

BANSAL CHHAWACHHARIA & CO

**CHARTERED ACCOUNTANTS
SEVOKE ROAD, SILIGURI**



**AUDITED FINANCIAL STATEMENTS OF ACCOUNTS
FOR THE YEAR ENDED 31/03/2023**

**M/S DARJEELING REAL ESTATE AGENTS & DEVELOPERS
HILL CART ROAD, SILIGURI-734001**

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	DARJEELING REAL ESTATE AGENTS & DEVELOPER
Address	1,HILL CART ROAD , 32-West Bengal , 91-India , Pincode - 734001
PAN	AAJFD0844L
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 **1,HILL CART ROAD** 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 **Loss** 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.
2	Others	The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
3	Others	The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications , circulars etc. that are to be included in the Statement.
4	Others	Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5	Others	An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entitys internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



Acknowledgement Number:348771840290923

Accountant Details

Name	CA SUMIT BANSAL
Membership Number	307487
FRN(Firm Registration Number)	0328168E
Address	THE PLANET BUILDING SEVOKE ROAD OPPOSITE NORTH CITY , Siliguri H.O , SILIGURI , 32-West Bengal , 91-India , Pincode - 734001
Date of signing Tax Audit Report	29-Sep-2023
Place	103.10.116.57
Date	29-Sep-2023



This form has been digitally signed by SUMIT BANSAL having PAN AOLPB2304M from IP Address 103.10.116.57 on 29/09/2023 08:33:34 PM Dsc SI.No and issuer 24147596CN=eMudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

BANSAL CHHAWACHHARIA & CO.

Sumit Bansal

PARTNER



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	DARJEELING REAL ESTATE AGENTS & DEVELOPER
2. Address of the Assessee	1,HILL CART ROAD , 32-West Bengal , 91-India , Pincode - 734001
3. Permanent Account Number (PAN)	AAJFD0844L
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	19AAJFD0844L1Z6

5. Status	Firm
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)- 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 (%)
1	MAMTA AGARWAL	12.5
2	NISITH KUMAR AGARWAL	75
3	SARVESH AGARWAL	12.5

(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	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005



(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 ? No

Sl. No.	Books prescribed
No records added	

(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, Bank Book, Purchase Register, Sales Register, Stock Register, Expenses Book, Ledger, Etc.	Neelkamal Plaza, Opposite Meghdoot Cinema Hall	Siliguri	DARJILING	734001	91-India	32-West Bengal

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

Sl. No.	Books examined
1	Cash Book, Bank Book, Purchase Register, Sales Register, Stock Register, Expenses Book, 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.) ? 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

(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 fundamental accounting assumptions of Going concern, Consistency and Accrual Concept are followed. There is no change in accounting policies during the previous year.
1	ICDS II - Valuation of Inventories	Inventories have been valued at cost or net realizable (on FIFO Basis) value whichever is lower.
1	ICDS III - Construction Contracts	Nil
1	ICDS IV - Revenue Recognition	The revenue from sale of goods has been recognized as and when the sale of goods has occurred with certainty of its collection. There was no amount which has not been recognized as revenue during the previous year due to lack of reasonable certainty of its ultimate collection.
1	ICDS V - Tangible Fixed Assets	Tangible Fixed Assets have been shown with actual cost plus other incidental cost but minus CGST,SGST,IGST and depreciation as per IT Act,1961. The fixed assets have not been revalued during the year.
1	ICDS VII - Governments Grants	Nil
1	ICDS IX - Borrowing Costs	Borrowing cost has been charged to profit & loss Account.
1	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision has been recognized on the basis of reasonable certainty and has been made with proper degree of estimation to be payable at future date as a result of past events. No contingent Liability or Asset has been recognized during the Previous Year.

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
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			
		No records added								

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 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	WDV	Plant and Machinery @ 15%	15	₹3,53,510	₹0	₹0	₹3,53,510	₹62,078	₹62,078	₹0	₹0	₹60,109	₹ 3,55,479
2	WDV	Furniture & Fixings @ 10%	10	₹0	₹0	₹0	₹0	₹16,940	₹16,940	₹0	₹0	₹1,694	₹ 15,246
3	WDV	Plant and Machinery @ 40%	40	₹77,471	₹0	₹0	₹77,471	₹1,12,915	₹1,12,915	₹0	₹0	₹72,858	₹ 1,17,129



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		

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		



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)

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
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

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

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;	

Sl. No.	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
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22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹ 0
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23. Particulars of any payments made to persons specified under section 40A(2)(b).
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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.
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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:-
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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	GST PAYABLE	₹ 1,33,758



2	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 1,83,364
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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 OF RS 122402.& INTEREST ON GST OF RS.1296 ,LATE FEE OF GST RS.6600,INTEREST ON TDS RS. 417.

