

## Schedule I: Information Fact Sheet

(For new empanelment)

|   |    |   |                                |
|---|----|---|--------------------------------|
| Name of the Firm:   |    | R BOSE AND ASSOCIATES   |                                |
| Address:  |    | 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: <a href="mailto:connectcaneha@hotmail.com">connectcaneha@hotmail.com</a><br><a href="mailto:team.caneha@gmail.com">team.caneha@gmail.com</a>   |                                |
| Fax No: NA  |    | Contact person ( <i>with mobile No. only if you wish</i> ):<br>CA NEHA PODDAR (+91 98320 61623)   |                                |
| <b>Empanelment</b><br><br>Others: ✓<br><br>TPN:<br><br>Firm Profile: ( <i>Please enclose as per the schedule II</i> )<br><br>B/Sheets (2022 and 2023): Attached |    | <b>Consultancy Works (Please tick)</b><br><br>Management: ✓<br><br>Tax: ✓<br><br>Acts: ✓<br><br>IT: ✓<br><br>Accounting Manuals: ✓<br>Other Manuals: ✓<br><br>Project Appraisals: ✓<br><br>Others:<br>(Specify)<br><br><b>Knowledge &amp; Expertise:</b> (Please tick)<br><br>• International Standards on Auditing (ISAs): Yes/ <del>No</del><br>• International Financial Reporting Standards: Yes/ <del>No</del> |                                |
| <b>Constitution of Firm (Please tick)</b><br>Partnership: ✓<br><br>Proprietorship: ✗<br>Others: ✗   |    |   |                                |
| <b>General Information</b>  |    |   |                                |
| <i>Staff Strength (Insert numbers)</i>  |    | Size of Firm  | <del>Small</del> /Medium/Large |
| Partners:   | 3  | Size of Office  | <del>Small</del> /Medium/Large |
| Chartered:  | 0  | Affiliation with Int. Firms   | <del>Yes</del> /No             |
| Cost Acct.:   | 0  |   |                                |
| Non-Acct.:  | 0  | <b>Competency to conduct</b> (Please tick)  |                                |
| Others:   | 17 | Financial Audit: ✓  | <b>Other information:</b>      |

|                          |    |   |                             |
|--------------------------|----|---|-----------------------------|
|                          |    |   |                             |
| Support:                 | 1  | Proprietary Audit: ✓  | Ongoing disciplinary action |
| <i>Total</i>             | 21 | Compliance Audit: ✓   |                             |
|                          |    | Fraud Investigation: ✓  |                             |
|                          |    | Evaluation of Internal Controls: ✓  |                             |
| <b>Other Information</b> |    | <ul style="list-style-type: none"> <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*

|   |                     |
|---|---------------------|
| General Impressions (meetings)  | Poor/Good/Very Good |
| Descriptive Remarks by member of the Audit Committee of the RAA:<br>Name of the Member: |                     |
|   |                     |
| Recommended/Not recommended for empanelment   |                     |



## 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/Branches | 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

| <u>Services</u>                      | <u>Company Name</u>                    | <u>Turnover<br/>(Nu. In Million)</u> | <u>Work Description</u> | <u>Expereince in<br/>No. of Years</u> |
|--------------------------------------|--|--------------------------------------|-------------------------|---------------------------------------|
| <b>Financial Services</b>            | 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                                     |
|                                      | 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                                     |
| <b>Manufacturing</b>                 | Taj Tashi                              | 38.00                                | Hotel                   | 4                                     |
| <b>Retail</b>                        | The Bhautanese                         | 3.30                                 | News paper              | 6                                     |
| <b>Technology</b>                    | Kuensel                                |                                      | News paper              | 3                                     |
| <b>Healthcare</b>                    |  |                                      |                         |                                       |
| <b>Public Sector</b>                 |  |                                      |                         |                                       |
| <b>Non-Profit<br/>Organizations:</b> |  |                                      |                         |                                       |



**The Institute of Chartered Accountants of India**

(Setup by an Act of Parliament)

**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](mailto: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 Firm

08/10/1994

Constitution of the Firm as on

28/04/2024

Firm GSTIN ( Head Office )

Address(es) of Branch Offices

1. 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       | Type | Membership Number | Admission Date as Partner/Proprietor | *Deemed Date | FCA Date   | ACA Date   | Individual Practice/Association with other firm/Occupation | Paid Assistant in the same Firm<br>From To |            |
|-----|-------------------|------|-------------------|--------------------------------------|--------------|------------|------------|--|--|------------|
| 1   | BOSE RATHINDRA    | FCA  | 055282            | 08/10/1994                           | 10/09/1990   | 12/02/1996 | 10/09/1990 |  |  |            |
| 2   | DEBNARAYAN BISWAS | FCA  | 061715            | 01/03/2005                           | 07/02/2005   | 23/09/2010 | 20/08/2002 |  |  |            |
| 3   | NEHA PODDAR       | FCA  | 067826            | 15/07/2011                           | 14/07/2011   | 29/09/2014 | 16/06/2008 |  | 16/06/2009                                 | 14/07/2011 |

\* Deemed date of joining in the Firm

( Anindita Kundu )  
Deputy Secretary

\* Deemed date of commencement of Firm

**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."



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

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

1. We have examined the **balance sheet** as on 31st March 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 |  |

2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **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.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

| Sl. No. | Qualification Type | Observations/Qualifications |
|---------|--------------------|-----------------------------|
|         |                    | No records added            |

## Accountant Details

|                               |  |
|-------------------------------|--|
| Name                          | S MITRA  |
| Membership Number             | 052354   |
| FRN(Firm Registration Number) | 0322657E   |
| Address                       | 28A0 , SUHASINI GANGULY SARANIKOLKATA , Bhawanipore S.O , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700025 |

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



|                                  |                 |
|----------------------------------|-----------------|
| Date of signing Tax 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 Assessee   | R BOSE & ASSOCIATES   |
| 2. Address of the Assessee  | 0, SANTINIKETAN BUILDING (1ST FLOOR) , 91, BIDHAN ROAD, HILL CART ROAD , Siliguri H.O , SILIGURI , DARJEELING , 32-West Bengal , 91-India ,<br>Pincode - 734001 |
| 3. Permanent Account Number (PAN)   | AAFFR2530R  |
| Aadhaar Number of the assessee, if available  |   |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or, GST number or any other identification number allotted for the same ? | Yes   |

| Sl. No. | Type                            | Registration /Identification Number |
|---------|---------------------------------|-------------------------------------|
| 1       | Sales Tax/VAT<br>32-West Bengal | 19AAFFR2530RIZP                     |

|                    |                            |
|--------------------|----------------------------|
| 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 |
|--|

| Sl. 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 / 115BAA / 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? |
|---|

| Sl. 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 ? | No |
|---|----|

| Sl. No.          | Date of change | Name of Partner/Member | Type of change | Old profit sharing ratio (%) | New profit Sharing Ratio (%) | Remarks |
|------------------|----------------|------------------------|----------------|------------------------------|------------------------------|---------|
| No records added |                |                        |                |                              |                              |         |

|  |
|--|
| 10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). |
|--|

| Sl. No. | Sector      | Sub Sector      | Code  |
|---------|-------------|-----------------|-------|
| 1       | PROFESSIONS | Tax consultancy | 16003 |



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

| Sl. No.          | Business | Sector | Sub Sector | Code |
|------------------|----------|--------|------------|------|
| No records added |          |        |            |      |

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

| Sl. No. | Books prescribed                                     |
|---------|--|
| 1       | CASH BOOK,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.) |
|---|

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

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

| Sl. No. | Books examined                                       |
|---------|--|
| 1       | CASH BOOK,BANK BOOK, 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 |
|---|----|

| Sl. No.          | Section | Amount |
|------------------|---------|--------|
| No records added |         |        |

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

|  |    |
|--|----|
| (b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? | No |
|--|----|

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

| Sl. No.          | Particulars | Increase in profit | Decrease in profit |
|------------------|-------------|--------------------|--------------------|
| No records added |             |                    |                    |

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

|  |
|--|
| (e). If answer to (d) above is in the affirmative, give details of such adjustments: |
|--|

| Sl. No. | ICDS | Increase in profit | Decrease in profit | Net effect |
|---------|------|--------------------|--------------------|------------|
|---------|------|--------------------|--------------------|------------|





|                  |
|------------------|
| No records added |
|------------------|

|                              |
|------------------------------|
| (f). Disclosure as per ICDS: |
|------------------------------|

