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 **2020-21**
PAN	AALFN6184B		
Name	NARAYAN REALTY INFRASTRUCTURE		
Address	4-A, AMRAKUNJ SOCIETY -2, BEHIND SPANDAN APPARTMENT, OFF.URMI- VACCINE ROAD, VADODARA, GUJARAT, 390007		
Status	Firm	**Form Number**	ITR-5
Filed u/s	139(1)-On or before due date	**e-Filing Acknowledgement Number**	913611511271220

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		9872090
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	9872090
	Net tax payable	4	3080092
	Interest and Fee Payable	5	36447
	Total tax, interest and Fee payable	6	3116539
	Taxes Paid	7	3116584
	(+)Tax Payable /(-)Refundable (6-7)	8	-50
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 27-12-2020 19:17:15 from IP address 117.247.83.213 and verified by KARTIK JAYANTILAL PANCHAL having PAN AEBPP4052Q on 27-12-2020 19:17:15 from IP address 117.247.83.213 using **Digital Signature Certificate (DSC).**

DSC details: 18992205CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	NARAYAN REALTY INFRASTRUCTURE		
Address	4-A,AMRAKUNJ SOCIETY -2,BEHIND SPANDAN APPARTMENT,OFF.URMI-VACCINE ROAD,VADODARA,GUJARAT,390007		
E-Mail	hitesh@narayanrealty.com		
Status	Firm	Assessment Year	2020-2021
Ward	WARD 1(2)(1), VADODARA/ ()	Year Ended	31.3.2020
PAN	AALFN6184B	Partnership Deed	05/12/2011
Residential Status	Resident		
Nature of Business	CONSTRUCTION-Building completion(06004) , CONSTRUCTION-Building of complete constructions or parts- civil contractors(06002)		
Method of Accounting	Mercantile		
A.O. Code	GUJ-W-301-92		
GSTIN No.	24AALFN6184B2ZA		
Filing Status	Original		
Return Filed On	27/12/2020	Acknowledgement No.:	913611511271220
Bank Name	STATE BANK OF INDIA, SPECIAL COMMERCIAL BRANCH, RACE COURSE, BARODA,, GUJRAT ,PIN-390007 ,MICR:390002032, A/C NO:00000036339480338 ,Type: Current ,IFSC: SBIN0004086		
Tele:	Mob:9925227869		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.8682769)			**9821282**
Profit as per Profit and Loss a/c		9676717	
Add:			
Depreciation Debited in P&L A/c		780472	
Employee PF		95580	
Interest on TDS		103092	
Interest Paid to Partners		7057189	
Remuneration Paid to Partners		4500000	
Total		22213050	
Less:			
Interest of Banks FD	50809		
Depreciation as per Chart u/s 32	783770		
Interest as per Deed u/s 40(b)	7057189		
		7891768	
		14321282	
Profit Before Remuneration		14321282	
Remuneration Allowable		4500000	
		9821282	
Income from Other Sources (Chapter IV F)			**50809**
Interest on F.D.R.		50809	
Gross Total Income			**9872091**
Total Income			**9872091**
Round off u/s 288 A			**9872090**

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%	2961627
Health & Education Cess (HEC) @ 4.00%	118465
	3080092
T.D.S./T.C.S	5084
	3075008
Advance Tax	3000000
	75008
Interest u/s 234 A/B/C	36447
	111455
Deposit u/s 140A	111500
Refundable (Round off u/s 288B)	50

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234C	36447	Non-Salary(as per Annexure)	5084

(0+11511+24186+750)
Interest calculated upto December,2020, Due Date for filing of Return October 31, 2020
Due date extended to 31/01/2021 88/2020/ F. No. 370142/35/2020-TPL DT. 29.10.2020
As per notification,In case tax payable exceeds Rs. 1.00 Lac, due date for the purpose of interest u/s 234A has not been extended.

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:27 Dec 2020

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0003321	13/06/2019	00018	STATE BANK OF INDIA SBI,ALKAPURI	500000
2	0003321	13/09/2019	00002	STATE BANK OF INDIA SBI,ALKAPURI	500000
3	0003321	13/12/2019	00032	STATE BANK OF INDIA SBI,ALKAPURI	500000
4	0003321	11/03/2020	00026	STATE BANK OF INDIA SBI,ALKAPURI	1500000
5	0003321	17/12/2020	00021	STATE BANK OF INDIA SBI,ALKAPURI	111500
	Total				**3111500**

Salary & Interest Allowable to Partners

Name of Partner	Share %	Salary	Interest	Profit	Capital Balance
JAYANTILAL DALSUKHBHAI PANCHAL	10.00	450000	2881197	659572	45768615
KARTIK JAYANTILAL PANCHAL	50.00	2250000	3198598	3297859	56318600
MANASVINI KARTIKBHAI PANCHAL	40.00	1800000	977394	2638287	15549834
Total		**4500000**	**7057189**	**6595718**	**117637049**

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	93223	0	0	93223	0	0	93223	37289	55934
PLANT AND MACHINARY	15%	4961212	0	0	4961212	0	0	4961212	744182	4217030
Furniture	10%	22990	0	0	22990	0	0	22990	2299	20691
Total		**5077425**	**0**	**0**	**5077425**	**0**	**0**	**5077425**	**783770**	**4293655**

Details of T.D.S. on Non-Salary(26 AS Import Date:27 Dec 2020)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	STATE BANK OF INDIA	MUMS86156A	50809	5084	5084
	TOTAL		**50809**	**5084**	**5084**

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources	194A	50809	50809	Interest Income:50809	5084
Total		**50809**	**50809**		**5084**

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24AALFN6184B2ZA	98757547
	TOTAL	**98757547**

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	24AALFN6184B2ZA	AB240419059598L	03-Jul-2019	April,2019	5212460	5212460
2	24AALFN6184B2ZA	AB240519011275D	03-Jul-2019	May,2019	6705117	6705117
3	24AALFN6184B2ZA	AB2406196325514	14-Sep-2019	June,2019	5519602	5519602
4	24AALFN6184B2ZA	AB240819040981V	15-Oct-2019	August,2019	5406218	5406218
5	24AALFN6184B2ZA	AB240719093924K	15-Oct-2019	July,2019	9720084	9720084
6	24AALFN6184B2ZA	AA2409196739684	17-Oct-2019	September,2019	2060699	3091049
7	24AALFN6184B2ZA	AA2410190793083	05-Nov-2019	October,2019	7562788	11344182
8	24AALFN6184B2ZA	AA2411193291496	11-Dec-2019	November,2019	5417969	11663953.33
9	24AALFN6184B2ZA	AA2412192464836	08-Jan-2020	December,2019	1893457	2840185
10	24AALFN6184B2ZA	AA240120833023R	20-Feb-2020	January,2020	3309876	9189814
11	24AALFN6184B2ZA	AA2402206025511	17-Mar-2020	February,2020	6596604	19058906
12	24AALFN6184B2ZA	AA2403207788518	19-Jun-2020	March,2020	5779318	9005977
	Total				**65184192.00**	**98757547.33**

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	3075008	15.00	461251	500000	-38700	3	0
2.	Second (Up to Sep)	3075008	45.00	1383754	1000000	383700	3	11511
3.	Third (Up to Dec)	3075008	75.00	2306256	1500000	806200	3	24186
4.	Fourth (Up to March)	3075008	100.00	3075008	3000000	75000	1	750
	Total							**36447**

