# Schedule I: Information Fact Sheet

(For new empanelment)

Name of the F	irm:		R BOSE AND ASSOCIATES	6		
			SANTINIKETAN BUILDING, 1 <sup>ST</sup> FLOOR, 91 BIDHAN ROAD, SILIGURI-734001, WEST BENGAL, INDIA			
Year of Establishment:			1994			
Telephone No: +91 353 3590830			Email Address: <u>connectcaneh</u> team.caneha			
Fax No: NA			Contact person (with mobile No CA NEHA PODDAR (+91 983	0 0 0		
Empanelment			Consultancy Works (Please tic	k)		
Others: ✓			Management: <b>√</b>			
TPN:			Tax: <b>✓</b>			
Firm Profile: ( <i>the schedule II</i>	Please enclose a [)	is per	Acts: ✓			
B/Sheets (2022	2 and 2023): Att	ached	IT: ✓			
			Accounting Manuals: ✓ Other Manuals: ✓			
Constitution of Partnership: $\checkmark$	Firm (Please tick)	)	Project Appraisals: ✓			
Proprietorship:			Others:			
Others: <b>X</b>	^		(Specify)			
			Knowledge & Expertise: (Please tick)			
			<ul><li> International Standards on</li><li> International Financial Rep</li></ul>	0		
			General Information			
Staff Strength (In	isert numbers)	Size	of Firm	Small/Medium/Large		
Partners:	3	Size	of Office	Small/Medium/Large		
Chartered:	0	Affili	ation with Int. Firms	Yes/No		
Cost Acct.:	0					
Non-Acct.:	0	Com	Competency to conduct (Please tick)			
Others:	17	Finar	nancial Audit: ✓ Other information:			

Support:	1	Proprietary Audit: <b>✓</b>	Ongoing disciplinary action
Total	21	Compliance Audit: ✓	
		Fraud Investigation: ✓	
		Evaluation of Internal Controls: ✓	
Other Information		<ul><li>Litigation against Firm</li><li>Peer Review</li><li>Special achievements/recognition</li><li>International affiliation</li></ul>	

# To be completed by RAA only

To be completed by 14 11 only	
General Impressions (meetings)	Poor/Good/Very Good
Descriptive Remarks by member of the Audit Committee of the RAA:	
Name of the Member:	
Recommended/Not recommended for empanelment	

demarks by Chairman (Audit Committee)
temarks by Hon'ble Auditor General of Bhutan

Note: Attach separate sheet(s) if necessary.

### Schedule II: Firm Profile

#### 1. Firm Overview:

**Introduction:** Established on **8th October 1994**, our Chartered Accountant firm has been a leader in the audit and financial advisory space for three decades. We have consistently upheld the highest standards of professionalism and integrity, delivering expert solutions to clients across various sectors. Our deep industry knowledge and commitment to quality have earned us a reputation as trusted advisors and partners in achieving financial excellence.

**Founding and Establishment:** Founded by **CA Rathindra Bose**, our firm has grown steadily, marking numerous milestones over the years. Some key achievements include:

- Expansion into new service lines such as forensic auditing and IT audits.
- International collaborations that have extended our reach globally.

Receiving prestigious awards for our audit excellence and client service

**Business/Legal Structure:** Our firm operates as a Partnership Firm. Agreement of the same are attached for your reference. We are registered with the **Institute of Chartered Accountants of India (ICAI).** 

**Location and Reach:** Headquartered in Siliguri, West Bengal, India, our firm has a widespread presence with branch offices in Kolkata & Coochbehar, West Bengal India. Through strategic alliances and network affiliations, we provide services to international clients across Bhutan & Nepal.

#### 2. Services Offered:

**Audit and Assurance Services**: We specialize in delivering comprehensive audit and assurance services, including:

- Statutory Audits: Ensuring compliance with legal and regulatory standards.
- Internal Audits: Assessing internal controls and operational efficiencies.
- Compliance Audits: Verifying adherence to specific regulations and policies.
- Forensic Audits: Investigating financial fraud and irregularities.
- Risk Management and Internal Control Reviews: Identifying and mitigating potential risks.
- Agreed-Upon Procedures: Tailored reviews as per client requirements.

**Taxation Services** Our taxation expertise covers a range of services:

- Tax Planning and Compliance: Effective strategies for minimizing tax liabilities.
- **Tax Advisory**: Guidance on complex tax matters.
- **Transfer Pricing**: Ensuring compliance with international tax regulations.
- **International Taxation**: Navigating cross-border tax issues.

**Advisory Services:** Our advisory division provides the following:

- **Business Consulting**: Strategic solutions for growth and optimization.
- **Financial Advisory**: Financial restructuring, forecasting, and budgeting.
- Transaction Advisory: Due diligence for mergers and acquisitions.
- **Restructuring**: Helping organizations improve financial health.
- **Specialized Services: IT Audits**: Assessing the effectiveness and security of IT systems.
- **Cybersecurity Assessments**: Ensuring data protection and security.
- Valuation Services: Accurate business valuation for various purposes.
- Environmental Audits: Reviewing compliance with environmental regulations

### 3. Industry Expertise:

Sector Specialization: We have expertise in a variety of sectors, including:

- Financial Services
- Manufacturing
- Retail
- Technology
- Healthcare
- Public Sector
- Non-Profit Organizations:

**Relevant Experience:** Please see *Annexure-I* attached which is inclusive.

#### 4. Team Composition and Key Personnel:

#### **Leadership Team:**

**CA. Rathindra Bose**, F.C.A, ICWA, Senior Partner, in charge of Head office of the firm at Siliguri, is having expertise in Finance and also looking after the Project Finance, typical cases relating to Income Tax & Audit. Worked as a Senior Audit official in Ray & Ray,

Chartered Accountant, Kolkata. Worked as a Senior Audit Official in N. Saha & Co., London and gained immense experience of British Accounting as well as IFRS. Worked as Consultant of Khadim Group and went to England for assisting the chain restaurant Project at UK. Completed ACCA(Inter) with British Taxation Law as well as British Accounting Standard. Having the Audit Experience in IOC, East India Hotels, Coal India Ltd., ISSCO Ltd. Bengal Water Proof Pvt. Ltd. etc.He is practicing since 1990. Membership No. 055282.

**CA. Debnarayan Biswas**, F.C.A. & D.I.S.A. Certificate on IFRS, Certificate on Forensic Audit, Certificate on Bank Concurrent Audit, Ex. Sr. Audit Manager of B.M. Chatrath & Co. having experience in high exposure on government audit, Bank Finance & other (Statutory, Stock, Concurrent) Audit (specially in FOREX business), Internal Audit of Tashi Commercial Corpn., NICCO, AMUL, M.N Dastur, Anandabazar Patrika, Titus Shoe . Experience in Audit FMCG Companies, Central Statutory Audit of SBI. Company Statutory & Tax Audit (Manufacturing and Service), Govt. Audit, securitization arrangement audit and management audit and CPA work. He is practicing since 2005. Membership No.061715

**CA. Neha Poddar,** F.C.A. Certificate on Bank Concurrent Audit, having experience in high exposure Bank Finance & other (Statutory, Stock, Concurrent) Having past experience of more than 13 years in the field of Accounts, Statutory Audits, Concurrent Audit, Internal Audit, Corporate Finance Planning & Others. Handled Statutory Audits of State Bank of India, Uttar Banga Kshetriya Gramin Bank, State Bank of Hyderabad, Insurance Companies, Concurrent Audit of UCO Bank, IDBI, Internal Audit of Amul (GCMMF) Cement Industry (The Nuvoco, Formerly Known as Lafarge), Hotel &Tourism Industry (The Four Vedas, The Rupashree Bangla), Tea Industry (The New Chumta Tea Estate), Construction Industry (DAG Group), and many other Big Trading & Manufacturing Industries. More than 8 years exposure in Financial Planning and handled projects of 100cr. In the last 13 years handled Big Corporate Departmental Statutory & Tax Audits, Direct Tax and Indirect Tax Matters. More than 7 years Experience in Appeals, and Scrutiny Cases. As a Stock Auditor has managed more than 150 stock audits till date of various sectors located in Siliguri, Coochbehar, Darjeeling, Kurseong, Jalpaiguri and various adjoining areas of Bengal. She is practicing since 2011. Membership No.067826

### Audit Team Structure: Our audit team includes:

- Engagement Partners
- Audit Managers
- Senior Auditors and Junior Auditors
- IT Auditors and Specialists

**Professional Staff:** Professional Staff

We are a team of 17 professionals, including 3 CAs and 14 audit specialists, and support staff, who bring technical expertise and client-focused solutions.

**Professional Development:** We prioritize continuous professional development through certifications, ongoing education, and regular training programs to ensure our team stays updated on the latest industry trends and regulations.

#### 5. Quality Assurance and Compliance:

**Quality Control Framework:** Overview of the firm's quality control policies and procedures to ensure high standards of audit quality and compliance with professional standards and regulations.

**Regulatory Compliance**: We strictly adhere to International Standards on Auditing (ISA), Generally Accepted Auditing Standards (GAAS), and other relevant guidelines, ensuring full compliance with all applicable regulations.

**External Peer Reviews:** Our firm undergoes regular external peer reviews, and we are proud to consistently receive top ratings in terms of audit quality and compliance.

# 6. Technology and Innovation:

**Use of Technology:** We leverage cutting-edge technology to enhance our audit and advisory services, using tools such as data analytics platforms, cybersecurity tools, and AI-driven audit systems for maximum efficiency and accuracy.

**Digital Transformation:** Our investment in digital transformation ensures that we remain at the forefront of innovation, providing clients with value-added services that align with evolving industry trends.

#### 7. Client Portfolio and References:

**Client Base:** We have worked with a diverse range of clients across Manufacturing, Construction, Mining, Services, Hotels, Trading, and Newspapers.

**Key Clients:** Please see *Annexure-I* attached which is inclusive.

**Client Testimonials or Case Studies:** Please see *Annexure-I* attached which is inclusive.

#### 8. Ethical Standards and Independence:

**Code of Ethics:** Our firm is committed to the highest ethical standards, ensuring transparency, honesty, and professionalism in all engagements.

**Independence Policy:** We maintain strict independence policies to ensure unbiased and objective service delivery, safeguarding the integrity of our audit and advisory processes.

#### 9. Certifications and Accreditations:

**Professional Certifications:** Certificates Attached.

**Memberships:** We are Members of esteemed Professional body and organization Institute of Chartered Accountants of India (ICAI). Our FRN is 322734E.

