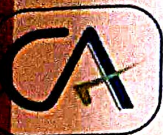




ABRS & ASSOCIATES
Chartered Accountants

**TAX AUDIT REPORT OF VRIDDHI CONSTRUCTION
FOR THE FINANCIAL YEAR 2022-23**

52, Roy Mullick Colony, Dum Dum, Kolkata-700 030
Ph. : , 62897 31042, 96810 98759, 93398 64901
e-mail: ca.abrsassociates@gmail.com,
carishibas@rediffmail.com
Website : <https://abrsassociates.com>



AUDIT REPORT

We have examined the attached Balance Sheet of "VRIDDHI CONSTRUCTION", having registered office at GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE Kolkata: 700 135 as at 31st March 2023 and the attached Trading, Profit & Loss Account for the year ended on that date. The compilation of financial statement is the responsibility of the Management. Our responsibility is to express an opinion on these financial statements, based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance and whether the financial statements are free of material misstatements.

Our observation is subject to the availability of related documents and records and the explanations offered to us by the Management, in course of our audit.

Our Observations:

- 1) Internal debit vouchers have been maintained where original vouchers are not available.
- 2) Cash in hand & stock in trade have been taken as per books of accounts and as certified by the Management, which have not been physically verified by us.
- 3) Quantitative details of trading items was not provided by the management.

We have examined the books of accounts of the Management the year ended 31st March, 2023 and the report that:

- i) The annexed Balance Sheet of "VRIDDHI CONSTRUCTION" as at 31st March, 2023.
- ii) The Trading, Profit & Loss Account for the year ended on that date

are in conformity with the books of accounts maintained by the Management subject to our above mentioned observations.

Date : 28-08-2023

Place: Kolkata

UDIN-23069814BGVWJX4610



For ABRs & ASSOCIATES
Chartered Accountants

Sampa Dey

CA Sampa Dey

Partner

Membership No: 069814

FRN : 017964C

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	VRIDDHI CONSTRUCTION
Address	Suryayan Residency, Ground Floor, Rajarhat S.O, Bhatenda, NORTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode - 700135
PAN	AAUFV9972C
Aadhaar Number of the assessee, if available	

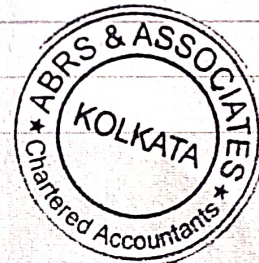
2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE and 0 branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: (1) INTERNAL DEBIT VOUCHERS HAVE BEEN MAINTAINED WHERE ORIGINAL VOUCHERS ARE NOT AVAILABLE. (2) CASH- IN- HAND AND STOCK IN TRADE HAVE BEEN TAKEN AS PER BOOKS OF ACCOUNT AND AS CERTIFIED BY THE MANAGEMENT, WHICH HAVE NOT BEEN PHYSICALLY VERIFIED BY US. (3) QUANTITATIVE DETAIL OF TRADING ITEMS WAS NOT PROVIDED BY THE MANAGEMENT.
- 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
		No records added

Accountant Details

Name	 SAMPA DEY
Membership Number	069814
FRN(Firm Registration Number)	017964C
Address	52, ROY MULLICK COLONY, Ghugudanga S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700030

Date of signing Tax Audit Report	28-Aug-2023
Place	202.142.68.77
Date	28-Aug-2023



Acknowledgement Number:

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
2. Address of the Assessee
3. Permanent Account Number (PAN)
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 ?

Suryayan Residency , Ground Floor , Rajarhat
NORTH 24 PARGANAS , 32-West Bengal , 91-1

Sl. No.	Type	Registration / Identification Number
		No records added

5. Status
6. Previous year
7. Assessment year

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(e)- When provisions of section 44AD(4) are applicable.

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?
Section under which option exercised

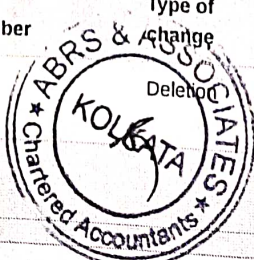
PART - B

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 (%)
1	Kausik Banerjee	25
2	Subhajit Kundu	25
3	Suryadip Debnath	25
4	Subhajit Biswas	25

(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 (%)
1	21-Mar-2023	Akshay Das	Deleted	20	



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).