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

|  |
|--|
| 14.(a). Method of valuation of closing stock employed in the previous year |
|--|

|   |    |
|---|----|
| (b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: | No |
|---|----|

| Sl. No. | Particulars      | Increase in profit | Decrease in profit |
|---------|------------------|--------------------|--------------------|
|         | No records added |                    |                    |

|   |
|---|
| 15. Give the following particulars of the capital asset converted into stock-in-trade |
|---|

| Sl. No. | Description of capital asset (a) | Date of acquisition (b) | Cost of acquisition (c) | Amount at which the asset is converted into stock-in trade (d) |
|---------|----------------------------------|-------------------------|-------------------------|--|
|         |                                  |                         | No records added        |  |

|   |
|---|
| 16. Amounts not credited to the profit and loss account, being, - |
|---|

|  |
|--|
| (a). The items falling within the scope of section 28; |
|--|

| Sl. No. | Description      | Amount |
|---------|------------------|--------|
|         | No records added |        |

|   |
|---|
| (b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; |
|---|

| Sl. No. | Description      | Amount |
|---------|------------------|--------|
|         | No records added |        |

|   |
|---|
| (c). Escalation claims accepted during the previous year; |
|---|

| Sl. No. | Description      | Amount |
|---------|------------------|--------|
|         | No records added |        |

|                                |
|--------------------------------|
| (d). any other item of income; |
|--------------------------------|

| Sl. No. | Description | Amount |
|---------|-------------|--------|
|         |             | ₹ 0    |

|                               |
|-------------------------------|
| (e). Capital receipt, if any. |
|-------------------------------|

| Sl. No. | Description      | Amount |
|---------|------------------|--------|
|         | No records added |        |





17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

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

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

| Sl. No. | Method of Depreciation | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV/Actual | Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable) | Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value(A) | Purchase Value | Total Value of Purchases (B) | Deductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year(A+B-C-D) |
|---------|------------------------|--|--------------------------|--------------------|---|--|--------------------------------|----------------|------------------------------|----------------|-------------------|----------------------------|--|
| 1       |                        | Furniture & Fittings @ 10%                         | 10                       | ₹48,494            | ₹0  | ₹0   | ₹48,494                        | ₹0             | ₹0                           | ₹0             | ₹0                | ₹4,849                     | ₹ 43,645   |
| 2       |                        | Plant and Machinery @ 40%                          | 40                       | ₹15,810            | ₹0  | ₹0   | ₹15,810                        | ₹0             | ₹0                           | ₹0             | ₹0                | ₹6,324                     | ₹ 9,486  |
| 3       |                        | Plant and Machinery @ 15%                          | 15                       | ₹8,46,058          | ₹0  | ₹0   | ₹8,46,058                      | ₹0             | ₹0                           | ₹0             | ₹0                | ₹1,26,909                  | ₹ 7,19,149   |

19. Amount admissible under section-

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

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

| Sl. No.          | Description | Amount |
|------------------|-------------|--------|
| No records added |             |        |



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

| Sl. No.          | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|------------------|----------------|-----------------------------|----------------------|------------------------|---|
| No records added |                |                             |                      |                        |   |

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

Capital expenditure

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

Personal expenditure

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

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

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

Expenditure incurred at clubs being entrance fees and subscriptions

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

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

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

Expenditure 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)

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

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

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

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

| Sl. 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

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)





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

ii. as payment referred to in sub-clause (ia)

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

| Sl. No.          | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted | Amount deposited out of "Amount of tax deducted" |
|------------------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|--|
| No records added |                 |                   |                   |                   |   |   |                |                |                          |                     |         |       |                        |  |

A. Details of payment on which levy is not deducted:

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

|  |     |
|--|-----|
| iv. Fringe benefit tax under sub-clause (ic)   | ₹ 0 |
| v. Wealth tax under sub-clause (IIa)   | ₹ 0 |
| vi. Royalty, license fee, service fee etc. under sub-clause (IIb)                          | ₹ 0 |
| vi. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) |     |

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

|   |     |
|---|-----|
| viii. Payment to PF /other fund etc. under sub-clause (iv)    | ₹ 0 |
| ix. Tax paid by employer for perquisites under sub-clause (v) | ₹ 0 |

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

| Sl. No.          | Particulars | Section | Amount debited to P/L A/C | Amount admissible | Amount inadmissible | Remarks |
|------------------|-------------|---------|---------------------------|-------------------|---------------------|---------|
| No records added |             |         |                           |                   |                     |         |

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

| Sl. No.          | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|------------------|-----------------|-------------------|--------|-------------------|---|---|
| No records added |                 |                   |        |                   |   |   |

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

| Sl. No.          | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|------------------|-----------------|-------------------|--------|-------------------|---|---|
| No records added |                 |                   |        |                   |   |   |

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹0

(g). Particulars of any liability of a contingent nature;

| Sl. No.          | Nature of Liability | Amount |
|------------------|---------------------|--------|
| No records added |                     |        |

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.

₹0



23. Particulars of any payments made to persons specified under section 40A(2)(b).

| Sl. No.          | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of Transaction | Payment Made |
|------------------|------------------------|-----------------------|--|----------|-----------------------|--------------|
| No records added |                        |                       |  |          |                       |              |



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

| Sl. No. | Section | Description      | Amount |
|---------|---------|------------------|--------|
|         |         | No records added |        |

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

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

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

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

a. paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
|         |         |                     | ₹ 0    |

b. not paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
|         |         |                     | ₹ 0    |

B. was incurred in the previous year and was

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

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
|         |         |                     | ₹ 0    |

b. not paid on or before the aforesaid date.

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
|         |         |                     | ₹ 0    |

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

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

No

| CENVAT /ITC     | Amount | Treatment in Profit & Loss/Accounts |
|-----------------|--------|-------------------------------------|
| Opening Balance | ₹ 0    |                                     |
| Credit Availed  | ₹ 0    |                                     |



|                              |     |
|------------------------------|-----|
| Credit Utilized              | ₹ 0 |
| Closing /Outstanding Balance | ₹ 0 |

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

| Sl. No.          | Type | Particulars | Amount | Prior period to which it relates (Year in yyyy-yy format) |
|------------------|------|-------------|--------|---|
| No records added |      |             |        |   |

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (vīia) ?

Not Applicable

Please furnish the details of the same

| Sl. No.          | Name of the person from which shares received | PAN of the person, if available | Aadhaar Number of the payee, if available | Name of the company whose shares are received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares |
|------------------|---|---------------------------------|---|---|--------------------|------------------------|------------------------------|---------------------------------|
| No records added |   |                                 |   |   |                    |                        |                              |                                 |

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (vīib) ?

Not Applicable

Please furnish the details of the same

| Sl. No.          | Name of the person from whom consideration received for issue of shares | PAN of the person, if available | Aadhaar Number of the payee, if available | No. of shares Issued | Amount of consideration received | Fair Market value of the shares |
|------------------|---|---------------------------------|---|----------------------|----------------------------------|---------------------------------|
| No records added |   |                                 |   |                      |                                  |                                 |

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

| Sl. No.          | Nature of income | Amount |
|------------------|------------------|--------|
| No records added |                  |        |

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

| Sl. No.          | Nature of income | Amount |
|------------------|------------------|--------|
| No records added |                  |        |