# 10. Corporate Social Responsibility (CSR):

**CSR Initiatives:** No such CSR evidence in any document.

# 11. Awards and Recognition:

**Awards and Honors:** We excellent in client Quality work, no such awards is been received.

#### 12. Contact Information:

**Office Locations:** The firm's headquarter and branch offices as follows:

Sl No.	Head Office/Brances	In Charge	Address
1.	Head Office	CA Debnarayan Biswas	Santiniketan Building, 1 <sup>st</sup> Floor, 91 Bidhan Road, Siliguri-734001
2.	Branch Office	CA Rathindra Bose	Block T-7, 19 <sup>th</sup> Floor, Flat 1906, 783 Anandapur, Madurdaha, Kolkata-700107
3.	Branch Office	CA Neha Poddar	Debibari, Nutan Para, Coochbehar- 736101

# **Key Contacts:**

• CA Neha Poddar, Partner

o Phone: +91 98320 61623

o Email: connectcaneha@hotmail.com

o LinkedIn: Not Available

Website and Social Media: We are not hosted in website or any social media.

# 13. Why Choose Us:

**Unique Selling Proposition (USP):** Our commitment to excellence, unmatched expertise, and client-centered approach make us the preferred choice for businesses seeking reliable and innovative financial solutions. We take pride in delivering tailored services that help our clients thrive in an ever-changing financial landscape.

# 14. Terms of Engagement:

**Engagement Process:** Firstly, mail correspondence and then after individual partner follow-up.

Fee Structure: Depending on engagement of work & scope.

#### 15. Conclusion:

**Call to Action:** A strong call to action inviting potential clients to contact the firm for a consultation or to learn more about the services offered.

#### Annexure-I

		Turnover		Expereince in
<u>Services</u>	Company Name	(Nu. In Million)	Work Description	No. of Years
	Soenam Yangchuk Private Limited	127.20	Manufacturing	3
	Yarab Private Limited	7.62	Manufacturing	3
	Tashi Thuendel Lerig Pvt. Ltd.	187.81	Mining & Construction	8
	L N D Construction Private Limited	11.57	Construction	5
	Legphel Private Limited	8.47	Construction	6
	Yuendrung Construction Private Limited	81.53	Construction	2
Financial Services	Bhutan Fruit Products Private Limited	133.13	Manufacturing	1
	Kingyal Real Estate Pvt. Ltd	-	Service	2
	PEMAKO	178.27	Hotel	1
	Tashi Group Private Limited	-	Service	1
	Tashi Real Estate Private Limited	22.73	Service	2
	Yuendrung Real Estate Pvt. Ltd.	-	Service	2
	Druk Petroleum Corporation	1,739.00	Trading	9
Manufacturing	Taj Tashi	38.00	Hotel	4
Retail	The Bhautanese	3.30	News paper	6
Technology	Kuensel		News paper	3
Healthcare				
Public Sector				
Non-Profit				
Organizations:				



#### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Decentralised Office)

ICAI BHAWAN382/A, Prantik Pally, Rajdanga (Near Acropolis Mall and Garden High School), Kasba, Kolkata - 700107

Tel.: 33-30840201, 30840203 FAX.:

E-Mail:ero@icai.in Website:http://www.icai.org

TO WHOMSOEVER IT MAY CONCERN

This is to certify that the undermentioned firm of chartered Accountants is registered under the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations 1988 made thereunder. The name/s of the Proprietor/Partner therein is/are given below:

Regn. No.(F.R.N)

322734E

Name of the Firm

M/s. R BOSE & ASSOCIATES

SANTINIKETAN BUILDING

1ST FLOOR

H.O. Address

91, BIDHAN ROAD

SILIGURI

734001

Year of Establishment

08/10/1994

Date from which it is continuing as a Partnership

08/10/1994

Firm

Constitution of the Firm as on 28/04/2024

Firm GSTIN ( Head Office )

#### Address(es) of Branch Offices

- DEBIBARI, NUTANPARA, COOCHBEHAR, COOCHBEHAR, 736101
- 2. BLOCK T-7, 19TH FLOOR, FLAT NO 1906,783 ANANDAPUR MADURDAHA, KOLKATA, KOLKATA, 700107



#### Particulars of Partners/Proprietors:

No.	Member Name	Туре	Membership Number	Admission Date as Partner/Proprietor	*Deemed Date	FCA Date	ACA Date	Individual Practice(Association with other firm/Occupation	Paid Assistant i From	the same Firm To
10	BOSE RATHINDRA	FCA	055282	08/10/1994	10/09/1990	12/02/1996	10/08/1990			
2	DEBNARAYAN BISWAS	FCA	061715	01/03/2005	07/02/2005	23/09/2016	20/08/2002			
3	NEHA PODDAR	FÇA	067826	15/07/2011	14/07/2011	29/09/2014	16/06/2009		16/06/2009	14/07/2011

<sup>#</sup> Deemed date of joining in the Firm

( Anindita Kundu ) Deputy Secretary

Disclaimer: "This is a system generated Card / Certificate. Please inform us with any discrepancy that you may notice before you submit it for any official use."



<sup>\*</sup> Deemed date of commencement of Firm

# FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

 We have examined the balance sheet as on 31st March 2022, and the Profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022 attached herewith, of

Name	R BOSE & ASSOCIATES
Address	0, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, HILL CART ROAD, Siliguri H.O, SILIGURI, DARJEELING, 32-West Bengal, 91-India, Pincode - 734001
PAN	AAFFR2530R
Aadhaar Number of the assessee, if available	

- We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 0, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, HILL CART ROAD, SILIGURI, WEST BENGAL-734001 and 0 branches.
- 3. a. We report the following observations/comments/discrepancies/inconsistencies if any:
  - b. Subject to above,-
  - A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
  - B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.
  - C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-
  - i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2022; and
  - ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

SI. No.	Qualification Type	Observations/Qualification	ons
Accountant Details		No records added	FOR D K D & ASSOCIATES CHARTERED ACCOUNTANTS F. R NO. 32265/E  CAS. MITRA PARTNER (M. NO. 052354)
Name			S MITRA
Membership Numb	per		052354
FRN(Firm Registra	ition Number)		0322657E
Address			NI GANGULY SARANIKOLKATA , Bhawanipore S.O KATA , 32-West Bengal , 91-India , Pincode - 700025
Date of signing Tax	x Audit Report		29-Sep-2022
Place			122.163.111.147
Date			29-Sep-2022

This form has been digitally signed by SRIKUMAR MITRA having PAN AEPPM5760A from IP Address - on 30/09/2022 02:48:51 PM Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority

# 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 A	Assessee	R	BOSE & ASSOCIATES
2. Address of the	e Assessee		
		0, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHA	AN ROAD, HILL CART
		ROAD, Siliguri H.O, SILIGURI, DARJEELING, 32-V	Vest Bengal , 91-India ,
		2 57 5 2 57	Pincode - 734001
3. Permanent Ac	count Number (PAN)		AAFFR2530R
Aadhaar Numbe	er of the assessee, if available		
4. Whether the a	assessee is liable to pay indirect tax like exc	ise duty, service tax, sales tax, goods and services tax,customs	Yes
duty,etc. if yes, p	please furnish the registration number or,GS	T number or any other identification number allotted for the same ?	
SI. No.	Туре	Registration /Identification Number	
1	Sales Tax/VAT	19AAFFR2530RIZP	
	32-West Bengal		

5. Status	Firm
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

SI. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(d )- Profits and gains lower than deemed profit u/s 44ADA	
	THE PART WHILE	

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAB / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?

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?

SI. No.	Name	Profit Sharing Ratio (%)	
	DEBUAR IVAN DIGUIA		
1	DEBNARAYAN BISWAS	40	
2	RATHINDRA BOSE	40	
125	1000000000000000000	530	
3	NEHA PODDAR	20	

(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 ?

SI. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No record			

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).

SI. No.	Sector	Sub Sector	O. B. Addoor	Code	
1	PROFESSIONS	Tax consultancy	(c) (comand)	16003	

(b). If there is any change in the nature of business or profession, the particulars of such change ?

SI. No.	Business	Sector	Sub Sector	Code
		No records ad	ded	

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

SI. No.	Books prescribed
1	CASH BOOK, BANK BOOK, LEDGER, JOURNAL, PURCHASR & OTHER

(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.)

SI. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK.BANK BOOK, LEDGER,JOURNAL,PURCHASR & OTHER	0, SANTINIKETAN BUILDING (1ST FLOOR)	91, BIDHAN ROAD, HIILL CART ROAD	DARJILING	734001	91-India	32-West Bengal

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

SI. No.	Books examined	
1	CASH BOOK, BOOK, LEDGER, JOURNAL, PURCHASR & OTHER	

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

SI. 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?

N

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

SI. 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:

SI. No. ICDS Increase in profit Decrease in profit Net effect

			No records added	
(f). Disclosure	as per ICDS:			
SI, No.		ICDS	Disclosure	
14 (a). Method	l of valuation of closing stock e	mploved in the previous year		
	deviation from the method of v		tion 145A, and the effect thereof on the profit or loss,	
SI. No.	Particulars		Increase in profit	Decrease in prof
			No records added	
15. Give the fo	ollowing particulars of the capita	d asset converted into stock-	n-trade	
SI. De	escription of capital asset	Date of acquisition (b)	Cost of acquisition Amount at which the ass	set is converted into stock-in trad
			No records added	
16. Amounts n	ot credited to the profit and los	s account, being, -		
(a). The items	falling within the scope of secti	on 28;	सारवानेता जनार्च	
SI. No.		Description		Amour
			No records added	
	ma credits, drawbacks, refunds acks or refunds are admitted as		or service tax, or refunds of sales tax or value added tax or erned;	Goods & Services Tax, where such
SI. No.		Description		Amou
			No records added	
(c). Escalation	claims accepted during the pro	evious year;		
SI. No.		Description	742000000000000000000000000000000000000	Amour
NATIONAL PROPERTY AND ADDRESS.			No records added	
(d). any other	item of income;			
SI. No.		Description		Amour
	ceipt, if any.			
(e). Capital rec				
(e). Capital rec		Description		Amour

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:

SI. No.	Details Address of Property of							Consideration received or accrued	Value adopted or assessed or	Whether provisions of second proviso to sub-section (1) of
	property	Address Line 1	Address Line 2	City Or Town Or District	ZIp Code /Pin Code	Country	State	accided	assessable	section 43CA or fourth proviso to clause (x) of sub- section (2) of section 56 applicable ?
					1	No records add	ed			

