


Acknowledgement Number:391389441071023

Date of filing : 07-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2023-24	
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AABCO1647F		
Name	OAS REALTY PRIVATE LIMITED		
Address	C/O RAMJAN ALI SEIKHBIBIRHAT MORE , Bakrahat S.O, Bakrahat , SOUTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 743377		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	391389441071023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,27,04,302
	Book Profit under MAT, where applicable	3	1,63,94,697
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	35,34,337
	Interest and Fee Payable	6	2,41,263
	Total tax, interest and Fee payable	7	37,75,600
	Taxes Paid	8	37,75,604
	(+) Tax Payable /(-) Refundable (7-8)	9	0
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 <u>IFTESHAM SEIKH</u> in the capacity of <u>Director</u> having PAN <u>LFFP50340G</u> from IP address <u>202.142.124.68</u> on <u>07-Oct-2023 11:07:24</u> at <u>202.142.124.68</u> (Place) DSC SI.No & Issuer <u>3640755</u> & <u>51889332CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 AABCO1647F06391389441071023c51778859e039e5d04f5bedc45240d3330acdb5d		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

Independent Auditor's Report

To the Members of M/s. OAS REALTORS PRIVATE LIMITED

Report on the Financial Statements
Opinion

We have audited the accompanying Financial Statements of **OAS REALTORS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended on that date, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its Profit/Loss, changes in equity and its cash flows for the year ended on that date.

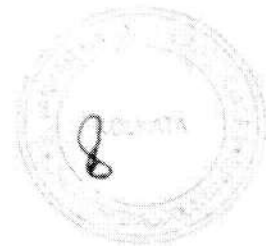
Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Emphasis of Matter

(It includes details related to but not limited to negative net worth, sudden disruptions in manufacturing or sales, any material change in business process, any unsecured loan granted to directors etc.)

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Key Audit Matters

Key Audit Matters are those matters that in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company. Information other than the Financial Statements and Auditors' Report thereon The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's Report, but does not

include the Financial Statements and our auditor's report thereon. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable Assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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(4)

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For SUVANKAR HALDAR & ASSOCIATES
(Chartered Accountants)**



**Dated Kolkata
05TH September, 2023**

**(C.A. SUVANKAR HALDAR)
Firm's Registration No. - 325865E
Membership No. 060906
UDIN. 23060906BGTWGWZ3393**

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OAS REALTORS PRIVATE LIMITED

BIBIRHAT MORE, BAKHRAHAT ROAD, BISHNUPUR-743377

Email-oasrealtorspvtltd@gmail.com

CIN-U70109WB2009PTC135153

DIRECTORS' REPORT

To,
The Members,

SWAS PET PRIVATE LIMITED

Your Directors are pleased to present the Annual Report and the Audited Accounts for the Financial Year ended March 31, 2023.

1. Financial summary or highlights/Performance of the Company

FINANCIAL HIGHLIGHTS	CURRENT YEAR	PREVIOUS YEAR
Total Turnover	243046227	160687486
Profit before Depreciation & amortization	18144085	4834967
Less: Depreciation & amortization	1749288	1404289
Less: Extraordinary Items		
Profit before Tax	16394797	3030679
Less: Provision for Tax	3755578	17,65,630
I.T. Assessed		
Deferred Tax		
Current Tax expenses relating to Prior Years		
Net Profit after Tax	12639219	2384799
Balance b/f from previous year	24015384	11376165

The financial result revealed a Net Profit of Rs 1,63,94,797/- for the business operation. The Profit have been adjusted to reflect a Net Shareholders Funds in the Balance Sheet.

2. Dividend

During the year your Directors could not recommended any dividend .

3. Reserves

Your company propose to carry Rs. 1,26,39,219/- amount to the Reserve A/c.

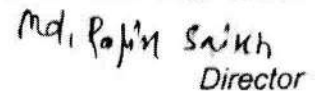
4. Brief description of the Company's working during the year/State of Company's affair

The company has turnover of Rs. 24,30,46,227/- during the year . The Directors are hopeful of good business operation in the ensuring year.

For OAS Realtors Pvt. Ltd.


Director

For OAS Realtors Pvt. Ltd.


Director

OAS REALTORS PRIVATE LIMITED

BIBIRHAT MORE, BAKHRAHAT ROAD, BISHNUPUR-743377

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CIN-U70109WB2009PTC135153

(2)

5. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

There was no material changes in the nature of business and commitments affecting the financial position of the company.

6. Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

There was no such order passed by any authority against the company which affects the operation of the company.

7. Deposits

The Company has not accepted any deposits from public. As such, there are no outstanding or overdue deposits as on 31 March' 2023.