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No



| Sl. No. | Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Aadhaar Number of the person, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of Repay |
|---------|---|---------------------------------|--|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------|-------------------|-------------------------------|---------------|---------------|
|---------|---|---------------------------------|--|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------|-------------------|-------------------------------|---------------|---------------|



|                  |  |  |  |  |  |  |          |
|------------------|--|--|--|--|--|--|----------|
|                  |  |  |  |  |  |  | me<br>nt |
| No records added |  |  |  |  |  |  |          |

|  |    |
|--|----|
| A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? | No |
|--|----|

|  |
|--|
| b. Please furnish the following details: |
|--|

| Sl. No.          | Under which clause of sub-section (1) of section 92CE primary adjustment is made ? | Amount (in Rs.) of primary adjustment | Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ? | If yes, whether the excess money has been repatriated within the prescribed time ? | If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time | Expected date of repatriation of money |
|------------------|--|---------------------------------------|---|--|--|--|
| No records added |  |                                       |   |  |  |  |

|   |    |
|---|----|
| B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? | No |
|---|----|

|   |
|---|
| b. Please furnish the following details |
|---|

| Sl. No.          | Amount of expenditure by way of interest or of similar nature incurred(i) | Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii) | Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii) | Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv) |        | Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v) |        |
|------------------|---|---|--|--|--------|---|--------|
|                  |   |   |  | Assessment Year  | Amount | Assessment Year   | Amount |
| No records added |   |   |  |  |        |   |        |

|   |    |
|---|----|
| C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? | No |
|---|----|

|   |
|---|
| b. Please furnish the following details |
|---|

| Sl. No.          | Nature of the impermissible avoidance arrangement | Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|------------------|---|---|
| No records added |   |   |

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

| Sl. No.          | Name of the lender or depositor | Address of the lender or depositor | Permanent Account Number (if available with the assessee) of the lender or depositor | Aadhaar Number of the lender or depositor, if available | Amount of loan or deposit taken or accepted | Whether the loan/deposit was squared up during the previous year ? | Maximum amount outstanding in the account at any time during the previous year | Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ? | In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|------------------|---------------------------------|------------------------------------|--|---|---|--|--|---|--|
| No records added |                                 |                                    |  |   |   |  |  |   |  |





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

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

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

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

| Sl. No.          | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Nature of transaction | Amount of receipt | Date of receipt |
|------------------|-------------------|----------------------|--|---|-----------------------|-------------------|-----------------|
| No records added |                   |                      |  |   |                       |                   |                 |

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

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

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

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

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

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

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

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

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





d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

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

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

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

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

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

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

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Not Applicable

If yes, please furnish the details of the same.

₹ 0



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

No

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

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? No

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

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? No

Please furnish the details:

| Sl. No.          | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported | Please furnish list of details/transactions which are not reported. |
|------------------|---|--------------|-------------------------|----------------------------------|--|---|
| No records added |   |              |                         |                                  |  |   |

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Not Applicable

Please furnish:

| Sl. No.          | Tax deduction and collection Account Number (TAN)(1) | Amount of interest under section 201(1A)/206C(7) is payable(2) | Amount paid out of column (2) along with date of payment.(3) |
|------------------|--|--|--|
|                  |  |  | Amount      Date of payment                                  |
| No records added |  |  |  |

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

| Sl. No.          | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
| No records added |           |           |               |                                    |                                |               |                         |

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

A. Raw materials:

| Sl. No.          | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Consumption during the pervious year | Sales during the pervious year | Closing stock | Yield of finished products | Percentage of yield | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--------------------------------------|--------------------------------|---------------|----------------------------|---------------------|-------------------------|
| No records added |           |           |               |                                    |                                      |                                |               |                            |                     |                         |

B. Finished products :

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





No records added

C. By-products

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

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)

| Sl. No. | Total amount of distributed profits | Amount of reduction as referred to in section 115-O(1A)(i) | Amount of reduction as referred to in section 115-O(1A)(ii) | Total tax paid thereon | Dates of payment with amounts(e). |                      |
|---------|-------------------------------------|--|---|------------------------|-----------------------------------|----------------------|
|         |                                     |  |   |                        | Amount (i)                        | Date of 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:-

| Sl. No. | Amount received | Date of receipt |
|---------|-----------------|-----------------|
|---------|-----------------|-----------------|

No records added

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

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



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

| Sl. No. | Particulars                    | Previous Year |         | %    | Preceding previous Year |         | %    |
|---------|--------------------------------|---------------|---------|------|-------------------------|---------|------|
| (a)     | Total turnover of the assessee | 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.

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

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

b. Please furnish

| Sl. No.          | Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the Form contains information about all details/ furnished transactions which are required to be reported ? | If not, please furnish list of the details/transactions which are not reported. |
|------------------|--|--------------|-------------------------|----------------------------------|---|---|
| No records added |  |              |                         |                                  |   |   |

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

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

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

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

| Sl. No.          | Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST |   |                                       |                                      | Expenditure relating to entities not registered under GST |
|------------------|--|---|---|---------------------------------------|--------------------------------------|---|
|                  |  | Relating to goods or services exempt from GST           | Relating to entities falling under composition scheme | Relating to other registered entities | Total payment to registered entities |   |
| No records added |  |   |   |                                       |                                      |   |

Accountant Details

Accountant Details

|                               |          |
|-------------------------------|----------|
| Name                          | S MITRA  |
| Membership Number             | 052354   |
| FRN(Firm Registration Number) | 0322657E |



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



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

| Additions Details (From Point No.18)               |                  |                  |                 |                   |                           |                                |  |  |
|--|------------------|------------------|-----------------|-------------------|---------------------------|--------------------------------|--|--|
| Description of the Block of Assets/Class of Assets | Sl. No.          | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of |                                |  | Total Value of Purchases(B)<br>(1+2+3+4) |
|  |                  |                  |                 |                   | CENVAT(2)                 | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) |  |
| Furnitures & Fittings @ 10%                        | No records added |                  |                 |                   |                           |                                |  |  |
| Description of the Block of Assets/Class of Assets | Sl. No.          | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of |                                |  | Total Value of Purchases(B)<br>(1+2+3+4) |
|  |                  |                  |                 |                   | CENVAT(2)                 | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) |  |
| Plant and Machinery @ 40%                          | No records added |                  |                 |                   |                           |                                |  |  |
| Description of the Block of Assets/Class of Assets | Sl. No.          | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of |                                |  | Total Value of Purchases(B)<br>(1+2+3+4) |
|  |                  |                  |                 |                   | CENVAT(2)                 | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) |  |
| Plant and Machinery @ 15%                          | No records added |                  |                 |                   |                           |                                |  |  |

| Deductions Details (From Point No.18)              |         |              |        |  |
|--|---------|--------------|--------|--|
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| Furnitures & Fittings @ 10%                        |         |              |        | No records added   |
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| Plant and Machinery @ 40%                          |         |              |        | No records added   |
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| Plant and Machinery @ 15%                          |         |              |        | No records added   |

This form has been digitally signed by **SRIKUMAR MITRA** having PAN **AEPPM5760A** from IP Address - on **30/09/2022 02:48:51 PM** Dsc SLNo and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



**R. BOSE & ASSOCIATES**

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

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

|   | <u>Schedule</u> | <u>31ST MAR.</u><br><u>2022</u><br><u>RS.</u> |
|---|-----------------|---|
| <b>1. SOURCES OF FUNDS</b>                              |                 |   |
| <b><u>(I) PARTNERS' CAPITAL ACCOUNT</u></b>             |                 |   |
| a) Capital Account                                      | 1               | 4,00,000.00                                   |
| b) Current Account                                      | 2               | 15,19,118.58                                  |
| <b>2. SECURED LOANS</b>                                 | 3               | 6,95,896.23                                   |
| <i>(As per details)</i>                                 |                 |   |
| <b>TOTAL:</b>   |                 | <b>26,15,014.81</b>                           |
| <b>II. APPLICATION OF FUNDS</b>                         |                 |   |
| <b><u>(I) FIXED ASSETS</u></b>                          | 4               |   |
| (a) Gross Block   |                 | 9,10,362.18                                   |
| (b) Less : Depreciation                                 |                 | 1,38,082.00                                   |
| (c) Net Block   |                 | 7,72,280.18                                   |
| <b><u>(II) CURRENT ASSETS, LOANS &amp; ADVANCES</u></b> |                 |   |
| (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                                   |
| <b>SUB-TOTAL:</b>                                       |                 | <b>21,96,248.63</b>                           |
| Less : CURRENT LIABILITIES<br>AND PROVISIONS            |                 |   |
| Current Liabilities                                     | 9               | 3,53,514.00                                   |
| <b>SUB-TOTAL:</b>                                       |                 | <b>3,53,514.00</b>                            |
| Net Current Assets                                      |                 | 18,42,734.63                                  |
| <b>TOTAL:</b>   |                 | <b>26,15,014.81</b>                           |

