

Name : Mr. ROSHAN LAL GUPTA
 Father's Name : Shri JAI NARAYAN GUPTA
 Address(R) : H.NO - 3442, VIJAYA HERITAGE, KADMA , JAMSHEDPUR, KADMA, JAMSHEDPUR, JHARKHAND-831005
 Email ID : pramodllb_jsr@yahoo.co.in
 Mobile No. :

Permanent Account No : ABHPG7294A Date of Birth : 12/01/1972
 AADHAR No. : 916012672046
 Sex : Male
 Status : Individual Resident Status Resident
 Previous year : 2020-2021 Assessment Year : 2021-2022
 Ward/Circle : DC/AC-CIRCLE(1)-RANGE(1)- JAMSHEDPUR Return : ORIGINAL
 Nature of Business or Profession OTHER SERVICES N.E.C. - 21008

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from House Property	109200	109200
Income From Business or Profession	497000	497000
Income from Capital Gains	1371262	1371262
Income from Other Sources	8116	8116
Gross Total Income		1985578
Less : Deduction under Chapter VIA		181656
Total Income		1803922
Rounding off u/s 288A		1803920
Income Taxable at Normal Rate		432658
Income Taxable at Special Rate		1371262

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	9133	
((432658 - 250000) * 0.05)		
Tax u/s 112	274252	
Total Tax		283385
Add : Health and Education Cess		11335
Total		294720
Less : TDS/TCS		3675
Assessed Tax		291045
Add : Interest		21096
u/s 234B	11640	
11640[4M]		
u/s 234C	9456	
(6546+2910)		
Less : Tax Deposited u/s 140A		312140
Amount Payable		1
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

<u>Exempted Income</u>	Section	Amount
Share in Profit Exempt u/s 10(2A)		103200

103200

<u>Income From House Property</u>		109200	109200
<u>LetOut Property</u>			109200
<u>Tenant:A</u>			
<u>GHAMAHARIA JAMSHEDPUR 831012</u>			
Annual Letable Value		156000	
Total		156000	
Less:Deduction u/s 24		46800	
Statutory Deduction of 30%	46800	46800	
Property Income From GHAMAHARIA JAMSHEDPUR 831012		109200	
Total of House Property			109200

<u>Income from Business & Profession Details</u>			497000
ROSHAN LAL GUPTA			
Net Profit As Per P&L A/c		159500	
<u>Add:Items Inadmissible/for Separate Consideration</u>		0	
Depreciation Separately Considered	0		
Income From M/S SUN CONSTRUCTION			
Remuneration	337500		
Share in Profit Exempt u/s 10(2A)	103200		
Income From M/S R S CONSTRUCTION			
Income From M/S ANAND KARAJ EVENT			
Total		337500	
Total of Business & Profession			497000

<u>Income From Capital Gain(s)</u>			1371262
Income From LT Cap.Gain			1371262
(as per anx. attached)			
Total Capital Gain(s)			1371262

<u>Income From Other Sources</u>			8116
<u>Interest on Bank Savings</u>			
AXIS BANK		8116	
Total Income			8116
Total of Other Sources			8116

<u>Deductions Under Chapter VIA</u>			181656
Description		Gross Amount	Deductable Amount
u/s 80C In Respect of Investments			
Life Insurance Premium	150000	150000	150000
u/s 80D Medical Insurance Premium			
Self/Spouse/Child			
Premium Amount	23540		
Health Check Amount	0		
Medical Expenditure	0		
u/s 80TTA (Interest on deposit in saving account)		8116	8116

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
UNITED INFRACORE LIMITED	RCHU00575B	194C	BP-Income	490000	3675

			From Business Profession		
Total				490000	3675

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
HDFC BANK LTD.-GOREGAON (WEST) BRANCH	0510308	10/10/2021	00000	312140

Summary Information In a case where regular books of account of business or profession are not maintained

Balance Sheet		Profit And Loss		Profit And Loss (Profession)	
Cash Balance	146820	Gross receipts	-	Gross receipts	1876500
		Gross profit	-	Gross profit	375300
		Expenses	-	Expenses	215800
		Net profit	-	Net profit	159500

