

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b> [Where the data of the Return of Income in Form ITR-1(SAHA), 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 2023-24
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PAN	AGZPB7535Q		
Name	KRISHNENDU BASU		
Address	27 , B N GHOSAL RD, BELGHORIA , KOLKATA , 32-West Bengal, 91-INDIA, 700056		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	439801701251023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	74,56,010
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	74,56,010
	Net tax payable	5	23,44,402
	Interest and Fee Payable	6	34,485
	Total tax, interest and Fee payable	7	23,78,887
	Taxes Paid	8	23,83,912
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 5,030	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0

This return has been digitally signed by KRISHNENDU BASU in the capacity of Self having PAN AGZPB7535Q from IP address 202.8.115.231 on 25-Oct-2023 17:05:40 DSC SI.No & Issuer 5148912 & 311671197793CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Krishnendu Basu

NAME OF ASSESSEE : KRISHNENDU BASU  
 PAN : AGZPB7535Q  
 FATHER'S NAME : RATHINDRA CHANDRA BASU  
 RESIDENTIAL ADDRESS : 27, B N GHOSAL RD, BELGHORIA, KOLKATA, WEST BENGAL-700056  
 STATUS : INDIVIDUAL ASSESSMENT YEAR : 2023 - 2024  
 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 : 25/10/2023 & NO. : 439801701251023)

COMPUTATION OF TOTAL INCOME

<u>PROFITS AND GAINS FROM BUSINESS AND PROFESSION</u>		6475108
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT	7612685	
ADD : DEPRECIATION DISALLOWED	219509	
	7832194	
LESS :		
INTEREST ON FIXED DEPOSIT ALLOWED DEPRECIATION	1137577	
	219509	
	-1357086	
	6475108	
<u>PROFIT FROM FIRM : EN SUIT REALTORS</u>		
PROFIT	268897	
LESS: PROFIT EXEMPT U/S 10(2A)	-268897	
<u>INCOME FROM OTHER SOURCES</u>		1165902
S B INTEREST	27605	
F D INTEREST	1137577	
DIVIDEND FROM COMPANIES	720	
TOTAL	1165902	
GROSS TOTAL INCOME		7641010
<u>LESS DEDUCTIONS UNDER CHAPTER-VIA</u>		
80C DEDUCTION [RS. 367230]		150000
80D MEDICAL INSURANCE PREMIA		25000
- HEALTH INSURANCE (SELF AND FAMILY)	25000	
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT [RS. 27605]		10000
TOTAL DEDUCTIONS		185000
TOTAL INCOME		7456010
TOTAL INCOME ROUNDED OFF U/S 288A		7456010

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. 6456010 (7456010-1000000) @ 30%	1936803	
TAX ON RS. 7456010	2049303	
ADD: SURCHARGE @ 10%	2049303	
	204930	
	2254233	

ADD: HEALTH AND EDUCATION CESS @ 4%

90169  
2344402

LESS TAX DEDUCTED AT SOURCE

SECTION 194A: OTHER INTEREST 113761  
SECTION 194-IA: TDS ON SALE OF IMMOVABLE 130151 243912  
PROPERTY 2100490

LESS ADVANCE TAX

6360017 - 11432 - 15/06/2022 480000  
0510308 - 33953 - 14/09/2022 500000  
0510308 - 98775 - 15/12/2022 300000  
6360206 - 10969 - 15/03/2023 500000 1780000  
320490

ADD INTEREST PAYABLE

INTEREST U/S 234B 22428  
INTEREST U/S 234C 12057 34485  
354975

LESS SELF ASSESSMENT TAX U/S 140A

6939001 - 02635 - 18/10/2023 360000 360000  
REFUNDABLE (5025)  
TAX ROUNDED OFF U/S 288B (5030)



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

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

1. We have examined the **balance sheet** as on 31st March 2023, and the **Profit and loss account** for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	KRISHNENDU BASU(Prop.of M/s. S.A. ENTERPRISE)
Address	27, B N GHOSAL RD , BELGHORIA, , KOLKATA-700056 , Kolkata , Belgharia H.O , Barrackpur - II , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700056
PAN	AGZPB7535Q
Aadhaar Number of the assessee, if available	823761318131

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 **Kolkata** and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any:  
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 2023 ; 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
1	Others	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the standard accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.