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) ? Not Applicable

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) ?

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 ? 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

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		

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.
1	ADITYA AGARWAL	SILIGURI	AGIPA6579N		₹9,50,000	No	₹9,87,450	Yes-RTGS	
2	B.R REAL ESTATE PRIVATE LIMITED	SILIGURI	AADCB2220K		₹10,00,000	Yes	₹10,00,000	Yes-RTGS	
3	DEEPA AGARWAL	SILIGURI	ACKPA4079R		₹25,00,000	No	₹25,50,625	Yes-RTGS	
4	DEEPENDRA AGARWAL	SILIGURI	ACQPA3357C		₹15,00,000	No	₹15,30,375	Yes-RTGS	
5	HEMA BHATTACHARYA	SILIGURI	AWGPB9171P		₹70,00,000	No	₹71,35,000	Yes-RTGS	
6	KISHAN CHAINWALA	SILIGURI	BUOPC9102J		₹9,00,000	No	₹9,39,825	Yes-RTGS	
7	MUKESH SHARMA	SILIGURI	AVJPS7121A		₹25,00,000	No	₹25,84,375	Yes-RTGS	
8	NISHA CHAINWALA	SILIGURI	AOCPC9796H		₹3,00,000	No	₹10,82,350	Yes-RTGS	
9	PARUL AGARWAL	SILIGURI	BSFPA2090E		₹2,50,000	No	₹2,61,812	Yes-RTGS	
10	PRADIP CHAINWALA	SILIGURI	AMUPC2892A		₹4,00,000	No	₹4,18,900	Yes-RTGS	
11	PRADIP CHAINWALA & SONS HUF	SILIGURI	AAOHP9922N		₹7,00,000	No	₹7,28,350	Yes-RTGS	
12	RATANGIRI MERCANTILE PRIVATE LIMITED	SILIGURI	AAECR1424Q		₹15,00,000	Yes	₹23,60,075	Yes-RTGS	



13	SANGITA AGARWAL	SILIGURI	ACCPA8109L	₹10,00,000	No	₹10,20,250	Yes-RTGS
14	SAURAB AGARWAL	SILIGURI	AGOPA4673R	₹30,00,000	No	₹30,60,750	Yes-RTGS
15	SHIVSHANKAR EVCLAVE PRIVATE LIMITED	SILIGURI	AAVCS2121E	₹14,20,000	Yes	₹14,85,775	Yes-RTGS

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

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	ANKUR VYAPAR PRIVATE LIMITED	SILIGURI	AAFCA3180K		₹3,00,000	₹3,00,000	Yes-RTGS	
2	B.R REAL ESTATE PRIVATE LIMITED	SILIGURI	AADCB2220K		₹10,00,000	₹10,00,000	Yes-RTGS	
3	CHANDRA REKHA SHARMA	SILIGURI	CIWPS3344H		₹1,95,618	₹1,95,618	Yes-RTGS	
4	PANCHNAI REAL ESTATE	SILIGURI	AAWFP2169H		₹78,56,550	₹78,56,550	Yes-RTGS	
5	RATANGIRI MERCANTILE PRIVATE LIMITED	SILIGURI	AAECR1424Q		₹28,60,075	₹23,60,075	Yes-RTGS	
6	RIVERVIEW VANIJYA PRIVATE LIMITED	SILIGURI	AADCR0720N		₹21,62,000	₹21,62,000	Yes-RTGS	
7	SHIVSHANKAR EVCLAVE PRIVATE LIMITED	SILIGURI	AAVCS2121E		₹29,05,775	₹14,85,775	Yes-RTGS	
8	SUNLIGHT TRADECOM PRIVATE LIMITED	SILIGURI	AALCS9452N		₹7,36,450	₹7,36,450	Yes-RTGS	

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	
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). No