Interest Calculation Detail

234B		
	$(291000) \times 4(M) \times 1\% =$	11640
234C		
	$((291045 \times 75\%) - 0) \times 3(M) \times 1\% =$	6546
	$((291045 \times 100\%) - 0) \times 1(M) \times 1\% =$	2910
Total Interest		21096

Details of Interest, Remuneration, Profit and Closing Capital Balances in Partnership Firms

Name of Firm	PAN	Liabe to Audit	Profit shariing Ratio(%)	Share of Profit	Capital Balance ason 31st March
M/S SUN CONSTRUCTION	ACEFS2480E	YES	50	103200	1537697
M/S R S CONSTRUCTION	AAOFR8234P	NO	50	0	0
M/S ANAND KARAJ EVENT	ABPFA8259B	NO	0	0	0
Total			0	103200	1537697

Detail of Taxable Income Received From Firm

Name of Firm [PAN]	Remuneration	Interest	Total	Expenses Claimed	Net Income
M/S SUN CONSTRUCTION [ACEFS2480E]	337500	0	337500	0	337500
M/S R S CONSTRUCTION [AAOFR8234P]	0	0	0	0	0
M/S ANAND KARAJ EVENT [ABPFA8259B]	0	0	0	0	0
Total	337500	0	337500	0	337500

ROSHAN LAL GUPTA

Client Code:181

Assessment Year:2021-2022

Statement of LT Capital Gain

Sno	Particulars /ISINCode	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improve ment Cost	Index Cost	Exemptio n	Exp	Gain/Loss
1	land(Other	30/09/2020	2105000	23/12/2008	216000	0		474569	0	206430	1140815

Assets)

			0	26/04/2013	0	0	206980	283186		
	Improvment Detail...									
2	land(Other Assets)	30/09/2020	1650000	30/03/2012	670000	0		1096033	0	0 230447
				0 25/04/2013	0	0	236460	323520		
	Improvment Detail...									
	Total		3755000		886000		443440	2177308	0 206430	1371262

Return Filing Due Date : 31/07/2021 Return Filing Section : 139(1)
 Due Date Extended upto : 31/12/2021 Notification No : CBDT Cir. No.17/2021
 Interest Calculated Upto : 09/07/2021
 Date of E_Filing : 10/10/2021 Acknowledgement No : 663274810101021

Details of Bank Accounts :

No of Bank Account :- 2

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	CNRB0000324	CANARA BANK-BISTUPUR MAIN, JAMSHEDPUR JAMSHEDPUR	0324101034102	Saving
2	UTIB0000012	AXIS BANK-JAMSHEDPUR	913010017082820	Saving

Verified By : ROSHAN LAL GUPTA

Name : Mr. ROSHAN LAL GUPTA
 Father's Name : Shri JAI NARAYAN GUPTA
 Address(R) : H.NO - 3442, VIJAYA HERITAGE, KADMA , JAMSHEDPUR, KADMA, JAMSHEDPUR,
 JHARKHAND-831005
 Email ID : pramodllb_jsr@yahoo.co.in
 Mobile No. :

Permanent Account No : ABHPG7294A Date of Birth : 12/01/1972
 AADHAR No. : 916012672046
 Gender : Male
 Status : Individual Resident Status Resident
 Previous year : 2021-2022 Assessment Year : 2022-2023
 Ward/Circle : DC/AC-CIRCLE(1)-RANGE(1)- JAMSHEDPUR Return : REVISED
 Nature of Business or Profession OTHER SERVICES N.E.C. - 21008 ,SHARE OF INCOME FROM FIRM ONLY - 00001

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from House Property	109200	109200
Income From Business or Profession	555724	555724
Income from Other Sources	10426	10426
Gross Total Income		675350
Less : Deduction under Chapter VIA		183540
Total Income		491810
Rounding off u/s 288A		491810
Income Taxable at Normal Rate		491810
Income Taxable at Special Rate		0