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:-

SI. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Flate of Depre ciatio n (%)	Opening WDV/Actual	Adjustment made to the written down value under section 1158AA(2)/11 58AC(2)/1158 AD(2) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written slown value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchas e Value	Tetal Value of Purchases (8)	Deductions (C)	Other	Depreciation Allowable (D)	Writter Down Value a the end of the year(A+B C-O
1		Furnitures & Fittings @ 10%	10	₹40,494	10	40	T40,494	₹0	.40	₹0	40	14,849	₹ 43.640
2		Plant and Machinery @ 40%	40	₹15.810	*10	-40	<b>*15.810</b>	40	₹0	₹0	₹0	₹6,324	₹ 9.48
3		Plant and Machinery @ 1996	15	₹8.46.058	₹0	40	₹8.46,068	₹0	40	₹0	40	₹1.26.909	7,19.14

19. Amount admissible under section-

SI. S	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 ar specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any oth guidelines, circular, etc., issued in this beha
200	Section		

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)]

SI. No.	Description	Amo	unt

No records added



(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

SI.	Nature of	Sum received from	Due date for	The actual amount	The actual date of payment to the concerned
No.	fund	und employees		paid	authorities

No records added

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

SI. No.	Particulars	Amount
	No records added	

Personal expenditure

SI. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

SI. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

SI. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

SI. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

SI. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

SI. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

SI. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

SI. 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)



#### Acknowledgement Number:585169350300922 A. Details of payment on which tax is not deducted: Aadhaar Number of the Date of Amount of Nature of Name of Permanent Account Number of Address Address City Or Town Zip Code / Country State payee, if available the payee the payee if available Or District Pin Code No. payment payment payment Line 1 Line 2 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 Aadhaar Number of Date of Amount Nature of Name of Permanent Account Address Address City Or Zip Code Country State Amount of of the Number of the payee, if the payee, if Line 1 Line 2 Town Or / Pin No. payment payment 1200 available District deducted payment. payee available Code No records added ii. as payment referred to in sub-clause (ia) A. Details of payment on which tax is not deducted: Date of Amount of Nature of Name of Permanent Account Number of Aadhaar Number of the Address Address City Or Town Zip Code / Country State payee, if available the payes,if available Line 2 Or District Pin Code No. Line 1 payment payment payment the payer 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 of section 139. Date of Amount Nature Name Permanent Account Aadhaar Address Address City Or Zip Country Amount Amount of of the Number of the Number of the Line 2 Town Or Code / of tax No. at Line 1 deposite payment District payee if available deducte payment payment payee payee, if Pin. d out of evallable Code \*Amoun t of tax deducte No records added iii. as payment referred to in sub-clause (ib) A. Details of payment on which levy is not deducted: Date of Amount of Nature of Name of Permanent Account Number of Aadhear Number of the Address Address City Or Town Zip Code / Country State the payee,if available the payee payee, if available Line I Line 2 Or District Pin Code payment payment pwyment 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 of section 139. Date of Amount Nature Name Permanent Account Aadhaar Address Address City Or Zip Country Amount Amount of of the Number of the Number of the Line 2 Town Or Code / of levy deposite payee,if available payes, if District Pin. deducted d out of payee payment payment available Code \*Amoun t of Levy No records added ₹0 iv. Fringe benefit tax under sub-clause (ic)

SI. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee.If available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
					No records added						

₹0

₹0

v. Wealth tax under sub-clause (lia)

vi. Royalty, license fee, service fee etc. under sub-clause (lib)

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Name of Related

Person

PAN of Related

Person

SI.

No.

х. Тах ра	aid by employer for	perquisites under su	ub-clause (v)					₹(
	unts debited to profi IO(b)/40(ba) and cor		peing, interest, sa	alary, bonus, commis	ssion or remuner	ation inadmissible und	ler	
SI. No.	Particulars	Section	Amou	unt debited to P/L A	/C Am	nount admissible	Amount inadmissib	le Remarks
				No reco	rds added			
(d). Disal	llowance/deemed in	ncome under section	40A(3):					
under se		ith rule 6DD were n				ther the expenditure of count payee bank dra		Yes
SI. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent A	Account Number of t	he Aadhaar Nun if available	ber of the payee,
				No reco	rds added			
section 4	IOA(3A) read with ru	ile 6DD were made	by account paye	e cheque drawn on	a bank or accoun	ther payment referred nt payee bank draft. If der section 40A(3A) ?		Ye
SI. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent A	Account Number of t	he Aadhaar Nun if available	ber of the payee,
				No reco	rds added			
(e). Provi	sion for payment of	gratuity not allowal	ole under section	40A(7);	TV ZD	197		₹
(f). Any s	sum paid by the ass	essee as an employ	er not allowable	under section 40A(9	));			₹(
(g). Parti	culars of any liability	y of a contingent na	ture;					
SI. No.		Natu	re of Liability		750	15 A		Amoun
				No reco	rds added			
	unt of deduction ina form part of the tota		of section 14A in	respect of the exper	diture incurred in	n relation to income wh	nich	
SI. No.			Particulars					Amoun
			No records adde	ed				
(i). Amou	ınt inadmissible und	er the proviso to se	ction 36(1)(iii).					₹(
7.75		373	17.750.50					
22. (a) Ai	mount of interest in	admissible under se	ction 23 of the M	licro, Small and Med	ium Enterprises	Development Act, 200	96.	₹(
(b) Any o	other amount not alk	owable under clause	(h) of section 4	3B of the Income-ta	x Act, 1961.			₹(
							S Associa	
							131 181	

No records added

available

Aadhaar Number of the related person, if

Payment

Made

Nature of

Transaction

Relation

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

SI. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

SI. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
		1	No records add	led	

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;

SI. No.	Section	Nature of liability	Amount
			***

b. not paid during the previous year;

SI. No.	Section	Nature of liability	Amount
			# O

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);

Section	Nature of liability	Amount
		₹0

b. not paid on or before the aforesaid date.

SI. 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?

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts	& Addan
Opening Balance	₹0		Q KORADA
Credit Availed	₹0		Sanarad Account

Olesian				₹0				
Closing	/Oustanding Balance	i .		₹0				
b. Partic	culars of income or ex	penditure of prior pe	riod credited or debite	ed to the profit and loss	account.			
SI. No.	Туре	Particulars	Amo	ount Prior period to	which it relates (	Year in yyyy-yy	format)	
				No records added				
		강제,시민래 시민하기 하십시 경기 아이를 다 하다.		roperty, being share of a or inadequate consideral		[20] [20] [20] [20] [20] [20] [20] [20]		Not Applicable
Please	furnish the details of t	he same						
SI. 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 Marke value of the share
				No records added				
	전기 : [14] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2		Ministration of the Contract o	deration for issue of sha	res which exceeds	the fair market		Not Applicabl
value o	f the shares as referre	ed to in section 56(2)	(VIID) ?			3/-		
Please	furnish the details of t	he same						
SI. No.	Name of the perso consideration rec shares		PAN of the person, if available	Aadhaar Numb the payee, if available	er of No. of shares issued		Amount of consideration received	Fair Marke value of th share
				No records added				
	nether any amount is t (ix) of sub-section (2)		ome chargeable unde	No records added or the head 'income from	other sources' as r	eferred to in		N
clause (	경영 시민들은 병원 수의 경영 점점 전혀 있다는 얼굴 중심했다.	of section 56 ?	ome chargeable unde		other sources' as r	eferred to in		N
clause (	(ix) of sub-section (2)	of section 56 ? g details:	ome chargeable unde		other sources' as r	eferred to in		Amoun
clause (	(ix) of sub-section (2)	of section 56 ? g details:			other sources' as r	eferred to in		100
b. Pleas SI. No. B.a. Wh	(ix) of sub-section (2)	of section 56 ?  g details:  Nature to be included as ince	e of income	or the head 'income from				Amour
b. Pleas SI. No. B.a. Wholause	(ix) of sub-section (2) se furnish the following	of section 56 ?  g details:  Nature to be included as ince of section 56 ?	e of income	r the head 'income from				27
b. Pleas  SI. No.  B.a. Wholase (	(ix) of sub-section (2) se furnish the following nether any amount is to	of section 56 ?  g details:  Nature to be included as ince of section 56 ?  g details:	e of income	r the head 'income from				Amour
b. Pleas SI. No. B.a. Wholause	(ix) of sub-section (2) se furnish the following nether any amount is to	of section 56 ?  g details:  Nature to be included as ince of section 56 ?  g details:	e of income ome chargeable unde	r the head 'income from				Amour
b. Pleas  SI. No.  B.a. Wholase (	(ix) of sub-section (2) se furnish the following nether any amount is to	of section 56 ?  g details:  Nature to be included as ince of section 56 ?  g details:	e of income ome chargeable unde	No records added				Amou

51. Name of the PAN of the Aadhaar Address Address City Or Zip Country Date of Amount Amount Dat Amount due including person, if available Town Or District Code / Pin person from Number of Line 1 e of Rep Line 2 borrowing No. horrowed repaid the person, if whom amount borrowed or available Code interest øy repaid on hundi

					No records added				
	hether Primary us year ?	adjustment to	transfer price, as re	ferred to in sub-sec	tion (1) of section	92CE, has been mad	le during the		
b. Plea	ase furnish the fo	ollowing details	ar . De						
SI. No.	Under which of sub-section section 92Cl primary adju is made ?	on (1) of E	Amount (in Rs.) of primary adjustment	available with the enterprise is req repatriated to inc provisions of su	Whether the excess money available with the associated enterprise is required to be epatriated to India as per the provisions of sub-section (2) of section 92CE ?		income of income	amount (in Rs.) imputed interest on such excess y which has not patriated within prescribed time	Expected da of repatriation of money
					No records adde	ed.			
			rred expenditure du b-section (1) of sec		ear by way of inte	rest or of similar natur	e exceeding		
). Plea	ase furnish the fo	ollowing details	1						
SI. No.	expendit way of inte of similar	rest or nature	re by interest,tax st or depreciation and ature amortization		by way of interest or of similar nature as per (i) above which exceeds		Details of interest expenditure brought forward as per sub- section (4) of section 94B.(iv) Details of interest expenditure carried forward section (4) of section (5) of section (6) of section (7) of section (8) of section (9) of s		
			previous year		above.(iii)	Assessment Year	Amount	Assessment Year	Amo
					No records adde	ed			
	hether the asse us year ?	ssee has ente	red into an imperm	ssible avoidance a	rrangement, as re	ferred to in section 96	, during the		
. Plea	ase furnish the fo	ollowing details				265			
il. Io.	Nature of arrangem		sible avoidance		Amount of tax	benefit in the previo	ous year arising, i	n aggregate, to all	the parties to
					No records adde	ed			
31.a.P	articulars of eac	h loan or depo	sit in an amount ex	ceeding the limit sp	ecified in section	269SS taken or accep	pted during the pre	vious year :-	
SI. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the	Aadhaar Number of the lender or depositor,	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	Whether the loan or deposit was taken or accepted by	In case the loan or deposit was taken or accepted by

il.	Name of	Address	Permanent	Aadhaar	Amount	Whether the	Maximum	Whether the	In case the
lo.	the lender	of the	Account	Number of	of loan or	loan/deposit	amount	loan or	loan or
	10	lender or	Number (if	the lender	deposit	was squared	outstanding	deposit was	deposit was
	depositor	depositor	available	10	taken or	up during the	in the	taken or	taken or
			with the	depositor,	accepted	previous year	account at	accepted by	accepted by
			assessee) of	if available		?	any time	cheque or	cheque or
			the lender or				during the	bank draft or	bank draft,
			depositor				previous year	use of	whether the
								electronic	same was
								clearing	taken or
								system	accepted by
								through a	an account
								bank account	payee cheq
								?	or an accou
									payee bank
									draft.