8. Statutory Auditors

M/s. SUVANKAR HALDAR & ASSOCIATES, Chartered Accountants, auditor of the Company, retire at the end of this AGM and, being eligible, offer themselves for re-appointment. The Board has recommended their re-appointment.

9. Auditors' Report

The Auditors of the company has not given any qualification, reservation or adverse remark or disclaimer in their report. On every query made by auditors, the Board has dealt with the same by means of management representation and explanations or comments.

10. Share Capital

Issue of equity shares

No fresh shares has been issued during the year.

11. Extract of the annual return

The details forming part of the extract of the Annual Return in Form No. MGT - 9 is annexed herewith.

12. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

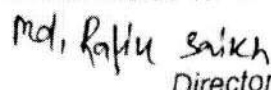
A) Conservation of energy:

Owing to the nature of its business, the statutory requirement of furnishing information under the above headings is not applicable to the Company.

For OAS Realtors Pvt. Ltd.


Director

For OAS Realtors Pvt. Ltd.


Director

OAS REALTORS PRIVATE LIMITED

BIBIRHAT MORE, BAKHRAHAT ROAD, BISHNUPUR-743377

Email-oasrealtorspvtltd@gmail.com

CIN-U70109WB2009PTC135153

(3)

(B) Technology absorption:

Owing to the nature of its business, the statutory requirement of furnishing information under the above headings is not applicable to the Company.

(C) Foreign exchange earnings and Outgo:

The company has not earned/expended income/expenses in Foreign Currency.

13. Directors:

Changes in Directors and Key Managerial Personnel

During the period there was no change in Directorship of the Company and it has remained the same.

14. Number of meetings of the Board of Directors

There were 5 (five) Board Meetings held by the company during the year.

15. Particulars of loans, guarantees or investments under section 186

As on 31st March, 2023 there were no outstanding loans or guarantees covered under the provisions of section 186 of the Act. The details of changes, if any, in the loans, guarantees and investments covered under the provisions of section 186 of the Act are disclosed in the notes to the financial statements.

16. Particulars of contracts or arrangements with related parties:

All Related Party Transactions that were entered into during the financial year were on arm's length and were in the ordinary course of business. All Related Party Transactions were placed before the Board of Directors for their approval. The Board of Directors has granted omnibus approval for Related Party Transactions as per the provisions and restrictions contained in the relevant Rules/Acts.

17. Risk management policy

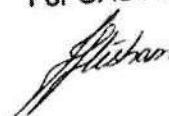

The Company has devised and implemented a mechanism for risk management including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the company.

18. Directors' Responsibility Statement

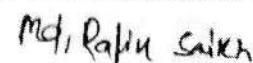
The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

For OAS Realtors Pvt. Ltd.

 
Director

For OAS Realtors Pvt. Ltd.


Director

OAS REALTORS PRIVATE LIMITED

BIBIRHAT MORE, BAKHRAHAT ROAD, BISHNUPUR-743377

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CIN-U70109WB2009PTC135153

(4)

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

19. Internal control systems and their adequacy

The Company maintains appropriate systems of internal control, including monitoring procedures, to ensure that all assets are safeguarded against loss from unauthorized use or disposition. Company policies, guidelines and procedures provide for adequate checks and balances and are meant to ensure that all transactions are authorized, recorded and reported correctly.

20. Personnel

The Industrial Relations scenario continued to be cordial. The Company regards its employees as a great asset and accords high priority. The information required pursuant to section 197 of the Companies Act, 2013 (the 'Act') read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company is not applicable at this stage.

21. Acknowledgements


The Directors take these opportunities to express their gratitude for the assistance and continued co-operation extended by the Government Authorities, Customers and Suppliers. The Directors are also pleased to record their sincere appreciation of the devotions and senses of commitment shown by the management at all levels and acknowledge their contribution towards rapid growth of the company.

For and on behalf of the Board of Director

Place: KOLKATA

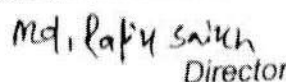
Date: 05-09-2023

For OAS Realtors Pvt. Ltd.


Director

CHAIRMAN

For OAS Realtors Pvt. Ltd.


Director

OAS REALTORS PRIVATE LIMITED

BIBIRHAT MORE, BAKHRAHAT ROAD, BISHNUPUR-743377

CIN-U70109WB2009PTC135153

SHARE APPLICATION AMOUNT RECEIVED LIST

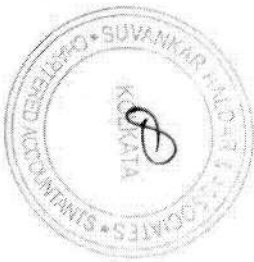
<u>Sl. No.</u>	<u>First Name</u>	<u>No. of Share Held</u>	<u>Class of Shares</u>
1	SHAMIMA SEKH	13035	Equity Share @ 10 each
2	IFTESHAM SEKH	13034	Equity Share @ 10 each
3	MD RAFIK SEKH	1000	Equity Share @ 10 each

For OAS Realtors Pvt. Ltd.