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	STATE BANK OF INDIA	SPECIAL COMMERCIAL BRANCH, RACE COURSE, BARODA,, GUJRAT ,PIN-390007	00000036339480338	390002032	SBIN0004086	Current(Primary)
2	STATE BANK OF INDIA		00000038004992443		SBIN0004086	Current

3	STATE BANK OF INDIA	00000038004993344		SBIN0004086	Current
4	STATE BANK OF INDIA	00000038005582866		SBIN0004086	Current
5	STATE BANK OF INDIA	00000038005583905		SBIN0004086	Current
6	STATE BANK OF INDIA	00000038004994224		SBIN0004086	Current
7	STATE BANK OF INDIA	00000038005583257		SBIN0004086	Current
8	KOTAK MAHINDRA BANK LIMITED	2612590627		KKBK0000841	Current
9	KOTAK MAHINDRA BANK LIMITED	2612712791		KKBK0000841	Current
10	KOTAK MAHINDRA BANK LIMITED	2612713026	390485002	KKBK0000841	Current
11	KOTAK MAHINDRA BANK LIMITED	2612713033	390485002	KKBK0000841	Current
12	KOTAK MAHINDRA BANK LIMITED	2613669414	390485002	KKBK0000841	Current
13	KOTAK MAHINDRA BANK LIMITED	2613669452	390485002	KKBK0000841	Current
14	KOTAK MAHINDRA BANK LIMITED	2613669469	390485002	KKBK0000841	Current
15	RBL Bank Limited	409000395839		RATN0000143	Current

Maximum Allowable Salary to Partners

Profit Before Remuneration	14321282
Maximum Allowable Salary to Partners	
1. 90% On First 3,00,000 of Book Profit	270000
2. 60% of the rest (14021282 x 0.6)	8412769
Maximum Allowable Salary to Partners	**8682769**

Signature
(KARTIK JAYANTILAL PANCHAL)
For NARAYAN REALTY INFRASTRUCTURE
Date-31.12.2020

Mukund & Rohit
Chartered Accountants
No.8, 2nd Floor, Tower E, Avishkar, Old Padra Road,
Vadodara - 390 007, Gujarat - India
P : +91 265 2357645, 2310448, 2313515
E : office@mukundrohit.com

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. We have examined the Balance Sheet as on 31-MAR-2020, and the Profit and Loss Account for the period beginning from 1-APR-2019 to ending on 31-MAR-2020, attached herewith, of
NARAYAN REALTY INFRASTRUCTURE
4-A,AMRAKUNJ SOCIETY -2,BEHIND SPANDAN APPARTMENT,OFF.URMI- VACCINE ROAD,VADODARA
PAN **AALFN6184B**

2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at 4-A,AMRAKUNJ SOCIETY -2,BEHIND SPANDAN APPARTMENT,OFF.URMI- VACCINE ROAD,VADODARA

3. **(a)** We report the following observations/comments/discrepancies/inconsistencies; if any

(b) Subject to above -

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2020; and

(ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

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

5. In our opinion and to the best of our information and according to explanations given to us, 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
		Nil

For Mukund & Rohit
Chartered Accountants
(Firm Regn No.: 0113375W)

MUKUND & ROHIT Chartered Accountants VADODARA

(Hemant Suthar)
Partner
Membership No: 107656

Place :Vadodara
Date : 19/12/2020
UDIN : 20107656AAAAHY3604

FORM NO. 3CD
[See rule 6G(2)]

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

Part A

01	Name of the assessee	**NARAYAN REALTY INFRASTRUCTURE**
02	Address	**4-A,AMRAKUNJ SOCIETY -2,BEHIND SPANDAN APPARTMENT,OFF.URMI- VACCINE ROAD,VADODARA**
03	Permanent Account Number (PAN)	**AALFN6184B**
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	**Yes**

Name of Act	State	Other	Registration No.	Description (optional)
Goods and service tax	**GUJARAT**		**24AALFN6184B2ZA**	

05	Status	**Partnership Firm**
06	Previous year	**from 1-APR-2019 to 31-MAR-2020**
07	Assessment year	**2020-21**
		Relevant clause of section 44AB under which the audit has been conducted
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB ?	**NA**

Part B

			Name	Profit sharing ratio (%)
09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	**JAYANTIBHAI D PANCHAL**	**10.00**
			KARTIK J PANCHAL	**50.00**
			MANSWINI K PANCHAL	**40.00**
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	**No**	

Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

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)	

Sector	Sub Sector	Code
CONSTRUCTION	**Building completion**	**06004**

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

Business	Sector	Sub Sector	Code	Remarks if any:

11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	**No**	
	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.)	**4/A, Amarkunj society , Behind Spandan Complex, Urmi Vaccine Road, Vadodara, GUJARAT, 390007**	**Sales Register, Purchases Register, Bank Book, Cash Book, Journal, Ledger (Computerized)**

MUKUND & ROHIT Chartered Accountants VADODARA

	c)	List of books of account and nature of relevant documents examined.	**Sales Register, Purchases Register, Bank Book, Cash Book, Journal**
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**

Section	Amount	Remarks if any:

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.	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

	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	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

	f)	Disclosure as per ICDS	

ICDS	Disclosure
ICDS I - Accounting Policies	**The assessee has computed the income for the year considering the standards prescribed by ICDS 1 to 10 to the extent applicable. Any deviation therefore is appropriately reported.**

14	a)	Method of valuation of closing stock employed in the previous year.	**The construction WIP and construction material are valued at lower of cost or NRV**
	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**

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

15	Give the following particulars of the capital asset converted into stock-in-trade:-	**NA**

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

		Amounts not credited to the profit and loss account, being, -	
	a)	the items falling within the scope of section 28;	**Nil**

Description	Amount	Remarks if any:

	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 & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	**Nil**

Description	Amount	Remarks if any:

	c)	escalation claims accepted during the previous year;	**Nil**

Description	Amount	Remarks if any:

	d)	any other item of income;	**Nil**

Description	Amount	Remarks if any:

	e)	capital receipt, if any	**Nil**

MUKUND & ROHIT
Chartered Accountants
VADODARA

		Description	Amount	Remarks if any:

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:	**No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode

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 :-	**As Per Annexure "A"**
	a)	Description of asset/block of assets.	
	b)	Rate of depreciation.	
	c)	Actual cost or written down value, as the case may be.	
	ca)	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	
	cb)	Adjusted written down value	
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
		i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
		ii) change in rate of exchange of currency, and	
		iii) Subsidy or grant or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	
19		Amounts admissible under sections	

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

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)]	**Nil**

Description	Amount	Remarks if any:

b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	**As Per Annexure "B"**

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	
		1 expenditure of capital nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

2 expenditure of personal nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

3 expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

4 Expenditure incurred at clubs being entrance fees and subscriptions	**Nil**

Particulars	Amount in Rs.	Remarks if any:

5 Expenditure incurred at clubs being cost for club services and facilities used	**Nil**

Particulars	Amount in Rs.	Remarks if any:

MUKUND & ROHIT Chartered Accountants VADODARA

6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

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: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:

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

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

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

A Details of payment on which levy is not deducted **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv	Fringe benefit tax under sub-clause (ic)	
v	Wealth tax under sub-clause (iia)	
vi	Royalty, license fee, service fee etc. under sub-clause (iib)	