b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

SI. Name of Address Aadhaar Permanent Account Amount Whether the specified In case the specified sum was Number (if available No. the of the Number of sum was taken or taken or accepted by cheque or of person with the assessee) the person specified accepted by cheque or bank draft, whether the same person bank draft or use of was taken or accepted by an from from of the person from from whom sum specified sum whom whom whom specified taken or electronic clearing account payee cheque or an specified specified sum is received is received, if accepted system through a bank account payee bank draft. available sum is sum is account? received received No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.

SI. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt	

#### No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

SI. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
			No records added		

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

SI. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
------------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

# No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

SI. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
			No records added		

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

SI.	Name	Address	Permanent	Aadhaar	Amount of	Maximum amount	Whether the	In case the repayment
No.	of the payee	of the payee	Account Number (if available with the assessee) of the payee	Number of the payee, if available	repayment	outstanding in the account at any time during the previous year	repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

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:-

Amount of repayment of loan or deposit or any specified Name of Permanent Account Aadhaar Number SI. Address of advance received otherwise than by a cheque or bank draft or the Number (if available with of the payer, if use of electronic clearing system through a bank account No. the payer payer available the assessee) of the payer during the previous year No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Amount of repayment of loan or deposit or any specified Name of Permanent Account Aadhaar Number Address of SI. advance received by a cheque or bank draft which is not an the Number (if available with of the payer, if the payer account payee cheque or account payee bank draft during the No. payer the assessee) of the payer available previous year No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

SI.	Assessment	Nature of	Amount as returned (if the assessed depreciation	All losses/allowances not allowed under	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section		s assessed to relevant		
No.		r loss/allowance is less no ap pendi then t	is less and no appeal pending then take assessed)	nd section 115BAA / 115BAC / 115BAD / 115BAE	115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount	Order U/s	Date of order	Remarks

No records added

Not Applicable
No
₹0
No
₹0
Not Applicable
₹0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

SI. Section under which No. deduction is claimed Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish?

No

(10)Amount of	(9)Amount	(8)Total	(7)Amount	(6)Total	(5)Total	(4)Total	(3)Nature	(2)Sectio	(1)Tax	SI.
tax deducted or	of tax	amount on	of tax	amount on	amount on	amount of	of	n	deduction	No.
collected not	deducted	which tax	deducted	which tax	which tax	payment or	payment		and	
deposited to	or	was	or collected	was	was	receipt of			collection	
the credit of the	collected	deducted or	out of (6)	deducted	required to	the nature			Account	
Central	on (8)	collected at		or collected	be	specified			Number	
Government		less than		at specified	deducted	in column			(TAN)	
out of (6) and		specified		rate out of	or	(3)				
(8) (10)		rate out of		(5)	collected					
0.0000000000000000000000000000000000000		(7)		7.07	out of (4)					

No records added

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

SI. Tax deduction and No. 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.

No records added

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

Not Applicable

Please furnish:

SI. Tax deduction and collection Account No. 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 prinicipal items of goods traded;

SI. Item No. Name

Unit Name Opening stock Purchases during the pervious year Sales during the pervious year

Closing

Shortage/excess, if

No records added

(b). In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products.

A. Raw materials:

SI. Item No. Name

Unit Name Opening stock Purchases during the pervious year Consumption during the pervious year

Sales during the Clpervious sto year

Closing Yield of finished products

Percentage of yield Shortage/excess, if any

No records added

B. Finished products :

SI. Item No. 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

Sales during Purchases during Quantity manufactured Shortage/excess, if SI. Unit Opening Closing Item the pervious Name stock the pervious year during the pervious year stock No. Name any year

No records added

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-(Applicable till AY 2020-21)

SI. Total amount of Amount of reduction as referred distributed profits to in section 115-O(1A)(i) No.

Amount of reduction as referred to in section 115-O(1A)(ii)

Total tax paid thereon

Dates of payment with amounts(e).

Amount

Date of (i) payment (ii)

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:-

SI. No.	Amount received	Date of receipt	
	No re	cords added	

37. Whether any cost audit was carried out?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.



40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

SI. No.	Particulars	Previous Ye	ar	96	Preceding p	revious Year	96
(a)	Total turnover of the assessee	1771558			1434496		
(b)	Gross profit / Turnover	0	0	0.00	0	0	0.00
(c)	Net profit / Turnover	124845	1771558	7.05	72907	1434496	5.08

(d)	Stock-in-Trade / Turnover	0	0	0.00	0	0	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	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.

SI. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

SI. Income-tax Department Reporting Entity Identification Number

Type of Form Due date for furnishing Date of furnishing, if furnished Whether the Form contains information about all details/ furnished transactions which are required to be reported ?

If not, please furnish list of the details/transactions which are not reported.

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in subsection (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

SI. No.	Total amount of Expenditure incurred	Expe	Expenditure in respect of entities registered under GST				
	during the year	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	entities not registered under GST	
			No records added				

# **Accountant Details**

# Accountant Details



FOR D K D & ASSOCIATES CHARTERED ACCOUNTANTS F. R No. 322657E Thita CA S. MITRA PARTNER (M. NO. 052354)

SMITRA

Membership Number

Name

052354

FRN(Firm Registration Number)

0322657E

Address	28A0 , SUHASINI GANGULY SARANIKOLKATA , Bhawanipore S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700025
Place	122.163.111.147
Date	29-Sep-2022

				Additions De	tails (From Point	No.18)		
Description of the	SI.	Date of	Date	Purchase		Adjustments on A	account of	Total Value of Purchases(B) (1+2+3+4)
Assets/Class of Assets	No.	Purchase	put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%					No reco	ords added		
Description of the	SI.	Date of	Date			Adjustments on A	account of	Total Value of
Assets/Class of Assets	Purchase	Purchase put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B (1+2+3+4	
Plant and Machinery @ 40%					No reco	ords added		
Description of the	SI.	Date of	Date	Purchase		Adjustments on A	account of	Total Value o
Block of Assets/Class of Assets	No. Purchase put to	No. Purchase		Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B) (1+2+3+4)
Plant and Machinery					No reco	ords added	7	

		Deductions De	tails (From Poi	nt No.18)		
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days		
Furnitures & Fittings @ 10%	144			No records added		
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days		
Plant and Machinery @ 40%	No records added					
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days		
Plant and Machinery @ 15%	No records added					

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CHARTERED ACCOUNTANTS. SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

#### BALANCE SHEET AS AT 31ST MARCH 2022

	Schedule	31ST MAR. 2022
		RS.
1. SOURCES OF FUNDS (I) PARTNERS' CAPITAL ACCOUNT		=
a) Capital Account	1	4,00,000.00
b) Current Account	2	15,19,118.58
2.SECURED LOANS	3	6,95,896.23
(As per details)		
TOTAL:	_	26,15,014.81
IL APPLICATION OF FUNDS		
(1) FIXED ASSETS	4	
(a) Gross Block 9,10,362.18 (b) Less: Depreciation 1,38,082.00		
(c) Net Block		7,72,280.18
(2) CURRENT ASSETS, LOANS & ADVANCES		
(a) Cash in hand & Cash at Bank	5	1,92,557.63
(b) Loans & Advance	6	15,13,630.00
(c) Investments	7	2,64,711.00
(d) Sundry Debtors	8	2,25,350.00
SUB-TOTAL: Less : CURRENT LIABILITIES		21,96,248.63
AND PROVISIONS		
Current Liabilities	9	3,53,514.00
SUB-TOTAL:	_	3,53,514.00
Net Current Assets		18,42,734.63
TOTAL:		26,15,014.81

Notes on the Accounts

In terms of our report of even date

For DKD & Associates Chartered Accountants,

> FOR D K D & ASSOCIATES CHARTERED ACCOUNTANTS F. R. No. 322657E

CA S.MITRA

Partners

Membership No. 052354 CAS. MITRA
Firm Reg. No. -0322657E, M. NO. 052354)
UDIN: 22052354BAONBP5386

For R.Bose & Associates Chartered Accountants

Place : Kolkata Date: 29-09-2022

18

For R. Flose & Associates Chartered & Quantants



Partner

CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

#### PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2022

	Schedule	2021-22
INCOME	Rs.	Rs.
Income From Profession	10	15,38,564.00
Other Income	11	2,32,994.00
TOTAL:		17,71,558.00
EXPENDITURE		
Personnel Expenses	12	6,20,500.00
Rent,Rates & Taxes	13	1,51,540.00
Power & Fuel	14	43,535.36
Repair & Maintanance	15	4,220.00
Finnacial Charges	16	87,372.13
Selling & Administrative Expenses Depreciation	17	1,94,437.20 1,38,082.00
TOTAL:	-	12,39,686.69
PROFIT BEFORE TAXATION		5,31,871.31
APPROPRIATION		
Less: Interest on Capital		73,026.29
Less: Partners Remaneration		3,34,000.00
Amount Transferred to Reserve & Surplus		1,24,845.02

In terms of our report of even date

For DKD & Associates

Chartered Accountants,

FOR D K D & ASSOCIATES CHARTERED ACCOUNTANTS

F. R No. 322657E

CA S.MITRA

Partner.