Director

For OAS Realtors Pvt. Ltd.


Director



OAS REALTORS PRIVATE LIMITED
BIBIRHAT MORE, BAKHRAHAT ROAD, BISHNUPUR-743377
CIN-U70109WB2009PTC135153
Balance Sheet as at 31 March, 2023

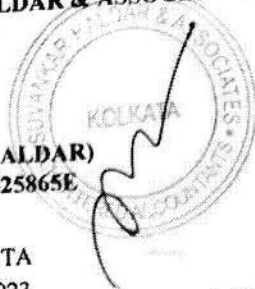
Particulars		Note No.	As at 31 March, 2023	As at 31 March, 2022
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	2,70,690	2,70,690
	(b) Reserves and surplus	2	3,37,44,694	2,11,05,475
			3,40,15,384	2,13,76,165
2	Share application money pending allotment		-	-
3	Non-current liabilities			
	(a) Long-term borrowings	3	1,64,70,453	48,78,571
	(b) Deferred Tax Liabilities		-	-
			1,64,70,453	48,78,571
4	Current liabilities			
	(a) Short-term borrowings	4	1,01,51,744	52,33,228
	(b) Trade payables	5	25,97,05,401	14,43,14,768
	(c) Other current liabilities	6	37,55,578	10,99,304
	(d) Short term Provision		27,36,12,723	15,06,47,300
	TOTAL		32,40,98,560	17,69,02,036
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	7A	1,16,88,492	1,13,59,390
	(ii) Capital work-in-progress		-	-
			1,16,88,492	1,13,59,390
	(b) Non current Investments	8	-	-
	(c) Long-term loans and advances	9	-	-
	(d) Other non-current assets		-	-
2	Current assets			
	(a) Inventories	10	19,85,93,240	11,96,62,958
	(b) Trade receivables	11	10,30,845	-
	(c) Cash and cash equivalents	12	6,99,87,896	2,33,58,990
	(d) Short term loans & advances	13	4,27,98,088	2,25,20,697
	(d) Other current assets		-	-
			31,24,10,069	16,55,42,645
	TOTAL		32,40,98,560	17,69,02,036
	See accompanying notes forming part of the financial statements	20		

In terms of our report attached.

For **SUVANKAR HALDAR & ASSOCIATES**
Chartered Accountants

(C.A SUVANKAR HALDAR)
FIRM REGN. NO:-325865E
M.NO:- 060906

Place: KOLKATA
Date: 05.09.2023



For OAS Realtors Pvt. Ltd.

Iftesham Seikh
Director

For and on behalf of the Board of Directors

MOHAMMAD RAFIK SAIKH
Director
DIN-02608254

For OAS Realtors Pvt. Ltd.

Md. Rafiq Saikh
Director

OAS REALTORS PRIVATE LIMITED
BIBIRHAT MORE, BAKHRAHAT ROAD, BISHNUPUR-743377

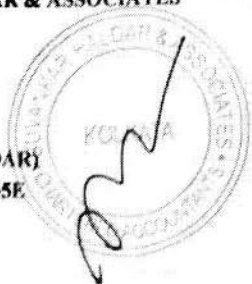
CIN-U70109WB2009PTC135153

Statement of Profit and Loss for the year ended 31 March, 2023

Particulars	Note No.	For the year ended 31 March, 2023	For the year ended 31 March, 2022
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	14	24,30,46,227	16,06,87,486
Less: Excise duty		-	-
Revenue from operations (net)		24,30,46,227	16,06,87,486
2 Other income	15	50,309	37,312
3 Total revenue (1+2)		24,30,96,536	16,07,24,798
4 Expenses			
(a) Cost of materials consumed	16	10,65,34,215	8,95,66,381
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
(c) Employee benefits expenses	17	49,55,924	38,30,572
(d) Finance costs	18	-	-
(e) Depreciation and amortisation expense	7B	17,49,288	14,04,289
(f) Other expenses	19	11,34,62,312	6,24,92,878
Total expenses		22,67,01,739	15,72,94,119
5 Profit / (Loss) before Extraordinary Items (3-4)		1,63,94,797	34,30,679
6 Extraordinary Items		-	-
7 Profit / (Loss) before tax (5-6)		1,63,94,797	34,30,679
8 Tax expense:			
(a) Current tax expense for current year		37,55,578	10,45,880
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense		-	-
(e) Deferred tax		-	-
		37,55,578	10,45,880
9 Profit / (Loss) from continuing operations (5-6)		1,26,39,219	23,84,799
Earnings per share (of 10/- each):			
(a) Basic			
(i) Continuing operations		1263.92	238.48
(ii) Total operations		1263.92	238.48
(b) Diluted			
(i) Continuing operations		1263.92	238.48
(ii) Total operations		1263.92	238.48
See accompanying notes forming part of the financial statements			

In terms of our report attached.