MUKUND & ROHIT Chartered Accountants VADODARA

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

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
		The assessee has represented that all payments for expenses made from bank accounts in excess of ` 10,000/- (₹ 35,000 in case of Transporter) have been made by account payee cheques or account payee bank drafts. However, this could not be verified by us, as the necessary evidence is not in the possession of the assessee.	
	B	On the basis of the examination of books of account and other relevant documents/evidence, whether the 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
		The assessee has represented that all payments for expenses made from bank accounts in excess of ` 10,000/- (₹ 35,000 in case of Transporter) have been made by account payee cheques or account payee bank drafts. However, this could not be verified by us, as the necessary evidence is not in the possession of the assessee.	
e)		provision for payment of gratuity not allowable under section 40A(7);	Nil
f)		any sum paid by the assessee as an employer not allowable under section 40A(9)	Nil
g)		particulars of any liability of a contingent nature;	Nil

Nature of Liability	Amount	Remarks if any:

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;	Nil

Particulars	Amount	Remarks if any:

i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	**NIL As per the information and explanation given to us, the assesse has not received any information of the supplier who has filed memorandum to register as a micro small or medium enterprise as defined in Section 2(n) of the MSMED Act.**
23	Particulars of payments made to persons specified under section 40A(2)(b).	**As Per Annexure "C"**
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil

Section	Description	Amount	Remarks if any:

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

Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any

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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;	Nil

Nature of Liability	Amount	Remarks if any:	Section

b)	not paid during the previous year;	Nil

Nature of Liability	Amount	Remarks if any:	Section

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);	**As Per Annexure "D"**
b)	not paid on or before the aforesaid date.	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.	**No**
27 a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	**No**
b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	**Nil**

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

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), if yes, please furnish the details of the same.	**No**

Name of the person from which shares received	PAN of the person (optional)	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	Remarks if any:

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), if yes, please furnish the details of the same.	**NA**

Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

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	**NA**

Nature of Income	Amount	Remarks if any:

B	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	**NA**

Nature of Income	Amount	Remarks if any:

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**

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	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	NA

	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

	B	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	NA

	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per( ) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Remarks if any:

	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2021)	NA

	Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

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	**As Per Annexure "E"**
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	**Nil**

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Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	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

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	**Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt

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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	**Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt

b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect 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	**Nil**

Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment

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

Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment

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:	**Nil**

Name of the payee	Address of the payee	PAN of the payee (optional)	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft

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	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	**Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	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

	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	**Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	**Nil**

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/S and date	

	b)	Whether a change in shareholding 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.	**NA**
	c)	Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	**No**
	d)	Whether the assesse has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	**No**
	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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	**NA**
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	**Nil**

Section	Amount	Remarks if any:

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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, if yes please furnish:	**As Per Annexure "F"**
	b)	Whether the assesse is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	**Yes**

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
BRDN02359A	**24Q**	**31-Jan-2020**	**28-Jan-2020**	**No**	**Trns reportable in rule 31A(4) has not been reported.As these items are voluminious so not reported.**
BRDN02359A	**24Q**	**31-Jul-2020**	**23-Jun-2020**	**No**	**Trns reportable in rule 31A(4) has not been reported.As these items are voluminious so not reported.**
BRDN02359A	**26Q**	**31-Oct-2019**	**26-Oct-2019**	**No**	**Trns reportable in rule 31A(4) has not been reported.As these items are voluminious so not reported.**
BRDN02359A	**26Q**	**31-Jan-2020**	**28-Jan-2020**	**No**	**Trns reportable in rule 31A(4) has not been reported.As these items are voluminious so not reported.**

c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	**Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.
BRDN02359A	**90.00**	**90.00**	**03-May-2019**
BRDN02359A	**198.00**	**198.00**	**03-May-2019**
BRDN02359A	**23.00**	**23.00**	**06-May-2019**
BRDN02359A	**68.00**	**68.00**	**25-May-2019**
BRDN02359A	**495.00**	**495.00**	**25-May-2019**
BRDN02359A	**172.00**	**172.00**	**27-May-2019**
BRDN02359A	**17.00**	**17.00**	**03-Jan-2020**
BRDN02359A	**259.00**	**259.00**	**21-Jan-2020**
BRDN02359A	**101770.00**	**101770.00**	**23-Aug-2019**

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

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

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

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
NA									

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	B	Finished products :							
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
		NA							
	C	By products :							
		Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
		NA							

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-				**NA**		
	(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c)Date of Payments with Amount		Remarks if any:
		115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount	

	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2		**NA**
		Amount Received(in Rs)	Date of receipt	Remarks if any:

37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	**NA**
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	**No**
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	**No**

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	**As Per Annexure "G"**

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 along with details of relevant proceedings.				**Nil**			
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42	a	Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B			**NA**			
	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:	

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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			NA		
	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2021)			NA		
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

MUKUND & ROHIT Chartered Accountants VADODARA

Hemant Suthar
Partner
Membership No: 107656
UDIN : 20107656AAAAHY3604
Place : Vadodara
Date: 19-12-2020

For Narayan Realty Infrastructure

NARAYAN REALTY INFRASTRUCTURE VADODARA

Jayantilal Panchal
Partner

Kartik Panchal
Partner

Place : Vadodara
Date: 19-12-2020

NARAYAN REALTY INFRASTRUCTURE **A.Y 2020-2021** **P.Y 2019-2020**

Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Plant and Machinery	15%	49,61,212	0	49,61,212	0	0	0	0	7,44,182	42,17,030
Computer	40%	93,223	0	93,223	0	0	0	0	37,289	55,934
Furniture and fitting	10%	22,990	0	22,990	0	0	0	0	2,299	20,691
Total		**50,77,425**	**0**	**50,77,425**	**0**	**0**	**0**	**0**	**7,83,770**	**42,93,655**

MUKUND & ROHIT
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VADODARA

NARAYAN REALTY INFRASTRUCTURE
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NARAYAN REALTY INFRASTRUCTURE A.Y 2020-2021 P.Y 2019-2020

Annexure "B"

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

PROVIDENT FUND

Month	Employees Contribution	Date of payment	Due Date of payment	The actual amount paid
April, 2019	15930	15/05/2019	15/05/2019	15930
May, 2019	15930	15/06/2019	15/06/2019	15930
June, 2019	15930	18/07/2019	15/07/2019	15930
July, 2019	15930	14/08/2019	15/08/2019	15930
August, 2019	15930	17/09/2019	15/09/2019	15930
September, 2019	15930	14/10/2019	15/10/2019	15930
October, 2019	15930	16/11/2019	15/11/2019	15930
November, 2019	15930	15/12/2019	15/12/2019	15930
December, 2019	15930	16/02/2019	15/01/2020	15930
January, 2020	15930	20/02/2020	15/02/2020	15930
February, 2020	15930	17/03/2020	15/05/2020	15930
March, 2020	15930	02/06/2020	15/05/2020	15930

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Annexure "C"

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

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party
Jayantibhai D Panchal	Partner	31/03/2020	4,50,000	Remuneration to Partners	ADXPP0631J
Kartik J Panchal	Partner	31/03/2020	22,50,000	Remuneration to Partners	AEBPP4052Q
Manasvini K Panchal	Partner	31/03/2020	18,00,000	Remuneration to Partners	AWFPP1144D
Jayantibhai D Panchal	Partner	31/03/2020	28,81,197	Interest on Partner's Capital	ADXPP0631J
Kartik J Panchal	Partner	31/03/2020	31,98,598	Interest on Partner's Capital	AEBPP4052Q
Manasvini K Panchal	Partner	31/03/2020	9,77,394	Interest on Partner's Capital	AWFPP1144D
Jayantilal Dalsukhbhai Panchal (HUF)	Partner in Karta	31/03/2020	9,67,126	Interest on Unsecure Loan	AABHP7102B
Kartik J Panchal (HUF)	Partner in Karta	31/03/2020	31,924	Interest on Unsecure Loan	AAGHK8698J

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Annexure "D"

26.(i)(B)(a) In respect of any sum referred in clauses (a) ,(b), (c), (d), (e) or (f) of Section 43 B, the liability for which was incurred in the previous year and was paid on or before the due date for furnishing the return of income of the previous year under section 139(1).