Notes on the Accounts

18

In terms of our report of even date

For DKD & Associates  
Chartered Accountants,

CA S. MITRA  
Partners

Membership No. 052354  
Firm Reg. No. -0322657E  
UDIN: 22052354BAONBP5386

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

CA S. MITRA  
PARTNER  
(M. NO. 052354)



For R. Bose & Associates  
Chartered Accountants



Place : Kolkata  
Date : 29-09-2022

For R. Bose & Associates  
Chartered Accountants



**R. BOSE & ASSOCIATES**  
 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             |
|------------------------|----------|---------------------|
| <u>INCOME</u>          | Rs.      | Rs.                 |
| Income From Profession | 10       | 15,38,564.00        |
| Other Income           | 11       | 2,32,994.00         |
| <b>TOTAL:</b>          |          | <b>17,71,558.00</b> |

**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            |
| Finncial Charges                  | 16 | 87,372.13           |
| Selling & Administrative Expenses | 17 | 1,94,437.20         |
| Depreciation                      |    | 1,38,082.00         |
| <b>TOTAL:</b>                     |    | <b>12,39,686.69</b> |
| <b>PROFIT BEFORE TAXATION</b>     |    | <b>5,31,871.31</b>  |

**APPROPRIATION**

|   |             |
|---|-------------|
| Less: Interest on Capital               | 73,026.29   |
| Less: Partners Remuneration             | 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,

Membership No. 052354

Firm Reg.No.-0322657E

UDIN: 22052354BAONBP5386

*S. Mitra*  
 CA S. MITRA  
 PARTNER  
 (M. NO. 052354)



Place : Kolkata

Date : 29-09-2022

For R. Bose & Associates  
 Chartered Accountants

*R. Bose*  
 Partner  
 R. Bose & Associates  
 Chartered Accountants  
 Siliguri

For R. Bose & Associates  
 Chartered Accountants

*R. Bose*  
 Partner  
 R. Bose & Associates  
 Chartered Accountants  
 Siliguri

**R. BOSE & ASSOCIATES**

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

**SCHEDULE-I****Partners Capital as at 31.03.2022**

| Name of Partners | Opening<br>Balance | Salary   | Addition<br>This Year | Interest<br>on<br>Capital | Share of<br>Profit | I. Tax<br>Adjusted | T.D.S.<br>Adjusted | Others<br>Drawings | Closing<br>Balance |
|------------------|--------------------|----------|-----------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| RATHINDRA BOSE   | 4,00,000.00        | -        | -                     | -                         | -                  | -                  | -                  | -                  | 4,00,000.00        |
|                  | <b>4,00,000.00</b> | <b>-</b> | <b>-</b>              | <b>-</b>                  | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>4,00,000.00</b> |



For R. Bose & Associates  
Chartered Accountants

Partner



For R. Bose & Associates  
Chartered Accountants

Partner





**SCHEDULE 2****Partners Current Account as on 31.03.2022**

| Name of Partners | Profit Sharing Ratio | Opening Balance     | Salary             | Addition         |          | Interest on Capital | Share of Profit    | Self Assessment tax | T.D.S. & T.C.S. Adjusted | Others Drawings    | Closing Balance     |
|------------------|----------------------|---------------------|--------------------|------------------|----------|---------------------|--------------------|---------------------|--------------------------|--------------------|---------------------|
|                  |                      |                     |                    | L.Tax Refund     | Others   |                     |                    |                     |                          |                    |                     |
| RATHENDRA BOSE   | 40%                  | 7,80,905.71         | 1,31,000.00        | 11,236.00        | -        | 31,236.23           | 49,938.01          | -                   | 6,600.00                 | 4,50,000.00        | 5,47,715.95         |
| DENARAYAN BISWAS | 40%                  | 10,21,725.88        | 1,51,000.00        | 11,236.00        | -        | 40,869.04           | 49,938.01          | -                   | 6,600.00                 | 3,00,000.00        | 9,48,168.92         |
| NEHA POUDIAL     | 20%                  | 23,025.68           | 72,000.00          | 5,618.00         | -        | 921.03              | 24,969.00          | -                   | 3,300.00                 | 1,00,000.00        | 23,233.71           |
|                  |                      | <b>18,25,657.27</b> | <b>3,54,000.00</b> | <b>28,090.00</b> | <b>-</b> | <b>73,026.29</b>    | <b>1,24,845.02</b> | <b>-</b>            | <b>16,500.00</b>         | <b>8,50,000.00</b> | <b>15,19,118.58</b> |



For R. Bose & Associates  
Chartered Accountants



Partner  
*[Signature]*

For R. Bose & Associates  
Chartered Accountants



**R. BOSE & ASSOCIATES**

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               |
|  | <b><u>6,95,896.23</u></b> |

**SCHEDULE-5**  
**CASH AND BANK BALANCE**

|                       |                           |
|-----------------------|---------------------------|
| Cash in Hand          | 36,779.36                 |
| Balance at bank       |                           |
| - Indian Bank         | 14,855.62                 |
| - HDFC Bank (B/F)     | 10,171.15                 |
| - Union Bank of India | 1,30,751.50               |
|                       | <b><u>1,92,557.63</u></b> |

**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                  |
|                                | <b><u>15,13,630.00</u></b> |

**SCHEDULE-7****INVESTMENT**

|                                |                           |
|--------------------------------|---------------------------|
| Fixed Deposit with Vijaya Bank | 1,00,000.00               |
| Accrued Interest               | 1,64,711.00               |
|                                | <b><u>2,64,711.00</u></b> |

**SCHEDULE-8**  
**SUNDRY DEBTORS**

|                                     |                           |
|-------------------------------------|---------------------------|
| Considered good<br>(As Per Details) | 2,25,350.00               |
|                                     | <b><u>2,25,350.00</u></b> |

**SCHEDULE-9**  
**CURRENT LIABILITIES**  
**OUTSTANDING:**

|                |             |
|----------------|-------------|
| Others payable | 3,53,514.00 |
|----------------|-------------|



For R. Bose & Associates  
Chartered Accountants



For R. Bose & Associates  
Chartered Accountants

**3,53,514.00**



**R. BOSE & ASSOCIATES**  
 CHARTERED ACCOUNTANTS,  
 SANTINIKETAN BUILDING (1ST FLOOR),  
 91, BIDHAN ROAD, SILGURI, DARJEELING

**SCHEDULE-4**

Details of Fixed Assets as on 31.03.2022

| Particulars               | Rate of Dep. | Opening Balance | Addition      |                | Sale | Balance W/Off | Total       | Depreciation during 21-22 | Balance on 31.03.2022 |
|---------------------------|--------------|-----------------|---------------|----------------|------|---------------|-------------|---------------------------|-----------------------|
|                           |              |                 | UPTO 30/09/21 | AFTER 30/09/21 |      |               |             |                           |                       |
| Furniture & Fixture (Slg) | 10%          | 48,494.19       | -             | -              | -    | -             | 48,494.19   | 4,849.00                  | 43,645.19             |
| Car                       | 15%          | 8,46,057.92     | -             | -              | -    | -             | 8,46,057.92 | 1,26,909.00               | 7,19,148.92           |
| Computer & Peripherals    | 40%          | 15,810.07       | -             | -              | -    | -             | 15,810.07   | 6,324.00                  | 9,486.07              |
| <b>TOTAL :</b>            |              | 9,10,362.18     | -             | -              |      |               | 9,10,362.18 | 1,38,082.00               | 7,72,280.18           |



For R. Bose & Associates  
Chartered Accountants

Partner  
  


For R. Bose & Associates  
Chartered Accountants

Partner  
  


# R. BOSE & ASSOCIATES

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

31st March,

2022

Rs.

