



AKBARMAN & ASSOCIATES

Chartered Accountants

85, Lenin Sarani, 2nd, Kolkata - 700013

Transit Office : 109/1/H Ultadanga, Main Road, Kolkata - 700067

E- barmananjankumar466@gmail.com

To Whom it May Concern

We hereby confirm that we have examined the relevant Income Tax Return, Balance Sheet and Profit and Loss Account of Mr. Bijay Kumar Singh having PAN- AMAPS3820Q of 88, College Road, B. Garden Howrah – 711103 for the financial year 2021-22 that the income tax law was required to gets the books audited are not applicable.

The certificate is solely for the purpose of submitting the same to RERA Authority and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other or to other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For, AK BARMAN & ASSOCIATES
(Chartered Accountants)

AK BARMAN
Partner
M. No. 052949

Place: Kolkata
Date: 22/07/2023
UDIN:



BIJAY KUMAR SINGH

88, COLLEGE ROAD,

B. GARDEN

HOWRAH - 711 103

PAN:- AMAPS-3820Q

DOB:- 12.10.1966

Financial Year: 2021-22

Assessment Year: 2022-23

Balance Sheet as at 31.03.2022

<u>Liabilities</u>		<u>Amount (Rs.)</u>	<u>Assets</u>		<u>Amount (Rs.)</u>
<u>Capital A/c.</u>		5,960,568.12	<u>Fixed Assets</u>		
Add:- 1. Net Profit	934,844.94		Maruti	33,508.00	
2. Lic Matured	544,807.00		Less: Depreciation	<u>10,052.40</u>	23,455.60
3. Gas Subsidy	20.07	1,479,672.01			
		<u>7,440,240.13</u>	Car	1,729,278.00	
			Less: Depreciation	<u>259,391.70</u>	1,469,886.30
Less:- 1. Drawings	146,658.36		Land		2,738,059.00
2. Credit Card	382,918.61		Flat		10,538,564.00
3. Tata AIG Lic	50,896.00		Jewellery & Ornaments		206,190.00
4. LIC	65,635.00		Silver Utensils		546,370.00
5. TCS	15,800.00		Air Conditioner		260,889.00
6. Mediclaim	21,789.00	683,696.97	Advance against Land		500,000.00
		<u>6,756,543.16</u>	Residential Flat		706,998.00
			Advance against Office		336,000.00
			Scooty		92,500.00
			<u>Investments</u>		
			Share Investment		299,780.35
			NSE MF		50,000.00
			Sundry Debtors (Patna Project Work)		1,379,815.00
			<u>Loans & Advances</u>		
			Manoj Chandra		26,000.00
			Anita Singh		200,000.00
			B Con Nirman Ltd		511,000.00
			Partha Dutta		60,000.00
			Ranjit Kumar Singh		300,000.00
			Savita Singh		50,000.00
			Soumen Banerjee		200,000.00
			Madhu Singh		827,496.00
			<u>Current Assets Partnership Firm</u>		
			Infinity Realtors		172,257.14
			Balaji Developers		69,079.05
			TDS		47,000.00
			<u>Cash at Bank & Hand</u>		
			Indian Bank		8,077.00
			Bank of Baroda		8,678.06
			Union Bank of India I		130,036.64
			Union Bank of India II		4,393.38
			Cash in hand		525,446.89
					<u>22,287,971.41</u>
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Assessment Year: 2022-23

Profit & Loss Account for the year ended 31.03.2022

<u>Particulars</u>	<u>Amount (Rs.)</u>	<u>Particulars</u>	<u>Amount (Rs.)</u>
To Bank Charges	738.68	To Bank Interest	9,220.00
" Insurance Charges	12,892.00	" Interest from I.T. Refund	18.00
" Depreciation	269,444.10	" Dividend	96.39
" Donation & Subscription	80,254.00	" Partners Salary from Infinity Realtors	138,840.00
" Electricity Charges	6,860.00	" Partners Interest from Infinity Realtors	45,143.00
" Interest Paid on Home Loan	375,692.25	" Share of Profit from Infinity Realtors	12,081.68
" Interest Paid on Car Loan	45,320.00	" Rent Received	20,000.00
" Legal Fee	57,300.00	" LTCG on Sale of Jewellery	995,004.00
" Loan Processing Charges	23,649.00	" Contractor Charges (Net)	376,000.00
" Locker Rent	2,213.00	" Agricultural Income	280,000.00
" Salary Paid	123,220.00	" Misc. Income	98,480.00
" Telephone Charges	17,446.70		
" Travelling & Conveyance Exp	24,973.00		
" Share of Loss from Balaji Developers	35.40		
To Net Profit transferred to capital A/c.	934,844.94		
	<u>1,974,883.07</u>		<u>1,974,883.07</u>

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88, COLLEGE ROAD,

B. GARDEN

HOWRAH - 711 103

PAN:- AMAPS-3820Q

DOB:- 12.10.1966

Financial Year: 2021-22

Assessment Year: 2022-23

Computation of Total Income for the year ended 31.03.2022**Income From Capital Gains**

Sale Amount (F.Y. 2021-22) of Jewellery		995,004.00	
Less: Purchase Amount (Rs..... F.Y. 2001-02)			
Cost of Indexation =x317	-	
	100	995,004.00	

Long Term Capital Gain on Sale of Land & Building	995,004.00	
Less: Invested Towards Purchase of New Flat	10,538,564.00	NIL

Income From House Property

Rent Received	20,000.00	
Less: 30% for Repair and Maintenance	6,000.00	
	14,000.00	
Less: Interest Paid on HBL	200,000.00	
Less: Loss to be carried forward for Future Loss	(186,000.00)	

Income From Business / Profession

Gross Turnover or Gross Receipts through Cheque	4,700,000.00	
Presumptive Income under section 44AD		376,000.00
Partners Salary from Infinity Realtors		138,840.00
Partners Interest from Infinity Realtors		45,143.00
Add: Share of Profit recd. from Partnership firm exempted u/s. 10(2A) of the Act,		
1. Infinity Realtors	12,081.68	
2. Balaji Developers	(35.40)	
	12,046.28	NIL

Income from Other Sources

1. Bank Interest	9,220.00	
2. Dividend	96.39	
3. Misc. Income	98,480.00	
4. Interest from I.T. Refund	18.00	107,814.39
		667,797.39

Less: Deduction u/s. 80C

Lic & Others 150,000.00

Less: Deduction u/s. 80D

Mediclaime 21,789.00

Less: Deduction u/s. 80TTA

Bank Interest 9,220.00

181,009.00

486,788.39

R/off to Rs.

Agricultural Income

Total Income

418,790.00

280,000.00

698,790.00

Tax on Total Income 65,858.00

Rebate on Agricultural Income 18,500.00

47,358.00

Less: Rebate u/s. 87A 12,500.00

34,858.00

Add: E. Cess 1,394.00

36,252.00

Less: TDS and TCS 62,800.00

Refundable 26,548.00