CAS MITRA Membership No. 052354 PARTNER (M. NO. 052354) Firm Reg.No.-0322657E

UDIN: 22052354BAONBP5386

Place : Kolkata Date : 29-09-2022



For R. Bose & Associates Chartered Accompants



CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST PLOOR), 91, BIDHAN ROAD, SILIGURI, DARJESLING

#### SCHEDULE-1 Partners Capital as at 31.03.2022

Name of Partners	Opening Halance	Salary	Addition This Year	Interest on Capital	Share of Profit	I. Tax Adjusted	T.D.S. Adjusted	Others Drawings	Closing Balance
KATHINDRA BOSE	4,00,000:00		12						4,00,000.00
	4,60,000.00								4,09,000.00



For R.Bosa & Associates Chartered Accountants

Partner

For R. Rose & Associates Chartered Acquantants

Parine

SCHEDULE 2 Portners Current Account as on 31/03/2022

Name of Portners	Profit Starring	Opening Bulance	Salary	Addi	tion	Interest	Share of Profit	Self Assessment for	T.D.S. & T.C.S. Adjusted	Others Drawings	Closing Balance
	Hation		- 5	LTax Refund	Others	Cigital					
RATHNORA BOSE	40%	7,80,905.71	1,31,000.00	11,236.00	-	31,236.23	49,938.01	1	6,690.00	4,50,000.00	5,47,715.9
DENGRAYAN BESWAS	40%	10,21,725.88	1.37,000.00	11.296.00	2	40,869.04	49,938.01	2	6,600.00	3,00,000.00	9,48,168.9
NEHA PODDAR	20%	23,025,68	12,000,00	5,618,00		921.03	24,969:00		3,300.00	1,110,000,00	25,253.7
	_	18,25,657.27	3,34,000.00	28,090.00		73,826.29	1,24,545.02	-	16,500.00	5,50,000.00	15,19,118.5



For R.Bose & Associates Chartered Accountants

Partner (

For R. Bose & Associates Charterod 4@jountants

CHARTERED ACCOUNTANTS. SANTINIKETAN BUILDING (1ST FLOOR). 91, BIDHAN ROAD, SILIGURI, DARJEELING

	Amount
SCHEDULE-3	
SECURED LOANS	
Bank of Baroda (CC Account) -77730400000086	72,626.95
Bank of Baroda (Car Loan) A/C-77730600000033	6,23,269.28
	6,95,896.23
SCHEDULE-5	
CASH AND BANK BALANCE Cash in Hand	36,779.36
Salance at bank	
- Indian Bank	14,855.62
- HDFC Bank (B/F)	10,171.15
- Union Bank of India	1,30,751.50
	1,92,557.63
SCHEDULE-6 CURRENT ASSETS , LOANS & ADVANCES LOANS & ADVANCES	
Advances for Building (Salami)	19,000.00
Advances for Office (R.Bose)	30,000.00
Advances for Office (R.Bose)	14,00,000.00
T.D.S. (21-22)	64,630.00
	15,13,630,00
SCHEDULE-7	
INVESTMENT	
Fixed Deposit with Vijaya Bank	1,00,000.00
Accrued Interest	1,64,711.00
	2,64,711.00
SCHEDULE-8 SUNDRY DEBTORS Considered good	
(As Per Details)	2,25,350.00
	2,25,350.00
SCHEDULE-9	
CURRENT LIABILITIES	

For R. Bose & Associates Chartered Acquintants

Others payable

OUTSTANDING:

Sagun

3,53,514,00 For R.Bose & Associates Chartered Accountants

3,53,514.00





CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILKGURI, DARJEELING

#### SCHEDULE-4

#### Details of Fixed Assets as on 31.03.2022

Puraticulars	dars Rate Opening		Ado	Addition Sale		Balace W/Off	Total	Depreciation	Balance on
	of Dep.	Balance	UPTO 30/09/21	AFTER 30/09/21				during 21-22	31.03.2022
Furniture & Fixture (Slg)	10%	48,494.19	94	-	*	93	48,494.19	4,849.00	43,645.19
Car	15%	8,46,057.92	8.5	3		5	8,46,057.92	1,26,909.00	7,19,148.92
Computer & Periferals	40%	15,810.07	94	12	2	€.	15,810.07	6,324.00	9,486.07
TOTAL :		9,10,362.18	ST.				9,10,362.18	1,38,082.00	7,72,280.18







CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

	31st March,
SCHEDULE 10	2022
	Rs.

#### INCOME FROM PROFESSION

Professional Fees 15,38,564.00

15,38,564.00

#### SCHEDULE 11 OTHER.INCOME

Interest on F.D	15,327.00
Other consultancy work	2,15,987.00
Interest on IT Refund	1,680.00
	2,32,994.00

#### SCHEDULE 12

#### PERSONNEL EXPENSES

	6,20,500,00
Seminer Expenses	22,500.00
Salary	5,98,000.00

#### SCHEDULE 13

#### RENT.RATES & TAXES

Legal Charges	1.51,540.00
Legal Charges	11,500.00
Office Rent	1,40,040.00

#### SCHEDULE 14

#### POWER & FUEL

Car Fuel 21,365.36
Electric Charges For R.Bose & Associates Chartered Accountants Charges 43,535.36

For R. Bose & Associates Charlered Accountants

CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

71, DIDITAT KOAD, BILIOUKI, DAKELLING	2022
SCHEDULE 15 REPAIR & MAINTANANCE	
Computer Maintanance	2,656.00
Electrical Repair & Maintanance	1,564.00
Electrical Repair & Manhanance	1,304.00
	4,220.00
SCHEDULE 16 FINANCIAL CHARGES	
Bank Charges	1,864.10
Bank Interest (CC vijaya Bank)	7,557.03
Bank Interest on Car Loan	77,951.00
	87,372.13
SCHEDULE 17	
SELLING & ADMINISTRATIVE EXPENSES	
Printing & Stationary	18,698.00
Postage & Telegram	2,746.00
Travelling Expenses	16,559.00
Advertise Expenses	4,480.00
Water Charges	6,000.00
Software Renewal Charges	6,500.00
Books & Periodicals	3,698.00
Tea & Tiffin	16,989.00
Car Insurance	45,698.00
Telephone Expenses	16,585.00
Donation & Subscription	3,100.00
Internet Charges	24,000.00
Membership Fees	24,780.00
Misc. Expenses	2,615.20
Puia Expenses	1.989.00
For R.Bose & Associates Chartered Accountants	Se Se



1,94,437.20

For R. Bose & Associates Chartered (Countants

## FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

 We have examined the balance sheet as on 31st March 2023, and the Profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023 attached herewith, of

Name	R BOSE & ASSOCIATES
Address	0, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, HILL CART ROAD, JALPAIGURI, 32-West Bengal, 91-India, Pincode - 734001
PAN	AAFFR2530R
Aadhaar Number of the assessee, if available	

- We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, HILL CART ROAD, SILIGURI, WEST BENGAL-734001 and 0 branches.
- 3. a. We report the following observations/comments/discrepancies/inconsistencies if any:

Qualification Type

b. Subject to above,-

SI. No.

Place

Date

Date of signing Tax Audit Report

- A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
- B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.
- C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023; and
- ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In Our opinion and to the best of Our information and according to the explanations given to Us, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Observations/Qualifications

30-Sep-2023

49.37.10.244

30-Sep-2023

Accountant Details	CHARTERED ACCOUNTANTS F. R. NO. 322657E  CAS MITRA PARTNER M. NO. 052354)
Name	Srikumar MITRA
Membership Number	052354
FRN(Firm Registration Number)	322657E
	INI GANGULY SARANI , Bhawanipore S.O , (ATA , 32-West Bengal , 91-India , Pincode - 700025

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## FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

crosss constitution		
1. Name of the Asse	essee	R BOSE & ASSOCIATES
2. Address of the As	ssessee	
		0, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, HILL CART
		ROAD , Siliguri H.O , SILIGURI , JALPAIGURI , 32-West Bengal , 91-India
		Pincode - 734001
3. Permanent Accou	unt Number (PAN)	AAFFR2530F
Aadhaar Number of	the assessee, if available	
4. Whether the asse	essee is liable to pay indirect t	ax like excise duty, service tax, sales tax, goods and services tax, customs
duty,etc. if yes, pleas	se furnish the registration nur	nber or,GST number or any other identification number allotted for the same ?
SI. No.	Туре	Registration /Identification Number
		No records added
5. Status		Firm

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

SI. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Clause 44AB(d )- Profits and gains lower than deemed profit u/s 44ADA	

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAB / 115BAB / 115BAC (1A) / 115BAD / 115BAE ?

Section under which option exercised

6. Previous year

7. Assessment year

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?

SI. No.	Name	Profit Sharing Ratio (%)	
1	DEBNARAYAN BISWAS	40	
2	RATHINDRA BOSE	40	
3	NEHA PODDAR	20	

(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 ?

01-Apr-2022 to 31-Mar-2023

2023-24

SI. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No record	s 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).

SI. No.	Sector	Sub Sector	Code
1	PROFESSIONS	Tax consultancy	16003

(b). If there is any change in the nature of business or profession, the particulars of such change ?