## SCHEDULE 10

### 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

Salary 5,98,000.00

Seminar Expenses 22,500.00

6,20,500.00

## SCHEDULE 13

### RENT, RATES & TAXES

Office Rent 1,40,040.00

Legal Charges 11,500.00

1,51,540.00

## SCHEDULE 14

### POWER & FUEL

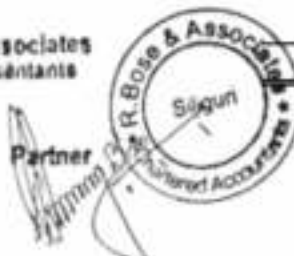
Car Fuel 21,365.36

Electric Charges 22,170.00

43,535.36



For R. Bose & Associates  
Chartered Accountants



For R. Bose & Associates  
Chartered Accountants



## R. BOSE & ASSOCIATES

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

2022

### SCHEDULE 15

#### REPAIR & MAINTANANCE

|                                 |          |
|---------------------------------|----------|
| Computer Maintanance            | 2,656.00 |
| Electrical Repair & Maintanance | 1,564.00 |

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**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 |

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**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  |
| Puja Expenses            | 1,989.00  |

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**1,94,437.20**



For R. Bose & Associates  
Chartered Accountants



For R. Bose & Associates  
Chartered Accountants





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

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

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

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

2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **SANTINIKETAN BUILDING (1ST FLOOR), 91, BIDHAN ROAD, HIILL 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 **2023** ; and

ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

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

5. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

| Sl. No. | Qualification Type | Observations/Qualifications |
|---------|--------------------|-----------------------------|
|         |                    | No records added            |

## Accountant Details

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

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



|                                  |              |
|----------------------------------|--------------|
| Date of signing Tax Audit Report | 30-Sep-2023  |
| Place                            | 49.37.10.244 |
| Date                             | 30-Sep-2023  |

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**

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

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

PART - A

|  |   |
|--|---|
| 1. Name of the Assessee  | R BOSE & ASSOCIATES   |
| 2. Address of the Assessee   | 0, SANTINIKETAN BUILDING (1ST FLOOR) , 91, BIDHAN ROAD, HIILL CART ROAD , Siliguri H.O , SILIGURI , JALPAIGURI , 32-West Bengal , 91-India , Pincode - 734001 |
| 3. Permanent Account Number (PAN)  | AAFFR2530R  |
| Aadhaar Number of the assessee, if available   |   |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. If yes, please furnish the registration number or,GST number or any other identification number allotted for the same ? | No  |

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

|                    |                            |
|--------------------|----------------------------|
| 5. Status          | Firm                       |
| 6. Previous year   | 01-Apr-2022 to 31-Mar-2023 |
| 7. Assessment year | 2023-24                    |

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

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

|  |
|--|
| 8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ? |
| Section under which option exercised   |

PART - B

|   |
|---|
| 9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown? |
|---|

| Sl. No. | Name              | Profit Sharing Ratio (%) |
|---------|-------------------|--------------------------|
| 1       | 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 ? | No |
|---|----|

| Sl. No.          | Date of change | Name of Partner/Member | Type of change | Old profit sharing ratio (%) | New profit Sharing Ratio (%) | Remarks |
|------------------|----------------|------------------------|----------------|------------------------------|------------------------------|---------|
| No records added |                |                        |                |                              |                              |         |

|  |
|--|
| 10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). |
|--|

| Sl. No. | Sector      | Sub Sector      | Code  |
|---------|-------------|-----------------|-------|
| 1       | PROFESSIONS | Tax consultancy | 16003 |





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

| Sl. No.          | Business | Sector | Sub Sector | Code |
|------------------|----------|--------|------------|------|
| No records added |          |        |            |      |

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

| Sl. No. | Books prescribed |
|---------|------------------|
| 1       | Cash Book        |
| 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.) |
|---|

| Sl. 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. |
|--|

| Sl. No. | Books examined |
|---------|----------------|
| 1       | Cash Book      |
| 2       | Bank Book      |





|   |                |
|---|----------------|
| 3 | Journal        |
| 4 | Ledger         |
| 5 | Sales Register |

|   |    |
|---|----|
| 12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? | No |
|---|----|

| Sl. No. | Section          | Amount |
|---------|------------------|--------|
|         | No records added |        |

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

|  |    |
|--|----|
| (b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? | No |
|--|----|

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

| Sl. No. | Particulars      | Increase in profit | Decrease in profit |
|---------|------------------|--------------------|--------------------|
|         | No records added |                    |                    |

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

|  |
|--|
| (e). If answer to (d) above is in the affirmative, give details of such adjustments: |
|--|

| Sl. No. | ICDS             | Increase in profit | Decrease in profit | Net effect |
|---------|------------------|--------------------|--------------------|------------|
|         | No records added |                    |                    |            |

|                              |
|------------------------------|
| (f). Disclosure as per ICDS: |
|------------------------------|

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

|  |
|--|
| 14.(a). Method of valuation of closing stock employed in the previous year |
|--|

|   |    |
|---|----|
| (b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: | No |
|---|----|

| Sl. No. | Particulars      | Increase in profit | Decrease in profit |
|---------|------------------|--------------------|--------------------|
|         | No records added |                    |                    |

|   |
|---|
| 15. Give the following particulars of the capital asset converted into stock-in-trade |
|---|

| Sl. No. | Description of capital asset (a) | Date of acquisition (b) | Cost of acquisition (c) | Amount at which the asset is converted into stock-in trade (d) |
|---------|----------------------------------|-------------------------|-------------------------|--|
|         |                                  |                         | No records added        |  |



16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

| Sl. No.          | Description | Amount |
|------------------|-------------|--------|
| No records added |             |        |

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

| Sl. No.          | Description | Amount |
|------------------|-------------|--------|
| No records added |             |        |

(c). Escalation claims accepted during the previous year;

| Sl. No.          | Description | Amount |
|------------------|-------------|--------|
| No records added |             |        |

(d). any other item of income;

| Sl. No. | Description | Amount |
|---------|-------------|--------|
|         |             | ₹ 0    |

(e). Capital receipt, if any.

| Sl. No.          | Description | Amount |
|------------------|-------------|--------|
| No records added |             |        |

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

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

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-



| Sl. No. | Method of Depreciation | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV/Actual | Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable) | Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value(A) | Purchase Value | Total Value of Purchases (B) | Deductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year(A+B-C-D) |
|---------|------------------------|--|--------------------------|--------------------|---|--|--------------------------------|----------------|------------------------------|----------------|-------------------|----------------------------|--|
| 1       | WDV                    | Furnitures & Fittings @                            | 10                       | ₹43,645            | ₹0  | ₹0   | ₹43,645                        | ₹0             | ₹0                           | ₹0             | ₹0                | ₹4,365                     | ₹ 39,280   |

|     |     |                           |    |           |    |    |           |    |    |    |    |           |            |
|-----|-----|---------------------------|----|-----------|----|----|-----------|----|----|----|----|-----------|------------|
| 10% |     |                           |    |           |    |    |           |    |    |    |    |           |            |
| 2   | WDV | Plant and Machinery @ 40% | 40 | ₹9,486    | ₹0 | ₹0 | ₹9,486    | ₹0 | ₹0 | ₹0 | ₹0 | ₹3,794    | ₹ 5,692    |
| 3   | WDV | Plant and Machinery @ 15% | 15 | ₹7,19,149 | ₹0 | ₹0 | ₹7,19,149 | ₹0 | ₹0 | ₹0 | ₹0 | ₹1,07,872 | ₹ 6,11,277 |

19. Amount admissible under section-

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

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

| Sl. No.          | Description | Amount |
|------------------|-------------|--------|
| No records added |             |        |

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

| Sl. No.          | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|------------------|----------------|-----------------------------|----------------------|------------------------|---|
| No records added |                |                             |                      |                        |   |

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

Capital expenditure

| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

Personal expenditure

| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

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

| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

Expenditure incurred at clubs being entrance fees and subscriptions

| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

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





| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

Expenditure 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)

| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

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

| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

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

| Sl. 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

| Sl. No.          | Particulars | Amount |
|------------------|-------------|--------|
| No records added |             |        |

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

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

ii. as payment referred to in sub-clause (ia)



A. Details of payment on which tax is not deducted:

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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee,if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted | Amount deposited out of *Amount of tax |
|---------|-----------------|-------------------|-------------------|-------------------|--|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|--|
|---------|-----------------|-------------------|-------------------|-------------------|--|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|--|

