

Acknowledgement Number:717927691131022

Date of filing : 13-Oct-2022

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[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)

Assessment Year  
2022-23

PAN ABJFA9452A  
Name A P CONSTRUCTION  
Address WARD NO 38 , EAST VIVEKANAND PALLY , EAST VIVEKANAND PALLY , , SILIGURI , , SILIGURI , JALPAIGURI ,  
JALPAIGURI , 32-West Bengal , 91-India , 734006  
Status Firm Form Number ITR-5  
Filed u/s 139(1) Return filed on or before due date e-Filing Acknowledgement Number 717927691131022

Current Year business loss, if any	1	0
Total Income		0
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	0
(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by ANUP KARUA in the capacity of Partner having PAN BBHPK5837Q from IP address 45.251.234.163 on 13-Oct-2022

DSC SI. No. & Issuer 3530158 & 21124708CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



ABJFA9452A05717927691131022853F3202E2227943EDCA4782EEADBF79E88AD76A

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

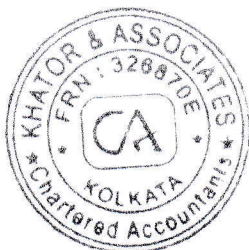
**A.P. CONSTRUCTION**  
**EAST VIVEKANANDA PALLY**  
**P.O. RABINDRA SARANI**  
**SILIGURI - 734006**  
**DT. JALPAIGURI**

**BALANCE SHEET AS AT 31ST MARCH, 2022**

<u>LIABILITIES</u>	<u>AMOUNT</u> (Rs.)	<u>FY 21-22</u> <u>AMOUNT</u> (Rs.)	<u>FY 20-21</u> <u>AMOUNT</u> (Rs.)	<u>ASSETS</u>	<u>AMOUNT</u> (Rs.)	<u>FY 21-22</u> <u>AMOUNT</u> (Rs.)	<u>FY 20-21</u> <u>AMOUNT</u> (Rs.)
<b>CAPITAL ACCOUNT</b>				<b>ADVANCE TO LAND LORD</b>			
<b>PARTNER'S CAPITAL</b>				RABINDRA NATH GHOSH	44,00,000	44,00,000	44,50,000
<b>AS PER SCH - 2</b>		91,13,767	61,21,101	NANDAN SAHA	-	-	-
<b>UNSECURED LOAN</b>				WORK IN PROGRESS		12,23,583	1,49,69,937
DHIRAJ		-	1,00,000.00	GST RECEIVABLE		3,206	331
<b>ADVANCE FROM FLAT</b>				<b>ADVANCE TO SUPPLIER</b>			
<b>OWNER (SCH -3):</b>			1,44,41,002	MAMPAN INFRACON PVT. LTD.	1,30,000	1,50,000	3,39,362
<b>SUNDRY CREDITORS:</b>				SEEMA KEDIA	20,000	-	-
BHARATI ENTERPRISE	1,69,010			ANUP KARUA		50,00,000	-
JAYSHREE MARBLES	1,63,969			<b>CASH &amp; BANK BALANCE</b>			
MAMPI ENTERPRISE	7,45,904			CENTRAL BANK OF INDIA		16,763	8,60,407
SARADA BUILDERS	9,950	10,88,833	2,46,853	( A/c No. 3642148049 )			
<b>CURRENT LIABILITIES :</b>				CASH IN HAND		9,61,049	3,14,419
OUTSTANDING SALARY		12,000	18,000				
ACCOUNTING CHARGES PAYABLE		-	7,500				
AUDIT FEES PAYABLE		20,000	-				
KALI SHANKAR CHAKRABORTY		14,00,000	-				
PARTHA PRATIM SAHA		1,20,000	-				
<b>TOTAL</b>		<b>1,17,54,600</b>	<b>2,09,34,456</b>	<b>TOTAL</b>		<b>1,17,54,600</b>	<b>2,09,34,456</b>

For Khator & Associates  
Chartered Accountants  
FRN. 326870E

*Asish Khator*  
Asish Khator  
Partner  
M.No. 064782



For A.P. Construction

Partner

For A.P. Construction

Partner

*Anup Karua*

Date: 29th September 2022  
Place: Siliguri

**A.P. CONSTRUCTION**  
**EAST VIVEKANANDA PALLY**  
**P.O. RABINDRA SARANI**  
**SILIGURI - 734006**  
**DT. JALPAIGURI**