Accountant Details

Name	PANKAJ KUMAR TODI
Membership Number	052235
FRN(Firm Registration Number)	0315091E
Address	PODDER COURT, 7TH FLOOR , 18, RABINDRA SARANI, GATE - 3, ROOM-K , Kolkatta G.P.O. , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700001
Date of signing Tax Audit Report	30-Sep-2023
Place	117.99.86.19
Date	27-Sep-2023

Document Number: 359082060300923

This document has been digitally signed by PANKAJ KUMAR TODI having PAN ABRPT9967B from IP Address 117.99.86.19 on 30/09/2023 01:23:58 PM Dsc SI.No and Issuer  
CN=eMudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



FORM 3CD [See rule 6G(2)]

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 RD , BELGHORIA , KOLKATA-700056 , Kolkata , 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	823761318131
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-2022 to 31-Mar-2023
7. Assessment year	2023-24

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)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits
2	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? No

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(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 ? No

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



10. Whether there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

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

Yes

Sl. No.	Books prescribed
1	CASHBOOK, PURCHASE AND SALES 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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASHBOOK, PURCHASE AND SALES REGISTER, JOURNAL, VOUCHER, GENERAL LEDGER ETC.	27, B N GHOSA L RD	BELGHORIA,	KOLKATA	700056	91-India	32-West Bengal

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

Sl. No.	Books examined
1	GENERAL LEDGER ETC.
2	PURCHASE AND SALES REGISTER
3	JOURNAL
4	VOUCHER
5	CASHBOOK

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.) ?

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
No records added			

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
No records added				

(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 CHANGEING 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	NA
7	ICDS IX - Borrowing Costs	THERE IS NO BORROWING COST WHICH NEEDS TO BE CAPITALISED
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NO CONTINGENT ASSETS AND LIABILITIES

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:

No

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
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No records added

(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
		₹ 0

(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 proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
1	Flat G1, Basanta Vihar	24 paraganas north	Belgharia, Ariadaha Municipality	24 Paragans N	700056	91-India	32-West Bengal	₹ 7,94,500	₹ 9,41,006	No
2	Flat G1A, Basant Vihar	24 paraganas north	Belgharia, Ariadaha Municipality	24 Paragans N	700056	91-India	32-West Bengal	₹ 11,27,000	₹ 13,34,819	No

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.	Method of Depreciation	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/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Immovable asset due to excluding value of	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)
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a business  
or  
profession

1	WCV	Plant and Machinery @ 15%	15	₹12,92,776	₹0	₹0	₹12,92,776	₹0	₹0	₹0	₹0	₹1,93,915	₹10,98,860
2	WCV	Plant and Machinery @ 40%	40	₹63,980	₹0	₹0	₹63,980	₹0	₹0	₹0	₹0	₹25,592	₹38,388

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
No records added		

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		

are 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
	No records added											

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
	No records added												

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
	No records added											

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"
	No records added													

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



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
No records added												

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"
No records added														

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
No records added											

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. If not, please furnish the details ?	Yes
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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. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?	Yes
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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;

Nature of Liability	Amount
No records added	

(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	

(i). 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

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was



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

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 2,58,889
2	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 80,400

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 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
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

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-a) ?

No

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) (vii-b) ?

No

Please furnish the details of the same

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

No

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 ?

No

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]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.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 (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) 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(i)	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.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

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.
No records added									

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS 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 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

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



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

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
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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	SARASWATI SAHA	20B , AMRITA NAGAR NEAR GOPAL BHAWAN KOLKATA 700056	CZHP57265P		₹10,00,000	₹15,08,000	Yes-Cheque	Account payee cheque
2	SUMITRA BASU	FLAT NO. 2A INDRANITA APARTMENT 27B N GHOSAL ROAD KOLKATA 700056	AJKBP0847K		₹10,00,000	₹14,25,000	Yes-Cheque	Account payee cheque

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



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	
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 ?						Not Applicable		
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?						No		
If yes, 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		
If yes, 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.						Not Applicable		
If yes, 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	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

Sl. No.	(1) Tax deduction and collection Account Number (TAN)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9) Amount of tax deducted or collected on (8)	(10) 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	₹44,55,878	₹44,55,878	₹44,55,878	₹44,561	₹0	₹0	₹0
2	CALK10893B	194H	Commission or brokerage	₹2,10,000	₹2,10,000	₹2,10,000	₹10,500	₹0	₹0	₹0
3	CALK10893B	194-IC	Payment under specified agreement	₹45,70,800	₹45,70,800	₹45,70,800	₹4,57,080	₹0	₹0	₹0

CALK10893B	194J	Fees for professional or technical services	₹3,40,000	₹3,40,000	₹3,40,000	₹34,000	₹0	₹0	₹0
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(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-Jul-2022	27-Jul-2022	Yes	
2	CALK10893B	26Q	31-Oct-2022	31-Oct-2022	Yes	
3	CALK10893B	26Q	31-Jan-2023	28-Jan-2023	Yes	
4	CALK10893B	26Q	31-May-2023	20-May-2023	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)	
			Amount	Date of payment
No records added				

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
No records added							

(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



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

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
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No records added

37. Whether any cost audit was carried out ?

Not Applicable

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 ?