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.
No records added		

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	CALD10867D	194A	Interest other than interest on securities	₹15,26,625	₹15,26,625	₹15,26,625	₹1,52,663	₹0	₹0	₹0
2	CALD10867D	194-IC	Payment under specified agreement	₹2,00,000	₹2,00,000	₹2,00,000	₹20,000	₹0	₹0	₹0
3	CALD10867D	194C	Payments to contractor and sub-contractors	₹28,81,261	₹28,81,261	₹28,81,261	₹61,312	₹0	₹0	₹0
4	CALD10867D	194J	Fees for professional	₹9,73,812	₹9,73,812	₹9,73,812	₹97,382	₹0	₹0	₹0



			or technical services							
5	CALD10867D	192	Salary	₹4,99,200	₹4,99,200	₹4,99,200	₹19,200	₹0	₹0	₹0
6	CALD10867D	194H	Commission or brokerage	₹93,885	₹93,885	₹93,885	₹4,694	₹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	CALD10867D	24Q	31-Jul-2022	08-May-2022	Yes	
2	CALD10867D	24Q	30-Nov-2022	31-Oct-2022	Yes	
3	CALD10867D	24Q	31-Jan-2023	24-Jan-2023	Yes	
4	CALD10867D	24Q	31-May-2023	31-May-2023	Yes	
5	CALD10867D	26Q	31-Jul-2022	08-Apr-2022	Yes	
6	CALD10867D	26Q	31-Oct-2022	31-Oct-2022	Yes	
7	CALD10867D	26Q	31-Jan-2023	24-Jan-2023	Yes	
8	CALD10867D	26Q	31-May-2023	31-May-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

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
1	CALD10867D	₹ 417	₹ 417	06-Jan-2023

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	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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pervious year
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	Quantity manufactured 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 ? No
Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
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 ? Not Applicable
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. ? Not Applicable
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	0		6900000	
(b)	Gross profit / Turnover		0.00		0.00
(c)	Net profit / Turnover	-4105313	0	398387	5.77



(d)	Stock-in-Trade / Turnover	104872068	0	0.00	47415817	6900000	687.19
(e)	Material consumed / Finished goods produced			0.00			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
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/ furnished transactions which are required to be reported ?	If not, 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:

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	CA SUMIT BANSAL
Membershin Number	307487



FRN(Firm Registration Number)	0328168E
Address	THE PLANET BUILDING SEVOKE ROAD OPPOSITE NORTH CITY , Siliguri H.O , SILIGURI , 32-West Bengal , 91-India , Pincode - 734001
Place	103.10.116.57
Date	29-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)	
Plant and Machinery @ 15%	1	18-May-2022	18-May-2022	₹ 9,853	₹ 0	₹ 0	₹ 0	₹ 9,853
	2	21-Dec-2022	21-Dec-2022	₹ 29,725	₹ 0	₹ 0	₹ 0	₹ 29,725
	3	14-May-2022	14-May-2022	₹ 22,500	₹ 0	₹ 0	₹ 0	₹ 22,500
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)	
Furnitures & Fittings @ 10%	1	21-Jul-2022	21-Jul-2022	₹ 16,940	₹ 0	₹ 0	₹ 0	₹ 16,940
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%	1	14-Jan-2023	14-Jan-2023	₹ 16,485	₹ 0	₹ 0	₹ 0	₹ 16,485
	2	28-Jul-2022	28-Jul-2022	₹ 81,780	₹ 0	₹ 0	₹ 0	₹ 81,780
	3	12-Apr-2022	12-Apr-2022	₹ 14,650	₹ 0	₹ 0	₹ 0	₹ 14,650

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
Furnitures & Fittings @ 10%				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 **SUMIT BANSAL** having PAN **AOLPB2304M** from IP Address **103.10.116.57** on **29/09/2023 08:33:34 PM** Dsc SI.No and issuer **24147596CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**



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
348771840290923

Date of e-Filing
29-Sep-2023

Name	:	DARJEELING REAL ESTATE AGENTS & DEVELOPER
PAN/TAN	:	AAJFD0844L
Address	:	1,HILL CART ROAD, , undefined, SILGURI, undefined, West Bengal, 734001
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	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	307487