Knowledge Number:

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

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

Sl. No.	Business	Sector	Sub Sector	Code
		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	CASH BOOK,GENERAL LEDGER,PURCHASE REGISTER,SALES REGISTER

(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	CASH BOOK,GENERAL LEDGER,PURCHASE REGISTER,SALES REGISTER	SURYAYAN RESIDENCY	RAJARHAT	NORTH 24 PARGANAS	700035	91-India	32-West Bengal

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

Sl. No.	Books examined
1	CASH BOOK,GENERAL LEDGER,PURCHASE REGISTER,SALES REGISTER

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	

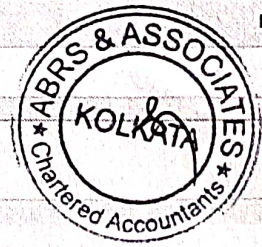
13.(a). Method of accounting employed in the previous year. Mercantile system

(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		

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? No



VRIDHI CONSTRUCTION

(A Partnership Firm)

GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE

Kolkata: 700 135

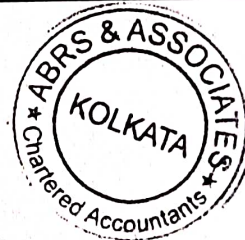
Profit & Loss Account for the year ended 31st March,2023

Particulars	Amount	Amount		Particulars	Amount	Amount
Opening Stock		53,260.00	By	Contractual Sale		37,32,847.00
Purchase Materials		43,66,102.99				
Building Plan Sanction Fees		83,705.00				
Engineering Work		5,000.00				
Soil Testing		6,000.00				
Labour Charges		3,96,520.00	By	Closing Stock & Work In Progress		15,94,392.00
Gross Profit c/d		4,16,651.01				
		53,27,239.00				53,27,239.00
Tea & Tiffin Expenses		4,556.00	By	Gross Profit b/d		4,16,651.01
Electricity Charges		5,965.00				
Accounting Charges		12,000.00				
Staff Salary & Bonus		66,235.00				
Bank Charges		1,067.52				
Conveyance		14,235.00				
Audit Fee		10,000.00				
Legal & Registration Charges		10,000.00				
Office Expenses		18,245.00				
Printing & Stationery		3,966.49				
Trade Licence		750.00				
Depreciation on Fixed Assets		2,945.00				
Book Profit		2,66,686.00				
		4,16,651.01				4,16,651.01

DATE : 28-08-2023

PLACE : Kolkata

UDIN : 23069814BGVWJX4610

For ABRS & Associates
Chartered Accountants*Sampa Day*CA Sampa Day
Partner

M. No. - 069814

FRN. - 017964C

VRIDDHI CONSTRUCTION

(A Partnership Firm)

GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE

Kolkata: 700 135

Profit & Loss Appropriation Account for the year ended 31st March,2023

Particulars	Amount	Amount	Particulars	Amount	Amount
<u>Interest on Capital a/c</u>			By Book Profit		2,66,686.00
Kausik Banerjee	18,810.49				
Subhajit Kundu	16,962.49				
Suryadip Debnath	13,410.49				
Subhajit Biswas	13,410.49				
Akshay Das	5,675.41	68,269.38			
<u>Partner's Remuneration a/c</u>					
Kausik Banerjee	36,000.00				
Subhajit Kundu	36,000.00				
Suryadip Debnath	36,000.00				
Subhajit Biswas	36,000.00	1,70,584.49			
Akshay Das	26,584.49				
<u>Provision for Income Tax</u>		8,684.00			
<u>Share of Net Profit</u>					
Kausik Banerjee	4,787.13				
Subhajit Kundu	4,787.13				
Suryadip Debnath	4,787.13				
Subhajit Biswas	4,787.13	19,148.13			
		2,66,686.00			2,66,686.00

For ABRS & Associates
Chartered Accountants

Sampa Ray
CA Sampa Ray
Partner
M. No. - 069814
FRN. - 017964C

DATE : 28-08-2023
PLACE : Kolkata
UDIN : 23069814BGVWJX4610

VRIDDHI CONSTRUCTION

(A Partnership Firm)
GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE
Kolkata: 700 135