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	12090	
((491810 - 250000) * 0.05)		
Total Tax		12090
Less : Tax Rebate u/s 87A	12090	
Tax Payable		0
Amount Payable		0
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

<u>Exempted Income</u>	Section	Amount
Share in Profit Exempt u/s 10(2A)		50684
		50684

Income From House Property		109200
<u>LetOut Property</u>		109200
<u>Tenant:A</u>		
<u>GHAMAHARIA JAMSHEDPUR 831012</u>		
Annual Letable Value	156000	
Total	156000	
Less:Deduction u/s 24	46800	
Statutory Deduction of 30%	46800	
Property Income From GHAMAHARIA JAMSHEDPUR 831012	109200	

Total of House Property

109200

Income from Business & Profession Details

555724

ROSHAN LAL GUPTA

Net Profit As Per P&L A/c 0

Add: Items Inadmissible/for Separate Consideration 0

Depreciation Separately Considered 0

Business Income u/s 44AD

Gross Receipts (Banking channel) 0

Gross Receipts (Other mode) 1913640

Total Gross Receipts 1913640

Actual Profit 332720

Actual Profit %age is 17.39%

Deemed Profit @6% on Gross Receipts (Banking channel) 0

Deemed Profit @8% on Gross Receipts (Other mode) 153091

Deemed Profit against Turnover 153091

Higher of Assessable profit 332720

Business Income From 44AD 332720

Income From M/S SUN CONSTRUCTION

Remuneration 223004

Share in Profit Exempt u/s 10(2A) 50684

Income From M/S R S CONSTRUCTION

Income From M/S ANAND KARAJ EVENT

Total 223004

Total of Business & Profession 555724

Income From Capital Gain(s)

0

Income From LT Cap.Gain -344681

(as per anx. attached)

Total Capital Gain(s) 0

Income From Other Sources

10426

Interest on Bank Savings 10426

CANARA BANK 10426

Total Income 10426

Total of Other Sources 10426

Deductions Under Chapter VIA

183540

Description Gross Amount Deductible Amount

u/s 80C In Respect of Investments 150000 150000

Life Insurance Premium 150000

u/s 80D Medical Insurance Premium 23540 23540

Self/Spouse/Child Premium Amount 23540

Health Check Amount 0

Medical Expenditure 0

u/s 80TTA (Interest on deposit in saving account) 10000 10000

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F		
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Capital Loss(LT)	2022-2023	344681		
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44AD Turnover Detail

Description	Turnover(Non Banking)	Turnover (Banking Channel)	Gross Turnover	Actual Profit	Actual Profit (%)
CONTRACT BUSINESS	1913640	0	1913640	332720	17.39
Total	1913640	0	1913640	332720	

Details of Interest, Remuneration, Profit and Closing Capital Balances in Partnership Firms

Name of Firm	PAN	Liabe to Audit	Profit shariing Ratio(%)	Share of Profit	Capital Balance ason 31st March
M/S SUN CONSTRUCTION	ACEFS2480E	YES	50	50684	7007386
M/S R S CONSTRUCTION	AAOFR8234P	NO	50	0	0
M/S ANAND KARAJ EVENT	ABPFA8259B	NO	0	0	0
Total			0	50684	7007386

Detail of Taxable Income Received From Firm

Name of Firm [PAN]	Remuneration	Interest	Total	Expenses Claimed	Net Income
M/S SUN CONSTRUCTION [ACEFS2480E]	223004	0	223004	0	223004
M/S R S CONSTRUCTION [AAOFR8234P]	0	0	0	0	0
M/S ANAND KARAJ EVENT [ABPFA8259B]	0	0	0	0	0
Total	223004	0	223004	0	223004

Jurisdiction: Return for Asst. Year: 2021-2022 filed with Ward: DC/AC-CIRCLE(1)-RANGE(1)-JAMSHEDPUR on 10/10/2021 vide receipt No. 663274810101021

ROSHAN LAL GUPTA

Assessment Year:2022-2023

Statement of LT Capital Gain

Sno	Particulars /ISINCode	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improve ment Cost	Index Cost	Exemptio n	Exp	Gain/Loss
1	land(Land / Building)	15/12/2021	650000	28/12/2015	797000	0		994681	0	0	-344681
	Total		650000		797000		0	994681	0	0	-344681