Nature of Liability	Amount	Remark if any	Section
CGST Payable	35232	Paid as on 18-06-2020	Sec 43B(a) -tax , duty,cess,fee etc
Professional Tax	6270	Paid 2560 as on 22-05-2020 and 3710 as on 11-08-2020	Sec 43B(a) -tax , duty,cess,fee etc
Provident Fund	17258	Paid as on 02-06-2020	Sec 43B(b) -provident /superannuation/gratuity/other fund
SGST Payable	35232	Paid as on 18-06-2020	Sec 43B(a) -tax , duty,cess,fee etc

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Annexure "E"

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Jayantilal Dalsukhbhai Panchal (HUF) (Loan)	Ground floor,Station Road,Behind indian Oil Petrol pump,Bharuch,Gujarat,392001	AABHP7102B	6,00,000	No	91,88,103	Cheque	Account payee cheque

NARAYAN REALTY INFRASTRUCTURE VADODARA

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NARAYAN REALTY INFRASTRUCTURE **A.Y 2020-2021** **P.Y 2019-2020**

Annexure "F"

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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
BRDN02359A	194A	Interest other than Interest on securities	9,99,050	9,99,050	9,99,050	99,905	0	0	0	
BRDN02359A	194C	Payments to contractors	4,96,08,018	3,65,54,006	3,65,54,006	4,34,215	0	0	0	
BRDN02359A	194H	Commission or brokerage	7,55,375	7,55,375	7,55,375	37,769	0	0	0	
BRDN02359A	194J	Fees for professional or technical services	11,05,235	10,51,690	10,51,690	1,05,169	0	0	0	
BRDN02359A	192	Salary	42,58,288	17,59,675	17,59,675	56,474	0	0	0	

NARAYAN REALTY INFRASTRUCTURE VADODARA

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NARAYAN REALTY INFRASTRUCTURE   A.Y 2020-2021   P.Y 2019-2020

Annexure "G"

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

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee	8,46,20,483			19,08,84,489		
Gross profit/turnover	3,26,78,461	8,46,20,483	38.62	5,62,69,163	19,08,84,489	29.48
Net profit/turnover	96,76,717	8,46,20,483	11.44	2,38,42,301	19,08,84,489	12.49
Stock-in-trade/turnover	8,21,16,000	8,46,20,483	97.04	8,21,16,000	19,08,84,489	43.02
Material consumed/finished goods produced	0	0	0.00	0	0	0.00

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NARAYAN REALTY INFRASTRUCTURE VADODARA

NARAYAN REALTY INFRASTRUCTURE

BALANCE SHEET F.Y 2019-2020

AND

TAX AUDIT REPORT A.Y 2020-21

Narayan Realty Infrastructure

Balance Sheet as at 31st March, 2020

Particulars	Note No	As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
SOURCES OF FUNDS			
Partners' Capital	1	11,76,37,049	8,04,44,063
Unsecured Loan	2	94,82,141	79,82,996
Secured Loan	3	34,63,677	2,88,61,396
TOTAL		**13,05,82,868**	**11,72,88,455**
APPLICATIONS OF FUNDS			
Fixed Assets	4		
Opening Written down value		50,80,070	57,93,918
Add/(Less): Addition/(Deductions) during the year		-	2,00,814
Less : Depreciation for the year		7,80,472	9,14,662
Closing Written down value		**42,99,598**	**50,80,070**
Current Assets, Loans and Advances			
Inventories	5	25,54,93,465	21,84,64,360
Cash and Bank Balance	6	1,10,79,632	55,13,972
Sundry Debtors	7	20,00,000	3,88,00,000
Loans and Advances	8	4,92,96,283	6,83,54,786
Total (A)		**31,78,69,380**	**33,11,33,118**
Current Liabilities & Provisions			
Current Liabilities	9	13,82,94,636	21,82,71,102
Provisions	10	32,91,474	6,53,630
Total (B)		**19,15,86,110**	**21,89,24,732**
Net Current Assets (A-B)		**12,62,83,269**	**11,22,08,385**
TOTAL		**13,05,82,868**	**11,72,88,455**

Significant Accounting Policies and Notes to Accounts 17

As per our report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Mukund & Rohit Chartered Accountants Vadodara

Hemant Suthar
Partner
Membership No: 107656
Place : Vadodara
Date : 19-12-2020

For Narayan Realty Infrastructure

Narayan Realty Infrastructure Vadodara

Jayantilal Panchal
Partner

Kartik Panchal
Partner

Place : Vadodara
Date : 19-12-2020

Narayan Realty Infrastructure

Statement of Profit and Loss for the Period ended on 31st March, 2020

Particulars	Note No.	2019-20 Amount (₹)	2018-19 Amount (₹)
INCOME			
Revenue from Operations/Sales	11	8,46,20,483	19,08,84,489
Change in Inventories and Work in Progress	12	3,70,29,105	11,68,17,728
Other Income	13	3,05,830	5,53,202
TOTAL		**12,19,55,418**	**30,82,55,419**
EXPENDITURE			
Material Purchased	14	5,32,17,475	19,95,16,716
Direct Expenses	15	3,57,53,652	5,19,16,338
Indirect Expenses	16	1,09,69,913	1,19,30,316
Depreciation	4	7,80,472	9,14,662
TOTAL		**10,07,21,511**	**26,42,78,033**
Net Profit for the year		2,12,33,906	4,39,77,386
Less : Partner's Remunerations		45,00,000	1,40,00,000
Interest on Capital		70,57,189	61,35,085
Net Profit for the year after Remunerations		**96,76,717**	**2,38,42,301**
Less : Provisions for Taxation		30,81,000	-
Profit Transferred to Partner's Capital		**65,95,717**	**2,38,42,301**

Significant Accounting Policies and Notes to Accounts 17

As per our report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

MUKUND & ROHIT Chartered Accountants VADODARA

Hemant Suthar
Partner
Membership No: 107656

Place : Vadodara
Date : 19-12-2020

For Narayan Realty Infrastructure

NARAYAN REALTY INFRASTRUCTURE VADODARA

Jayantilal Panchal
Partner

Kartik Panchal
Partner

Place : Vadodara
Date : 19-12-2020

Narayan Realty Infrastructure

Notes Forming Part of Balance Sheet as at 31st March, 2020

Note 1: Partner's Capital Account

Amount in ₹

Sr No	Name of Partner	Profit Ratio (%)	Opening Balance as on 01.04.2019	Partners' Salary	Interest on Capital	Addition During the year	Withdrawals During the year	Profit /(Loss) Transferred to Capital A/c	Closing Balance as on 31.03.2020
1	Jayantibhai Dalsukhbhai. Panchal	10%	2,17,32,991	4,50,000	28,81,197	4,35,79,109	2,35,34,254	6,59,572	4,57,68,615
2	Kartik Jayantilal Panchal	50%	4,46,38,219	22,50,000	31,98,598	7,85,01,700	7,55,67,777	32,97,859	5,63,18,600
3	Manaswini Kartik Panchal	40%	1,40,72,852	18,00,000	9,77,394	-	39,38,699	26,38,287	1,55,49,834
	Total	**100%**	**8,04,44,063**	**45,00,000**	**70,57,189**	**12,20,80,810**	**10,30,40,730**	**65,95,717**	**11,76,37,049**
	Previous Year		**4,74,07,515**	1,40,00,000	61,35,085	12,48,18,436	13,57,59,274	2,38,42,301	8,04,44,063

