Acknowledgement Number:417816961171023 **Date of filing : 17-Oct-2023**

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
2023-24

PAN	AADCF0004D		
Name	FASCINATE TEXTILES PRIVATE LIMITED		
Address	10/4 , DAKSHIN MONDAL PARA, DOLTALA, GANGANAGAR , NORTH 24 PARGANAS , 32-West Bengal, 91-INDIA, 700132		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	417816961171023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	46,57,200
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	11,72,124
	Interest and Fee Payable	6	1,17,076
	Total tax, interest and Fee payable	7	12,89,200
	Taxes Paid	8	12,89,200
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by ANIL SINGH NAHAR in the capacity of Director having PAN ADAPN8718K from IP address 106.203.247.218 on 17-Oct-2023 20:10:35 at NORTH 24 PARGANAS (Place) DSC SI.No & Issuer 4763720 & 144110039811135CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated

Barcode/QR Code

AADCF0004D06417816961171023c36ce38a0dc89971f167a97de29636121c389517

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FINANCIAL STATEMENT

OF

M/S FASCINATE TEXTILES PRIVATE LIMITED

10/4 DAKSHIN MONDAL PARA, GANGANAGAR
BARASAT-II KOLKATA-700132

FOR THE

ASSESSMENT YEAR

2023-2024

RELATED TO

PREVIOUS YEAR

2022-2023

Ganesh A And Associates
Chartered Accountants
18, Giri Babu Lane, 1st Floor
Kolkata - 700012

M/S FASCINATE TEXTILES PRIVATE LIMITED
Address:3/Akutul Sahi Road,Barasat,North24 Paragans,Barasat-1
WEST BENGAL-700124
CIN:U17299WB2017PTC219383
EMAIL:fascinatetextiles@gmail.com

Directors' Report

To
The Members,

Your Directors have the pleasure in presenting before you the Annual Report on the working of your Company along with the audited statement of accounts for the year ended 31st March, 2023.

Financial Results	FOR THE YEAR ENDED 31.03.2023 RS.	FOR THE YEAR ENDED 31.03.2022 RS.
Profit/(Loss)for the year before taxation	4740380.54	2772901
Less :Deferred Tax Liability/(Asset)		76151
Less: Provision for Income Tax For Current year	1084599.07	720954
Less : Income Tax For Early Year		
Profit/(Loss) for the period	3655781.47	2128098

SHARE CAPITAL

The Paid-up Equity Share Capital of the Company stands at Rs 12012780- divided in to 1201278 equity shares of Rs 10/- each.

DIVIDEND:

Due to the marginal profits during the year and with a view to conserve the cash resources of the Company, your directors haveexpressed their inability for declaration of dividend during the year.

AUDITORS: Messrs Ganesh A and Associates, Chartered Accountants of Kolkata was appointed as statutory Auditors for a period of Five Years from the financial year 2022-23 to 2027-28, their appointment be ratified.

DEPOSITS:

The Company has not accepted any deposits from public falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF LOAN, GUARANTEE AND INVESTMENTS:

The Company has not given loans, advances or guarantees and investments falling within the ambit of Section 186 of the Companies Act, 2013.

EXTRACT OF ANNUAL RETURN:

The extract of annual Return in form MGT9 is annexed herewith.

DIRECTORS:

There are six directors present in the Company and there was no change in the directors during the Year.

MEETINGS OF BOARD OF DIRECTORS:

There are five meetings of the Board of Directors during the year; none of the directors are disqualified under Section 164(2) of the Companies Act, 2013.

PARTICULARS OF EMPLOYEES:

No employee is covered by the amount of salary mentioned u/s. 134 (3)(q) of the Companies Act, 2013, read with applicable rules, as amended by the Companies (Amendment) Act, 2013.

CONSERVATION OF ENERGY, TECHNOLOGY OF ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information required under Section 134 (m) of the Companies Act, 2013 read with rule 2 of the companies (disclosure of particulars in report of Board of Directors) rules, 2013 is not applicable to this company. Besides there is no foreign exchange earning and outgo.

DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 134(5) referred to in clause (c) of sub-section (3) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed :

i) that in the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures ;

ii) that the directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company for the year under review :

iii) that the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities ;

iv) that the directors had prepared the accounts for the financial year ended 31st March, 2023, on a 'going concern' basis.

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

vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were are adequate and operating effectively;

ACKNOWLEDGEMENTS:

Your Directors wish to extend their sincere gratitude to the Members of the Company, Bankers, State Government, Local Bodies, Customers, Suppliers, Executives, Staff and workers at all levels for their continuous cooperation and assistance.

By Order of the Board,

Director

Dated:

Jishu Goutmy

Neete Nahar

Independent Auditor's Report

To the Members of

M/S FASCINATE TEXTILES PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying (Standalone) financial statements of **M/S FASCINATE TEXTILES PRIVATE LIMITED** ("the company") which comprise the Balance Sheet as at 31st March, 2023, the statement of Profit and Loss for the year ended, and a summary of significant accounting policies and other explanatory information.

Basis for Opinion

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

Management's Responsibility for the (Standalone) Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (Standalone) Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going

GANESHA AND ASSOCIATES KOLKATA

concern and using the going concern basis of accounting unless management either intends to liquidate the Company .

Auditor's Responsibility

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

Report on Other Legal and Regulatory Requirements

1. As the Companies (Auditor's Report) order , 2016 ("The Order") issued by the Central Government of India in terms of Sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the company, a statement on the matters specified in paragraph 3 and 4 of the order, is not provided.

2. As required by section 143 (3) of the Act, we report that:

a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c. the Balance Sheet, the Statement of Profit and Loss with by this Report are in agreement with the books of account

d. in our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls.

g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

FOR GANESH A AND ASSOCIATES
Chartered Accountants
Firm's registration number:332038E

GANESH A AND ASSOCIATES

Proprietor

GANESH AGARWAL
Proprietor
Membership number: 065533
Place: Kolkata
Date: 05/09/2023

GANESH A AND ASSOCIATES KOLKATA

FASCINATE TEXTILES PRIVATE LIMITED

Balance Sheet as at 31st March, 2023

	Particulars	Note No.	Figures as at the end of Current reporting Period (Rs)	Figures as at the end of Previous reporting Period (Rs)
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholder's Funds**			
	(a) Share Capital	1	1,20,12,780.00	1,20,12,780.00
	(b) Reserves and Surplus	2	1,53,50,858.47	1,16,95,077.00
(2)	**Non-Current Liabilities**			
	Long Term Borrowings	3	6,42,88,457.91	2,62,17,538.00
(3)	**Current Liabilities**			
	(a) Short Term Borrowings			
	(b) Trade Payable	5	5,38,72,745.66	3,61,03,874.00
	© Other Current Liabilities	6	9,64,638.60	11,25,314.00
	(d) Short Term Provisions	7	9,75,974.07	7,20,954.00
	Total (A)		**14,74,65,454.71**	**8,78,75,537.00**
II.	**Assets**			
(1)	**Non-Current assets**			
	(a) Fixed Assets			
	(i) Tangible Assets		3,23,45,032.49	80,80,304.00
	(ii) Deferred Tax Assets	4	1,81,454.00	1,81,454.00
(2)	**Current Assets**			
	(a) Inventories	8	4,41,49,316.22	3,36,69,904.00
	(b) Trade Receivables	9	6,41,66,806.36	4,06,26,190.00
	© Cash & Cash Equivalents	10	32,46,669.94	5,54,527.00
	(d) Other Current Assets	11	33,76,175.70	47,63,158.00
	Total (B)		**14,74,65,454.71**	**8,78,75,537.00**