**TRADING, PROFIT & LOSS ACCOUNT AS ON DATED 31ST MARCH, 2022**

PARTICULARS	SCH.	FY 21-22 AMOUNT (Rs.)	FY 20-21 AMOUNT (Rs.)	PARTICULARS	SCH.	FY 21-22 AMOUNT (Rs.)	FY 20-21 AMOUNT (Rs.)
To Work in Progress		1,49,69,937	70,85,729	By Sales	3	2,73,89,002	-
To Accounting Charges		23,500	30,000	By Additional Full Value of Consideration as per Section 43CA	4	9,79,600	-
To Audit Fees		20,000	-	By Work in Progress		12,23,583	1,49,69,937
To Bank Charges		1,125	981				
To Building Construction Expenses	1	1,38,66,939	74,38,871				
To Fire Licence Fees		-	-				
To GST		1,29,502	1,02,316				
To Interest on Capital		2,23,266	-				
To Legal Expenses		-	6,820				
To Misc. Expenses		4,119	1,478				
To Partner Remuneration		1,50,000	-				
To Postage & Stamps		430	410				
To Printing & Stationery		5,002	7,723				
To Puja Expenses		15,050	22,020				
To Repair & Maintenance		2,450	1,040				
To Salary & Wages		1,44,000	2,22,000				
To Trade Licence		500	500				
To Travelling & Conveyance		36,365	50,050				
		<b>2,95,92,185</b>	<b>1,49,69,937</b>			<b>2,95,92,185</b>	<b>1,49,69,937</b>

For Khator & Associates  
Chartered Accountants  
FRN. 326870E

*Asish Khator*

Asish Khator  
Partner  
M.No. 064782



For A.P. Construction

For A.P. Construction

*Anup Kumar*

Partner

Partner

Date: 29th September 2022

Place: Siliguri

**A.P. CONSTRUCTION**  
**EAST VIVEKANANDA PALLY**  
**P.O. RABINDRA SARANI**  
**SILIGURI - 734006**  
**DT. JALPAIGURI**

**SCHEDULE 1: BUILDING CONSTRUCTION EXPENSES**

Sl. No.	Construction Expenses	FY 21-22 Amount (Rs.)	FY 20-21 Amount (Rs.)
1	LAND : Nandan Saha	50,000	-
2	BRICKS & BLOCKS PURCHASE	5,48,254	9,45,737
3	CEMENT PURCHASE	5,72,985	6,97,214
4	TMT ROD PURCHASE	8,98,512	10,82,108
5	LABOUR WAGES	23,55,350	18,43,750
6	SAND & STONE CHIPS PURCHASE	7,13,700	5,21,000
7	ELECTRIC ITEM PURCHASE	7,04,229	1,14,485
8	PLUMBING ITEM PURCHASE	3,68,111	2,58,360
9	GRILL & WINDOWS	3,84,961	2,82,732
10	DOORS & FRAMES	3,96,618	1,80,522
11	PAINTING MATERIALS PURCHASE	2,25,008	-
12	TILES & MARBLE PURCHASE	2,77,914	1,91,552
13	WATER LEVEL CONTROLLER	4,000	-
14	CARPENTRY WORKS	8,02,768	-
15	ELECTRICAL INSTALLATION & WORKS	9,82,961	-
16	GLASS WITH FITTING LABOUR WAGES	4,79,100	-
17	MISC. PURCHASE	3,53,531	1,27,830
18	PAINTING WORKS	8,89,500	-
19	SGST PAID AGAINST PURCHASE	-	2,91,586
20	CGST PAID AGAINST PURCHASE	-	2,91,586
21	IGST PAID AGAINST PURCHASE	-	25,309
22	JCB WORKS	95,550	10,500
23	PLUMBING WORKS	6,56,500	66,000
24	TILES & MARBLE SETTING LABOUR WAGES	6,14,500	1,80,000
25	CONSTRUCTUAL RENTAL CHARGES	2,28,000	1,86,000
26	GRILL SETTING LABOUR WAGES	7,42,500	36,750
27	SITE MAINTENANCE	3,22,000	29,250
28	TRANSPORTATION & FORWARDINGS	2,00,387	76,602
<b>TOTAL</b>		<b>1,38,66,939</b>	<b>74,38,871</b>