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

DARJEELING REAL ESTATE AGENTS & DEVELOPERS
HILL CART ROAD
SILIGURI - 734001

BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL ACCOUNT: (AS PER SCHEDULE "A")		1,509,450.28	FIXED ASSETS: (AS PER SCHEDULE "E")		488,253.27
SECURED LOANS: INDIAN BANK OF INDIA (A/C NO.7449977134)		10,077,132.00	A. CURRENT ASSETS		
UNSECURED LOANS: (AS PER SCHEDULE "B")		36,385,567.00	STOCK IN TRADE		104,872,068.15
CURRENT LIABILITIES: SUNDRY CREDITORS (AS PER SCHEDULE "C")		11,668,231.00	SUNDRY DEBTORS (AS PER SCHEDULE "F")		637,000.00
ADVANCES FROM CUSTOMERS		89,736,252.54	ADVANCE TO SUPPLIERS (AS PER SCHEDULE "G")		666,001.85
OTHER LIABILITIES: (AS PER SCHEDULE "D")		470,472.00	LOANS & ADVANCES (AS PER SCHEDULE "H")		14,068,500.00
			OTHER RECEIVABLES (AS PER SCHEDULE "I")		19,328,616.74
			CASH & BANK BALANCES:		
			BANK OF BARODA A/C NO. 29980200000280	5,417,732.81	
			INDIAN BANK A/C NO. 7366096808	3,443,406.00	8,861,138.81
			CASH IN HAND		925,526.00
		149,847,104.82			149,847,104.82

IN TERMS OF OUR REPORT OF EVEN DATE

FOR, DARJEELING REAL ESTATE AGENTS & DEVELOPERS

PARTNER

PLACE : SEVOKE ROAD, SILIGURI
DATED : THE 29TH DAY OF SEPTEMBER 2023



FOR, BANSAL CHHAWACHHARIA & CO
CHARTERED ACCOUNTANTS
FRN NO.328168E

BANSAL CHHAWACHHARIA & CO.

Sumit Bansal
PARTNER

CA SUMIT BANSAL
PARTNER
MEMBERSHIP NO. 307487

Darjeeling Real Estate Agents & Developers

Savesh A.

Partner

DARJEELING REAL ESTATE AGENTS & DEVELOPERS
HILL CART ROAD
SILIGURI - 734001

TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To OPENING STOCK		47,415,817.15	By GROSS RECEIPTS		-
" PURCHASES		41,542,355.00	" CLOSING STOCK		104,872,068.15
" ADVERTISEMENT & PUBLICITY		426,759.00	" DISCOUNT RECEIVED		6,800.00
" ARCHITECTURAL FEES		555,000.00	" INTEREST ON IT REFUND		5,386.00
" ACCOUNTING CHARGES		60,000.00	" ROUND OFF		6.08
" AUDIT FEES		12,000.00			
" BANK CHARGES		614,215.47			
" BANK INTEREST		77,232.00			
" COMMISSION		110,785.00			
" DEPRECIATION		134,661.00			
" DEVELOPMENT CONSIDERATION		200,000.00			
" ELECTRIC EXPENSES		1,235,326.00			
" FIRE EXPENSES		51,060.00			
" JCB WORKS		204,303.00			
" LABOUR CHARGES		7,823,350.00			
" LAND REGISTRATION & CONVERSATION		433,163.00			
" LIFT MAINTENANCE		2,880,000.00			
" POWER & FUEL		80,593.00			
" GENERAL EXPENSES		66,013.00			
" GST PAID		122,402.00			
" GST LATE FEES		6,600.00			
" GST INTEREST		1,296.00			
" INTEREST ON TDS		417.00			
" INTEREST ON UNSECURED LOAN		1,526,625.00			
" INTERIOR EXPENSES		200,000.00			
" KHAJAN EXPENSES		593.00			
" LEGAL FEES		35,000.00			
" MOBILE & INTERNET EXPENSES		33,496.46			
" PLAN SANCTION FEES		1,641,221.00			
" PRINTING AND STATIONERY		28,679.00			
" PROFESSIONAL TAX		2,500.00			
" REPAIR & MAINTENANCE		105,963.00			
" SOFTWARE RENEWAL		4,248.00			
" STAFF SALARY		1,357,900.00			
" NET PROFIT C/D		(4,105,312.85)			
		104,884,260.23			104,884,260.23
To INTEREST TO PARTNERS		-	" NET PROFIT B/D		(4,105,312.85)
" REMUNERATION TO PARTNERS		-			
" NET PROFIT (TRANSFER TO PARTNERS CAPITAL A/C)		(4,105,312.85)			(4,105,312.85)
		(4,105,312.85)			(4,105,312.85)

IN TERMS OF OUR REPORT OF EVEN DATE

FOR, DARJEELING REAL ESTATE AGENTS & DEVELOPERS

FOR, BANSAL CHHAWACHHARIA & CO
CHARTERED ACCOUNTANTS
FRN NO.328168E

PARTNER



BANSAL CHHAWACHHARIA & CO.