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Notes Forming Part of Balance Sheet as at 31st March, 2020

Note 4 : Fixed Assets

Amount in ₹

Sr. No.	Particulars	Rate (%)	WDV as on 01.04.2019	Addition During the year		Deduction during the year	Total As On 31.03.2020	Depreciation during the year	WDV as on 31.03.2020
				Put to use for 180 days or more	Put to use for Less than 180 Days				
1	Computer	40%	78,443.46	-	-	-	78,443.46	31,377.38	47,066
2	Printer	15%	17,089.00	-	-	-	17,089.00	2,563.35	14,526
3	Furniture & Fixtures	10%	22,990.00	-	-	-	22,990.00	2,299.00	20,691
4	Motor Car	15%	48,41,880.00	-	-	-	48,41,880.00	7,26,282.00	41,15,598
5	Air Conditioner	15%	18,594.00	-	-	-	18,594.00	2,789.10	15,805
6	Office Automation System	15%	29,325.00	-	-	-	29,325.00	4,398.75	24,926
7	Camera	15%	61,619.03	-	-	-	61,619.03	9,242.85	52,376
8	Mobile Instrument	15%	10,129.50	-	-	-	10,129.50	1,519.43	8,610
	TOTAL		**50,80,070**	-	-	-	**50,80,070**	**7,80,471.86**	**42,99,598**
	Previous Year		**57,93,918**	**2,00,814**	-	-	**59,94,732**	**9,14,662**	**50,80,070**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars		As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Note 2 : Un secured Loan			
Jayantilal Dalsukhbhai Panchal (HUF) (Loan)		91,88,103	77,17,690
Kartik J Panchal (HUF) (Loan)		2,94,038	2,65,306
	TOTAL	**94,82,141**	**79,82,996**
Note 3 : Secured Loan			
Bank OD A/c			
Kotak Mahindra Bank		15,69,766	2,53,64,870
Secured Loan			
Yes Bank Ltd- Car Loan		18,93,911	34,96,526
(Hypothecation of Car)			
	TOTAL	**34,63,677**	**2,88,61,396**
Note 5 : Inventories			
Closing Stock (Land)		1,44,68,753	5,37,00,718
Stock-in-Trade		8,21,16,000	8,21,16,000
Work in Progress		15,89,08,712	8,26,47,642
	TOTAL	**25,54,93,465**	**21,84,64,360**
Note 6 : Cash and Bank Balance			
Cash on Hand		96,165	60,187
Balance with Banks			
In Current Accounts			
State Bank of India A/c - Narayan Aangan		9,18,441	2,28,966
Kotak Mahindra Bank - Narayan Greenwoods		32,58,558	(2,39,871)
State Bank of India -Narayan Orbis - Phase I		5,38,857	49,24,989
State Bank of India -Narayan Orbis - Phase II		1,65,557	-
State Bank of India		49,443	4,97,537
The Ratnakar Bank Ltd		39,804	42,164
In Fixed Deposits			
Fix Deposit in SBI		60,12,806	-
	TOTAL	**1,10,79,632**	**55,13,972**
Note 7 : Sundry Debtors			
Shree Ghanshyam Enterprise		20,00,000	3,88,00,000
	TOTAL	**20,00,000**	**3,88,00,000**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars		As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Note 8: Loans and Advances			
Deposits			
Electricity Deposit (MGVCL)		24,750	24,750
Advance Income Tax		30,00,000	67,50,000
TDS Receivable on Interest (FY 2019-2020)		5,084	7,34,515
Advances for Land		3,67,89,924	5,64,70,665
Advances to Suppliers & others		8,97,700	15,17,397
GST Receivable		85,78,825	28,57,459
	TOTAL	**4,92,96,283**	**6,83,54,786**
Note 9 : Current Liabilities			
Sundry Creditors			
Sundry Creditors-Goods		99,26,358	90,79,519
Sundry Creditors-Land		8,31,33,270	11,02,37,787
Sundry Creditors-Expense		97,51,171	92,37,832
Security Deposit		21,56,712	20,52,434
Total		**10,49,67,511**	**13,06,07,572**
Advance Against Land Sold		2,75,00,000	1,50,00,000
Customer Booking Advance		5,55,08,875	7,09,70,142
Bhavin Bhavsar (Loan A/c)		155	-
Duties & Taxes			
TDS Payable		2,08,173	16,07,038
GST Payable		70,464	51,836
Professional Tax		6,270	7,700
PF Payable		33,188	26,814
	TOTAL	**3,18,095**	**16,93,388**
	TOTAL	**18,82,94,636**	**21,82,71,102**
Note 10 : Provisions			
Provision for Income Tax		30,81,000	-
Provision for Audit Fees		1,26,000	99,000
Provision for Expenses		84,474	5,54,630
	TOTAL	**32,91,474**	**6,53,630**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Notes forming part of Statement of Profit & Loss for the Period ended on 31st March, 2020

Particulars	2019-2020 Amount (₹)	2018-2019 Amount (₹)
Note 11 : Revenue from Operations/Sales		
Land Sales (Trade) - Baroda	-	8,18,00,000
Revenue from Projects		
Narayan Aangan	2,67,01,461	-
Narayan Orbis Phase-1	5,79,19,022	10,90,84,489
TOTAL	**8,46,20,483**	**19,08,84,489**
Note 12 : Change in Inventories & Work in progress		
Opening Construction Work in Progress		
Narayan Aangan	3,22,78,645	64,82,770
Narayan Greenwoods	2,19,96,427	-
Narayan Orbis- Phase I	2,83,72,570	4,22,37,413
Total (a)	8,26,47,642	4,87,20,183
Less: Closing Construction Work in Progress		
Narayan Aangan	3,51,86,898	3,22,78,645
Narayan Greenwoods	10,07,46,232	2,19,96,427
Narayan Orbis- Phase I	1,64,03,744	2,83,72,570
Narayan Orbis- Phase II	65,71,838	-
Total (b)	15,89,08,712	8,26,47,642
Total (a-b) = c	**7,62,61,070**	**3,39,27,459**
Stock-in-Trade		
Opening Stock	8,21,16,000	-
Less: Closing Stock	8,21,16,000	8,21,16,000
Total (d)	-	**8,21,16,000**
Property Development Land		
Opening Stock	5,37,00,718	5,29,26,449
Less: Closing Stock	1,44,68,753	5,37,00,718
Total (e)	**(3,92,31,965)**	**7,74,269**
Total (a+b+c+d)	**3,70,29,105**	**11,68,17,728**
Note 13: Other Income		
Interest on FD (TDS Rs. 5084 P.Y Rs Nil)	50,809	-
Sundry Balance written back	2,06,335	4,94,022
Other Income	48,686	59,180
TOTAL	**3,05,830**	**5,53,202**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Notes forming part of Statement of Profit & Loss for the Period ended on 31st March, 2020