Return Filing Due Date : 31/10/2022
 Due Date Extended upto : 07/11/2022
 Interest Calculated Upto : 29/10/2022
 Date of E_Filing : 07/11/2022

Return Filing Section : 139(5)
 Notification No : Circular No. 20/2022
 Acknowledgement No : 793310740071122

Details of Bank Accounts :

No of Bank Account :- 2

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	CNRB0000324	CANARA BANK-BISTUPUR MAIN, JAMSHEDPUR JAMSHEDPUR	0324101034102	Saving
2	UTIB0000012	AXIS BANK-JAMSHEDPUR	913010017082820	Saving

Verified By : ROSHAN LAL GUPTA

Name : Mr. ROSHAN LAL GUPTA
 Father's Name : Shri JAI NARAYAN GUPTA
 Address(R) : H.NO - 3442, VIJAYA HERITAGE, KADMA , JAMSHEDPUR, KADMA, JAMSHEDPUR,
 JHARKHAND-831005
 Email ID : pramodllb_jsr@yahoo.co.in
 Mobile No. :

Permanent Account No : ABHPG7294A Date of Birth : 12/01/1972
 AADHAR No. : 916012672046
 Gender : Male
 Status : Individual Resident Status Resident
 Previous year : 2021-2022 Assessment Year : 2022-2023
 Ward/Circle : DC/AC-CIRCLE(1)-RANGE(1)- JAMSHEDPUR Return : REVISED
 Nature of Business or Profession OTHER SERVICES N.E.C. - 21008 ,SHARE OF INCOME FROM FIRM ONLY - 00001

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from House Property	109200	109200
Income From Business or Profession	555724	555724
Income from Other Sources	10426	10426
Gross Total Income		675350
Less : Deduction under Chapter VIA		183540
Total Income		491810
Rounding off u/s 288A		491810
Income Taxable at Normal Rate		491810
Income Taxable at Special Rate		0

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates	12090	
((491810 - 250000) * 0.05)		
Total Tax		12090
Less : Tax Rebate u/s 87A	12090	
Tax Payable		0
Amount Payable		0
Tax Rounded Off u/s 288 B		0

COMPREHENSIVE DETAIL

<u>Exempted Income</u>	Section	Amount
Share in Profit Exempt u/s 10(2A)		50684
		50684

Income From House Property		109200
LetOut Property		109200
Tenant:A		
GHAMAHARIA JAMSHEDPUR 831012		
Annual Letable Value	156000	
Total	156000	
Less:Deduction u/s 24	46800	
Statutory Deduction of 30%	46800	
Property Income From GHAMAHARIA JAMSHEDPUR 831012	109200	

Total of House Property

109200

Income from Business & Profession Details

555724

ROSHAN LAL GUPTA

Net Profit As Per P&L A/c 0

Add: Items Inadmissible/for Separate Consideration 0

Depreciation Separately Considered 0

Business Income u/s 44AD

Gross Receipts (Banking channel) 0

Gross Receipts (Other mode) 1913640

Total Gross Receipts 1913640

Actual Profit 332720

Actual Profit %age is 17.39%

Deemed Profit @6% on Gross Receipts (Banking channel) 0

Deemed Profit @8% on Gross Receipts (Other mode) 153091

Deemed Profit against Turnover 153091

Higher of Assessable profit 332720

Business Income From 44AD 332720

Income From M/S SUN CONSTRUCTION

Remuneration 223004

Share in Profit Exempt u/s 10(2A) 50684

Income From M/S R S CONSTRUCTION

Income From M/S ANAND KARAJ EVENT

Total 223004

Total of Business & Profession 555724

Income From Capital Gain(s)

0

Income From LT Cap.Gain -344681

(as per anx. attached)

