 |
|---------|-----------------------------------|---------------------|--------|
| 1 | Sec 43B(a)- tax,duty,cess,fee etc | TDS | ₹ 675 |

b. not paid on or before the aforesaid date.

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account?

Yes

GST paid have been passed through P/L A/c by way of allocation to the cost of project

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)(via) ?

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 |
|---------|---|---------------------------------|---|---|--------------------|------------------------|------------------------------|---------------------------------|
|---------|---|---------------------------------|---|---|--------------------|------------------------|------------------------------|---------------------------------|

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)(viib) ?

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 |
|---------|---|---------------------------------|---|----------------------|----------------------------------|---------------------------------|
|---------|---|---------------------------------|---|----------------------|----------------------------------|---------------------------------|

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 ?

N
o

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---------|------------------|--------|
|---------|------------------|--------|

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 ?

N
o

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---------|------------------|--------|
|---------|------------------|--------|

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]

N
o

| Sl. No. | Name of the person from whom amount borrowed or repaid or fund | PAN of the person, if available | Address of the person, if available | Address Line 1 | Address Line 2 | City or Town or District | Zip Code / Pin Code | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|---------|--|---------------------------------|-------------------------------------|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------|-------------------|-------------------------------|---------------|-------------------|
| 1 | | | | | | | | | | ₹ 0 | | ₹ 0 | | ₹ 0 |

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

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 in 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 | | | |

8.6 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?

b. Please furnish the following details:

| Sl. No. | Amount of expenditure by way of interest or of similar nature incurred (i) | EBITDA 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 (iv) | | Details of interest expenditure carried forward as per sub-section (4) of section 94B (v) | |
|---------|--|---|--|--|--------|---|--------|
| | | | | Assessment Year | Amount | Assessment Year | Amount |
| 1 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | | ₹ 0 | |

8.6 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)?

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 | |

8.6 Particulars of each loan or deposit in an amount exceeding the limit specified in section 2095S 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 during the previous year ? | 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. |
|---------|---------------------------------|---|--|---|--|--|--|---|--|
| 1 | SUMITRA B ASU | FLAT NO. 2 A INDRANIT A APPARTM ENT 27 B N GHOSAL ROAD KOLKATA 700056 | AJKPB0847K | | ₹ 34,00,000 | No | ₹ 34,00,000 | Yes-Cheque | Account payee cheque |
| 2 | JAYANTA GH OSH | 2 SOUTH N OWDAPARA, PO ARIAD AHA, PS BE LGHARIA, K OLKATA 70 0057 | ALMPG0122C | | ₹ 2,71,206 | No | ₹ 2,71,206 | Yes-Cheque | Account payee cheque |

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. |
|------------------|--|---|---|--|---|---|--|
| 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 |
|---------|-------------------|----------------------|--|---|-----------------------|-------------------|-----------------|
|---------|-------------------|----------------------|--|---|-----------------------|-------------------|-----------------|

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

| 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 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

| 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 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

| 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 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) 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:-

| 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 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. |
|---------|-------------------|---|--|---|---------------------|--|--|--|
| 1 | SARAS WATI SAHA | 20B AMRITA NAGAR, NEAR GOPAL BHAWAN, KOLKATA 700056 | CZHPS7265P | | ₹ 25,00,000 | ₹ 40,08,000 | Yes-Electronic clearing system | |
| 2 | AVIJIT MAJUMDER | 7/2 SAROJINI ROAD, BEHIND 17 PALM CLUB, BELGHARIA, KOLKATA 700056 | BCDPM4461M | | ₹ 2,00,000 | ₹ 14,12,800 | Yes-Electronic clearing system | |
| 3 | AMITA VANDAL | KOLKATA | ALHPM7685F | | ₹ 5,00,000 | ₹ 5,00,000 | Yes-Electronic clearing system | |
| 4 | SUMITRA BASU | FLAT NO. 2A INDRANITA APARTMENT 27 BELGHARIL ROAD KOLKATA 700056 | AJKB0847K | | ₹ 50,000 | ₹ 34,00,000 | Yes-Electronic clearing system | |

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 |
|------------------|-------------------|----------------------|--|---|--|
| 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 |
|---------|-------------------|----------------------|--|---|--|
|---------|-------------------|----------------------|--|---|--|

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

| Sl. No. | Assessment Year | Nature of loss/allowance | Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) | All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only) | Amount as assessed (give reference to relevant order) | | Remarks |
|---------|-----------------|--------------------------|--|--|--|---|------------------|---------|
| | | | | | | Amount | Order U/s & Date | |
| 1 | | | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 0 | | |

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 ?