Particulars	2019-2020 Amount (₹)	2018-2019 Amount (₹)
Note 14: Material Purchase		
Binding Wire	3,04,955	3,05,705
Bricks Material	27,61,977	23,92,942
Cement	76,34,919	91,22,227
Colour & Paint	24,06,516	23,48,043
Construction Work	42,89,500	3,60,000
Cost of Land (Narayan Orbis Project)	39,31,486	-
Cost of Land Purchase (Atladra R.S.No. 135)	-	14,06,16,000
Door & Windows	26,23,840	35,08,266
Electrical Goods	40,73,802	56,08,867
Fabrication Material	13,07,784	25,68,889
Glass	1,04,321	1,85,028
Greet & Kapchi	22,25,086	26,98,406
Lime Purchase	29,830	40,975
Pipe & Fittings	9,66,405	15,86,944
Precast Material	49,340	2,28,980
Readymix Concrete	-	2,95,392
R.O.System	3,000	-
Sand & Soil Purchase	7,37,633	2,71,139
Sanitary & Hardware Material	13,02,665	17,24,843
Steel	1,36,26,153	1,63,25,988
Stone & Marble	9,51,874	21,60,311
Sundry Construction Material	4,01,229	12,63,398
Tiles	19,47,639	32,26,000
Water Tank	44,604	2,04,347
Wood & Wood Fittings	14,92,915	16,99,758
Property Development Land	-	7,74,269
TOTAL	**5,32,17,475**	**19,95,16,716**
Note 15 : Direct Expenses		
Construction Labour Charges	2,13,52,499	2,64,73,780
Dept Labour Charges	4,56,601	6,73,181
Discount for GST Rebate to Customer	16,38,152	49,17,329
Scheme Development Exp	42,91,202	88,84,989
Carting Charges	21,520	50,070
Hiring Charges	1,97,233	3,83,377
Legal Exps.	60,015	27,337
Security Charges	8,20,507	4,84,826
Site Electricity Charges	9,45,150	10,88,168
Site Exp	5,68,977	4,88,535
Site Office Exp	49,457	65,737
Water Charges	2,000	1,07,800
Land Related Exp	3,270	1,51,530
Repairs & Maintenance	14,850	18,550
Transportation Charges & Others	53,32,220	81,01,129
TOTAL	**3,57,53,652**	**5,19,16,338**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Notes forming part of Statement of Profit & Loss for the Period ended on 31st March, 2020

Particulars	2019-2020 Amount (₹)	2018-2019 Amount (₹)
Note 16: Indirect Expenses		
Advertisement Expenses	16,46,280	40,64,916
Audit Fees	1,40,000	1,10,000
Bank Charges	19,463	74,638
Bank Interest (Kotak)	7,92,404	4,83,522
Brokerage Exps.	7,55,375	4,30,430
Computer Exps.	12,709	65,756
Electrical Exp	17,960	1,040
GST Fees	9,250	36,080
Insurance (Personal Accident Policy - Staff)	9,771	6,604
Insurance Car	97,379	2,930
Interest Expenses (N.Aangan)	-	36,676
Interest on PF	546	1,359
Interest on Car Loan	2,32,185	3,51,276
Interest on Loan (Other)	9,99,050	6,03,945
Interest on Professional Tax	250	434
Interest on TDS	1,03,092	3,500
Internet Exps.	10,558	4,391
Legal & Professional Fees.	9,51,220	9,41,090
Loan Processing Fees (Kotak)	52,493	-
Membership & Subscription	-	15,900
Municipal Tax	10,860	46,778
Notary Exp	4,650	7,618
Office Exp	-	150
Petrol & Diesel Expenses	1,67,924	46,770
Postage & Telephone	1,603	1,881
Professional Tax (Employer)	2,000	2,000
Professional Tax (Other)	-	37,910
RERA Fee	1,73,207	8,072
Salary	42,58,288	37,76,570
Sales & Business Promotion	2,46,986	1,05,157
Staff Walfare Exp	1,30,551	1,54,527
Stamp & Registration Exps.	11,500	2,83,916
Stationery & Printing	18,942	28,133
Travelling & Conveyance	36,989	95,688
Vehicle Repairs & Maintenance	56,428	1,00,660
TOTAL	**1,09,69,913**	**1,19,30,316**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Note 17: Significant Accounting Policies and Notes to Accounts

A. Significant Accounting Policies

1. **Basis and Method of Accounting :**

The Financial Accounts of the firm are prepared considering the applicable accounting standards issued by the Institute of Chartered Accountants of India to the extent applicable.

The firm follows mercantile system of Accounting in preparation of its Financial Accounts except in case of Bonus, which are accounted for on cash basis.

2. **Fixed Assets:**

Fixed Assets are recorded at cost of acquisition or construction. They are stated at written down value method.

3. **Depreciation**

Depreciation is computed as per Written down Value Method at the rates provided in the Income Tax Act, 1961. Depreciation is provided on those assets, which are put to use during the year.

4. **Inventories**

a) Finished goods

i) Land & Plots other than area transferred to constructed properties at the commencement of construction are valued at lower of cost / approximate average cost/ as revalue on conversion to stock and net realizable value. Cost includes land (including development rights), acquisition cost, and borrowing cost, estimated internal developments cost & external development charges.

ii) Development rights represents amount paid under agreement to purchase land/ development rights and borrowing cost incurred by the firm to acquire irrevocable and exclusive licenses development rights in identified land and constructed properties, the acquisition of which is at an advanced stage.

b) Construction Work-in-progress :

The construction work in progress is valued at lower of cost or net realisable value. Cost includes cost of land, development rights, rates and taxes, construction costs, borrowing costs, other direct expenditure, allocated overheads and other incidental expenses.

5. **Revenue Recognition**

The revenue is recognized in accordance with the "Guidance Note on Accounting for Real Estate Transactions (Revised 2012)" on "Percentage of Completion Method".

The revenue is recognised in proportion to the actual project cost incurred (including land cost) as against the total estimated project cost (including land cost), subject to achieving the threshold level i.e 25% of project cost (excluding land cost) as well as area sold, in line with the Guidance Note issued by ICAI and depending on the type of project.

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

B. NOTES TO ACCOUNTS

1. Assets and Liabilities

In the opinion of the partner, the value of realisation of assets and liabilities in the ordinary course of business will not be less than the value at which they are stated in the Balance Sheet.

2. Project Status:

a) Narayan Aangan & Narayan Orbis- Phase I

During the revenue recognised with Compliance of "Guidance Note on Accounting for Real Estate Transactions (Revised 2012)".

b) Narayan Greenwoods & Narayan Orbis- Phase II

As on 31st March 2020, 25% of project cost (excluding land cost) is not incurred. Hence no revenue is recognized for the financial year ended 31st March, 2020 with Compliance of "Guidance Note on Accounting for Real Estate Transactions (Revised 2012).

The Total Land, Construction and development cost are under work in progress as on 31st March 2020

3. Loans and Advance and advance to Suppliers & Contractors

The balances of loans and advance, Advance to Suppliers, Contractors towards goods and services are subject to adjustments, if any, on reconciliation/settlement.

4. Sundry Creditors and Advance

The balances of, Sundry Creditors for goods and expenses and Advance from customers against booking are subject to adjustments, if any, on reconciliation/settlement.

5. As per the information and explanation given to us, the Firm has not received any information of the supplier who has filed memorandum to register as a micro small or medium enterprise as defined in Section 2(n) of the MSMED Act.

6. The balance of cash on hand as at the Balance-Sheet date is verified by the partners of the firm and accepted by the auditors.