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	46120970			39255800		
(b)	Gross profit / Turnover	9700010	46120970	21.03	9478036	39255800	24.14
(c)	Net profit / Turnover	7612685	46120970	16.51	6414926	39255800	16.34
(d)	Stock-in-Trade / Turnover	36512653	46120970	79.17	39419070	39255800	100.42
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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
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No records added

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

No

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/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
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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:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

No records added

### Accountant Details

### Accountant Details

Name	PANKAJ KUMAR TODI
Membership Number	052235
FRN(Firm Registration Number)	0315091E
Address	PODDER COURT, 7TH FLOOR , 18, RABINDRA SARANI, GATE - 3, ROOM-K , Kolkatta G.P.O. , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700001
Place	117.99.86.19
Date	27-Sep-2023

### Additions Details (From Point No.18)

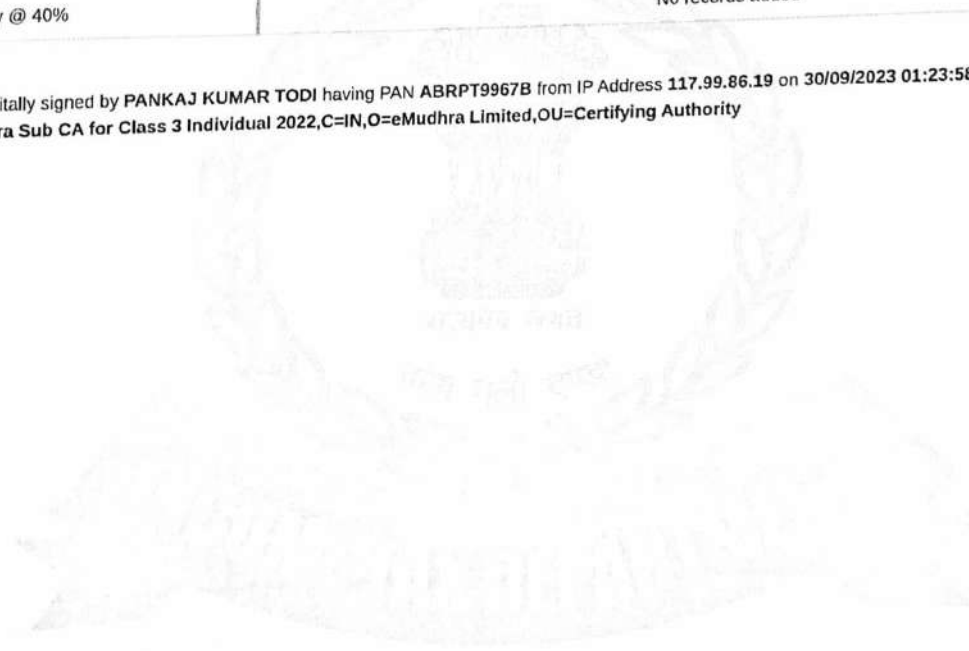
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	



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%	No records added							

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			

This form has been digitally signed by PANKAJ KUMAR TODI having PAN ABRPT9967B from IP Address 117.99.86.19 on 30/09/2023 01:23:58 PM Dsc Sl.No and issuer 23929064CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