A. Details of payment on which levy is not deducted:


B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

|   |     |
|---|-----|
| iv. Fringe benefit tax under sub-clause (ic)  | ₹ 0 |
| v. Wealth tax under sub-clause (iia)  | ₹ 0 |
| vi. Royalty, license fee, service fee etc. under sub-clause (iib)                           | ₹ 0 |
| vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) |     |

|   |     |
|---|-----|
| viii. Payment to PF /other fund etc, under sub-clause (iv)    | ₹ 0 |
| ix. Tax paid by employer for perquisites under sub-clause (v) | ₹ 0 |

| Sl. No.          | Particulars | Section | Amount debited to P/L A/C | Amount admissible | Amount inadmissible | Remarks |
|------------------|-------------|---------|---------------------------|-------------------|---------------------|---------|
| No records added |             |         |                           |                   |                     |         |

|  |            |
|--|------------|
| <p>A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?</p> | <p>Yes</p> |
|--|------------|

|   |   |
|---|---|
| <p>B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?</p> | <div style="text-align: right;">  Yes </div> |
|---|---|

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|---------|-----------------|-------------------|--------|-------------------|---|---|
|---------|-----------------|-------------------|--------|-------------------|---|---|



|                  |
|------------------|
| No records added |
|------------------|

|  |    |
|--|----|
| (e). Provision for payment of gratuity not allowable under section 40A(7);           | ₹0 |
| (f). Any sum paid by the assessee as an employer not allowable under section 40A(9); | ₹0 |
| (g). Particulars of any liability of a contingent nature;                            |    |

| Sl. No. | Nature of Liability | Amount |
|---------|---------------------|--------|
|         | No records added    |        |

|  |
|--|
| (h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; |
|--|

| Sl. No. | Particulars      | Amount |
|---------|------------------|--------|
|         | No records added |        |

|   |    |
|---|----|
| (i). Amount inadmissible under the proviso to section 36(1)(iii). | ₹0 |
|---|----|

|  |    |
|--|----|
| 22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. | ₹0 |
| (b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.                            | ₹0 |

|  |
|--|
| 23. Particulars of any payments made to persons specified under section 40A(2)(b). |
|--|

| Sl. No. | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of Transaction | Payment Made |
|---------|------------------------|-----------------------|--|----------|-----------------------|--------------|
|         |                        |                       | No records added                                   |          |                       |              |

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

| Sl. No. | Section | Description      | Amount |
|---------|---------|------------------|--------|
|         |         | No records added |        |

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

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

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

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

|                                   |
|-----------------------------------|
| a. paid during the previous year; |
|-----------------------------------|

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
|---------|---------|---------------------|--------|



|   |         |                                     |        |   |
|---|---------|-------------------------------------|--------|---|
|   |         |                                     |        | ₹ 0   |
| b. not paid during the previous year;   |         |                                     |        |   |
| Sl. No.   | Section | Nature of liability                 | Amount |   |
|   |         |                                     | ₹ 0    |   |
| B. was incurred in the previous year and was  |         |                                     |        |   |
| a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);  |         |                                     |        |   |
| Sl. No.   | Section | Nature of liability                 | Amount |   |
|   |         |                                     | ₹ 0    |   |
| b. not paid on or before the aforesaid date.  |         |                                     |        |   |
| Sl. No.   | Section | Nature of liability                 | Amount |   |
|   |         |                                     | ₹ 0    |   |
| State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?  |         |                                     |        | No  |
| 27 a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.         |         |                                     |        | No  |
| CENVAT /ITC   | Amount  | Treatment in Profit & Loss/Accounts |        |   |
| Opening Balance   | ₹ 0     |                                     |        |   |
| Credit Availed  | ₹ 0     |                                     |        |   |
| Credit Utilized   | ₹ 0     |                                     |        |   |
| Closing /Outstanding Balance  | ₹ 0     |                                     |        |   |
| b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.   |         |                                     |        |   |
| Sl. No.   | Type    | Particulars                         | Amount | Prior period to which it relates (Year in yyyy-yy format) |
| No records added  |         |                                     |        |   |
| 28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia) ? |         |                                     |        | No  |
| Please furnish the details of the same  |         |                                     |        |   |





| Sl. No.          | Name of the person from which shares received | PAN of the person, if available | Aadhaar Number of the payee, if available | Name of the company whose shares are received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares |
|------------------|---|---------------------------------|---|---|--------------------|------------------------|------------------------------|---------------------------------|
| No records added |   |                                 |   |   |                    |                        |                              |                                 |

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?

Please furnish the details of the same

| Sl. No.          | Name of the person from whom consideration received for issue of shares | PAN of the person, if available | Aadhaar Number of the payee, if available | No. of shares issued | Amount of consideration received | Fair Market value of the shares |
|------------------|---|---------------------------------|---|----------------------|----------------------------------|---------------------------------|
| No records added |   |                                 |   |                      |                                  |                                 |

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

| Sl. No.          | Nature of income | Amount |
|------------------|------------------|--------|
| No records added |                  |        |

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

| Sl. No.          | Nature of income | Amount |
|------------------|------------------|--------|
| No records added |                  |        |

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

| Sl. No.          | Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Aadhaar Number of the person, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|------------------|---|---------------------------------|--|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------|-------------------|-------------------------------|---------------|-------------------|
| No records added |   |                                 |  |                |                |                          |                     |         |       |                 |                   |                               |               |                   |

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

| Sl. No.          | Under which clause of sub-section (1) of section 92CE primary adjustment is made ? | Amount (in Rs.) of primary adjustment | Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ? | If yes, whether the excess money has been repatriated within the prescribed time ? | If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time | Expected date of repatriation of money |
|------------------|--|---------------------------------------|---|--|--|--|
| No records added |  |                                       |   |  |  |  |

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?





b. Please furnish the following details

| Sl. No.          | Amount of expenditure by way of interest or of similar nature incurred(i) | Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii) | Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii) | Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv) |        | Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v) |        |
|------------------|---|---|--|--|--------|---|--------|
|                  |   |   |  | Assessment Year  | Amount | Assessment Year   | Amount |
| No records added |   |   |  |  |        |   |        |

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

| Sl. No.          | Nature of the impermissible avoidance arrangement | Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|------------------|---|---|
| No records added |   |   |

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

| Sl. No.          | Name of the lender or depositor | Address of the lender or depositor | Permanent Account Number (if available with the assessee) of the lender or depositor | Aadhaar Number of the lender or depositor, if available | Amount of loan or deposit taken or accepted | Whether the loan/deposit was squared up during the previous year ? | Maximum amount outstanding in the account at any time during the previous year | Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ? | In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|------------------|---------------------------------|------------------------------------|--|---|---|--|--|---|--|
| No records added |                                 |                                    |  |   |   |  |  |   |  |

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

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



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

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

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



No records added

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

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

No records added

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

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

No records added

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

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Amount of payment |
|---------|-------------------|----------------------|--|---|-------------------|
|---------|-------------------|----------------------|--|---|-------------------|

No records added

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

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

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

No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

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

No records added

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

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

No records added

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





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

| Sl. No.   | Assessment Year | Nature of loss/allowance | Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) | All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable) | Amount as assessed (give reference to relevant order) |           |               | Remarks        |
|---|-----------------|--------------------------|--|---|--|---|-----------|---------------|----------------|
|   |                 |                          |  |   |  | Amount  | Order U/s | Date of order |                |
| No records added  |                 |                          |  |   |  |   |           |               |                |
| b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? |                 |                          |  |   |  |   |           |               | Not Applicable |
| c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?  |                 |                          |  |   |  |   |           |               | No             |
| If yes, please furnish the details of the same.   |                 |                          |  |   |  |   |           |               | ₹ 0            |
| d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?  |                 |                          |  |   |  |   |           |               | No             |
| If yes, please furnish the details of the same.   |                 |                          |  |   |  |   |           |               | ₹ 0            |
| e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.   |                 |                          |  |   |  |   |           |               | No             |
| If yes, please furnish the details of the same.   |                 |                          |  |   |  |   |           |               | ₹ 0            |

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

No

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

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

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

No

Please furnish the details:





| Sl. No.          | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported | Please furnish list of details/transactions which are not reported. |
|------------------|---|--------------|-------------------------|----------------------------------|--|---|
| No records added |   |              |                         |                                  |  |   |

|  |                |
|--|----------------|
| (c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? | Not Applicable |
| Please furnish:  |                |

| Sl. No.          | Tax deduction and collection Account Number (TAN)(1) | Amount of interest under section 201(1A)/206C(7) is payable(2) | Amount paid out of column (2) along with date of payment.(3) |
|------------------|--|--|--|
|                  |  | Amount   | Date of payment  |
| No records added |  |  |  |