7. Previous year figures have been re-grouped or re-arranged wherever necessary to make them comparable with the figures of the current year.

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

MUKUND & ROHIT Chartered Accountants VADODARA

Hemant Suthar
Partner
Membership No: 107656
Place : Vadodara
Date : 19-12-2020

For Narayan Realty Infrastructure

NARAYAN REALTY INFRASTRUCTURE VADODARA

Jayantilal Panchal
Partner

Kartik Panchal
Partner

Place : Vadodara
Date : 19-12-2020

Narayan Realty Infrastructure

Sub Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars		As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Sub Note 1: Bank Balances			
Project Wise			
Narayan Aangan			
State Bank of India A/c 38004992443 (100%)-NA (01)		-	-
State Bank of India A/c 38004993344 (70%)-NA (02)		1,83,556	30,000
State Bank of India A/c 38004994224 (30%)-NA (03)		7,34,885	1,98,966
	Total [a]	**9,18,441**	**2,28,966**
Narayan Greenwoods			
Kotak Mahindra Bank 2612712791 (30%) (NGW)		17,86,880	(2,75,460)
Kotak Mahindra Bank 2612713026 (70%) - RERA		14,71,678	35,589
Kotak Mahindra Bank 2612713033 (100%) -APF		-	-
	Total [b]	**32,58,558**	**(2,39,871)**
Narayan Orbis - Phase I			
State Bank of India A/c No. 38005582866 (100%)-N.O.		-	30,254
State Bank of India A/c No. 38005583257 (70%)-N.O.		1,03,875	30,000
State Bank of India A/c No. 38005583905 (30%)-N.O.		4,34,983	48,64,735
	Total [c]	**5,38,857**	**49,24,989**
Narayan Orbis - Phase II			
Kotak Mahindra Bank A/c No.2613669414 (30%) (NO)		1,65,557	-
	Total [d]	**1,65,557**	**-**
State Bank of India			
State Bank of India A/c No. 36339480338 (KJP/ JDP)		49,443	18,478
State Bank of India A/c No. 37027596043 (K/J/M)-Orb		-	2,74,909
State Bank of India-A/c No.37126635027 (K/J/M)-		-	2,04,151
	Total [e]	**49,443**	**4,97,537**
Total (a+b+c+d+e)		**49,30,857**	**54,11,621**
Sub Note 2: Loans and Advances			
Advance for Land			
Advance for Land Purchase (NRL)		52,00,000	52,00,000
Atladra R.S.No. 143		79,41,410	79,41,410
Narayan Realty Pvt. Ltd. (Adv)		-	53,19,220
Narayan Realty Pvt. Ltd. (Land 156,157,158 & 159)		2,36,48,514	3,36,22,035
Narayan Realty Pvt.Ltd. (N.Aangan)		-	43,88,000
		3,67,89,924	**5,64,70,665**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Sub Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars		As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Sub Note 2: Loans and Advances			
Advance Suppliers & Others			
Suppliers:			
Tirth Alufab		-	2,70,000
Ultra Tech Cement Ltd		9,070	(1,57,200)
Aegis Elevator Pvt.Ltd.		1,65,000	1,65,000
Ambica Enterprise (Dasbhai)		3,11,112	8,67,312
Dilip R Prajapati		2,52,792	-
Kamlesh D Patel		-	20,000
Gujarat Sidhee Cement Ltd		-	264
Balaji Agencies		-	52,855
	(a)	**7,37,974**	**12,18,231**
Others:			
Staff Loan		22,459	21,000
Imperest A/c		-	(1,500)
Bhavin Bhavsar (Loan A/c)			3,830
Narayan Aangan Maintenance Association		50,000	-
Prepaid Exps.		87,267	2,75,836
	(b)	**1,59,726**	**2,99,166**
	(a+b)	**8,97,700**	**15,17,397**
Total		**3,76,87,624**	**5,79,88,062**
Sub Note 3: Sundry Creditors			
Sundry Creditors-Goods			
Ambe Corporation		-	1,25,142
Ambica Suppliers		9,31,395	5,44,116
Ankur Trading		-	11,487
Ark Irons		2,93,385	17,33,707
Balaji Agencies		70,532	-
C I D Bricks Co. (Shree Jayambe Transport)		3,87,080	4,86,131
Dalal Trading Corporation		69,344	53,168
Dev Corporation		60,544	89,992
G.K.Sales Corporation		10,504	3,400
Gopal Krishna Lime Works		33,951	13,996
Gorakh Nursery		33,960	-
Harihar Enterprise		-	3,799
Harihar Lime Products		3,360	44,834
Hemang Sales Agency		1,85,623	1,05,314
Jay Narayan Cement Works		-	40,441
Jay Narayan Marble Stone Co.		3,01,086	4,96,799
Jishan Bricks		3,13,152	8,662
K.K. Agency		15,104	271
Total	(a)	**27,09,020**	**37,61,259**

NARAYAN REALTY INFRASTRUCTURE VADODARA

MUKUND & ROHIT Chartered Accountants VADODARA

Narayan Realty Infrastructure

Sub Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars		As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Sub Note 3: Sundry Creditors			
Sundry Creditors-Goods			
Krishna Cement Product		-	44,898
Krishna Enterprise (Krishna Transport & Earth Mov)		-	89,251
Krishna Traders		60,864	-
Laxmi Traders		-	4,620
Mahaveer Marbles		2,00,992	33,966
Mangalam Electric Corporation		96,288	-
Maruti Timbers		1,41,059	-
Modern Glass		4,560	15,798
Nilkanth Chemical India		-	10,290
Parth Electricals		-	765
P.Rashikbhai & Co.		-	65,286
Rajwadi Cement Articles		-	37,736
Roman Fabricators		4,22,812	9,24,796
S55 Bricks (Super Transport)		3,80,392	3,21,544
Sai Corporation		20,000	-
Satyam Enterprise		1,60,248	2,37,709
Sejal Traders		1,40,214	1,21,153
Shantikrupa Electric		24,90,000	13,50,000
Shilp Traders		1,121	-
Shiv Shakti Traders		60,182	-
Shiv Traders		1,94,371	1,00,179
Shravan Enterprise		10,462	9,562
Shree Ganesh Enterprises		-	3,09,366
Shree Ganesh Timber Mart		5,62,578	5,22,642
Shree Maruti Suppliers		1,22,717	1,30,823
Shreenath Bricks		5,88,000	13,440
Shreenath Interior		15,559	-
Shree Sadgurukrupa Traders		6,632	-
Shridhar Cover Blocks		10,249	8,762
Simpolo Marketing		9,100	33,232
SMB Incorporation		8,39,485	7,61,145
S.M.Bricks		-	53,963
S.P. Ceramic		-	21,787
Star Rolling Shutter		94,116	-
Tirth Alufab		3,58,719	-
Uma Sales Agency		-	11,672
Varun Laminates		16,618	83,875
Voltamp Power		2,10,000	-
Total	**(b)**	**72,17,338**	**53,18,260**
Total	**(a+b)**	**99,26,358**	**90,79,519**