SI. 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

No

SI. No.	Books prescribed	
1	Cash Book	
2	Bank Book	
3	Journal	
4	Ledger	
5	Sales Register	

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

SI. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book	0, SANTINIKETAN BUILDING (1ST FLOOR)	91, BIDHAN ROAD, HIILL CART ROAD	DARJEELING	734001	91-India	32-West Bengal
2	Bank Book	0, SANTINIKETAN BUILDING (1ST FLOOR)	91, BIDHAN ROAD, HIILL CART ROAD	DARJEELING	734001	91-India	32-West Bengal
3	Journal	0, SANTINIKETAN BUILDING (1ST FLOOR)	91, BIDHAN ROAD, HIILL CART ROAD	DARJEELING	734001	91-India	32-West Bengal
4	Ledger	0, SANTINIKETAN BUILDING (1ST FLOOR)	91, BIDHAN ROAD, HIILL CART ROAD	DARJEELING	734001	91-India	32-West Bengal
5	Sales Register	0, SANTINIKETAN BUILDING (1ST FLOOR)	91, BIDHAN ROAD, HIILL CART ROAD	DARJEELING	734001	91-India	32-West Bengal

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

SI. No.	Books examined	
1	Cash Book	
2	Bank Book	

3			Journal		
4			Ledger		
5			Sales Register		
70.			Sales register		
amount ar	er the profit and loss account inclu nd the relevant section (44AD, 44Al vant section.) ?	이 기업으로 이 전 경영에 이름하면 다른 경영에 되었다. 경향이 되지 않는 경영을 되었습니?	이 있다면 그렇게 하다 하고 있다면 하지 않아 있다면 하는데 하는데 하지 않아요. 그렇게 다른데 없다면 다른데 없다면 다른데		Ņ
SI. No.		Section			Amour
			No records added		
13.(a). Me	thod of accounting employed in the	previous year.			Mercantile system
	ner there had been any change in the previous year?	ne method of accounting empl		ployed in the immediately	N
(c) If answ	ver to (b) above is in the affirmative	nive details of such change	and the effect thereof on the	profit or loss 2	
(c). II di isi	ver to (b) above is in the animative	, give details of such change	, and the enert thereor of the	profit of loss ?	
SI. No.	Particulars		Increas	se in profit	Decrease in prof
			No records added		
	sure standards notified under secti wer to (d) above is in the affirmative		ents:	AD A	
SI, No.	ICDS	Inc	rease in profit	Decrease in profit	Net effe
			No records added		
(f). Disclos	sure as per ICDS:				
(f). Disclos SI. No.	sure as per ICDS:	ICDS	Die	sclosure	
SI. No.	sure as per ICDS: thod of valuation of closing stock e		Dis	sclosure	
<b>SI. No.</b> 14.(a). Me	thod of valuation of closing stock e e of deviation from the method of v	mployed in the previous year			N
<b>SI. No.</b> 14.(a). Me (b). In cas	thod of valuation of closing stock e e of deviation from the method of v	mployed in the previous year	tion 145A, and the effect there		No.
SI. No. 14.(a). Me (b). In cas please fun	thod of valuation of closing stock e e of deviation from the method of v nish:	mployed in the previous year	tion 145A, and the effect there	eof on the profit or loss,	
SI. No.  14.(a). Me (b). In casi	thod of valuation of closing stock e e of deviation from the method of v nish:	mployed in the previous year aluation prescribed under sec	tion 145A, and the effect there increas No records added	eof on the profit or loss,	
SI. No.  14.(a). Me (b). In casi	thod of valuation of closing stock e e of deviation from the method of v nish: Particulars	mployed in the previous year aluation prescribed under sec	tion 145A, and the effect there increas No records added	eof on the profit or loss,	Decrease in pro

# Acknowledgement Number:358964760300923 16. Amounts not credited to the profit and loss account, being, -(a). The items falling within the scope of section 28; SI. 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; Description Amount SI. No. No records added (c). Escalation claims accepted during the previous year; SI. No. Description Amount No records added (d). any other item of income; Description SI. No. Amount ₹0 (e). Capital receipt, if any. SI. No. Description Amount

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:

SI. No.	Details of property			Address of P	roperty	Consideration received or accrued	Value adopted or assessed or	Whether provisions of second proviso to sub-section (1) of		
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State		assessable	section 43CA or fourth proviso to clause (x) of sub- section (2) of section 56 applicable ?
					1					

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:-



il. io.	Nethod of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depre clatio n (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/11 5BAC(3)/115B AD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 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)	Purchas e 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-O)
	MDA.	Furnitures & Fittings @	10	₹43.645	as applicable)	₹0	₹43,645	₹0	40	-80	₹0	₹4,366	₹ 39,290

		10%											
2	WDV	Plant and Machinery (\$) ADN	40	₹9,486	40	40	<b>₹9,486</b>	₹0	₹0	₹0	70	₹3,794	₹ 5,602
3	WDV	Plant and Machinery @ 15%	15	47,19,149	40	₹0	<b>57.39.149</b>	40	40	40	40	<b>41,07.872</b>	8.11.277

19. Amount admissible under section-

SI. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1) [iii]]

SI. No.	Description	Amount
	No records added	

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

SI.	Nature of	Sum received from	Due date for	The actual amount	The actual date of payment to the concerned
No.	fund	employees	payment	paid	authorities
			No recor	rds added	

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

SI. No.	Particulars	Amount
	No records added	

Personal expenditure

SI. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

SI. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

SI. No.	Particulars		Amount
	No records added	S. Associ	

Expenditure incurred at clubs being cost for club services and facilities used.

SI.

Date of

payment

Nature

payment

Amount

payment

Name

of the

payee

Permanent Account

Number of the

payee,if available

Aadhaar

payee, if available

Number of the

Address

Address

Line 2

City Or

Town Or District Zip

Code / Pin

Code

Country State

SI. N	0.			P	articulars	No re	cords adde	4					5	Amount
						Note	corus auuci	4						
Expend	iture for an	y purpose w	hich is an of	fence or is p	prohibited by law or exp	penditur	e by way of	penalty or	fine for vio	lation of an	y law (enacted	f in India or	outside Inc	dia)
SI, N	0.			Р	articulars								16	Amount
						No re	cords adde	d						
Expend	iture by wa	y of any othe	er penalty or	fine not cov	vered above									
SI. N	0.			Р	articulars								(4	Amount
						No re	cords added	d						
Expend	iture incurr	ed to compo	und an offer	nce under ar	ny law for the time bein	ng in forc	e, in India	or outside	India.					
SI. N					articulars		27 M 10 - 10 - 10 C - 1						2	Amount
31. 14	٠,			1.07	ai uculai s	No re	cords adde						0);	Alliount
						140 10	corus auuci	*						
	nefit or per	[[] 이번 (1000년) [1000년 [1000년]		현실하다 하는 사람들이 없는 것이 없었다.	te, in whatever form, to of any law or rule or r						(전 유기(10)(5)(15)(5)(5)(5)(5)(5)			
SI. N	0.			Р	articulars				7	()			117	Amount
						No re	cords adde	d						
(b). A	Amounts in	admissible u	nder section	40(a);	á –	H		k		34				
					<i></i>					U/				
i. as	payment to	non-residen	t referred to	in sub-clau	se (i)									
A. De	etails of pay	yment on wh	ich tax is no	t deducted:										
SI. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Num the payee if available	ber of	Aadhaar Num payee, if avai		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
						No	ecords added							
	etails of pay f section 13		ich tax has i	been deduct	ed but has not been p	aid on o	r before the	due date :	specified in	sub-section	n			
SI. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaa the pay availabi		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
						No	records added							
													- Atta	
II. as	payment re	eferred to in	sub-clause	(ia)								- 6	O Khikata	
A. De	etails of pay	yment on wh	ich tax is no	t deducted:									G Pared Account	
SI. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Num the payee if available	nber of	Aadhaar Num payee, if avai		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
						No	records added							
			ich tax has l	been deduct	ed but has not been p	aid on o	r before the	due date	specified in	sub-section	n			
(T) 0	section 13	325												

Amount deposite d out of "Amoun t of tax

Amount

of tax deducte

d

						No re	cords added							
		0 15 11		210										
as	payment ref	erred to in	sub-clause	(ib)										
De	tails of payn	nent on whi	ch levy is n	ot deducte	d:									
	Date of payment	Amount of payment	Nature of payment	Name of the paye			Aadhaar Number of payee, if available cords added		Address ine 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	
	tails of payn section 139		ch levy has	been dedi	ucted but has n	ot been paid on o	r before the d	ue date sp	ecified in	sub-sectio	n			
	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	nt 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	Am dep d o *An t of dec
						No re	cords added							
	\$1 G2/20	22	2502 2202		7									
	nge benefit i			c)										
Ne	alth tax und	er sub-claus	se (lia)											
Ro	yalty, licens	e fee, servi	ce fee etc. u	under sub-	clause (lib)									
Sa	lary payable	e outside In	dia/to a nor	resident v	without TDS etc	c. under sub-claus	e (iii)							
	Date of	Amount of	l Name of		manent Account Numi		Number of the	Addres	es Ade		City Or Town	Zip Code /	Country	
	payment	payment	t the paye	e payv	e. If available		favailable	Line 1	Lin	2 (	or District	Pin Code		
						NO 16	condis adided							
	o monet to D	C lather free	d etc unde	e oute about	es tha		NIII S	H		1				- 3
	ayment to P				10 0/800 I									
Ta)	paid by en	ployer for p	perquisites (	under sub-	clause (v)									
A	nounts debi	ted to profit	and loss a	ccount bei	ng, interest, sa	lary, bonus, comm	ission or remi	uneration in	nadmissib	le under		7		
ctio	n 40(b)/40(t	oa) and con	nputation th	ereof;										
No	o. Pa	rticulars	Sect	ion	Amou	nt debited to P/L	A/C	Amount	admissib	le	Amount i	nadmissibi	e Rem	narks
						No rec	ords added							
		0.E: 1877.	100	87 565										
. D	isallowance	deemed in	come under	section 4	0A(3):									
der		N(3) read wi	th rule 6DD			relevant documer payee cheque drav								
	Date o		Nature o		Amount	Name of the payee		ent Accou f available		er of the		dhaar Num vailable	ber of the	paye
э.														

SI. Date of Nature of Amount Name of the Permanent Account Number of the Aadhaar Number of the payee, payee, if available if available

please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

a. paid during the previous year;

Section

SI. No.

	on for non-mont of gratuit							
f). Any sum	on for payment or gratur	ty not allowable under sec	tion 40A(7);					₹
	paid by the assessee	as an employer not allowa	ble under sect	ion 40A(9);				र
g). Particul	ars of any liability of a c	ontingent nature;						
SI. No.		Nature of Liabilit	у					Amoun
				No records added				
	of deduction inadmissi rm part of the total incor	ble in terms of section 14/ me;	A in respect of t	he expenditure incurr	red in relation to	income which		
SI. No.		Particular	s					Amoun
		No records a	added					
i). Amount	inadmissible under the	proviso to section 36(1)(iii	).					₹
22. (a) Amo	unt of interest inadmiss	ible under section 23 of th	ne Micro, Small	and Medium Enterpr	ises Developme	nt Act, 2006.		₹
b) Any othe	er amount not allowable	under clause (h) of section	on 43B of the In	ncome-tax Act. 1961.				₹
23. Particula	ars of any payments ma	ade to persons specified u	nder section 40	DA(2)(b).				
	Name of Related Person	PAN of Related Person	Aadhaar available	Number of the relate	ed person, if	Relation	Nature of Transaction	Paymen n Mad
				No records added				
24. Amount	s deemed to be profits a	and gains under section 3	2AC or 32AD o	r 33AB or 33AC or 3	3ABA.			
	JA.	20020			thin's			200000
SI. No.		Section		Description				Amoun
				No records added				
25. Any Am	ount of profit chargeable	e to tax under section 41 a	and computatio	n thereof.				
SI. No.	Name of person	Amou	nt of income	Section	Description of	Transaction	()	Computation if any
				No records added				
26 i In reen	ect of any sum referred	to in clause (a), (b), (c), (	d) (e) (f) or (a	of section A3B, the I	liability for which			
и кеар	sa si any sum referred	sounds full fall fall fall f	~V (~V (1) o) (A	, or occupit hous the l	waring to minut			

Nature of liability

Amount

₹0

b. not paid during the previous year;

SI. 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);

SI. No. Section Nature of liability Amount

₹0

b. not paid on or before the aforesaid date.