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 |

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
s

| Sl. No. | 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 | CALK10893B | 194C | Payments to contractors | ₹ 37,10,622 | ₹ 37,10,622 | ₹ 37,10,622 | ₹ 28,214 | ₹ 0 | ₹ 0 | ₹ 0 |
| 2 | CALK10893B | 194J | Fees for professional or technical services | ₹ 30,000 | ₹ 30,000 | ₹ 30,000 | ₹ 2,250 | ₹ 0 | ₹ 0 | ₹ 0 |
| 3 | CALK10893B | 194H | Commission or brokerage | ₹ 1,25,189 | ₹ 1,25,189 | ₹ 1,25,189 | ₹ 4,695 | ₹ 0 | ₹ 0 | ₹ 0 |

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

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. |
|---------|---|--------------|-------------------------|----------------------------------|---|---|
| 1 | CALK10893B | 26Q | 31-Mar-2021 | 22-Jul-2020 | Yes | |
| 2 | CALK10893B | 26Q | 31-Mar-2021 | 28-Jan-2021 | Yes | |
| 3 | CALK10893B | 26Q | 31-Jan-2021 | 28-Jan-2021 | Yes | |
| 4 | CALK10893B | 26Q | 15-Jul-2021 | 11-Jul-2021 | Yes | |

(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:

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|---------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
| 1 | | | 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 ?

N
o

Please furnish the following details:-

| Sl. No. | Amount received | Date of receipt |
|------------------|-----------------|-----------------|
| No records added | | |

37. Whether any cost audit was carried out ?

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

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

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. ?

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 | 30552750 | | | 30125560 | | |
| (b) | Gross profit / Turnover | 11072748 | 30552750 | 36.24 | 30125560 | | |
| (c) | Net profit / Turnover | 9694315 | 30552750 | 31.73 | 5001119 | 30125560 | 16.6 |
| (d) | Stock-in-Trade / Turnover | 43265262 | 30552750 | 141.61 | 30125560 | | |
| (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

| Sl. No. | 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/ transactions which are required to be reported ? | Please furnish list of the details/transactions which are not reported. |
|---------|--|--------------|-------------------------|----------------------------------|---|---|
|---------|--|--------------|-------------------------|----------------------------------|---|---|

No records added

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 **PANKAJ KUMAR TODI**

Membership Number **052235**

FRN (Firm Registration Number) **315091E**

Address **1ST FLOOR, M ERCANTILE BUILDING,, 9, LAL BAZAR STREET, BLOCK - A,, Kolkatta G.P.O.. Kolkatta. KOLKATA. 32- West Bengal. 91-India. Pincode - 700001**

Place **103.157.36.162**

Date **29-Jan-2022**

Additions Details (From Point No.18)

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value (1) | Adjustments on Account of | | | Total Value of Purchases (B) (1+2+3+4) |
|--|---------|------------------|-----------------|--------------------|---------------------------|--------------------------------|--|--|
| | | | | | CENVAT (2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Plant and Machinery @ 15% | 1 | 15-Dec-2020 | 15-Dec-2020 | ₹ 16,24,942 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 16,24,942 |
| | 2 | 17-Jun-2020 | 17-Jun-2020 | ₹ 20,990 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 20,990 |

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 |
|--|---------|--------------|--------|--|
| Plant and Machinery @ 15% | | | | |
| No records added | | | | |

This form has been digitally signed by PANKAJ KUMAR TODI having PAN ABRPT99678 from IP Address 103.157.36.162 on 29/01/2022 05:53:24 PM Dsc Sl.No and issuer

