



सत्यमेव जयते

Annexure B

GSTIN 10EGNPK5402B1Z1
Legal Name PANKAJ KUMAR
Trade Name, if any BABA BEEJ BHANDAR

Details of Proprietor


1



Name PANKAJ KUMAR
Designation/Status BUSINESSMAN
Resident of State Bihar

BABA BEEJ BHANDAR

Pankaj Kumar
Proprietor

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2024-25
[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)			
PAN	EGNPK5402B		
Name	PANKAJ-KUMAR		
Address	MEHRAULI , Mehrauli, SARAN , Mehrauli B.O,Mehrauli B.O , Bihar, INDIA, 841211		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	402266360270824
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	6,81,120
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	27
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 30	
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
Income Tax Return electronically transmitted on <u>27-Aug-2024 16:47:18</u> from IP address <u>49.47.133.64</u> and verified by <u>PANKAJ KUMAR</u> having PAN <u>EGNPK5402B</u> on <u>27-Aug-2024</u> using paper ITR-Verification Form /Electronic Verification Code <u>TGDKSSRV2I</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 EGNPK5402B034022663602708243dd96075af661a7533517935b2a52744d58df935		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

FORM NO. 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 31-MAR-2024, and the Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024, attached herewith, of
PANKAJ KUMAR
MEHRAULI, Mehrauli, SARAN, Mehrauli B.O, Mehrauli B.O
PAN **EGNPK5402B**
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 MEHRAULI, Mehrauli, SARAN, Mehrauli B.O, Mehrauli B.O and Nil Branches
3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any
 1. Notes mentioned in the Notes on Accounts & Significant Accounting Policies as per schedule C to the Balance and Profit & Loss Account annexed thereto.
 2. Closing cash in hand and closing stock in trade have not been physically verified by us as it is certified by the proprietor.
 3. Balance w.r.t different parties under the heads Current Assets and Current Liabilities are confirmed and has been taken as per books of accounts.
 4. We have relied upon totals & posting on test check basis and gross bill is not physically verified by us.
 5. Client has not mentioned details of expenses by GST and Non-GST expenses therefore comment on clause 44 is not possible.
- (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 purpose of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office 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 31-MAR-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 explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the management.
3	Records necessary to verify personal nature of expenses not maintained by the assessee.	Clarification obtained by the Assessee for the same.
4	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A (3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A (3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.



5	Others	Stock Register is not maintained by the proprietor. Hence The Quantitative details of stock is not given in form 3CD
6	Others	Sundry Debtor and Sundry Creditor subject to third party confirmation.
7	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.

For NISHI K SHARMA & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 0030203C)



Nishi Kant Sharma

(NISHI KANT SHARMA)

Membership No: 555864

Place :Chhapra
Date : 26/08/2024
UDIN : 24555864BKDFUX4097