Total Capital Gain(s) 0

Income From Other Sources

10426

Interest on Bank Savings 10426

CANARA BANK 10426

Total Income 10426

Total of Other Sources 10426

Deductions Under Chapter VIA

183540

Description Gross Amount Deductible Amount

u/s 80C In Respect of Investments 150000 150000

Life Insurance Premium 150000

u/s 80D Medical Insurance Premium 23540 23540

Self/Spouse/Child Premium Amount 23540

Health Check Amount 0

Medical Expenditure 0

u/s 80TTA (Interest on deposit in saving account) 10000 10000

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F		
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Capital Loss(LT)	2022-2023	344681		
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44AD Turnover Detail

Description	Turnover(Non Banking)	Turnover (Banking Channel)	Gross Turnover	Actual Profit	Actual Profit (%)
CONTRACT BUSINESS	1913640	0	1913640	332720	17.39
Total	1913640	0	1913640	332720	

Details of Interest, Remuneration, Profit and Closing Capital Balances in Partnership Firms

Name of Firm	PAN	Liabe to Audit	Profit shariing Ratio(%)	Share of Profit	Capital Balance ason 31st March
M/S SUN CONSTRUCTION	ACEFS2480E	YES	50	50684	7007386
M/S R S CONSTRUCTION	AAOFR8234P	NO	50	0	0
M/S ANAND KARAJ EVENT	ABPFA8259B	NO	0	0	0
Total			0	50684	7007386

Detail of Taxable Income Received From Firm

Name of Firm [PAN]	Remuneration	Interest	Total	Expenses Claimed	Net Income
M/S SUN CONSTRUCTION [ACEFS2480E]	223004	0	223004	0	223004
M/S R S CONSTRUCTION [AAOFR8234P]	0	0	0	0	0
M/S ANAND KARAJ EVENT [ABPFA8259B]	0	0	0	0	0
Total	223004	0	223004	0	223004

Jurisdiction: Return for Asst. Year: 2021-2022 filed with Ward: DC/AC-CIRCLE(1)-RANGE(1)-JAMSHEDPUR on 10/10/2021 vide receipt No. 663274810101021

ROSHAN LAL GUPTA**Assessment Year:2022-2023****Statement of LT Capital Gain**

Sno	Particulars /ISINCode	Sale Date	Sale Consider	Purchase Date	Purchase Cost	FMV (Asset)	Improve ment Cost	Index Cost	Exemptio n	Exp	Gain/Loss
1	land(Land / Building)	15/12/2021	650000	28/12/2015	797000	0		994681	0	0	-344681
	Total		650000		797000		0	994681	0	0	-344681


Return Filing Due Date : 31/10/2022
 Due Date Extended upto : 07/11/2022
 Interest Calculated Upto : 29/10/2022
 Date of E_Filing : 07/11/2022

Return Filing Section : 139(5)
 Notification No : Circular No. 20/2022
 Acknowledgement No : 793310740071122

Details of Bank Accounts :**No of Bank Account :- 2**

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	CNRB0000324	CANARA BANK-BISTUPUR MAIN, JAMSHEDPUR JAMSHEDPUR	0324101034102	Saving
2	UTIB0000012	AXIS BANK-JAMSHEDPUR	913010017082820	Saving

Verified By : ROSHAN LAL GUPTA

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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	ABHPG7294A		
Name	ROSHAN LAL GUPTA		
Address	H.NO - 3442, VIJAYA HERITAGE,, KADMA , JAMSHEDPUR, KADMA , JAMSHEDPUR , 35-Jharkhand, 91-INDIA, 831005		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	477263600311023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	24,91,490
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	24,91,490
	Net tax payable	5	5,31,433
	Interest and Fee Payable	6	52,825
	Total tax, interest and Fee payable	7	5,84,258
	Taxes Paid	8	5,84,260
	(+) 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
Income Tax Return submitted electronically on <u>31-Oct-2023 00:04:30</u> from IP address <u>49.37.73.71</u> and verified by <u>ROSHAN LAL GUPTA</u> having PAN <u>ABHPG7294A</u> on <u>31-Oct-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7AF88E1JPI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 ABHPG7294A03477263600311023d8aee6abb3d0e006f4a7e2e4ecb272284462b262		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."