For **SUVANKAR HALDAR & ASSOCIATES**
Chartered Accountants



(C.A SUVANKAR HALDAR)
FIRM REGN. NO:-325865E

M.NO:-060906

Place: KOLKATA

Date: 05.09.2023

For OAS Realtors Pvt. Ltd.

Iftesham Seikh
Director

IFTESHAM SEIKH
Director
DIN-09310255

For OAS Realtors Pvt. Ltd.

Mohammad Rafik Saikh
Director

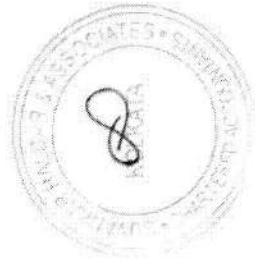
MOHAMMAD RAFIK SAIKH
Director
DIN-02608254

OAS REALTORS PRIVATE LIMITED
Note 1 Share capital

For OAS Realtors Pvt. Ltd.

Atisham Seeth
Director

For OAS Realtors Pvt. Ltd.
Md. Rapiy Saich
Director



Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Amount in Rs.	Number of shares	Amount in Rs.
(a) Authorised Equity shares of Rs. 10/= each with voting rights	10,00,000	1,00,00,000	100000	10,00,000
(b) Issued Equity shares of Rs. 10/= each with voting rights	27069	2,70,690	10000	1,00,000
(c) Subscribed and fully paid up Equity shares of Rs. 10/= each with voting rights	27069	2,70,690	10000	1,00,000
Total	27069	2,70,690	10000	1,00,000

Particulars	Particulars				Closing Balance
	Opening Balance	Fresh issue	Bonus	ESOP	
Equity shares with voting rights					
Year ended 31 March, 2023	27,069	17,069	-	-	27069
- Number of shares	2,70,690	1,70,690	-	-	270690
- Amount (Rs.)					
Year ended 31 March, 2022	10,000	17069	-	-	27069
- Number of shares	10,00,000	170690	-	-	270690
- Amount (Rs.)					

Class of shares / Name of shareholders	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
SHAMIMA SEKH	13035	48%	13035	48%
IFTESHAM SEKH	13034	48%	13034	48%
MD RAFIK SEKH	1000	4%	1000	4%

Notes:
(i) Details of shares held by each shareholder holding more than 5% shares:

OAS REALTORS PRIVATE LIMITED

Note 2 Reserves and

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Surplus / (Deficit) in Statement of Profit and Opening balance	1,13,76,165	89,91,366
Add: Profit / (Loss) for the year	1,26,39,219	23,84,799
Closing balance	2,40,15,384	1,13,76,165
(b) Share Premium A/C	97,29,310	97,29,310
Total	3,37,44,694	2,11,05,475

Note 3 Long-term borrowings

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Term loans		
From banks		
Secured	33,68,991	48,78,571
Unsecured	-	-
	33,68,991	48,78,571
(b) Loans and advances from related parties		
Secured	-	-
Unsecured	1,31,01,462	-
Total	1,64,70,453	48,78,571

Note 4 Trade payables

Particulars	As at 31 March, 2023	As at 31 March, 2022
Trade payables:		
Acceptances		
Other than Acceptances	1,01,51,744	52,33,228
Total	1,01,51,744	52,33,228

For OAS Realtors Pvt. Ltd.

Asham Singh
Director

For OAS Realtors Pvt. Ltd.

Md. Rafiqul Siddiq
Director



OAS REALTORS PRIVATE LIMITED
Notes forming part of the financial statements

Note 5 Other current liabilities

Particulars	As at 31 March, 2023	As at 31 March, 2022
(j) Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, GST, Excise Duty, VAT, Service Tax, TDS etc.)	17,29,287	13,40,513
(ii) Others-		
Audit Fees	1,20,000	90,000
Directors Remuneration	5,00,000	1,21,98,592
Advance from Parties	25,51,19,340	12,99,74,062
Office Rent		
Accounting Charges		
Filing Fees		
Salary	2,36,411	1,41,173
Security Deposits	14,26,550	-
Others	5,73,813	
TDS Payable	-	5,70,428
Total	25,97,05,401	14,43,14,768

Note 6 Short Term Provision

Particulars	As at 31 March, 2023	As at 31 March, 2022
Provision for Income Tax	37,55,578	10,45,880
Provision For Exp	-	53,424
Total	37,55,578	10,99,304

For OAS Realtors Pvt. Ltd.