Mukund & Rohit Chartered Accountants Vadodara

Narayan Realty Infrastructure Vadodara

Narayan Realty Infrastructure

Sub Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars		As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Sub Note 3: Sundry Creditors			
Sundry Creditors-Land			
Narayan Realty Pvt. Ltd. (Atladra - 135) Cr.		8,07,09,840	10,95,09,840
Narayan Realty Pvt. Ltd. (N.Aangan) Cr.		16,95,483	-
Prakashbhai R. Sheth (F.P.35 -Dumad) SD MOU (Cr.)		7,27,947	7,27,947
Total	(c)	**8,31,33,270**	**11,02,37,787**
Sundry Creditors-Expense			
Ad Value Enterprises		2,106	-
Aims & Associates		-	5,400
A.K.Patel		-	18,601
Aktion Branding Soluations		-	2,63,088
Anju Corporation		1,385	-
Baba Ramdev Carting		10,098	-
Bapa Sitaram Transport		14,82,498	12,66,389
Bharatbhai J Rathava		1,00,000	-
Bijaykumar Nath		40,000	-
Challenge One		1,18,000	1,00,000
Dipeshkumar K Kothari		20,250	20,250
Emerald Luxury Cars LLP		98,110	98,110
Geo Engineering Services		-	5,843
I. A. Patel		-	72
Jay Jalaram Transport (TDS Exempt)		1,17,570	67,642
J.K.Parikh		-	25,018
Kaival Security Service		25,181	-
Kalubhai Bharwad		-	28,567
Karanbhai S Bharvad		6,517	-
Kavya Transport		9,63,582	9,38,743
K C Mehta & Co.		-	1,60,000
Kirtibhai G Patel		1,33,000	1,33,000
Kishor K Kate		13,85,000	-
Kissan Power Dozer (Kalpesh Patel)		3,500	-
K.K.Parikh & Co.		1,27,950	40,424
K M Kothari Associates		46,600	-
Krishna Transport		1,80,000	-
Krishna Transport & Earth Movers		50,649	71,553
Krishna Transport (Shree Maruti Suppliers)		-	2,05,217
Mahera Transport		1,05,000	-
Mahesh K. Desai		6,035	-
Manoj R. Solanki		12,78,873	27,66,903
Mohanbhai D. Galani		-	7,722
Total	(d)	**63,01,904**	**62,22,542**

Narayan Realty Infrastructure

Sub Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars		As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Sub Note 3: Sundry Creditors			
Naranbhai S Bharwad		3,564	1,782
Naresh Bariya		3,600	-
Navdurga Transport		-	33,842
Nihha Consultancy		13,500	-
Nishant Transport		11,214	-
Noori Enterprise		2,025	-
Oriental Electricals		24,000	24,000
Pintoo Biswas		99,574	-
Rafiq Karimbhai Kachara		1,10,460	-
Raju B Bharwad		2,500	-
Rajubhai N Machhar		3,05,434	1,48,500
Ram Enterprise		3,39,317	79,000
Ranchhodbhai J Bharwad		-	69,000
Riya Construction		6,569	2,773
Shankaraya Associate (Sanjeev)		4,61,653	6,13,159
Shivabhai H. Prajapati		1,44,589	-
Shiv Shakti Transport (TDS Exempt)		62,636	-
Shree Adinath Construction (Rakesh Shah)		34,191	95,518
Shree Gayatri Enterprise (Das)		3,93,167	-
Shree Jay Ambe Transport		1,15,721	1,49,901
Shree Narayan Enterprise (Labour)		4,96,820	-
Shreenath Transport Co.		1,58,400	4,160
Shree Sai Carting		29,700	-
S.N. Mavani		4,20,000	1,47,250
Soma Poonabhai Meda		-	937
Sujal Advertisers Pvt.Ltd.		70,000	9,53,567
Uma Carting		-	1,87,154
Urja System		-	118
Uttam Security		14,850	
Uttam Transport		1,25,784	1,48,229
Vipul P Patel		-	3,56,400
Vraj Sanitation		-	-
Total	**(e)**	**34,49,268**	**30,15,290**
Total	**(d+e)**	**97,51,171**	**92,37,832**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Sub Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars	As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Sub Note 4: Security Deposit		
S.D. Ambica Enterprise	-	4,13,018
S.D. Ankur Enterprise	65,409	-
S.D.Bhagyalaxmi Electrical	44,691	12,150
S.D. Bharatbhai J Rathwa	4,523	-
S.D.Bhavanbhai S Bharvad	5,439	5,439
S.D.Bijaykumar Nath	26,638	60,709
S.D. Dilip R Prajapati	27,552	-
S.D.Ghanshyambhai R Prajapati	24,464	-
S.D. Kamlesh D Patel	25,138	-
S.D.Lilsingh P. Ganawa	67,271	54,684
S.D.Mahir Rafikbhai Vhora (Rafiq)	26,977	25,977
S.D.Manoj K. Kumawat (Prajapati)	12,809	42,747
S.D.Manoj R.Solanki	4,73,940	3,41,150
S.D.Naresh Bariya	3,325	-
S.D. Nathuji Prajapati	12,428	16,703
S.D.Pintoo Biswas	1,39,033	1,24,262
S.D.Rafiq Karimbhai Kachara	1,97,717	2,63,861
S.D.Raghuvir Construction	1,63,037	1,63,037
S.D.Rajesh Ratilal Prajapati	6,563	-
S.D.Ram Enterprise	97,011	65,369
S.D. Rameshbhai F.Pateliya	26,507	14,056
S.D.Rishi G Prajapati	2,572	-
S.D.R.K.NATH	6,878	6,878
S.D.Shankaraya Associate (Sanjeev)	1,48,171	1,46,867
S.D.Sharnam Associates	30,774	30,774
S.D.Sheetal R. Shah	1,574	1,574
S.D.Shiv Cement Article Work	18,849	18,849
S.D.Shree Adinath Construction (Rakesh Shah)	1,43,723	1,45,844
S.D.S.N.Enterprise	35,685	35,685
S.D. S.N.Mavani	3,16,256	60,043
S.D.Surendra K Sharma	1,759	1,759
Total	**21,56,712**	**20,52,434**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA

Narayan Realty Infrastructure

Sub Notes Forming Part of Balance Sheet as at 31st March, 2020

Particulars		As At 31.03.2020 Amount (₹)	As At 31.03.2019 Amount (₹)
Sub Note 5: Advance Against Booking			
Customer Booking Advance (N.Aangan)			
Customer Booking Advance (N.Aangan) (Shop)		12,50,000	-
Customer Booking Advance (N.Aangan)(Tower-A)		2,57,66,980	1,10,22,770
Customer Booking Advance (N.Aangan)(Tower-B)		2,07,23,903	79,19,901
Customer Booking Advance (N.Aangan)(Tower-C)		2,46,02,678	1,37,50,898
Realisation (Narayan Aangan) Guideline 12		(3,81,44,944)	-
Total	**(a)**	**3,41,98,617**	**3,26,93,569**
Customer Booking Advance (N.Obris Phase-I)		(63,66,266)	3,45,52,000
Total	**(b)**	**(63,66,266)**	**3,45,52,000**
Customer Booking Advance (N.Greenwoods)			
Customer Booking Advance (N.Greenwoods)- Tower -A		1,26,76,532	17,80,137
Customer Booking Advance (N.Greenwoods)- Tower -B		1,49,07,400	14,35,180
Customer Booking Advance (N.Greenwoods)- Tower -C		92,592	1,85,184
Customer Booking Advance (N.Greenwoods)- Tower -D		-	3,24,072
Total	**(c)**	**2,76,76,524**	**37,24,573**
TOTAL	**(a+b+c)**	**5,55,08,875**	**7,09,70,142**

MUKUND & ROHIT Chartered Accountants VADODARA

NARAYAN REALTY INFRASTRUCTURE VADODARA