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

| Sl. No.          | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
| No records added |           |           |               |                                    |                                |               |                         |

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

| Sl. No.          | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Consumption during the pervious year | Sales during the pervious year | Closing stock | Yield of finished products | Percentage of yield | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--------------------------------------|--------------------------------|---------------|----------------------------|---------------------|-------------------------|
| No records added |           |           |               |                                    |                                      |                                |               |                            |                     |                         |

B. Finished products ;

| Sl. No.          | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Quantity manufactured during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|
| No records added |           |           |               |                                    |  |                                |               |                         |

C. By-products

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

| Sl. No.          | Total amount of distributed profits | Amount of reduction as referred to in section 115-O(1A)(i) | Amount of reduction as referred to in section 115-O(1A)(ii) | Total tax paid thereon | Dates of payment with amounts(e). |
|------------------|-------------------------------------|--|---|------------------------|-----------------------------------|
|                  |                                     |  |   | Amount (i)             | Date of 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 ?<br>Please furnish the following details:- | No |
|---|----|

| Sl. No.          | Amount received | Date of receipt |
|------------------|-----------------|-----------------|
| No records added |                 |                 |

|   |                |
|---|----------------|
| 37. Whether any cost audit was carried out ?  | Not Applicable |
| Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor |                |

|   |                |
|---|----------------|
| 38. Whether any audit was conducted under the Central Excise Act, 1944 ?  | Not Applicable |
| Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. |                |

|   |                |
|---|----------------|
| 39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? | Not Applicable |
| give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.                               |                |

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

| Sl. No. | Particulars                                 | Previous Year |   | %    | Preceding previous Year |   | %    |
|---------|---|---------------|---|------|-------------------------|---|------|
| (a)     | Total turnover of the assessee              | 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. |
|--|

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

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



| Sl. No. | Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the Form contains information about all details/ furnished transactions which are required to be reported ? | If not, please furnish list of the details/transactions which are not reported. |
|---------|--|--------------|-------------------------|----------------------------------|---|---|
|---------|--|--------------|-------------------------|----------------------------------|---|---|



No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

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

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

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

| Sl. No. | Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST |   |                                       |                                      | Expenditure relating to entities not registered under GST |
|---------|--|---|---|---------------------------------------|--------------------------------------|---|
|         |  | Relating to goods or services exempt from GST           | Relating to entities falling under composition scheme | Relating to other registered entities | Total payment to registered entities |   |
|         |  | No records added  |   |                                       |                                      |   |

Accountant Details



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

Accountant Details

|                               |   |
|-------------------------------|---|
| 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 |
| Place                         | 49.37.10.244  |
| Date                          | 30-Sep-2023   |

Additions Details (From Point No.18)

| Description of the Block of Assets/Class of Assets | Sl. No.          | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of |                                |  | Total Value of Purchases(B)<br>(1+2+3+4) |
|--|------------------|------------------|-----------------|-------------------|---------------------------|--------------------------------|--|--|
|  |                  |                  |                 |                   | CENVAT(2)                 | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) |  |
| Furnitures & Fittings @ 10%                        | No records added |                  |                 |                   |                           |                                |  |  |
| Description of the Block of Assets/Class of Assets | Sl. No.          | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of |                                |  | Total Value of Purchases(B)<br>(1+2+3+4) |
|  |                  |                  |                 |                   | CENVAT(2)                 | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by                          |  |

|   |                  |                     |                       |                      |                           |                                      | whatever name called<br>(4)   |   |
|---|------------------|---------------------|-----------------------|----------------------|---------------------------|--------------------------------------|---|---|
| Plant and Machinery<br>@ 40%                                | No records added |                     |                       |                      |                           |                                      |   |   |
| Description of the<br>Block of<br>Assets/Class of<br>Assets | Sl.<br>No.       | Date of<br>Purchase | Date<br>put to<br>Use | Purchase<br>Value(1) | Adjustments on Account of |                                      |   | Total Value of<br>Purchases(B)<br>(1+2+3+4) |
|   |                  |                     |                       |                      | CENVAT(2)                 | Change in<br>Rate of<br>Exchange (3) | subsidy or grant or<br>reimbursement, by<br>whatever name called<br>(4) |   |
| Plant and Machinery<br>@ 15%                                | No records added |                     |                       |                      |                           |                                      |   |   |

| Deductions Details (From Point No.18)                 |                  |                 |        |   |
|---|------------------|-----------------|--------|---|
| Description of the Block of Assets/Class of<br>Assets | Sl.<br>No.       | Date of<br>Sale | Amount | Whether deletions are out of purchases put to use for less than<br>180 days |
| Furnitures & Fittings @ 10%                           | No records added |                 |        |   |
| Description of the Block of Assets/Class of<br>Assets | Sl.<br>No.       | Date of<br>Sale | Amount | Whether deletions are out of purchases put to use for less than<br>180 days |
| Plant and Machinery @ 40%                             | No records added |                 |        |   |
| Description of the Block of Assets/Class of<br>Assets | Sl.<br>No.       | Date of<br>Sale | Amount | Whether deletions are out of purchases put to use for less than<br>180 days |
| Plant and Machinery @ 15%                             | 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





# R. BOSE & ASSOCIATES

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

## BALANCE SHEET AS AT 31ST MARCH 2023

|  | <u>Schedule</u> | <u>31ST MAR.</u><br><u>2023</u><br><u>RS.</u> |
|--|-----------------|---|
| <b>I. SOURCES OF FUNDS</b>                             |                 |   |
| <b><u>(1) PARTNERS' CAPITAL ACCOUNT</u></b>            |                 |   |
| a) Capital Account                                     | 1               | 4,00,000.00                                   |
| b) Current Account                                     | 2               | 22,91,757.68                                  |
| <b><u>2. SECURED LOANS</u></b>                         | 3               | 5,83,541.00                                   |
| <i>(As per details)</i>                                |                 |   |
| <b>TOTAL:</b>  |                 | <u>32,75,298.68</u>                           |
| <b>II. APPLICATION OF FUNDS</b>                        |                 |   |
| <b><u>(1) FIXED ASSETS</u></b>                         | 4               |   |
| (a) Gross Block  |                 | 7,73,980.18                                   |
| (b) Less : Depreciation                                |                 | <u>1,16,201.00</u>                            |
| (c) Net Block  |                 | 6,57,779.18                                   |
| <b><u>(2) CURRENT ASSETS, LOANS &amp; ADVANCES</u></b> |                 |   |
| (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                                   |
| <b>SUB-TOTAL:</b>                                      |                 | <u>27,52,118.83</u>                           |
| Less : CURRENT LIABILITIES<br>AND PROVISIONS           |                 |   |
| Current Liabilities                                    | 9               | 1,34,599.33                                   |
| <b>SUB-TOTAL:</b>                                      |                 | <u>1,34,599.33</u>                            |
| Net Current Assets                                     |                 | 26,17,519.50                                  |
| <b>TOTAL:</b>  |                 | <u>32,75,298.68</u>                           |

Notes on the Accounts

In terms of our report of even date

For DKD & Associates  
Chartered Accountants,

SRIKUMAR  
MITRA

CA S. MITRA

Partners

Membership No. 052354

Firm Reg.No.-0322657E

UDIN: 23052354BG8YUZ8520

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

*Smita*  
CA S. MITRA  
PARTNER  
(M. NO. 052354)



18

For R. Bose & Associates  
Chartered Accountants

Partner

Place : Kolkata

Date : 30.09.2023



For R. Bose & Associates  
Chartered Accountants

Partner



**R. BOSE & ASSOCIATES**  
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             |
|------------------------|------------|---------------------|
| <u>INCOME</u>          |            |                     |
|                        | <b>Rs.</b> | <b>Rs.</b>          |
| Income From Profession | 10         | 12,91,700.00        |
| Other Income           | 11         | 4,71,126.00         |
| <b>TOTAL:</b>          |            | <b>17,62,826.00</b> |

**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         |
| <b>TOTAL:</b>                     |    | <b>12,41,556.90</b> |
| <b>PROFIT BEFORE TAXATION</b>     |    | <b>5,21,269.10</b>  |

**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  
R MITRA

Digitally signed by  
SRIKUMA MITRA  
Date: 2023.09.30  
12:52:51 +05'30'