SI. 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.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts	
Opening Balance	₹0		
Credit Availed	₹0		
Credit Utilized	₹0		
Closing /Oustanding Balance	₹0		

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Si. 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) (viia) ?

No

Please furnish the details of the same



SI. No.	Name of the person from which share received	pe	AN of the erson, if vailable	Aadhaar Number of the payee, if available	Name of company shares a received	whose con	of the	No. of Shares Received	Amount of consideration paid	Fair Ma value of sha
					No reco	rds added				
	nether during the			195	onsideration for is	sue of shares whi	ch exceeds	the fair market		
Please	furnish the deta	ils of the sa	me							
SI. No.	Name of the consideration shares			PAN of the person, if available		aar Number of ayee, if able	No. of shares	1	Amount of consideration received	Fair Mai value of sha
					No reco	rds added				
				ome chargeable u	nder the head 'in	come from other s	ources' as r	referred to in		
lause	(ix) of sub-section	on (2) of sec	tion 56 ?				bul			
. Plea	ase furnish the fo	llowing deta	iils:							
il. No			Natur	e of income			10	W		Amo
					No reco	rds added				
	hether any amo			ome chargeable u	nder the head 'in	come from other s	ources' as r	referred to in		
. Plea	ase furnish the fo	llowing deta	ills;	3/1		n sand	-/	15		
SI. No	3		Natur	e of income			J D			Amo
					No reco	rds added				
	tails of any amo				ereon (including	interest on the am	ount borrow	ed) repaid,		
I.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Audhaur Number of the person, if available	Address Add Line 1 Line	riess City Or 2 Town Or District	Zip Count Code / Pin Code	ry State	Amount borrowed	Date of Amount borrowing due including interest	Amount repaid
					No rec	ords added				
	hether Primary aus year ?	adjustment t	o transfer price	, as referred to in	sub-section (1) o	f section 92CE, ha	as been mad	de during the		
. Plea	ase furnish the fo	llowing deta	ils:							
SI.	Under which	clause	Amount	in Whether	the excess mon	ey If yes, v	whether the	e If no,	the amount (in Rs.)	Expected d

No records added

within the

prescribed time ?

repatriated to India as per the

provisions of sub-section (2)

of section 92CE ?

ceeding



money which has not

the prescribed time

been repatriated within

adjustment

primary adjustment

is made ?

b. Please furnish the following details

SI. Amount of No. 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 subsection (4) of section 94B.(iv) Details of interest expenditure carried forward as per subsection (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

SI. Nature of the impermissible avoidance No. arrangement Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement

No records added

31.a.Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

SI. Name of No. the lender or depositor Address Pe of the Ad lender or No depositor av wi

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

loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?

Whether 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.

In case the

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:-

SI. Name of No. the person from whom specified sum is

received

Address of the person from whom specified sum is received Permanent Account Number (if available with the assessee) of the person from whom specified sum is received

Aadhaar Number of the person from whom specified sum is received, if available

Amount of specified sum taken or accepted Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?

In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

No records added



Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Si. Name of No. the payer Address of the payer Permanent Account Number (if available with the assessee) of the payer

Aadhaar Number of the payer, if available Nature of transaction

Amount of receipt

Date of receipt

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

SI. Name of the Address of the Permanent Account Number (if available with the Aadhaar Number of the payer, Amount of No. payer payer assessee) of the payer if available receipt

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Permanent Account Number (if SI. Name of Address of Aadhaar Number of Nature of Amount of Date of available with the assessee) of the the payee the payee the payee, if available No. transaction payment payment payee

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

SI. Name of the Address of the Permanent Account Number (if available with the No. payee payee assessee) of the payee 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:-

SI. Name Address Aadhaar Permanent Amount of Maximum amount Whether the In case the repayment of the Number of No. of the Account repayment outstanding in repayment was was made by cheque Number (if payee payee the payee, the account at made by cheque or or bank draft, whether available with if available any time during bank draft or use of the same was repaid the assessee) the previous year electronic clearing by an account payee of the payee system through a cheque or an account bank account? payee bank draft.

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:-

Amount of repayment of loan or deposit or any specified Aadhaar Number Name of Permanent Account SI. Address of advance received otherwise than by a cheque or bank draft or the Number (if available with of the payer, if No. the payer use of electronic clearing system through a bank account the assessee) of the payer available payer during the previous year

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Amount of repayment of loan or deposit or any specified Name of Permanent Account Aadhaar Number Address of SI. advance received by a cheque or bank draft which is not an Number (if available with the of the payer, if the payer account payee cheque or account payee bank draft during the No. the assessee) of the payer available payer previous year

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

		10000 1000	Amount as returned (if the assessed	All losses/allowances	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under	Amount as reference		-	
SI. No.	Assessment Year	Nature of loss/allowance	depreciation is less and no appeal pending then take assessed)	not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount	Order U/s	Date of order	Remarks

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	Not Applicable
to the previous year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year?	No
If yes, please furnish the details of the same.	₹0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	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

SI. Section under which No. deduction is claimed Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish?

No

74.00 8 man ma at	2003 S	(M)T-t-1	(Witness and	(CVT-t-1	(EVEnted	(A)Total	CONTRACTOR	merale	(d)Tour	SI.
(10)Amount of	(9)Amount	(8)Total	(7)Amount	(6)Total	(5)Total	(4)Total	(3)Nature	(2)Sectio	(1)Tax	51.
tax deducted or	of tax	amount on	of tax	amount on	amount on	amount of	of	n	deduction	No.
collected no	deducted	which tax	deducted	which tax	which tax	payment or	payment		and	
deposited to	or	was	or collected	was	was	receipt of			collection	
the credit of the	collected	deducted or	out of (6)	deducted	required to	the nature			Account	
Centra	on (8)	collected at		or collected	be	specified			Number	
Governmen		less than		at specified	deducted	in column			(TAN)	
out of (6) and		specified		rate out of	or	(3)				
(8) (10		rate out of		(5)	collected					
		(7)			out of (4)					

No records added

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:



	Number (	TAN)		for furnishing	furnishing, if furnished		formation al required to b				ails/transactions ich are not reported.
					3	No records add	ted				
c). Whe	ether the as	sessee is lia	ble to pay inter	est under se	ection 201(1A) or s	ection 206C(7	)?				Not Applicable
Please	e furnish:										
SI. No.	Tax dedu Number		ollection Acco	ount			nterest unde /206C(7) is p		Amoun	t paid out of col	umn (2) along with dat of payment.(3
									A	mount Date	of payment
						No records add	led				
35.(a). li	n the case	of a trading o	concern, give q	uantitative d	etails of prinicipal	items of goods	traded;				
SI. No.	Item Name	Unit Nam	Ope e stoc	0.00	Purchases dur pervious year		pervio	during the us year		Closing stock	Shortage/excess, if any
				-0%		No records add	led				
b). In th	ne case of n	nanufacturin	g concern,give	quantitative	details of the print	cipal items of r	aw materials	, finished p	products and by	y-products.	
A. Raw	materials:										
SI. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consump	per	ing the o	Closing	Yield of finished products	Percentage of yield	Shortage/excess if any
					97	No records add	ded				
3. Finist	hed product	15 ;	170			SZ					
SI. No.	item Name	Unit Name	Opening stock		hases during ervious year		anufactured pervious yea	r the	les during pervious	Closing	Shortage/excess,
						No records add		yea	ar		
790	@ =										
C. By-pr	roducts										
SI. No.	Item Name	Unit Name	Opening stock		hases during ervious year	170	anufactured pervious yea	the	les during pervious ar	Closing stock	Shortage/excess, any
						No records add	ied				
	ne case of D		mpany, details	of tax on dis	tributed profits und	der section 115	-O in the folk	owing form	s >		
SI. No.	Total am	ount of		nt of reduct	ion as referred	Amount of	reduction as		Total tax		s of payment with

No records added

Q & AGOO

(i)

payment (ii)

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?

Please furnish the following details:-

SI. No. Amount received Date of receipt

No records added

37. Whether any cost audit was carried out ?

Not Applicable

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?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

SI. No.	Particulars	Previous Year		96	Preceding previous	96	
(a)	Total turnover of the assessee	1762826			1771558		
(b)	Gross profit / Turnover	0	0	0.00	0	0	0.00
(c)	Net profit / Turnover	126504	0	0.00	124845	0	0.00
(d)	Stock-in-Trade / Turnover	0	0	0.00	0	0	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	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.

SI. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

ASSOCIATION OF THE PROPERTY OF

No

b. Please furnish

SI. Income-tax Department
Reporting Entity
Identification Number

Type of Form

Due date for furnishing Date of furnishing, if furnished Whether the Form contains information about all details/ furnished transactions which are required to be reported?

If not, please furnish list of the details/transactions which are not reported.