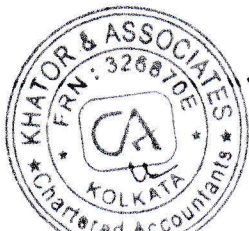
For A.P.Construction

For A.P.Construction

*Anup Kumar*

Partner

Partner



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DT. JALPAIGURI

SCHEDULE 2

PARTNER'S CAPITAL ACCOUNT AS ON 31ST MARCH, 2022

Sl. No.	Partner's Name	Opening as on 01.04.2021	Addition during the year	Interest on Capital	Partner Remunerat • ion	Total	Drawings	Adjustmen ts	Closing as on 31.03.2022
1	ANUP KARUA	36,00,000	30,00,000	96,000	75,000	67,71,000	20,00,000	4,90,300	42,80,700
2	PANKAJ PODDAR	25,21,101	36,00,000	1,27,266	75,000	63,23,367	10,00,000	4,90,300	48,33,067
<b>TOTAL</b>		61,21,101	66,00,000	2,23,266	1,50,000	1,30,94,367	30,00,000	9,80,600	91,13,767

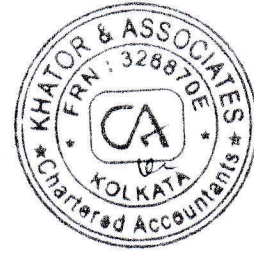
For A.P.Construction

For A.P.Construction

Partner

Partner

*Anup Karua*



**A.P. CONSTRUCTION**  
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**SCHEDULE 3: ADVANCE FROM CUSTOMER**

Sl. No.	Customer Name	PAN	FY 21-22 Amount (Rs.)	FY 20-21 Amount (Rs.)
1	ASHIT PAUL	FCVPP0874F	25,50,002	3,00,002
2	ABHIJIT DAS	BVYPD1517P	33,00,000	4,00,000
3	DIPANNITA BHATTACHARJEE	BEEPB5007E	26,00,000	23,00,000
4	JOYDEEP SARKAR	CDMPS0192N	34,00,000	28,40,000
5	KALI SHANKAR CHAKRABORTY	~~	-	14,00,000
6	MITHUN BHASKAR	AMKPB1375M	25,51,000	18,91,000
7	MONOJ SAHA	DEEPS6301P	20,80,000	15,10,000
8	PARASH DUBEY	ADZPD3349M	28,50,000	18,50,000
9	PARTHA PRATIM SAHA	~~	-	5,00,000
10	SUSHANTA MUSTAFI	AJOPM4938J	21,00,000	12,00,000
11	DIPAK PAUL	~~	30,00,000	-
12	SANJOY BHOWMIK	~~	29,58,000	-
13	TAPAN SAHA	~~	-	2,50,000
<b>TOTAL</b>			<b>2,73,89,002</b>	<b>1,44,41,002</b>

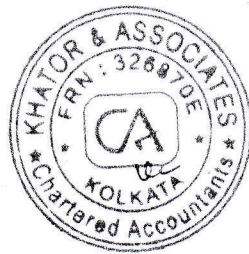
For A.P.Construction

Partner

For A.P.Construction

*Anup Karm*

Partner



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**SCHEDULE 4: SECTION 43CA - INCOME TAX ACT 1961 - WORKINGS**

Sl. No.	Customer Name	PAN	Sale Proceeds (Rs.)	110% of Sale Proceeds	Valuation as per Stamp Valuation Authority - SVA (Rs.)	Customer Wise Non Compliance (Rs.)
1	ASHIT PAUL	FCVPP0874F	25,50,002	28,05,002	25,50,000	(2,55,002)
2	ABHIJIT DAS	BVYPD1517P	33,00,000	36,30,000	33,00,000	(3,30,000)
3	DIPANNITA BHATTACHARJEE	BEEP5007E	26,00,000	28,60,000	27,00,000	(1,60,000)
4	JOYDEEP SARKAR	CDMPS0192N	34,00,000	37,40,000	34,00,000	(3,40,000)
5	MITHUN BHASKAR	AMKPB1375M	25,51,000	28,06,100	26,00,000	(2,06,100)
6	MONOJ SAHA	DEEPS6301P	20,80,000	22,88,000	21,00,000	(1,88,000)
7	PARASH DUBEY	ADZPD3349M	28,50,000	31,35,000	34,73,600	6,23,600
8	SUSHANTA MUSTAFI	AJOPM4938J	21,00,000	23,10,000	24,56,000	3,56,000
9	MADHABI BHOWMIK	~~	29,58,000	32,53,800	30,10,000	(2,43,800)
10	DIPAK PAUL	~~	30,00,000	33,00,000	30,00,000	(3,00,000)
<b>TOTAL</b>			<b>2,73,89,002</b>	<b>3,01,27,902</b>	<b>2,85,89,600</b>	<b>9,79,600</b>

For A.P.Construction

Partner

For A.P.Construction

Partner

*Anup Kumar*