**CA S.MITRA**

**Partner.**

Membership No. 052354

Firm Reg.No.-0322657E

UDIN: 23052354BGSYU28520

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

*Smita*  
**CA S. MITRA**  
**PARTNER**  
( M. NO. 052354 )



**Place : Kolkata**

**Date : 30.09.2023**

**For R.Bose & Associates**  
**Chartered Accountants**

*[Signature]*  
**Partner**

**For R. Bose & Associates**  
**Chartered Accountants**

*[Signature]*  
**Partner**

**R. BOSE & ASSOCIATES**

CHARTERED ACCOUNTANTS  
SANTINIKETAN BUILDING (1ST FLOOR),  
91, BIDHAN ROAD, BELGUR, DARHILENG

**SCHEDULE-1****Partners Capital as at 31.03.2023**

| Name of Partners | Opening Balance    | Salary   | Addition This Year | Interest on Capital | Share of Profit | I. Tax Adjusted | T.D.S. Adjusted | Others Drawings | Closing Balance    |
|------------------|--------------------|----------|--------------------|---------------------|-----------------|-----------------|-----------------|-----------------|--------------------|
| RATHINDRA BOSE   | 4,00,000.00        | -        | -                  | -                   | -               | -               | -               | -               | 4,00,000.00        |
|                  | <b>4,00,000.00</b> | <b>-</b> | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>4,00,000.00</b> |

**SCHEDULE-2****Partners Current Account as on 31.03.2023**

| Name of Partners  | Profit Sharing Ratio | Opening Balance     | Salary             | Addition      |                    | Interest on Capital | Share of Profit    | Self Assessment tax | T.D.S. & T.C.S. Adjusted | Others Drawings    | Closing Balance     |
|-------------------|----------------------|---------------------|--------------------|---------------|--------------------|---------------------|--------------------|---------------------|--------------------------|--------------------|---------------------|
|                   |                      |                     |                    | I. Tax Refund | Others             |                     |                    |                     |                          |                    |                     |
| RATHINDRA BOSE    | 40%                  | 5,47,715.95         | 1,31,000.00        | -             | 4,00,000.00        | 21,908.64           | 50,601.74          | -                   | 25,852.00                | 1,20,000.00        | 10,05,374.33        |
| DEBNARAYAN BISWAS | 40%                  | 9,48,168.92         | 1,31,000.00        | -             | 3,00,000.00        | 37,926.76           | 50,601.74          | -                   | 25,852.00                | 1,80,000.00        | 12,61,845.42        |
| NIHA PODDAR       | 20%                  | 23,233.71           | 72,000.00          | -             | -                  | 929.35              | 25,360.87          | -                   | 12,926.00                | 84,000.00          | 24,537.93           |
|                   |                      | <b>15,19,118.58</b> | <b>3,34,000.00</b> | <b>-</b>      | <b>7,00,000.00</b> | <b>60,764.74</b>    | <b>1,26,564.36</b> | <b>-</b>            | <b>64,630.00</b>         | <b>3,84,000.00</b> | <b>22,91,787.68</b> |

For R. Bose & Associates  
Chartered Accountants

Partner  
  




For R. Bose & Associates  
Chartered Accountants

  
Partner  


**R. BOSE & ASSOCIATES**

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               |
|  | <u><b>5,83,541.00</b></u> |

**SCHEDULE-5****CASH AND BANK BALANCE**

|   |                           |
|---|---------------------------|
| Cash in Hand                                  | 4,282.00                  |
| Balance at bank                               |                           |
| - Indian Bank (Kol)-50273396826               | 45,086.70                 |
| - HDFC Bank (B/F)                             | 10,171.15                 |
| - Union Bank of India(B/F)                    | 1,30,751.50               |
| - Bank of Baroda (OD Account) -77730400000086 | 1,89,988.48               |
|   | <u><b>3,80,279.83</b></u> |

**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)   | 18,00,000.00               |
| T.D.S. (22-23)                 | 62,420.00                  |
|                                | <u><b>19,11,420.00</b></u> |

**SCHEDULE-7****INVESTMENT**

|                                |                           |
|--------------------------------|---------------------------|
| Fixed Deposit with Vijaya Bank | 1,00,000.00               |
| Accrued Interest               | 1,80,859.00               |
|                                | <u><b>2,80,859.00</b></u> |

**SCHEDULE-8****SUNDRY DEBTORS**

|                                     |                           |
|-------------------------------------|---------------------------|
| Considered good<br>(As Per Details) | 1,79,560.00               |
|                                     | <u><b>1,79,560.00</b></u> |

**SCHEDULE-9****CURRENT LIABILITIES****OUTSTANDING:**

|                |                           |
|----------------|---------------------------|
| Others payable | 1,34,599.33               |
|                | <u><b>1,34,599.33</b></u> |



For R. Bose & Associates  
Chartered Accountants



For R. Bose & Associates  
Chartered Accountants





**R. BOSE & ASSOCIATES**  
 CHARTERED ACCOUNTANTS,  
 SANTINIKETAN BUILDING (1ST FLOOR),  
 91, BIDHAN ROAD, SILIGURI, DARJEELING

**SCHEDULE-4**

Details of Fixed Assets as on 31.03.2023

| Particulars               | Rate of Dep. | Opening Balance | Addition      |                | Sale | Balance W/Off | Total       | Depreciation during 22-23 | Balance on 31.03.2023 |
|---------------------------|--------------|-----------------|---------------|----------------|------|---------------|-------------|---------------------------|-----------------------|
|                           |              |                 | UPTO 30/09/22 | AFTER 30/09/22 |      |               |             |                           |                       |
| 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     | -             | -              | -    | -             | 7,19,148.92 | 1,07,872.00               | 6,11,276.92           |
| Computer & Peripherals    | 40%          | 9,486.07        | -             | -              | -    | -             | 9,486.07    | 3,794.00                  | 5,692.07              |
| <b>TOTAL :</b>            |              | 7,72,280.18     | 1,700.00      | -              |      |               | 7,73,980.18 | 1,16,201.00               | 6,57,779.18           |



For R. Bose & Associates  
Chartered Accountants

Partner  
  


For R. Bose & Associates  
Chartered Accountants

Partner  
  


## **R. BOSE & ASSOCIATES**

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

**31st March,**

**2023**

Rs.

### **SCHEDULE 10**

#### **INCOME FROM PROFESSION**

|                   |                            |
|-------------------|----------------------------|
| Professional Fees | 12,91,700.00               |
|                   | <b><u>12,91,700.00</u></b> |

### **SCHEDULE 11**

#### **OTHER INCOME**

|                        |                           |
|------------------------|---------------------------|
| Interest on F.D        | 16,148.00                 |
| Other consultancy work | 4,54,978.00               |
|                        | <b><u>4,71,126.00</u></b> |

### **SCHEDULE 12**

#### **PERSONNEL EXPENSES**

|                  |                           |
|------------------|---------------------------|
| Salary           | 5,96,000.00               |
| Seminar Expenses | 22,500.00                 |
|                  | <b><u>6,18,500.00</u></b> |

### **SCHEDULE 13**

#### **RENT, RATES & TAXES**

|               |                           |
|---------------|---------------------------|
| Office Rent   | 1,50,930.00               |
| Legal Charges | 11,500.00                 |
|               | <b><u>1,62,430.00</u></b> |

### **SCHEDULE 14**

#### **POWER & FUEL**

|                  |                         |
|------------------|-------------------------|
| Car Fuel         | 13,124.33               |
| Electric Charges | 17,625.00               |
|                  | <b><u>30,749.33</u></b> |



For R. Bose & Associates  
Chartered Accountants



For R. Bose & Associates  
Chartered Accountants



# R. BOSE & ASSOCIATES

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

**2023**

## SCHEDULE 15

### REPAIR & MAINTANANCE

|                                 |          |
|---------------------------------|----------|
| 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 |

**70,438.57**

## SCHEDULE 17

### SELLING & ADMINISTRATIVE EXPENSES

|                          |           |
|--------------------------|-----------|
| 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           | 1,214.00  |
| Puja Expenses            | 2,060.00  |

**2,40,972.00**



For R. Bose & Associates  
Chartered Accountants



For R. Bose & Associates  
Chartered Accountants