20040074CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

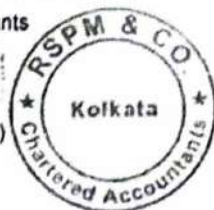
M/S S.A ENTERPRISE
Prop. - Krishnendu Basu
27, B.N GHOSHAL ROAD
KOLKATA - 700056

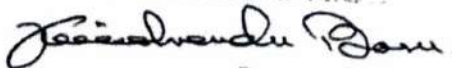
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

| PARTICULARS | AMOUNT | AMOUNT | PARTICULARS | AMOUNT | AMOUNT |
|-----------------------------------|-----------|------------|----------------------------|------------|------------|
| To Opening WIP | | 36,215,029 | By Sales | | |
| To Purchases | | 15,187,196 | Flat Booking - BCC | 15,818,650 | |
| To Direct Expenses | | | Flat Booking -Nabin Pally | 900,000 | |
| Bowring Expenses | 17,000 | | Flat Booking - Verner Lane | 13,834,100 | 30,552,750 |
| Coolie & Cartage | 356,192 | | | | |
| Electrical Expenses | 229,585 | | | | |
| Labour Charges | 7,020,341 | | By Closing WIP | | 43,265,262 |
| Land Owner Allocation | 2,007,800 | | | | |
| Plan Sanction Fees | 1,496,329 | | | | |
| Site Expenses | 215,792 | 11,343,039 | | | |
| To Gross Profit c/d | | 11,072,748 | | | |
| | | 73,818,012 | | | 73,818,012 |
| To Staff Bonus | | 28,000 | By Gross Profit b/d | | 11,072,748 |
| To Staff Salary | | 667,300 | By Discount Received | | 1,176 |
| To Audit Fees | | 25,000 | By Interest Income On F.D. | | 829,334 |
| To Bajaj Allianz Insurance | | 1,428 | | | |
| To Bank Charges | | 6,731 | | | |
| To Cable Charges | | 24,113 | | | |
| To Commission Or Brokerage | | 125,189 | | | |
| To Consultancy Charges | | 5,000 | | | |
| To Delivery Charges | | 33,798 | | | |
| To Depreciation On Car | | 121,871 | | | |
| To Depreciation On Mobile | | 3,148 | | | |
| To Electricity Expenses | | 69,430 | | | |
| To GST Discount | | 1,500 | | | |
| To GST Late Fees | | 1,516 | | | |
| To Interest on Bank Overdraft | | 3,011 | | | |
| To Interest on Bank Loan | | 18,356 | | | |
| To Interest on TDS | | 7 | | | |
| To Misc. Expense | | 25,860 | | | |
| To Municipal Expenses | | 9,364 | | | |
| To Office Maintanance | | 102,840 | | | |
| To Postage & Courier | | 61 | | | |
| To Printing & Stationery Expenses | | 16,115 | | | |
| To Professional Fees | | 40,000 | | | |
| To Professional Tax | | 2,500 | | | |
| To Puja Expense | | 21,065 | | | |
| To Registration Charges | | 97,000 | | | |
| To Rent Expenses | | 415,120 | | | |
| To Service Charges | | 16,650 | | | |
| To Staff Welfare Expense | | 55,332 | | | |
| To Subscription & Contribution | | 141,845 | | | |
| To Tea & Tiffin | | 12,042 | | | |
| To Telephone Expenses | | 3,779 | | | |
| To Travelling & Conveyance | | 113,828 | | | |
| To Round off | | 144 | | | |
| To Net Profit c/d | | 9,894,315 | | | |
| | | 11,903,258 | | | 11,903,258 |

In terms of our attached report of even date
For R S P M & Co.
Chartered Accountants