Atisham Singh
Director

For OAS Realtors Pvt. Ltd.

Medi Rajiv Singh
Director



REALTORS PRIVATE LIMITED
forming part of the financial statements

Fixed assets

Tangible assets	Gross block					
	Balance as at 1 April, 2022	Additions	Disposals	Borrowing cost capitalised	Other adjustments	Balance as at 31 March, 2023
Motor Car	65,64,315	-	-	-	-	65,64,315
JCB Machine	51,24,746	-	-	-	-	51,24,746
Refrigerator	11,000	-	-	-	-	11,000
Furniture & Fixture	3,06,616	-	-	-	-	3,06,616
Electronic equipments	80,860	5,900	-	-	-	86,760
Land & Building	49,30,000	-	-	-	-	49,30,000
Computer & Accessories	-	20,67,289	-	-	-	20,67,289
Plant & Machinery	-	5,200	-	-	-	5,200
Total	1,70,17,537	20,78,389	-	-	-	1,90,95,926
Previous year	93,97,691.00	76,19,846.00	-	-	-	1,70,17,537.00

Note:- (i) Depreciation has been provided under written down value method as per Companies Act, 2013

B Rate	Tangible assets	Accumulated depreciation and impairment				Net block	
		Balance as at 1 April, 2022	Depreciation for the year	Other Adjustments	Balance as at 31 March, 2023	Balance as at 31 March, 2023	Balance as at 31 March, 2022
25.89	Motor Car	37,37,855	8,43,766	-	45,81,622	24,15,277	32,59,044
13.91	JCB Machine	28,62,744	3,96,419	-	32,59,163	24,53,469	28,49,888
13.91	Refrigerator	12,476	727	-	13,203	4,498	5,225
18.10	Furniture & Fixture	56,801	45,217	-	1,02,018	2,04,598	2,49,815
13.91	Electronic equipments	15,441	9,167	-	24,608	62,152	65,419
-	Land & Building	-	-	-	-	49,30,000	49,30,000
40.00	Computer & Accessories	-	4,53,928	-	4,53,928	16,13,361	-
13.91	Plant & Machinery	-	63	-	63	5,137	-
	Total	66,85,317.73	17,49,287.71	-	84,34,605.45	1,16,88,491.55	1,13,59,390
	Previous year	-	-	-	-	-	-

Note 7B Fixed assets

Particulars				
A.	Depreciation and amortisation relating to continuing operations:			
	Particulars	Balance as at 31 March, 2023	Balance as at 31 March, 2022	
	Depreciation and amortisation for the year on tangible assets	17,49,288	14,04,289	
	Less: Utilised from revaluation reserve	-	-	
	Depreciation and amortisation relating to continuing operations	17,49,288	14,04,289	

For OAS Realtors Pvt. Ltd.

Atisham Sait
Director



For OAS Realtors Pvt. Ltd.

MD. RAJIB SAHUK
Director

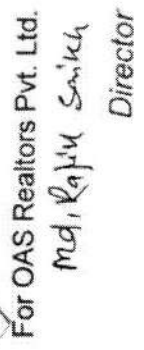
DEPRECIATION AS PER INCOME TAX ACT

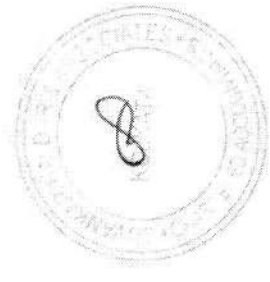
AS ON 31.03.2023

PARTICULARS OF FIXED ASSETS	Rates of Depreciation	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		AS OF 01.04.22	Addition Upto 30.09.2022	Addition 31.03.2023	AS OF 31.03.23	Upto 31st 2022	For the Year	Upto 31st March'23	WDV as on 31.03.2023	WDV as on 31.03.2022
JCB	30.00%	28,38,750	-	-	28,38,750	28,03,250	6,96,449	34,99,699	16,25,047	23,21,496
MOTOR CAR	15.00%	55,21,661	-	-	55,21,661	25,74,915	5,98,410	31,73,325	33,90,990	39,89,400
REFRIGERATOR	15.00%	6,755	-	-	6,755	6,119	732	6,851	4,149	4,881
FURNITURE & FIXTURE	10.00%	3,06,616	-	-	3,06,616	39,960	26,666	66,625	2,39,991	2,66,657
COMPUTER	40.00%	-	14,30,866	6,36,423	20,67,289	-	6,99,631	6,99,631	13,67,658	-
ELECTRONIC EQUIPMENT	15.00%	80,860	-	5,900	86,760	16,958	10,028	26,986	59,774	63,902
LAND & BUILDING	5.00%	49,30,000	-	-	49,30,000	-	-	-	49,30,000	49,30,000
PLANT & MACHINERY	15.00%	-	-	5,200	5,200	-	390	390	4,810	-
TOTAL		1,36,84,642	14,30,866	6,47,523	1,57,63,031	54,41,201	20,32,305.48	74,73,507	1,16,22,419	1,15,76,336

For OAS Realtors Pvt. Ltd.