FOR GANESH A AND ASSOCIATES
CHARTERED ACCOUNTANT

GANESH A AND ASSOCIATES

Proprietor

GANESH AGARWAL
PROPRIETOR
FRN -332038E
M.No. 065533

PLACE: Kolkata
DATE: 05/09/2023

UDIN - 23065533BGSMP25925

GANESH A AND ASSOCIATES KOLKATA

FOR FASCINATE TEXTILES PRIVATE LIMITED

DIRECTOR

DIRECTOR

FASCINATE TEXTILES PRIVATE LIMITED

Profit and Loss statement for year ended at 31st March, 2023

Particaluars	Note No.	Figures as at the end of Current reporting Period (Rs)	Figures as at the end of Previous reporting Period (Rs)
A. Revenue			
I. Revenue from operations	12	21,85,35,162.00	13,02,17,616.00
II. Other Income	13	84,428.17	15,665.00
III. Total Revenue (I+II)		**21,86,19,590.17**	**13,02,33,281.00**
IV. Expenses			
Cost Of Materials Consumed	14	17,21,74,308.30	9,19,60,813.00
Change in Inventories	15	-1,04,79,412.22	-11,37,244.00
Employee Cost	16	1,29,63,727.00	76,91,704.00
Financial Cost	17	52,27,888.38	23,08,001.00
Depreciation and amortization Expenses		8,02,671.60	7,81,480.00
Other expenses	18	2,03,49,732.77	1,72,12,006.00
Administrative & Selling Expenses	19	1,28,40,293.80	86,43,620.00
V. Total Expenses (III-IV)		**21,38,79,209.63**	**12,74,60,380.00**
VI. Profit Before Tax		47,40,380.54	27,72,901.00
VII. Tax expense:			
(1) Current tax		10,84,599.07	7,20,954.00
(2) Deferred Tax (Liabilities) / Assets			76,151.00
VIII. Proft/(Loss) for the period (VI-VII)		**36,55,781.47**	**21,28,098.00**
IX. Earning per equity share (in Rs)			
Basic		3.95	2.31
Diluted		3.95	2.31

FOR GANESH A AND ASSOCIATES
CHARTERED ACCOUNTANT

GANESH A AND ASSOCIATES

Proprietor

GANESH AGARWAL
PROPRIETOR
FRN -332038E
M.No. 065533

PLACE: Kolkata
DATE: 05/09/2023

UDIN-23065533BGSMP

FOR FASCINATE TEXTILES PRIVATE LIMITED

DIRECTOR

DIRECTOR

GANESH A AND ASSOCIATES KOLKATA

FASCINATE TEXTILES PRIVATE LIMITED

Notes to the Financial Statements for the year ended 31st, March 2022

Particulars	As At 31st March, 2023		As At 31st March, 2022	
	No. of Shares	Amount	No. of Shares	Amount
1. SHARE CAPITAL				
A. Authorised Capital				
Equity Shares of Rs. 10 each with voting rights	20,00,000.00	2,00,00,000.00	20,00,000.00	2,00,00,000.00
B. Issued , Subscribed and paid Up				
Equity Shares of Rs. 10 each with voting rights	12,01,278.00	1,20,12,780.00	12,01,278.00	1,20,12,780.00

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

Class of shares / Name of shareholder	As at 31st March, 2023		As at 31st March, 2022	
	No. of shares held	% holding in that class of share	No. of shares held	% holding in that class of share
Equity shares with voting rights				
Jishu Chowdhury	427500	35.58%	427500	35.58%
Neetu Nahar	261250	21.75%	261250	21.75%
Bandana Nahar	261250	21.75%	261250	21.75%
Anil Singh Nahar	251278	20.92%	251278	20.92%
	1201278	100%	1201278	100%

Note 2 : Reserves and Surplus

Particulars	As at 31 March, 2023	As at 31 March, 2022
(a) Securities Premium Account		
Opening Balance	6267898	2750000
Add : Premium on shares issued during the year	0	3517898
Closing Balance	6267898	6267898
(b) Surplus in Statement of Profit & Loss		
Opening Balance	5427179	3299081
Add : Profit for the year	3655781	2128098
Closing Balance	9082960	5427179
Total	15350858	11695077