Balance Sheet As At 31st March, 2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Partners' Capital A/c: (As per Annexure - 1)					
Kausik Banerjee	2,08,605.22		Fixed Assets:		
Subhajit Kundu	1,91,357.22		Celling Fan:		
Suryadip Debnath	1,58,205.22		At Cost b/f	6,175.00	
Subhajit Blswas	1,58,205.22		Less : Depreciation @10%	617.50	5,557.50
Akshay Das	-	7,16,372.89			
			Furniture & Fixture:		
			At Cost b/f	23,275.00	
			Less : Depreciation @10%	2,327.50	20,947.50
Loan & Liabilities			Loan and Advance		
MAHADEB DUTTA	4,00,000.00		Security Deposit to land lord		4,00,000.00
MANASI DAS	10,00,000.00	14,00,000.00			
			Current Assets:		
Current Liabilities:			Closing Stock & Work in Progress		15,94,392.00
Sundry Creditors	1,05,715.51				
Outstanding Liabilities			Cash & Bank Balances:		
Staff salary	12,000.00		Cash in hand		42,717.80
Accounting Charges	6,000.00		Cash at Bank		
Audit Fees (A.Y.2023-24)	10,000.00	1,33,715.51	T.D.S (A.Y-23-24)		16,842.00
					1,39,253.60
Provision for Income Tax		8,684.00	Hdfc Bank Rajarhat Branch,		
			A/C No.CA/50200065464786		
			IFSC : HDFC0001129		39,062.00
			Canara Bank(CA)		
			A/C No:120001300371		
			IFSC : CNRB0019776		
		22,58,772.40			22,58,772.40

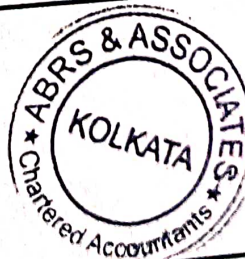
For ABRS & Associates
Chartered Accountants

Sampa Deb

CA Sampa Deb
Partner

M. No. - 069814

FRN. - 017964C



DATE : 28-08-2023
PLACE : Kolkata
UDIN : 23069814BGVWJX4610

INCOME TAX COMPUTATION STATEMENT

VRIDDHI CONSTRUCTION

GROUND FLOOR, SURYAYAN RESIDENCY, BHATENDA, RAJARHAT, NR- PANCHAYAT OFFICE
Rajarhat, Kolkata: 700135

31st March, 2023

2023-24

Resident Partnership Firm

08-12-2021

- 1 Name of the Assessee
- 2 Address of the Assessee
- 3 Income Tax PAN
- 4 Previous Year ended
- 5 Assessment Year
- 6 Residential Status
- 7 Date of Incorporation

Computation:

1 Income from Business:

Net Profit as per Profit & Loss Account	2,66,686.00
Less: Interest on Capital	<u>68,269.38</u>
	1,98,416.62
Less: Partners' Remuneration eligible for deduction U/s 40(b) of the Income Tax Act, 1961	<u>1,70,584.49</u>
Balance Taxable Income	27,832.13
Income Tax payable	8,349.64
Add: Health & Educational cess @4% payable	<u>333.99</u>
Total Tax and cess payable	8,683.63
Add: Interest payable U/s 234A	-
Add: Interest payable U/s 234B	-
Add: Interest payable U/s 234C	<u>-</u>
Total Tax and interest payable	<u>8,683.63</u>
Rounded-off	8,684.00
Less: TDS Paid	<u>16,842.00</u>
Total Refundable	8,158.00

Signature of the Assessee:

Acknowledgement Number: 215386791290823

Date of filing : 29-Aug-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

(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


PAN	AAUFV9972C		
Name	VRIDDHI CONSTRUCTION		
Address	Suryayan Residency, Ground Floor, Rajarhat S.O, Bhatenda , NORTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700135		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	215386791290823

Taxable Income and Tax Details
Accrued Income and Tax Detail

Current Year business loss, if any	1	0
Total Income	2	27,830
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	27,830
Net tax payable	5	8,683
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	8,683
Taxes Paid	8	16,842
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 8,159
Accrued 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 KAUSIK BANERJEE in the capacity of Partner having PAN AKNPB7562P from IP address 110.225.215.14 on 29-Aug-2023 20:03:22 DSC SI.No & Issuer 6755911 & 5233978825421354303CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated
Barcode/QR Code



AAUFV9972C052153867912908235f2bf50a7a201a2605f44c4893ae16216ecadcb9

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU