FORM ITR-V

INDIAN INCOME TAX RETURN VERIFICATION FORM

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year **2018-19**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name: MANORATH REALTY LLP			PAN: ABUFM5684M
Flat/Door/Block No: 191	Name Of Premises/Building/Village: Narayan Garden		Form No. which has been electronically transmitted: ITR-5
Road/Street/Post Office: Opp Yash Complex	Area/Locality: Gotri		Status: Firm
Town/City/District: Vadodara	State: GUJARAT	Pin/ZipCode: 390016	Aadhaar Number/ Enrollment ID:
Designation of AO (Ward / Circle): WARD 1(2)(2), VADODARA			Original or Revised: ORIGINAL
E-filing Acknowledgement Number: 424935551210219			Date(DD-MM-YYYY): 21-02-2019

COMPUTATION OF INCOME AND TAX THEREON

1	Gross Total Income			1	0
2	Deductions under Chapter-VI-A			2	0
3	Total Income			3	0
	a Current Year loss, if any			3a	0
4	Net Tax Payable			4	0
5	Interest and Fee Payable			5	1000
6	Total Tax, Interest and Fee Payable			6	1000
7	Taxes Paid				
	a Advance Tax	7a	0		
	b TDS	7b	0		
	c TCS	7c	0		
	d Self Assessment Tax	7d	1000		
	e Total Taxes Paid (7a+7b+7c+7d)			7e	1000
8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	0
10	Exempt Income	Agriculture / Others		10	

VERIFICATION

I, PATEL, NARESHKUMAR son/ daughter of INDRAPRASAD PATEL holding Permanent Account Number AENPP8602R solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to Income-tax for the previous year relevant to the assessment year 2018-19. I further declare that I am making this return in my capacity as Partner and I am also competent to make this return and verify it.

Sign here: [signature] Date: 21-02-2019 Place: VADODARA

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only
Receipt No

Filed from IP address: 203.187.196.183

Date

Seal and signature of receiving official

4B0F8B6B4B0B3A2A9220B9D7D019A7C8D4B0C4B2C3D5B4A0C1B6C5B4A2FD4A72A9E

Please send the duly signed Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY, within 120 days from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address: manorathrealty13@gmail.com

MANORATH REALTY LLP
P.T. Patel
Partner

MANORATH REALTY LLP

Partner

Name of Assessee	MANORATH REALTY LLP
Address	191,Narayan Garden,Opp Yash Complex,Gotri,Vadodara,GUJARAT,390016
Status	Firm (LLP)
Ward	WARD 1(3)(2), VADODARA ()
PAN	ABGFM5694M
Residential Status	Resident
Nature of Business	REAL ESTATE AND RENTING SERVICES-Developing and sub-dividing real estate into lots(07003)
A.O. Code	GUJ-W-303-04
GSTR No.	24ABGFM5694M1ZM
Filing Status	Original
Bank Name	Pragat Sahakari Bank Ltd, Alembic Colony, Gorwa, Vadodara, A/C NO:1111701003685 ,Type: Current ,IFSC: YESB0PSB002
Tele:	Mob:9824092975

Assessment Year	2018-2019
Year Ended	31.3.2018
Partnership Deed	28/08/2017

Computation of Total Income

Gross Total Income		0
Total Income		0
Round off u/s 288 A		0

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

Tax Due @ 30%	0	
Fee for default in furnishing return of income u/s 234F	1000	
	1000	
Tax Payable	1000	

Assessee come in existance 28/08/2017 hence no interest calculated for installment before this date

Certified Copy of Partnership Deed is Enclosed

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
NARESHKUMAR INDRAPRASAD PATEL	55.00	55.00	Nil	0	0	55000
NILESH RAVJIBHAI PATEL	15.00	15.00	Nil	0	0	15000
PANKAJBHAI THAKORBHAI PATEL	15.00	15.00	Nil	0	0	15000
KAUSHIKKUMAR MANUBHAI PATEL	15.00	15.00	Nil	0	0	15000
Total			0	0	0	100000

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Pragat Sahakari Bank Ltd	Alembic Colony, Gorwa, Vadodara	1111701003685		YESB0PSB002	Current(Primary)

Maximum Allowable Salary to Partners

Profit Before Remuneration	0
Maximum Allowable Salary to Partners	
Rs. 1,50,000 or 90% of The First 3,00,000 of Book Profit, Whichever is More	150000
Maximum Allowable Salary to Partners	150000

MANORATH REALTY LLP
P.T. Patel
Partner

CompuTax :

MANORATH REALTY LLP
P.T. Patel
Partner

Nimesh Gandhi and Co.
Chartered Accountants

220-Phoenix Complex,
Sayajigunj., Near Suraj Plaza,
VADODARA 390005
nimgandhica@yahoo.co.in
9824152079