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in subsection (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

SI. Total amount of Expenditure incurred No. during the year

Expenditure in respect of entitles registered under GST

Expenditure relating to

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

entities not registered under GST

No records added

# Accountant Details



## **Accountant Details**

Place

FOR D K D & ASSOCIATES CHARTERED ACCOUNTANTS F. R No. 322657E CAS. MITRA PARTNER (M. NO. 052354)

Name	Srikumar MITRA
Membership Number	052354
FRN(Firm Registration Number)	322657E
Address	28/A , SUHASINI GANGULY SARANI , Bhawanipore S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700025

49.37.10.244

30-Sep-2023 Date

				Additions De	tails (From Point	No.18)		
Description of the	SI.	Date of Purchase	Date	Purchase	Adjustments on Account of			Total Value of
Assets/Class of Assets	No.	Purchase	put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Purchases(B) (1+2+3+4)
Furnitures & Fittings @ 10%					No reco	rds added		
Description of the	SI.	Date of	Date	Purchase		Adjustments on A	ccount of	Total Value of
Block of Assets/Class of Assets	No.	Purchase	put to Use	Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by	Purchases(B) (1+2+3+4)

							whatever name called (4)	
Plant and Machinery @ 40%					No reco	ords added		
Description of the Block of	SI. No.	Date of Purchase	Date put to	Purchase Value(1)		Adjustments on A	ecount of	Total Value of Purchases(B)
Assets/Class of Assets	3,0953		Use		CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	(1+2+3+4
Plant and Machinery @ 15%					No reco	ords added		

		Deductions De	tails (From Poi	nt No.18)
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	10			No records added
Description of the Block of Assets/Class of Assets	SI. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	V			No records added

This form has been digitally signed by SRIKUMAR MITRA having PAN AEPPM5760A from IP Address - on 30/09/2023 01:22:54 PM Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

#### BALANCE SHEET AS AT 31ST MARCH 2023

	Schedule	31ST MAR. 2023
		RS.
1. SOURCES OF FUNDS (I) PARTNERS' CAPITAL ACCOUNT		
a) Capital Account	1	4,00,000.00
b) Current Account	2	22,91,757.68
2 SECURED LOANS	-3	5,83,541.00
(As per details)		
TOTAL:		32,75,298.68
II. APPLICATION OF FUNDS		
(I) FIXED ASSETS	4	
(a) Gross Block 7,73,980.18		
(b) Less : Depreciation 1,16,201.00 (c) Net Block	_	3222371
(4)		6,57,779.18
(2) CURRENT ASSETS, LOANS & ADVANCES		
(a) Cash in hand & Cash at Bank	5	3,80,279.83
(b) Loans & Advance	6	19,11,420.00
(c) Investments	7	2,80,859.00
(d) Sundry Debtors	8	1,79,560.00
SUB-TOTAL: Less: CURRENT LIABILITIES		27,52,118.83
AND PROVISIONS		
Current Liabilities	9	1,34,599.33
Current Liabilities		1,34,399.33
SUB-TOTAL:		1,34,599.33
Net Current Assets		26,17,519.50
TOTAL:		32,75,298.68

Notes on the Accounts

In terms of our report of even date

For DKD & Associates

SRIKUMAR. ARTIM

F. R. No. 322657E

CAS. MITRA PARTNER

( M. NO. 052354)

CA S.MITRA

Partners Membership No. 052354 Firm Reg.No.-0322657E

UDIN: 23052354BGSYUZ8520

Chartered Accountants, FOR D K D & ASSOCIATES CHARTERED ACCOUNTANTS

Place: Kolkata

Date: 30.09.2023

For R. Bose & Associates

Chartered Accountants

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For R. Bose & Associates Chartered Accountants

Partner

CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

### PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2023

	Schedule	2022-23
INCOME	Rs.	Rs.
Income From Profession	10	12,91,700.00
Other Income	11	4,71,126.00
TOTAL:		17,62,826.00
EXPENDITURE		
Personnel Expenses	12	6,18,500.00
Rent,Rates & Taxes	13	1,62,430.00
Power & Fuel	14	30,749.33
Repair & Maintanance	15	2,266.00
Fianacial Charges	16	70,438.57
Selling & Administrative Expenses	17	2,40,972.00
Depreciation		1,16,201.00
TOTAL:		12,41,556.90
PROFIT BEFORE TAXATION	_	5,21,269.10
APPROPRIATION		
Less: Interest on Capital		60,764.74
Less: Partners Remuneration		3,34,000.00
Amount Transferred to Reserve & Surplus		1,26,504.36

In terms of our report of even date

#### For DKD & Associates

Chartered Accountants,

SRIKUMA Digitally regred by SRIKUMA SRIEDINA SHITIN R MITRA Dide: 2021.09:30

FOR DKD & ASSOCIATES CHARTERED ACCOUNTANTS F. R. No. 322657E

CAS MITRA

( M. NO. 052354)

CA S.MITRA

Partner.

Membership No. 052354 Firm Reg.No.-0322657E

UDIN: 23052354BGSYUZ8520

Place: Kolkata Date: 30.09.2023



For R.Bose & Associates Chartered Accountants



Partner

CHARTERED ACCOUNTANTS, SANTENBEITAN BUILDING (18T FLOOR), 91, HIDHAN SOAD, SELECURI, DARHHELING

#### SCHEDULE-1

#### Partners Capital as at 31.03.2023

Name of Partners	Opening Balance	Solary	Addition This Year	Interest on Capital	Share of Profit	I. Tax Adjusted	T.D.S. Adjusted	Others Drawings	Closing Balance
RATHENDRA BOSE	4,00,000.00		13						4,00,000.00
	4,00,000.00	***		- 1	-	100			4,90,000.00

#### SCHEDULE-2

#### Partners Current Assount as on 31.03.2023

Name of Partners	Profit Sharing	Opening Balance	Solary	Addi		Interest on	Share of Profit	Self Assessment tox	T.D.S. & T.C.S. Adjusted	Others Drawings	Closing Balance
	Ration	1100000		LTax Refund	Others	Capital	70077	100000000000000000000000000000000000000	ACCESSES SEE	-circurate	96 DECEMBER 1
RATHENDRA BOSE	486	5,47,715.98	1,31,000.00		4,00,000.00	21,908.64	50,001.74	- 1	25,852.00	1,20,000.00	10,05,374.3
DENARAYAN BISWAS	40%	9,48,168.92	1,31,000.00	-	3,00,000.00	37,926.76	50,601,74	92	25,852.00	1,80,000,00	12,61,845.4
NIHA PODDAR	20%	23,233.71	72,000.00		- 3	929.35	25,800.87	20	12,926.00	84,000.00	24,531.9
	-	15,19,118.58	3,34,060.00	_	7,00,000.00	60,764,74	1,26,594.36	5	64,630,00	3,54,000.00	22,91,757,6

For R Bose & Associates
Chartered Accountants

Partner

Partner

Account Accou

For R. Bose & Associates Chartered (Countains)

Pittner

CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

	Amount
SCHEDULE-3	
SECURED LOANS	
Bank of Baroda (Car Loan) A/C-77730600000033	5,83,541.00
	5,83,541.00
SCHEDULE-5	
CASH AND BANK BALANCE	
Cash in Hand	4,282.00
Balance at bank	
<ul> <li>Indian Bank (Kol)-50273396826</li> </ul>	45,086.70
- HDFC Bank (B/F)	10,171.15
- Union Bank of India(B/F)	1,30,751.50
<ul> <li>Bank of Baroda (OD Account) -77730400000086</li> </ul>	1,89,988.48
	3,80,279.83
SCHEDULE-6	
CURRENT ASSETS , LOANS & ADVANCES	
LOANS & ADVANCES	
Advances for Building (Salami)	19,000.00
Advances for Office (R.Bose)	30,000.00
Advances for Offsee (R.Bose)	18,00,000.00
T.D.S. (22-23)	62,420.00
SCHEDULE-7	19,11,420.00
INVESTMENT	
INVESTMENT	
Fixed Deposit with Vijaya Bank	1,00,000.00
Accrued Interest	1,80,859.00
	2,80,859.00
SCHEDULE-8	84.
SUNDRY DEBTORS	
Considered good	
(As Per Details)	1,79,560.00
	1,79,560.00
SCHEDULE-9	11.585.5700
CURRENT LIABILITIES	
OUTETA NIDIO.	

Others payable

OUTSTANDING:

For R.Bose & Associates Chartered Accountants

Partner,

Served ACCO

1,34,599.33

1,34,599.33

For R. Bose & Associates Chartered Acquaigants

CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

#### SCHEDULE-4

#### Details of Fixed Assets as on 31.03.2023

Puraticulars	Rate	Opening	Add	ition	Sale	Balace W/Off	Total	Depreciation	Balance on
SCHOOL STATE	of Dep.	Balance	UPTO 30/09/22 AFTER 30/09/22	83858	during 22-23	31.03.2023			
Furniture & Fixture (Slg)	10%	43,645.19	1,700.00	-			45,345.19	4,535.00	40,810.19
Car	15%	7,19,148.92	6.		09	(4)	7,19,148.92	1,07,872.00	6,11,276.92
Computer & Periferals	40%	9,486.07			12	(1)	9,486.07	3,794.00	5,692.07
TOTAL	1	7,72,280.18	1,700.00	43			7,73,980.18	1,16,201.00	6,57,779.18



For R.Bose & Associates Chartered Accountants

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For R. Bose & Associates / Chartered (Countains)

Patiner

CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

SCHEDULE 10 31st March.
2023
Rs.

## INCOME FROM PROFESSION

Professional Fees 12,91,700.00

12,91,700.00

## SCHEDULE 11 OTHER.INCOME

Interest on F.D 16,148.00 Other consultancy work 4,54,978.00

4,71,126.00

## SCHEDULE 12

#### PERSONNEL EXPENSES

Salary 5,96,000.00 Seminer Expenses 22,500.00

6,18,500.00

### SCHEDULE 13

### RENT, RATES & TAXES

Office Rent 1,50,930.00
Legal Charges 11,500.00
1,62,430.00

### SCHEDULE 14

POWER & FUEL

Car Fuel Electric Charg



For R. Bose & Associates Chartered 4 Countants

> 13,124.33 17,625.00

30,749.33

CHARTERED ACCOUNTANTS, SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, SILIGURI, DARJEELING

020000000000		2023
SCHEDULE 15		
REPAIR & MAINTANANCE		1.504.00
Computer Maintanance		1,594.00
Electrical Repair & Maintanance		672,00
	_	2,266.00
SCHEDULE 16 FINANCIAL CHARGES		
Bank Charges		499.57
Bank Interest (CC vijaya Bank)		8,437.00
Bank Interest on Car Loan		61,502.00
Dank Interest on Car Loan		01,502.00
		70,438,57
SCHEDULE 17		
SELLING & ADMINISTRATIVE E	XPENSES	
Printing & Stationary		22,156.00
Postage & Telegram		4,942.00
Travelling Expenses		43,222.00
Advertise Expenses		4,250.00
Water Charges		6,000.00
Software Renewal Charges		12,500.00
Books & Periodicals		8,324.00
Tea & Tiffin		19,636.00
Car Insurance		42,927.00
Telephone Expenses		22,861.00
Donation & Subscription		2,100.00
Internet Charges		24,000.00
Membership Fees		24,780.00
Misc. Expenses	ASSO.	1,214.00
Puja Expenses	For R.Bose & Associates Chartered Accountants	2,060.00
	Partner (%)	2,40,972.00

For R. Bose & Associates Chartered (Quantants)

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