(Pankaj Kumar Todi)
Partner
Memb No 052235
F R N : 315091E



✓ S. A. ENTERPRISE

Proprietor

Place: Kolkata
Date: 12th day of January' 2022

NAME OF ASSESSEE : KRISHNENDU BASU
 PAN : AGZPB7535Q
 FATHER'S NAME : RATHINDRA CHANDRA BASU
 RESIDENTIAL ADDRESS : 27, B.N GHOSAL ROAD, BELGHORIA, KOLKATA, WEST BENGAL-700056
 STATUS : INDIVIDUAL ASSESSMENT YEAR : 2021 - 2022
 GENDER : MALE DATE OF BIRTH : 17/09/1967
 NAME OF BANK : BANK OF BARODA
 MICR CODE : 700012034
 IFSC CODE : BARB0BELGHO
 ADDRESS : BELGHORIA BRANCH
 ACCOUNT NO. : 10620100014302
 OPTED FOR TAXATION : NO
 U/S 115BAC
 RETURN : ORIGINAL (FILING DATE : 11/03/2022 & NO. : 328868790110322)

COMPUTATION OF TOTAL INCOME

| | | |
|---|---------|---------|
| <u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u> | | 8864980 |
| PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT | 9694315 | |
| ADD : DEPRECIATION DISALLOWED | 125019 | |
| | 9819334 | |
| LESS : | | |
| INTEREST ON FIXED DEPOSIT | 829334 | |
| ALLOWED DEPRECIATION | 125020 | |
| | -954354 | |
| | 8864980 | |
| <u>INCOME FROM OTHER SOURCES</u> | | 882077 |
| S B INTEREST | 47131 | |
| F D INTEREST | 829334 | |
| | 876465 | |
| <u>MINOR INCOME</u> | | |
| INCOME OF ANUSKA BASU (DOB - 30-10-2003) | | |
| <u>INCOME CLUBBED ABOVE :</u> | | |
| S B INTEREST | 47131 | |
| | 47131 | |
| S B INTEREST | 7112 | |
| LESS: EXEMPT U/S 10(32) | -1500 | |
| | 5612 | |
| TOTAL (876465+5612) | 882077 | |
| GROSS TOTAL INCOME | | 9747057 |
| <u>LESS DEDUCTIONS UNDER CHAPTER-VIA</u> | | |
| 80C DEDUCTION [RS. 367230] | 150000 | |
| 80D MEDICAL INSURANCE PREMIA [RS. 40344] | 25000 | |
| - HEALTH INSURANCE (SELF AND FAMILY) | 40344 | |
| 80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT [RS. 47131] | 10000 | |
| TOTAL DEDUCTIONS | 185000 | |
| TOTAL INCOME | | 9562057 |
| TOTAL INCOME ROUNDED OFF U/S 288A | | 9562060 |

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. 8562060 (9562060-1000000) @ 30% | 2568618 | |
| TAX ON RS. 9562060 | | 2681118 |
| | | 2681118 |
| ADD: SURCHARGE @ 10% | | 268112 |
| | | 2949230 |
| ADD: HEALTH AND EDUCATION CESS @ 4% | | 117969 |
| | | 3067199 |
| <u>LESS TAX DEDUCTED AT SOURCE</u> | | |
| SECTION 206CL | 10972 | |
| SECTION 194A: OTHER INTEREST | 61408 | 72380 |
| | | 2994819 |
| <u>LESS ADVANCE TAX</u> | | |
| 6360218 - 03080 - 13-06-2020 | 200000 | |
| 0510308 - 54710 - 15-09-2020 | 200000 | |
| 6360218 - 05186 - 15-12-2020 | 200000 | |
| 6360218 - 08486 - 13-03-2021 | 400000 | |
| 6360218 - 05111 - 15-03-2021 | 300000 | 1300000 |
| | | 1694819 |
| <u>ADD INTEREST PAYABLE</u> | | |
| INTEREST U/S 234A | 84740 | |
| INTEREST U/S 234B | 203376 | |
| INTEREST U/S 234C | 102235 | 390351 |
| | | 2085170 |
| <u>LESS SELF ASSESSMENT TAX U/S 140A</u> | | |
| Axis Bank Limited, Garia; Kolkata - 6360218 - 21304 - 09-03-2022 | 2110000 | 2110000 |
| REFUNDABLE | | (24830) |