Independent Auditor's Report

To the Members of MANORATH REALTY LLP

Report on the Financial Statements

We have audited the accompanying financial statements of MANORATH REALTY LLP ("the Company"), which comprise the Balance Sheet as at March 31, 2018,the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

MANORATH REALTY LLP

P.T. Patel

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Partner

MANORATH REALTY LLP

P.T. Patel

Partner

NIMESH GANDHI & CO. CHARTERED ACCOUNTANTS M. No. 49134 VADODARA

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2018, and its profit/loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

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

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

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

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

   e) The going concern matter described in sub-paragraph.... under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.

   f) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.

   g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

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

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

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

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

For Nimesh Gandhi and Co.
Chartered Accountants
FRN: 118016W

MANORATH REALTY LLP
P.T. Patel
Partner

Place:-VADODARA
Date: 30/09/2018

NIMESH GANDHI & CO. M. No. 49134 VADODARA CHARTERED ACCOUNTANTS

Nimesh Gandhi
(Proprietor)
Membership No. 049134

MANORATH REALTY LLP
P.T. Patel
Partner

Nimesh Gandhi and Co.
Chartered Accountants

220-Phoenix Complex
Sayajigunj,, Near Suraj Plaza,
VADODARA 390005
nimgandhica@yahoo.co.in
9824162079

Annexure 'A'

Report on Internal Financial Controls Over Financial Reporting

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of MANORATH REALTY LLP ("the Company") as of March 31, 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

MANORATH REALTY LLP
P.T. Patel
Partner

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MANORATH REALTY LLP
P.T. Patel
Partner

NIMESH GANDHI & CO.
M. No. 49134
VADODARA
CHARTERED ACCOUNTANTS

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Nimesh Gandhi and Co.
Chartered Accountants
FRN: 118016W

Place:-VADODARA
Date: 30/09/2018

Nimesh Gandhi
(Proprietor)
Membership No. 049134

MANORATH REALTY LLP
P.T. Patel
Partner

MANORATH REALTY LLP
P.T. Patel
Partner

(F.Y. 2017-18)

MANORATH REALTY LLP
131, Narayan Garden, Opp Yash Complex, Gotri, Vadodara

Balance Sheet as on 31st March 2018

Particular	Sch	Amount (Current Yr.)
I. Source of funds		
Capital Funds:		
Capital	1	1,00,000.00
Loan Funds:		
Loans (Liability)	2	95,75,000.00
		96,75,000.00
II. Application of funds		
Fixed Assets	3	
Written Down Value		-
Add: Addition		-
Less: Sales		-
Less: Depreciation		-
Net Value		-
work-in-progress		-
Current Assets,loans and advances:		
Inventories	4	1,23,97,270.78
Cash and Bank Balance	5	10,017.20
Loan and Advances	6	17,60,694.02
		1,41,67,982.00
Less: Current liabilities and provisions		
Current Liabilities	7	44,92,982.00
Net current assets		96,75,000.00
Miscellaneous expenditure		
		98,75,000.00

The accompanying notes are an integral part of the financial statements.
As per our report of even date
For Nimesh Gandhi and Co.
Chartered Accountants
(Registration No. 116016W)

Nimesh Gandhi
Proprietor
Membership No.: 049134

Place: Vadodara
Date: 30/09/2018

NIMESH GANDHI & CO. CHARTERED ACCOUNTANTS M. No. 49134 VADODARA

For MANORATH REALTY LLP

NARESHKUMAR INDRAPRASAD PATEL
Partner

MANORATH REALTY LLP
P.T. Patel
Partner

MANORATH REALTY LLP
P.T. Patel
Partner

(F.Y. 2017-18)

MANORATH REALTY LLP
191, Narayan Garden, Opp Yash Complex, Gotri, Vadodara

Profit & Loss for the year Ending 31st March 2018

Particular	Sch	Amount (Current Yr.)
Income		
Variation in Stock	8	1,23,97,270.78
Total		1,23,97,270.78
Expenditure		
Purchase Accounts	3A	1,21,77,103.81
Direct Expenses	9	1,02,740.00
Administrative Expenses	10	1,17,426.97
Total		1,23,97,270.78
Depreciation		-

The accompanying notes are an integral part of the financial statements.
As per our report of even date
For Nimesh Gandhi and Co.
Chartered Accountants
(Registration No. 115018W)

Nimesh Gandhi
Proprietor
Membership No.: 049134

NIMESH GANDHI & CO.
M. No.
49134
VADODARA
CHARTERED ACCOUNTANTS

Place: Vadodara
Date: 30/09/2018

For MANORATH REALTY LLP

NARESHKUMAR INDRAPRASAD PATEL
Partner

MANORATH REALTY LLP
P.T. Patel
Partner

MANORATH REALTY LLP
P.T. Patel
Partner

(F.Y. 2017-18)