 Director

For OAS Realtors Pvt. Ltd.

 Director



OAS REALTORS PRIVATE LIMITED**Notes forming part of the financial statements****Note 10 Inventories**

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2023	As at 31 March, 2022
Stock-in- Trade (Traded Goods)	19,85,93,240	11,96,62,958
Total	19,85,93,240	11,96,62,958

Note 11 Trade receivables

Particulars	As at 31 March, 2023	As at 31 March, 2022
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
Other Trade receivables		
Secured, considered good	-	-
Unsecured, considered good	10,30,845	-
Doubtful	-	-
Less: Provision for doubtful trade receivables	-	-
Total	10,30,845	-

For OAS Realtors Pvt. Ltd.


Director

For OAS Realtors Pvt. Ltd.


Director

OAS REALTORS PRIVATE LIMITED
Notes forming part of the financial statements

Note 12 Cash and cash equivalents

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Cash on hand	3,11,268	24,345
(b) Balances with banks		
(i) In current accounts	6,96,76,627	2,33,34,645
Total	6,99,87,896	2,33,58,990
	6,99,87,896	2,33,58,990

Note 13 Short-term loans and advances

Particulars	As at 31 March, 2023	As at 31 March, 2022
Security deposits		
Advance	4,13,57,120.67	1,88,49,748
GST, Taxes and TDS	14,40,967	32,13,253
Loan	-	4,57,696
	-	-
	4,27,98,088	2,25,20,697
Less: Provision for doubtful deposits		
	4,27,98,088	2,25,20,697
Total	4,27,98,088	2,25,20,697

For OAS Realtors Pvt. Ltd.

Akshay Singh
Director



For OAS Realtors Pvt. Ltd.

md. Rafiqul Islam
Director

OAS REALTORS PRIVATE LIMITED
Notes forming part of the financial statements
Note 14 Revenue from operations

Note	Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
(i)	Sale of products comprises : Construction projects sales	23,16,88,305	16,06,87,486
(ii)	Total - Sale of manufactured goods	23,16,88,305	16,06,87,486
	Other operating revenues comprise:	1,13,57,922	
	Total - Other operating revenues	24,30,46,227	16,06,87,486

Note 15 Other income

	Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
(a)	Other Income	50,309	37,312
	Total	50,309	37,312

For OAS Realtors Pvt. Ltd.

Alisham Saikh
 Director



For OAS Realtors Pvt. Ltd.

Alisham Saikh
 Director

For OAS Realtors Pvt. Ltd.

MD. RAJIB SAIKH
 Director

OAS REALTORS PRIVATE LIMITED
Notes forming part of the financial statements
Note 16 Cost of materials sold

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Opening stock	11,96,62,958	8,31,57,370
Add: Purchases	18,54,64,497	12,60,71,969
	30,51,27,455	20,92,29,339
Less: Closing stock	19,85,93,240	11,96,62,958
Cost of material sold	10,65,34,215	8,95,66,381
Total	10,65,34,215	8,95,66,381

Note 17 Employee benefits expense

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Salaries and Bonus	24,65,825	18,41,740
Contribution to ESIC & PF	1,90,099	1,88,832
Directors Remmuration	23,00,000	18,00,000
Workers Wellfare	-	-
Employee Health Insurance	-	-
Total	49,55,924	38,30,572

For OAS Realtors Pvt. Ltd.

Alisham Saikh
Director



For OAS Realtors Pvt. Ltd.

Alisham Saikh
Director

Director

For OAS Realtors Pvt. Ltd.

For OAS Realtors Pvt. Ltd.

