

M/S AMAIKA ASSOCIATES

REGISTERED OFFICE :

*TITAS APARTMENT, 39A NARASINGHA AVENUE,
NAGER BAZAR, DUM DUM,
KOLKATA - 700074*

Tax Audit Under Section 44AB Under Income Tax Act 1961.

Financial Year : 2023 -24

Assessment Year : 2024 -25

SWAPAN KUMAR HALDER LLB, FCA

Chartered Accountant

44, Tala Park Avenue,

Kolkata - 700037

(M) - 9830471101

E-mail : Sudeshna248@gmail.com

Acknowledgement Number:564827540031024



Swapan

Name	SWAPAN KUMAR HALDER
Membership Number	058186
FRN(Firm Registration Number)	00058186
Address	44 , KOLKATA, TALA PARK AVENUE , 32-West Bengal , 91-India , Pincode - 700037
Place	KOLKATA
Date	03-Oct-2024

Additions Details (From Point No.18)								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%					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 @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by SWAPAN KUMAR HALDER having PAN AAQPH9120E from IP Address 49.37.8.40 on 03/10/2024 08:26:14 PM Dsc Sl.No and issuer 25634987CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



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



Acknowledgement Number:564827540031024

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 ?
Please furnish the following details:-

No

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

37. Whether any cost audit was carried out ?

No

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

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

No

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

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

No

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	36113367			56366279		
(b)	Gross profit / Turnover	2976112	36113367	8.24	3019886	56366279	5.36
(c)	Net profit / Turnover	452325	36113367	1.25	70794	56366279	0.13
(d)	Stock-in-Trade / Turnover	4236258	36113367	11.73	4477482	56366279	7.94
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

34.(a). Whether the assessee is required to furnish the details of tax deducted or tax collected?

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) Amount of tax deducted or collected out of (7)
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No records added

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

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 tax collected contains information about all details/transactions which are required to be reported
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No records added

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

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
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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
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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
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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
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No records added

C. By-products



Acknowledgement Number:564827540031024

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 ? No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

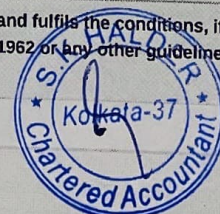
If yes, please furnish the details of the same. ₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. No

If yes, please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

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



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repaid on humd

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No records added

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

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE 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
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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	Amount	Assessment	Amount

No records added

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

b. Please furnish the following details

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

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

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



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

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. I have examined the balance sheet as on 31st March 2024, and the Profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024 attached herewith, of

Name	AMAIKA ASSOCIATES
Address	TITAS APARTMENT, 39A NARASINGHA AVENUE NAGER BAZAR DUM DUM, Motijheel S.O, Kolkata, 32-West Bengal, 91-India, Pincode - 700074
PAN	ABWFA3194N
Aadhaar Number of the assessee, if available	

2. I 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 TITAS APARTMENT, 39A NARASINGHA AVENUE NAGER BAZAR DUM DUM, Motijheel S.O, Kolkata, KOLKATA, KOLKATA and 0 branches.

3. a. I report the following observations/comments/discrepancies/inconsistencies if any:

b. Subject to above,-

A. I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

B. In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My examination of the books.

C. In My opinion and to the best of My information and according to the explanations given to Me 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 2024; 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 My opinion and to the best of My information and according to the explanations given to Me, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts.

Accountant Details

Name	SWAPAN KUMAR HALDER
Membership Number	058186
FRN(Firm Registration Number)	00058186
Address	44, KOLKATA, TALA PARK AVENUE, 32-West Bengal, 91-India, Pincode - 700037
Date of signing Tax Audit Report	18-Sep-2024
Place	KOLKATA
Date	03-Oct-2024

This form has been digitally signed by SWAPAN KUMAR HALDER having PAN AAQPH9120E from IP Address 49.37.8.40 on 03/10/2024 08:26:14 PM Dsc SI.No and issuer 25634987CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority



(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
6	Purchases 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 (Computerized)	TITAS APARTMENT, 39A NARASINGH AAVENUE NAGER BAZAR DUM DUM	Motijheel S.O	KOLKATA	700074	91-India	32-West Bengal
2	Bank Book (Computerized)	TITAS APARTMENT, 39A NARASINGH AAVENUE NAGER BAZAR DUM DUM	Motijheel S.O	KOLKATA	700074	91-India	32-West Bengal
3	Journal (Computerized)	TITAS APARTMENT, 39A NARASINGH AAVENUE NAGER BAZAR DUM DUM	Motijheel S.O	KOLKATA	700074	91-India	32-West Bengal
4	Ledger (Computerized)	TITAS APARTMENT, 39A NARASINGH AAVENUE NAGER BAZAR DUM DUM	Motijheel S.O	KOLKATA	700074	91-India	32-West Bengal
5	Sales Register (Computerized)	TITAS APARTMENT, 39A NARASINGH AAVENUE NAGER	Motijheel S.O	KOLKATA	700074	91-India	32-West Bengal



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

Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

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

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

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

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

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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

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



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

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	Country	State	Amount of tax



Interest	40(b)	₹2,78,012	₹2,78,012	₹0	FULLY ALLOWED
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21. 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
1	AMITAVA RAY			PARTNER	REMUNERATION	₹1,50,000
2	AMAIKA RAY			PARTNER	REMUNERATION	₹1,50,000
3	AMITAVA RAY			PARTNER	INTEREST ON CAPITAL	₹1,02,793
4	AMAIKA RAY			PARTNER	INTEREST ON CAPITAL	₹1,75,219



AMAIKA ASSOCIATES**PAN : ABWFA3194N****Asst. Yr. : 2024 - 2025****Acct. Yr. : 2023 - 2024****Trading And Profit & Loss A/c. for the year ended on 31st March, 2024.****Particulars :**

To Opening Stock

Amount (Rs.)

4,477,482.00

" Purchase

32,896,031.00

" Gross Profit C/d.

2,976,112.00

40,349,625.00**Particulars :**

By Sales

Amount (Rs.)

36,113,367.00

" Closing Stock

4,236,258.00

40,349,625.00

To Staff Salary & Bonus

300,000.00

" Trade Licence

2,492.00

" Rent A/c.

278,400.00

" Legal Fees

15,000.00

" Interest on CC

475,280.00

" Interest on Capital

278,011.80

" Bank Charges

12,585.20

" Stock Insurance

11,954.00

" Insurance

37,682.00

" Membership Fees

8,260.00

" CGTSME Charges

18,585.00

" Printing & Stationery

7,321.00

" Conveyance Expenses

87,511.00

" Electricity Charges

32,320.00

" Telephone & Internet Expenses

7,200.00

" Car Expenses

120,560.00

" Depreciation A/c.

162,661.00

" Professional Tax

2,500.00

" Miscellaneous Expenses

108,004.00

" Sales Promotion

50,810.00

" Transportation Charges

155,300.00

" Staff Welfare

36,763.00

" Audit Fees

15,000.00

" **Partners Remuneration :**

Amitava Ray

150,000.00

Amaika Ray

150,000.00

300,000.00

" Net Profit

(Tranf. to partners capital A/c.)

Amitava Ray

226,162.50

Amaika Ray

226,162.50

452,325.00

2,976,525.00**2,976,525.00**

In terms of my separate report on even date

Place : Kolkata

Date. : 18.09.2024

UDIN : 24058186BKASQN2266

S.K. HALDER

Chartered Accountant

M. No. : 058186

**S. K. HALDER F.C.A**
Chartered Accountant
M. No. 058186

Acct. Yr. : 2023 - 2024

UDIN: 24058186BKASPJ8262
MRN/Name: 058186/HALDER SWAPAN KUMAR
Firm Registration No.: Individual Capacity
Document type: GST and Tax Audit
Document sub type: Form 3CB - Section 44AB(b)
Document Date: 29-09-2024
Create Date/Time: 29-09-2024 | 00:35:21
2024
AY/FY: 55277838
Financial Figures/Particulars:
Total Turnover as per Form 3CD: 4.24
Net Profit/ Turnover (ratio) as per Form 3CD: 0
WDV of Fixed Assets: 2024-2025
Assessment Year: ANPPB1555K
PAN of the Assessee/ Auditee: Tax audit report (Form 3CB-3CD)
Document description:



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			Assessment Year 2024-25
PAN	ABWFA3194N		
Name	AMAIKA ASSOCIATES		
Address	TITAS APARTMENT, 39A NARASINGHA AVENUE, NAGER BAZAR, DUM DUM, Motijheel S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700074		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	796142391311224
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,52,330
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	4,52,330
	Net tax payable	5	1,41,127
	Interest and Fee Payable	6	19,675
	Total tax, interest and Fee payable	7	1,60,802
	Taxes Paid	8	1,64,783
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 3,980
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>AMITAVA RAY</u> in the capacity of <u>Managing Partner</u> having PAN <u>AJSPR2066G</u> from IP address <u>27.131.210.200</u> on <u>31-Dec-2024 14:17:48</u> DSC SI.No & Issuer <u>6812044</u> & <u>6224348338880067349CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN</u>			
System Generated Barcode/QR Code	 ABWFA3194N057961423913112246d579c9e210df080f29d2d3aaa4970b5318ee0f2		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			