MANORATH REALTY LLP
101, Narayan Garden, Opp Yash Complex, Gotri, Vadodara

Capital A/c as on 31st March 2018

Schedule: 1

Dr

Particulars	NARESHKUMAR INDRAPRASAD PATEL	NILESH RAVJIBHAI PATEL	PANKAJBHAI THAKORBHAI PATEL	KAUSHIKKUMAR MANUBHAI PATEL
To Balance C/F	55,000.00	15,000.00	15,000.00	15,000.00
Total	55,000.00	15,000.00	15,000.00	15,000.00

Cr

Particulars	NARESHKUMAR INDRAPRASAD PATEL	NILESH RAVJIBHAI PATEL	PANKAJBHAI THAKORBHAI PATEL	KAUSHIKKUMAR MANUBHAI PATEL
By Capital Account	55,000.00	15,000.00	15,000.00	15,000.00
Total	55,000.00	15,000.00	15,000.00	15,000.00

HIMESH GANDHI & CO. M. No. 49134 VADODARA CHARTERED ACCOUNTANTS

MANORATH REALTY LLP
P. T. Patel
Partner

MANORATH REALTY LLP
P.T. Patel
Partner

(F.Y. 2017-18)

MANORATH REALTY LLP

161, Narayan Garden, Opp Yash Complex, Gotri, Vadodara

Schedules annexed to and forming part of balance sheet & profit & loss account for the year ended on 31st march 2018

Particulars	SCH.	For the Period Ended on 31/03/2018
Loans (Liability)		
Unsecured Loans	2	95,75,000.00
Total		95,75,000.00
Inventories		
Stock-in-progress	4	1,23,97,270.78
Total		1,23,97,270.78
Cash and Bank Balance		
Cash-in-hand	5	7,500.00
PSBL		2,517.20
Total		10,017.20
Loan and Advances		
Advances recoverable in cash or in kind or for value to be received	6	
Naivaidhyam Corporation		1,23,425.02
Mukesh M Patel		15,00,000.00
Nagin M Patel		95,000.00
Total		42,269.00
		17,60,694.02
Current Liabilities		
Sundry Creditors	7	44,92,982.00
Total		44,92,982.00
Variation in Stock		
(A) Closing Stock	8	
Stock in Hand		
Total (A)		1,23,97,270.78
(B) Opening Stock		1,23,97,270.78
Total (B)		
Variation in Stock		
Purchase Accounts		
Land Purchase	3A	1,15,55,752.00
Purchase		6,21,351.81
Total		1,21,77,103.81
Direct Expenses		
Transportation Charges	9	1,02,740.00
Total		1,02,740.00
Administrative Expenses		
Advertisement	10	92,556.00
Other Expenses		300.00
Professional fees to others		24,500.00
Other Expenses		70.97
Total		1,17,426.97

List of Land Purchase

S.No.	Particulars	Amount (Current Yr.)
1	Plot-1 and 2	69,53,476.00
2	Plot-3	42,28,871.00
3	Stamp Charges	3,41,000.00
4	VMSS	32,405.00
	Total	1,15,55,752.00

MANORATH REALTY LLP

P. T. Patel

Partner

MANORATH REALTY LLP

P. T. Patel

Partner

M. NO. 49134

VADODARA

CHARTERED ACCOUNTANTS

(F.Y. 2017-18)

MANORATH REALTY LLP

101, Narayan Garden, Opp Yash Complex, Gotri, Vadodara

List of Unsecured Loans

S.NO.	Particulars	Amount (Current Yr.)
1	Kotak Enterprise	8,50,000.00
2	Pankajbhai T Patel	20,37,500.00
3	Nileshkumar R Patel	6,52,500.00
4	Nareshkumar I Patel	43,37,500.00
5	Kaushikkumar M Patel	16,97,500.00
	Total	95,75,000.00

List of Cash-in-hand

S.NO.	Particulars	Amount (Current Yr.)
1	Cash	7,500.00
	Total	7,500.00

List of Sundry Creditors

S.NO.	Particulars	Amount (Current Yr.)
1	Hemlata Rajeshkumar Patel	20,00,000.00
2	Kantibhai Babarbhai Patel	17,92,280.00
3	Suppliers	5,69,053.00
4	Transporters	1,02,740.00
5	Professionals	28,910.00
	Total	44,92,983.00

List of Suppliers

S.NO.	Particulars	Amount (Current Yr.)
1	C Parikh and Co.	3,05,988.00
2	Pooja Enterprise	11,734.00
3	Others	2,51,341.00
	Total	5,69,063.00

List of Advances recoverable in cash or in kind or for value to be received

S.NO.	Particulars	Amount (Current Yr.)
1	Input Cgst	61,712.51
2	Input Sgst	61,712.51
	Total	1,23,425.02

MANORATH REALTY LLP

P. T. Patel

Partner

NIMESH ... & CO. CHARTERED ACCOUNTANTS M. No. 49134 VADODARA

MANORATH REALTY LLP

P. T. Patel

Partner