Sumit Bansal
CA SUMIT BANSAL
PARTNER

MEMBERSHIP NO. 307487

PLACE : SEVOKE ROAD, SILIGURI
DATED : THE 29TH DAY OF SEPTEMBER 2023

Darjeeling Real Estate Agents & Developers

Savesh A.

Partner

DARJEELING REAL ESTATE AGENTS & DEVELOPERS
HILL CART ROAD
SILIGURI - 734001

DETAILS OF PARTNERS CAPITAL ACCOUNT AS ON 31ST MARCH 2023

AS PER SCHEDULE "A"

NAME OF PARTNER	OPENING BALANCE	ADDITION	INTEREST	REMUNERATION	SHARE OF PROFIT	INCOME TAX	CLOSING BALANCE
MAMTA AGARWAL	403,118.01	790,000.00	-	-	(513,164.11)	-	679,953.90
NISHITH KUMAR AGARWAL	1,580,761.19	1,479,000.00	-	-	(3,078,984.64)	-	(19,223.45)
SARVESH AGARWAL	1,371,883.93	(10,000.00)	-	-	(513,164.11)	-	848,719.82
TOTAL	3,355,763.13	2,259,000.00	-	-	(4,105,312.85)	-	1,509,450.28

DETAILS OF FIXED ASSETS & DEPRECIATION

AS PER SCHEDULE "F"

PARTICULARS	RATE	DATE OF PURCHASE	OPENING WDV	1ST HALF	2ND HALF	DEPRECIATION	CLOSING WDV
AIR CONDITIONER	15%	-	58,425.00	-	-	8,764.00	49,661.00
CAMERA	15%	21/12/2022	27,021.00	-	29,725.00	6,283.00	50,463.00
MOBILE	15%		11,562.00			1,734.00	9,828.00
TOWER SET	15%		256,502.00			38,475.00	218,027.00
COUNTING MACHINE	15%	18/05/2022	-	9,853.00	-	1,478.00	8,375.00
AUTO TRAVEL	15%	14/05/2022		22,500.00		3,375.00	19,125.00
FURNITURE & FIXTURE	10%	21/07/2022	-	16,940.00	-	1,694.00	15,246.00
COMPUTER & PRINTER	40%	12/04/2022	77,471.27	96,430.00	16,485.00	72,858.00	117,528.27
TOTAL			430,981.27	145,723.00	46,210.00	134,661.00	488,253.27



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SILIGURI - 734001

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

SCHEDULE -B
UNSECURED LOANS

PARTICULARS	AMOUNT (Rs.)
ADITYA AGARWAL & SONS HUF	350,681.00
ADITYA AGARWAL	37,450.00
AMIT AGARWAL	441,400.00
BALCHAND GOYAL	939,887.00
BIJAY KUMAR AGARWAL	882,800.00
BISWAKARMA REAL BUILD	1,974,187.00
DEEPA AGARWAL	2,550,625.00
DEEPENDRA AGARWAL	1,530,375.00
GAYETRI DEVI GOYAL	939,887.00
GIGIA DEVI KISHANLAL	1,252,000.00
HEMA BHATTACHARYA	7,135,000.00
ISHAN AGARWAL	441,400.00
JAGMOHAN PODDAR	500,000.00
KISHAN CHAINWALA	939,825.00
MAA DURGA CONSTRUCTION	2,719,375.00
MUKESH SHARMA	2,584,375.00
NISHA CHAINWALA	1,082,350.00
PARUL AGARWAL	261,812.00
PRADIP CHAINWALA	418,900.00
PRADIP CHAINWALA & HUF	728,350.00
RADIAL TIE UP PVT LTD	2,652,500.00
RAJ KUMAR AGARWAL	772,450.00
RAKESH NEMANI	584,469.00
SANGITA AGARWAL	1,020,250.00
SARALA NEMANI	584,469.00
SAURAB AGARWAL	3,060,750.00
TOTAL	36,385,567.00

SCHEDULE -C
SUNDRY CREDITORS

PARTICULARS	AMOUNT (Rs.)
AIRAN UGYOG	3,800.00
ANISH JASIWAL	765,000.00
ARR ESS SUPPLIERS	682,800.00
ASHOK HARDWARE AGENCIES	467,662.00
BABLU DAS	569,600.00
BRIGHT LIGHTS	131,100.00
CHOWDHURY ENTERPRISE	8,332.00
DIGI MAX	7,840.00
ECONOMIC HARDWARE STORES	2,400.00
KAYSONS INFRASTRUCTURE PVT LTD	1,923.00
KLASSY STONES	5,350.00
KONE ELEVATOR INDIA PVT LTD	1,415,593.00
KUSHAL BARMAN	939,700.00
MAA BHAWANI INFRATECH	316,800.00
MAA DURGA UDYOG	79,852.00
MAA TARA TRADERS	200,000.00



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Saresh A.