M/S. S.A. ENTERPRISE

Prop : Krishnendu Basu

27, B.N. Ghoshal Road, Belghoria, Kolkata-700058

BALANCE SHEET AS AT 31 ST MARCH 2023

LIABILITIES		Amount	Amount	Assets		Amount	Amount
<b>CAPITAL ACCOUNT</b>		5,12,69,052.00		<b>FIXED ASSETS</b>			
Add: Net Profit		76,12,685.00		Capital W-I-P		34,10,800.00	
Add: Ensuit Realtors GB Project		15,00,000.00	6,03,81,737.00	Computer		38,388.00	
<b>Less</b>			6,03,81,737.00	Hyundai Car		10,85,968.00	
Personal		15,75,052.00		Mobile		12,891.00	45,48,047.00
Education Fees		3,49,700.00		<b>Investments</b>			
Gift to daughter Anuska Basu		5,00,000.00		FD Axis Bank		1,89,607.00	
K B Agency		4,50,000.00		FD Axis Bank 921040073637482		1,08,113.00	
Max Life Insurance		3,61,965.00		FD with Union Bank(A/c No. 303/904)		10,21,820.00	
Property Tax		35,761.00		FD with Union Bank(A/c No. 303/902)		10,21,820.00	
SBI Life Insurance		9,937.00		FD with Union Bank(A/c No. 303/903)		10,21,820.00	
Self Ass. Tax		2,72,000.00	35,54,415.00	FD with HDFC Bank (A/c No. 5030026520260272)		1,13,82,453.00	
			5,68,27,322.00	FD with HDFC Bank (A/c No. 5030056926125671)		80,25,171.00	2,27,70,804.00
<b>Loan (Liabilities)</b>				<b>Current Assets</b>			
Union Bank OD A/c			70,22,607.00	Closing Stock		3,65,12,653.00	
<b>Secured Loans</b>				Deposits(Assets)		54,000.00	
HDFC HIRE LOAN			5,77,044.00	Loan & Advance		6,500.00	
<b>Un Secured Loan</b>				Sundry Debtors		47,900.00	3,66,21,053.00
Jayanta Ghosh		2,71,206.00		<b>Duties &amp; Taxes</b>			
Saraswati Saha		5,08,000.00		Income Tax		32,80,000.00	
Sumitra Basu		4,25,000.00	12,04,206.00	TDS Receiveable		3,29,842.00	
<b>Current Liabilities</b>				TDS Receiveable on FD		1,13,760.00	37,23,602.00
Duties & Taxes		3,39,289.00		<b>Cash &amp; Cash Equivalent</b>			
Sundry Creditors		50,13,723.00		Cash-in-Hand		3,95,870.00	
Advance for BOOKING		1,70,64,078.00	2,47,17,090.00	Axis Bank		32,97,175.00	
Liability for Land Purchase		23,00,000.00		HDFC Bank		52,13,373.00	
				HDFC Bank - OD A/C		6,170.00	
				Union Bank		1,37,72,175.00	2,26,84,763.00
			9,03,48,269.00				9,03,48,269.00

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

(Pankaj Kumar Todi)  
Partner  
Memb No 052236  
R N - 315091E



Place: Kolkata  
Date: 27th day of September 2023

S. A. ENTERPRISE

Krishnendu Basu  
Proprietor



M/S. S.A. ENTERPRISE  
 Prop : Krishnendu Basu  
 27, B.N. Ghoshal Road, Belghoria, Kokiata-700058

PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening WIP	3,94,19,070.00	By SALES	4,81,02,970.00
To Purchase	1,88,43,093.00	Less : Sales Return	19,82,000.00
To Direct Expenses			
Labour Charges	46,61,110.00	By Closing Work In Progress	3,65,12,653.00
Borrowing Expenses	16,500.00		
Freight & Cartage	1,60,574.00		
Electrical Expenses	290.00		
Land Owners Allocation	87,79,300.00		
Plant Sanction Fees	4,45,394.00		
Site Expenses	6,08,282.00		
	1,46,71,450.00		
To Gross Profit	97,00,010.00		
	8,26,33,623.00		8,26,33,623.00
To Staff Bonus	51,800.00	By Gross Profit b/d	97,00,010.00
To Staff Salary	6,87,125.00		
To Audit Fees	29,500.00	By F.D Interest	11,37,577.00
To Bank Charges	1,357.00	By Misc. Receipt	2.00
To Cable Charges	31,456.00	By Round Off	3.00
To Commission Or Brokerage	2,10,000.00		
To Delivery Charges	16,060.00		
To Depreciation on Car	1,91,642.00		
To Depreciation on Computer	25,592.00		
To Depreciation on Mobile	2,275.00		
To Electricity Expenses(CESC)	1,51,680.00		
To Interest on Bank Overdraft	58,875.00		
To Internet Charges	6,936.00		
To Int. on Motor Car Loan	52,356.00		
To Loss On SALE OF Land	98,037.00		
To Misc. Expenses	1,24,848.00		
To Municipal Expenses	18,316.00		
To Office Maintenance	88,565.00		
To Petrol & Fuel	94,122.00		
To Printing & Stationary	12,807.00		
To Processing Fees	53,955.00		
To Professional Fees	3,15,000.00		
To Professional Tax	2,500.00		
To Puja Expenses	79,304.00		
To Rent Expenses	3,88,160.00		
To Service Charges	17,645.00		
To Staff Welfare Expenses	28,935.00		
To Subscription & Contribution	2,01,429.00		
To Tea & Tiffin	18,415.00		
To Telephone Expenses	4,779.00		
To Trade Licence	7,037.00		
To Travelling & Conveyance	1,35,220.00		
To Vehicle Insurance	19,177.00		
To Net Profit c/d	76,12,685.00		
	1,08,37,590.00		1,08,37,590.00

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

*(Signature)*  
 (Pankaj Kumar Todi)  
 Partner  
 Memb No 052235  
 R N - 315091E



Place: Kolkata  
 Date: 27th day of September 2023

S. A. ENTERPRISE

*(Signature)*  
 Proprietor

*(Signature)* Krishnendu Basu