GANESH A AND ASSOCIATES KOLKATA

FASCINATE TEXTILES PRIVATE LIMITED

Notes to the Financial Statements for the year ended 31.03.2023

Note No.	Particulars	As At 31st March, 2023	As At 31st March, 2022
3	**Long Term Borrowing**		
	Secured Loan	29372504.00	
	Kotak Mahindra Bank OD	34915953.91	
	Indian Overseas Bank	0.00	24906693.00
	Director Loan	0.00	1310845.00
		64288457.91	**26217538.00**
4	**Deferred Tax Assets / Liabilities**		
	Deferred Tax	181454.00	181454.00
		181454.00	**181454.00**
5	**Trade Payable**	53872745.66	36103874.00
		53872745.66	**36103874.00**
6	**Other Current Liabilities**		
	(i) Statutory payable	234669.00	543718.00
	(ii) Wages & Salary Payable	554479.80	379867.00
	(iii) Factory Rent	175489.80	201729.00
		964638.60	**1125314.00**
7	**Short Term Provisions**		
	Provision for Income Tax	975974.07	720954.00
		975974.07	**720954.00**
8	**Inventories**		
	Finished Goods	44149316.22	33669904.00
		44149316.22	**33669904.00**
9	**Trade Receivables**		
	Trade Receivables		
		64166806.36	**40626190.00**
10	**Cash & Bank Equivalent**		
	Indian Overseas Bank	2297417.13	0.00
	Cash in Hand	949252.81	554527.00
		3246669.94	**554527.00**
11	**Other Current Assets**		
	Advance to Land Lord	250012.00	600012.00
	TDS & TCS and Advance Tax	218504.22	807329.00
	GST	905659.48	0.00
	Recurring Deposit	0.00	80643.00
	Fixed Deposit	2002000.00	634099.00
	Loan & Advance	0.00	2641075.00
		3376175.70	**4763158.00**

NESH A AND ASSOCIATES KOLKATA

12	**Revenue from operations**		
	Sales & Jobwork	218535162.00	130217616.00
		218535162.00	**130217616.00**
13	**Other Income**		
	Other Receipt	30557.00	9742.00
	Discount Received	53871.17	5923.00
		84428.17	**15665.00**
14	**Consumption of Materials etc.**		
	Purchase	172174308.30	91960813.00
		172174308.30	**91960813.00**
15	**Accretion of the Stock**		
	Opening Finished Stocks	33669904.00	32532660.00
	Closing Stock	44149316.22	33669904.00
		-10479412.22	-1137244.00
16	**Employee Cost**		
	Salary	8880464.00	4717710.00
	Director's Salary	3780000.00	2870000.00
	Employer's Contribution to PF	175600.00	53871.00
	Employer's Contribution to ESIC	95480.00	41876.00
	EPFO ChargesCHARGE	6000.00	6000.00
	EDLI Contribution	26183.00	2247.00
		12963727.00	7691704.00
17	**Financial Cost**		
	Bank Charges	1216947.18	46130.00
	Loan Processing & Renewal Charges	297655.00	152023.00
	CGTMSE Charges	0.00	706413.00
	Bank Interest - CC	2531709.00	1018611.00
	Bank Interest - TL	1181577.20	167482.00
	Interest - Udaan Capital	0.00	217342.00
		5227888.38	2308001.00
18	**Other Expenses (Manufacturing)**		
	Dying Expenses	10075235.34	8273690.00
	Knitting Expenses	1660706.00	1933895.00
	Washing Charges	471773.00	465618.00
	Embroidery Charges	1660548.50	2218488.00
	Printing Charges	4974330.00	3539144.00
	Smoking Charges	16380.00	12040.00
	Consumables & Maintenance	559296.13	227812.00
	Stock Insurance	83959.00	59472.00
	Diesel Charges	741100.00	425652.00
	Sedex Registration Fees	11763.00	11021.00
	Fuel Charges	56561.00	43495.00
	Damage & Rejection	38080.80	1679.00
		20349732.77	**17212006.00**

GANESHA AND ASSOCIATES KOLKATA

FASCINATE TEXTILES PRIVATE LIMITED

Notes annexed to and forming part of the Balance Sheet for the period ended 31st March, 2023 and the Profit & Loss Account for the period ended as on that date.

Significant Accounting Policies & Notes on Accounts

A. Significant Accounting Policies

1) Financial Statement have been prepared on historical cost concept and in accordance with generally accepted accounting principles.
2) All items of income and all items of expenses are recognised/accounted on accrual basis.
3) The Company amortises miscellaneous expenditure representing preliminary expenses in equal instalments over a period of five years.
4) Deferred Tax is recognised, subject to the consideration of materiality, on timing difference, being the taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
5) All fixed assets are stated at cost of acquisition less accumulated depreciation, if applicable.
6) Duties & Taxes figures are as Reconcilation provided by management.

FOR GANESH A AND ASSOCIATES
CHARTERED ACCOUNTANT

GANESH A AND ASSOCIATES
Proprietor

GANESH AGARWAL
PROPRIETOR
FRN -332038E
M.No. 065533

PLACE: Kolkata
DATE: 05/09/2023

UDIN-23065533BGSMP25925

GANESH A AND ASSOCIATES KOLKATA

FOR FASCINATE TEXTILES PRIVATE LIMITED

DIRECTOR

DIRECTOR

TAX AUDIT REPORT

OF

M/S FASCINATE TEXTILES PRIVATE LIMITED

10/4 DAKSHIN MONDAL PARA, GANGANAGAR
BARASAT-II KOLKATA-700132

FOR THE

ASSESSMENT YEAR

2023-2024

RELATED TO

PREVIOUS YEAR

2022-2023

Ganesh A And Associates
Chartered Accountants
18, Giri Babu Lane, 1st Floor
Kolkata - 700012

Acknowledgement Number:371600220300923

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

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

1. I report that the statutory audit of

Name	FASCINATE TEXTILES PRIVATE LIMITED
Address	10/4 DAKSHIN MONDAL PARA , DO LTALA , PO GANGANAGAR MADHYAMGRAM , , Ganganagar S.O (North 24 Parganas) , Barasat - II , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700132
PAN	AADCF0004D
Aadhaar Number of the assessee, if available	

was conducted by **me GANESH AGARWAL A AND ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013**,

and I annex hereto a copy of my audit report dated **05-Sep-2023** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**

b. the audited balance sheet as at **31-Mar-2023** ; and

c. documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and 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	These financial statements are the responsibility of the management of the said firm .Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on, a test basis, evidence supporting the amount and disclosures in the financial statements. An audits also includes assessing the accounting principles used and significant estimates made by management of the said firm as well as evaluating the overall financial statements presentation.
2	Others	AS INFORMED BY THE ASSESSEE. THE INFORMATION REPORTED UNDER CLAUSE 44 OF FORM 3CD IS BASED ON THE INFORMATION EXTRACTED FROM ACCOUNTING SOFTWARE/ RELEVANT GST REPORT. HOWEVER THIS MAY NOT BE ACCURATE AS THE ACCOUNTING SOFTWARE USED BY ASSESSEE IS NOT CONFIGURED TO GENERATE REPORT AS REQUIRED UNDER THIS CLAUSE IN ABSENSE OF ANY PREVAILING STATUTORY REQUIREMENT . IN ADDITION, THE SOFTWARE/SYSTEM DOES NOT CAPTURE INFORMATION RELATING TO THE ENTITIES FALLING UNDER COMPOSITION SCHEME OF SUPPLY WITH THE INELIGIBLE CREDIT. THEREFORE, IT IS NOT POSSIBLE FOR US TO VERIFY THE BREAKUP OF TOTAL EXPENDITURE OF THE ENTITIES REGISTERED OR NOT REGISTERED UNDER THE GST AND UNABLE TO COMMENT ON ACCURACY OF INFORMATION PROVIDED THEREIN. TOTAL EXPENDITURE REPORTED UNDER THE CLAUSE INCLUDES CAPITAL EXPENDITURE HOWEVER DOES NOT INCLUDE DEPRECIATION. BAD DEBTS AND EXPENDITURE WHICH IS NOT A SUPPLY AS PER GST.

GANESH A AND ASSOCIATES

Proprietor

Accountant Details

Name	GANESH AGARWAL
Membership Number	065533
FRN(Firm Registration Number)	0332038E
Address	1 ST FLOOR SUIT 1 A , 18 GIRI BABU LANE , Bowbazar S.O (Kolkata) , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700012
Date of signing Tax Audit Report	05-Sep-2023
Place	122.163.17.132
Date	30-Sep-2023

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GANESH A AND ASSOCIATES KOLKATA

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	FASCINATE TEXTILES PRIVATE LIMITED
2. Address of the Assessee	10/4 DAKSHIN MONDAL PARA , DO LTALA , PO GANGANAGAR MADHYAMGRAM , , Ganganagar S.O (North 24 Parganas) , Barasat - II , NORTH 24 PARGANAS , 32-West Bengal , 91-India , Pincode - 700132
3. Permanent Account Number (PAN)	AADCF0004D
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 32-West Bengal	19AADCF0004D1ZD

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

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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?	No
Section under which option exercised	

PART - B

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

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

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

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of textiles (other than by handloom)	04024

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

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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, SALES REGISTER, PURCHASE REGISTER & ALL SUBSIDARY LEDGERS

(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, SALES REGISTER, PURCHASE REGISTER & ALL SUBSIDARY LEDGERS	10/4 DAKSHIN MONDAL PARA DOLTALA		KOLKATA	700132	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, PURCHASE AND SALES REGISTER AND OTHER SUBSIDIARY REGISTER ON TEST BASIS

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
1	ICDS I - Accounting Policies	As fundamental accounting assumptions of Going Concern, Consistency and Accrual are followed, specificdisclosure is not required.
2	ICDS II - Valuation of Inventories	The accounting policies adopted in measuring inventories - cost,or net realisable value, whichever is lower- total carrying amount of inventories Rs 0
3	ICDS III - Construction Contracts	Not Applicable
4	ICDS IV - Revenue Recognition	Specific disclosure requirement under ICDS IV, is not applicable in the instant case and revenue from salesof goods has been recognized as and when accrued.
5	ICDS V - Tangible Fixed Assets	Disclosed on the face of the balance sheet at cost less depreciation and depreciation claimed by the assessee as schedule II of Companies Act 2013, and adjusted for depreciation under IncomeTax Act for taxation purpose
6	ICDS VII - Governments Grants	Not Applicable
7	ICDS IX - Borrowing Costs	Not Applicable
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision for Taxation Rs. 720954/- is measured using criterion specified in ICDS X i.e. satisfying Present obligation as a result of past events. Reasonably certain of outflow obligation a reliable estimate of obligation can be made.

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

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(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 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fittings @ 10%	10	₹3,57,318	₹0	₹0	₹3,57,318	₹37,13,628	₹37,13,628	₹0	₹0	₹2,21,413	₹ 38,49,533
2	WDV	Plant and Machinery @ 15%	15	₹29,87,612	₹0	₹0	₹29,87,612	₹25,87,969	₹25,87,969	₹0	₹0	₹6,50,489	₹ 49,25,092
3	WDV	Plant and Machinery @ 40%	40	₹23,299	₹0	₹0	₹23,299	₹23,136	₹23,136	₹0	₹0	₹13,947	₹ 32,488

19. Amount admissible under section-

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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
1	Provident Fund	₹ 9,286	15-May-2022	₹ 9,286	14-May-2022
2	Provident Fund	₹ 9,286	15-Jun-2022	₹ 9,286	15-Jun-2022
3	Provident Fund	₹ 3,859	15-Jul-2022	₹ 3,859	14-Jul-2022
4	Provident Fund	₹ 9,286	15-Aug-2022	₹ 9,286	13-Aug-2022
5	Provident Fund	₹ 9,286	15-Sep-2022	₹ 9,286	15-Sep-2022
6	Provident Fund	₹ 7,864	15-Oct-2022	₹ 7,864	15-Oct-2012
7	Provident Fund	₹ 7,864	15-Nov-2022	₹ 7,864	15-Nov-2022
8	Provident Fund	₹ 7,864	15-Dec-2022	₹ 7,864	14-Dec-2022
9	Provident Fund	₹ 29,594	15-Jan-2023	₹ 29,594	13-Jan-2023
10	Provident Fund	₹ 29,594	15-Feb-2023	₹ 29,594	15-Feb-2023
11	Provident Fund	₹ 29,594	15-Mar-2023	₹ 29,594	15-Mar-2023
12	Provident Fund	₹ 29,594	15-Apr-2023	₹ 29,594	13-Apr-2023
13	Any fund setup under the provisions of ESI Act, 1948	₹ 1,163	15-May-2022	₹ 1,163	14-May-2022
14	Any fund setup under the provisions of ESI Act, 1948	₹ 1,163	15-Jun-2022	₹ 1,163	15-Jun-2022
15	Any fund setup under the provisions of ESI Act, 1948	₹ 1,163	15-Jul-2022	₹ 1,163	14-Jul-2022
16	Any fund setup under the provisions of ESI Act, 1948	₹ 1,294	15-Aug-2022	₹ 1,294	13-Aug-2022
17	Any fund setup under the provisions of ESI Act, 1948	₹ 1,294	15-Sep-2022	₹ 1,294	15-Sep-2022
18	Any fund setup under the provisions of ESI Act, 1948	₹ 1,294	15-Oct-2022	₹ 1,294	15-Oct-2022
19	Any fund setup under the provisions of ESI Act, 1948	₹ 1,294	15-Nov-2022	₹ 1,294	15-Nov-2022
20	Any fund setup under the provisions of ESI Act, 1948	₹ 1,328	15-Dec-2022	₹ 1,328	15-Dec-2022

please note: Post filing, the complete records will be available for download as a separate file in the download section.
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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	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

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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 deducted"

No records added

iii. as payment referred to in sub-clause (ib)

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

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

No records added

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

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

No records added

iv. Fringe benefit tax under sub-clause (ic) ₹ 0

v. Wealth tax under sub-clause (iia) ₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0

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

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

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
1	Remuneration	40(b)	₹37,80,000	₹37,80,000	₹0	REMUNERATION

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

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

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

No records added

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

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

No records added

(e). Provision for payment of gratuity not allowable under section 40A(7): ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9): ₹0

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

Sl. No.	Nature of Liability	Amount

No records added

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

Sl. No.	Particulars	Amount

No records added

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

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	JISHU CHOWDHURY	AJHPC3278J		DIRECTOR	REMUNERATION	₹10,77,600
2	NEETU NAHAR	ADIPN6236A		DIRECTOR	REMUNERATION	₹9,57,600
3	ANIL SINGH NAHAR	ADAPN8718K		DIRECTOR	REMUNERATION	₹10,77,600
4	BANDHANA NAHAR	ADAPN8718H		DIRECTOR	REMUNERATION	₹6,57,600

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

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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
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 1,19,731
2	Sec 43B(a)- tax,duty,cess,fee etc	PF	₹ 61,649
3	Sec 43B(a)- tax,duty,cess,fee etc	ESIC	₹ 19,319
4	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 13,186

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 ? Yes

PTAX 2500

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

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts

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Opening Balance	₹ 0
Credit Availed	₹ 1,11,91,568
Credit Utilized	₹ 1,09,16,849
Closing /Oustanding Balance	₹ 2,74,719

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) (viia) ? 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) ? No

Please furnish the details of the same

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

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

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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 ? — 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

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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	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	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee

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	the assessee) of the payee	system through a bank account ?	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	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	

No records added

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

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

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

No records added

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CALF02317A	194C	Payments to contractors	₹2,50,15,745	₹2,50,15,745	₹2,50,15,745	₹4,12,482	₹0	₹0	₹0
2	CALF02317A	194H	Commission or brokerage	₹9,01,460	₹9,01,460	₹9,01,460	₹45,073	₹0	₹0	₹0
3	CALF02317A	194-I	Rent	₹17,16,176	₹17,16,176	₹17,16,176	₹1,71,622	₹0	₹0	₹0
4	CALF02317A	194J	Fees for professional or technical services	₹9,97,072	₹9,97,072	₹9,97,072	₹94,897	₹0	₹0	₹0

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

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALF02317A	26Q	31-Jul-2022	27-Jul-2022	Yes	
2	CALF02317A	26Q	31-Oct-2022	26-Oct-2022	Yes	
3	CALF02317A	26Q	31-Jan-2023	25-Jan-2023	Yes	
4	CALF02317A	26Q	31-May-2023	27-May-2023	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? No

Please furnish:

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

No records added

35.(a). In the case of a trading concern, give quantitative details of prinicipal 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

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(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 (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 ? 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	218525162		130233281	

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(b)	Gross profit / Turnover	43876538	218525162	20.08	130233281	130233281	100.00
(c)	Net profit / Turnover	4740380	218525162	2.17	2128098	130233281	1.63
(d)	Stock-in-Trade / Turnover	44149316	218525162	20.20	33669904	130233281	25.85
(e)	Material consumed / Finished goods produced			0.00	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

GANESH A AND ASSOCIATES KOLKATA

Acknowledgement Number:371600220300923

GANESH A AND ASSOCIATES

Proprietor

Name	GANESH AGARWAL
Membership Number	065533
FRN(Firm Registration Number)	0332038E
Address	1 ST FLOOR SUIT 1 A , 18 GIRI BABU LANE , Bowbazar S.O (Kolkata) , Kolkata , KOLKATA , 32-West Bengal , 91-India , Pincode - 700012
Place	122.163.17.132
Date	30-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	01-Mar-2023	01-Mar-2023	₹ 1,56,250	₹ 0	₹ 0	₹ 0	₹ 1,56,250
	2	01-Mar-2023	01-Mar-2023	₹ 35,57,378	₹ 0	₹ 0	₹ 0	₹ 35,57,378

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	01-Aug-2022	01-Aug-2022	₹ 4,10,000	₹ 0	₹ 0	₹ 0	₹ 4,10,000
	2	01-Mar-2023	01-Mar-2023	₹ 23,67,800	₹ 0	₹ 0	₹ 0	₹ 23,67,800
	3	01-Mar-2023	01-Mar-2023	₹ 1,10,169	₹ 0	₹ 0	₹ 0	₹ 1,10,169

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	04-Mar-2023	04-Mar-2023	₹ 23,136	₹ 0	₹ 0	₹ 0	₹ 23,136

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	Sl.	Date of	Amount	Whether deletions are out of purchases put to use for less than

GANESH A AND ASSOCIATES KOLKATA

Acknowledgement Number:371600220300923

Assets	No.	Sale		180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by **GANESH AGARWAL** having PAN **AEVPA1490D** from IP Address **122.163.17.132** on **30/09/2023 07:59:19 PM** Dsc Sl.No and issuer **,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

GANESH A AND ASSOCIATES KOLKATA