Partner

DARJEELING REAL ESTATE AGENTS & DEVELOPERS
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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

MALIN ROY	405,500.00
NARESH KUMAR DAS	414,550.00
NORTH BENGAL STEELS	82,492.00
PRIYANSHU JAISWAL	765,000.00
RADHA TRADING CO	197,314.00
RAHUL HARDWARE STORES	45,739.00
SHREE SHYAM TRADE LINK	3,215,034.00
SHREE TRADERS	4,690.00
SUMITA FURNISHING	38,000.00
SUNITA STONE GRAVES	373,567.00
SUPERTECH CONSTRUCTION	314,400.00
TEJPAL & SONS	100,193.00
TIRUPARI BRICKS FIELD	114,000.00
TOTAL	11,668,231.00

SCHEDULE - D
OTHER LIABILITY

PARTICULARS	AMOUNT (Rs.)
AUDIT FEES PAYABLE	12,000.00
SALARY PAYABLE	141,350.00
GST PAYABLE	133,758.00
TDS PAYABLE	183,364.00
TOTAL	470,472.00

SCHEDULE - F
SUNDRY DEBTORS

PARTICULARS	AMOUNT (Rs.)
ARINDAM DUTTA	235,000.00
TANUJ KUMAR	202,000.00
VIVEK SUBBA	200,000.00
TOTAL	637,000.00

SCHEDULE - G
ADVANCE TO SUPPLIERS

PARTICULARS	AMOUNT (Rs.)
SCHINDLER INDIA PVT LTD	1,311.85
SHRAWAN ENTERPRISES	396,140.00
SHYAM MARBEL & GRANITE	68,550.00
TIRUPATI BRICKS	200,000.00
TOTAL	666,001.85



Darjeeling Real Estate Agents & Developers

Saresh A.
Partner

DARJEELING REAL ESTATE AGENTS & DEVELOPERS
HILL CART ROAD
SILIGURI - 734001

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

SCHEDULE - H
LOANS & ADVANCES

PARTICULARS	AMOUNT (Rs.)
ADITYA AGARWAL	343,500.00
ASHUTOS DAS	450,000.00
BISWA CHARAN MAZUMDAR	50,000.00
KARTICK VYPARY & OTHERS	1,000,000.00
MAMTA AGARWAL	300,000.00
NILIMA TAMANG	400,000.00
NISITH KUMAR AGARWAL	2,100,000.00
PRAHLAD JAISWAL	100,000.00
PULIN ROY	100,000.00
RATANGIRI MERCANTILE PVT LTD	1,150,000.00
SANGAY TASHI DUKPA	25,000.00
SANTANU CHAKKRABORTY	700,000.00
SARVAMBH VANIJYA PVT LTD	7,125,000.00
SUKU PRADHAN	225,000.00
TOTAL	14,068,500.00

SCHEDULE - I
OTHER RECEIVABLES

PARTICULARS	AMOUNT (Rs.)
GST INPUT	891,692.74
SECURITY DEPOSIT	18,300,000.00
INCOME TAX RECEIVABLE	113,150.00
TDS & TCS	23,774.00
TOTAL	19,328,616.74



Darjeeling Real Estate Agents & Developers

Sauvesh A. J.

Partner

**M/S DARJEELING REAL ESTATE AGENTS & DEVELOPERS
HILL CART ROAD, SILIGURI - 734001**

**NOTES TO AND FORMING PART OF PROFIT & LOSS ACCOUNT AND
BALANCE SHEET FOR THE YEAR ENDED 31ST DAY OF MARCH 2023**

SIGNIFICANT ACCOUNTING POLICIES

METHOD OF ACCOUNTING

The firm is maintaining its accounts on MERCANTILE basis.

FIXED ASSETS

Fixed Assets have been valued at cost less depreciation.

DEPRECIATION

Depreciation has been provided as per written down value method at the rates provided in the Income Tax Act, 1961.

INVENTORIES

Closing stock of goods is valued at Cost Price or Net Realizable Value whichever is lower.

REVENUE RECOGNITIONS

Revenue arising from all sales has been recognized.

ACCOUNTING POLICIES

There is no change in the accounting policies as compared to immediately preceding previous year.



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