md. Rayan Saikh
Director

OAS REALTORS PRIVATE LIMITED

Notes forming part of the financial statements

Note 19 Other expenses

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Audit Fees	1,20,000	90,000
Accounting Charges	-	72,000
Advertisement	4,58,262	5,25,426
Professional Fees	65,000	-
Consultancy Fees	4,60,826	4,71,698
Contractual Expenses	8,64,93,551	4,70,55,669
Commission & Brokerage	1,59,79,123	90,64,882
Bank Charges	5,766	-
Business promotion	5,172	-
Rent	-	1,82,000
Travelling and conveyance	-	2,99,472
Tea & Tiffin	-	92,642
Carrige Inward	6,57,950	7,06,975
Electricity Charges	11,39,420	-
Plan Sanction Fees	-	57,899
Labour Charges	12,700	-
Insurance Charges	96,320	7,328
Interest On Car Loan	1,09,672	2,99,929.00
Interest On JCB	1,44,666	7,519.69
Security Charges	11,45,251	10,25,237
Other Exp	73,654	35,030
General Charges	8,79,845	62,456
Trade Licence	1,500	1,500
Legal Expenses	14,000	8,62,850
Land Survey Charges	38,000	22,000
Architech Fees	-	7,34,355
Electricity Charges	2,46,511	5,16,428
Mechinery Rent	1,26,663	-
Transport Charges	11,436	-
Telephone & Internet	2,500	-
Profession Tax	2,05,530	1,73,177
Printing & Stationery	7,29,159	-
Rates & Taxes	42,23,754	81,405
Repairs & Maintenance	-	45,000
Subscription & Donation	16,080	-
Website Maintenance	-	-
Total	11,34,62,312	6,24,92,878

Note 19 Other expenses Contd....

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
For statutory audit	1,20,000	90,000
For taxation matters	-	-
Total	1,20,000	90,000

For OAS Realtors Pvt. Ltd.

Misham Singh
Director

For OAS Realtors Pvt. Ltd.

Madh Raju Saini
Director

For OAS Realtors Pvt. Ltd.

Misham Singh
Director



IT

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 OAS REALTORS PRIVATE LIMITED
 2. Address of the Assessee 0 BIBIRHAT MORE, BAKHRAHAT MORE, Bakrahat S.O, Sajua,
SOUTH 24 PARGANAS, 32-West Bengal, 91-India, Pincode -
743377
 3. Permanent Account Number (PAN) AABCO1647F
 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	19AABCO1647F1ZJ

5. Status Company
 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

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 (%)
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?

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	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



X

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 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	CASH BOOK GENERAL LEDGER ETC	BIBIRHA T MORE	BAKHRAHAT	BISHNUPUR	743377	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 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

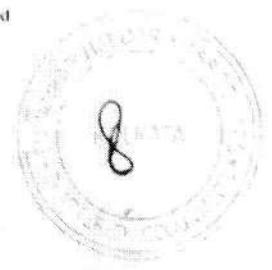
(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss?

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			



(i) Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
---------	------	------------

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;

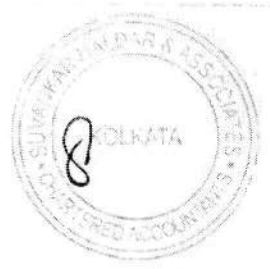
Sl. No.	Description	Amount
		₹ 0

(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:

X



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 or Asset/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 118BAC(1)(B) 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	Furniture & Fixtures @ 10%	10	₹2,66,657	₹0	₹0	₹2,66,657	₹0	₹0	₹0	₹0	₹26,666	₹ 2,39,991
2	WDV	Plant and Machinery @ 15%	15	₹40,58,183	₹0	₹0	₹40,58,183	₹11,100	₹11,100	₹0	₹0	₹6,09,540	₹ 34,59,723
3	WDV	Plant and Machinery @ 30%	30	₹23,21,496	₹0	₹0	₹23,21,496	₹0	₹0	₹0	₹0	₹6,96,440	₹ 16,25,047
4	WDV	Plant and Machinery @ 40%	40	₹0	₹0	₹0	₹0	₹20,67,289	₹20,67,289	₹0	₹0	₹6,99,531	₹ 13,67,758

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.
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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



Acknowledgement Number: 373670270300923

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	

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	Auditor 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



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	

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)

No.	payment	payment	
			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



Management Number: 373670270300923

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	

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



Acknowledgement Number: 373670270300923

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
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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
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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"
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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
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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"
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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
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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
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No records added



Acknowledgement Number: 373670270300923

(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

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.



X

Acknowledgement Number: 373670270300923

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which -

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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 ?

No

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.

Yes

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	NOT TREATED IN PROFIT AND LOSS ACCOUNT SEPARATELY
Credit Availed	₹ 0	NOT TREATED IN PROFIT AND LOSS ACCOUNT SEPARATELY
Credit Utilized	₹ 0	NOT TREATED IN PROFIT AND LOSS ACCOUNT SEPARATELY
Closing /Outstanding Balance	₹ 0	NOT TREATED IN PROFIT AND LOSS ACCOUNT SEPARATELY

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) ?

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
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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) (viii) ?

No

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
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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
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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
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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
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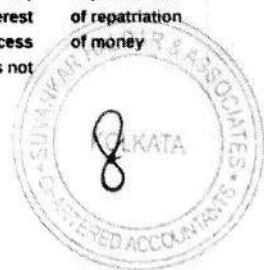
No records added

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	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	If yes, whether the excess money has been repatriated	If no, the amount (in Rs.) of imputed interest income on such excess money which has not	Expected date of repatriation of money
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Acknowledgement Number: 373670270300923

primary adjustment is made ? provisions of sub-section (2) of section 92CE ? within the prescribed time ? been repatriated within the prescribed time

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
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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.
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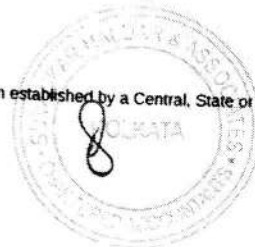
No records added

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.
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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.



Acknowledgement Number: 373670270300923

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
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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
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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
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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.
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No records added

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

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 ? No
- 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. No
 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.
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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 (8) and (9) (10)
1	CALO05481A	192	Salary	₹17,65,825	₹15,00,000	₹15,00,000	₹2,50,000	₹0	₹0	₹0
2	CALO05481A	194J	Fees for professional or technical services	₹4,60,826	₹4,30,700	₹4,30,700	₹43,070	₹0	₹0	₹0
3	CALO05481A	194C	Payments to	₹8,87,37,235	₹8,87,37,235	₹8,86,37,235	₹8,95,872	₹0	₹0	₹0



acknowledgement Number:373670270300923

contractors

4	CALO05481A	194-I	Rent	₹3,24,511	₹3,24,511	₹3,24,511	₹14,490	₹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	CALO05481A	24Q	31-Oct-2022	31-Oct-2022	Yes	
2	CALO05481A	24Q	31-May-2023	31-May-2023	Yes	
3	CALO05481A	26Q	31-Jul-2022	29-Jul-2022	Yes	
4	CALO05481A	26Q	31-Oct-2022	31-Oct-2022	Yes	
5	CALO05481A	26Q	31-Jan-2023	31-Jan-2023	Yes	
6	CALO05481A	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) ?

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

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
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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 ?

No

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. ?

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	243046227		160687486	
(b)	Gross profit / Turnover	136512012	56.17	71121105	44.26
(c)	Net profit / Turnover	16344488	6.72	3393367	2.11
(d)	Stock-in-Trade / Turnover	198593240	81.71	119662958	74.47
(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
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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 ?

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.
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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 ?

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	
1	₹ 22,67,01,739	₹ 3,57,41,414	₹ 0	₹ 10,64,28,034	₹ 14,21,69,448	₹ 17,19,30,627

Accountant Details

Accountant Details

Name	SUVANKAR HALDAR
Membership Number	060906
FRN(Firm Registration Number)	325865E
Address	1, BANAMALI NASKAR ROAD, Parnasree Pally S.O., Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700060
Place	202.142.124.68
Date	30-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)	subsidy or grant or reimbursement, by whatever name called (4)	



Acknowledgement Number:373670270300923

Furnitures & Fittings @ 10%		No records added						
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	02-Dec-2022	02-Dec-2022	₹ 11,100	₹ 0	₹ 0	₹ 0	₹ 11,100
Plant and Machinery @ 30%		No records added						
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	30-Apr-2022	30-Apr-2022	₹ 14,30,866	₹ 0	₹ 0	₹ 0	₹ 14,30,866
	2	30-Nov-2022	30-Nov-2022	₹ 6,36,423	₹ 0	₹ 0	₹ 0	₹ 6,36,423

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
Furnitures & Fittings @ 10%				No records added
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 30%				No records added
Plant and Machinery @ 40%				No records added

This form has been digitally signed by SUVANKAR HALDAR having PAN ABJPH2363R from IP Address 202.142.124.68 on 30/09/2023 09:03:43 PM Dsc Sl.No and issuer 22651546CN=eMudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



Acknowledgement Number:373670270300923

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	OAS REALTORS PRIVATE LIMITED
Address	0 BIBIRHAT MORE , BAKHRAHAT MORE , Bakrahat S.O , Sajua , SOUTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 743377
PAN	AABCO1647F
Aadhaar Number of the assessee, if available	

was conducted by us **SUVANKAR HALDAR & ASSOCIATES** in pursuance of the provisions of the **Income-tax Act, 1961**,

and We annex hereto a copy of our audit report dated **01-Sep-2023** along with a copy each of

- the audited profit and loss account for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
- the audited balance sheet as at **31-Mar-2023** ; and
- documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and 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	SUVANKAR HALDAR
Membership Number	060906
FRN(Firm Registration Number)	325865E
Address	1, BANAMALI NASKAR ROAD , Parnasree Pally S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700060

Date of signing Tax Audit Report	05-Sep-2023
Place	202.142.124.68
Date	30-Sep-2023

This form has been digitally signed by **SUVANKAR HALDAR** having PAN **ABJPH2363R** from IP Address **202.142.124.68** on **30/09/2023 09:03:43 PM** Dsc.Sl.No and issuer **22651546CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**

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