Acknowledgement Number:624222660071022

FORM 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 31st March **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	S 9 DEVELOPERS
Address	1ST FLOOR, NIRMAN COMPLEX , VISNAGAR CROSS ROAD,, NEAR UMANG STONE,UNJH,MEHSANA , Unjha S.O , Unjha , MAHESANA , 11-Gujarat , 91-India , Pincode - 384170
PAN	ADMFS6954N
Aadhaar Number of the assessee, if available	

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
1ST FLOOR, NIRMAN COMPLEX, VISNAGAR CROSS ROAD,, NEAR UMANG STONE,UNJH,MEHSANA, UNJHA, GUJARAT-384170
and **0** branches.

3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:
Notes on Accounts and comment are attached herewith

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 purposes of the audit.

B. In **our** opinion, proper books of account have been kept by the head office and branches of the assessee 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 31st March **2022** ; 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 the explanations given to **us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

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Sl. No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	Records produced for verification of payments through account payee cheque were not sufficient.
2	Others	Valuation of Closing Stock taken as certified by the assessee.
3	Others	Quantitative Details not furnished,hence not verified.
4	Others	GST accounts are subject to verification and reconciliation with Returns of the year. We can not comment on accuracy and entitlement of GST credit claimed by assessee as GST credit availed in books of accounts/portal does not necessarily entail that assessee is eligible to claim the credit in view of intricacies of Law. GST claims and liabilities mentioned in a books of accounts are subject to GST audit and assessment for the year.
5	Others	As Certified by the assessee, (a) there is no transactions in contravention to section 40A(3) of the Income Tax,1961.(b) Provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government has complied with.(c) there is no transactions of loans/deposits in contravention to section 269SS,269T and 269ST of the Income Tax Act,1961
6	Others	We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause

Accountant Details

Name	JATIN CHANDRAKANT SHAH
Membership Number	106698
FRN (Firm Registration Number)	0125547W
Address	B-208GANESH PLAZA , B/H NAVARANGPURA P.O.NAVARANGPURA , Navrangpura H.O , Ahmadabad City , AHMEDABAD , 11-Gujarat , 91-India , Pincode - 380009

Date of signing Tax Audit Report	07-Oct-2022
Place	AHMEDABAD
Date	07-Oct-2022

This form has been digitally signed by **JATIN CHANDRAKANT SHAH** having PAN **ALSPS8764J** from IP Address **AHMEDABAD** on **07/10/2022 05:08:08 PM** Dsc Sl.No and issuer **,C=IN,O=XtraTrust DigiSign Private Limited,OU=Certifying Authority**

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FORM 3CD [See rule 6 G(2)]

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

PART - A

1. Name of the Assessee	**S 9 DEVELOPERS**
2. Address of the Assessee	**1ST FLOOR, NIRMAN COMPLEX, VISNAGAR CROSS ROAD,, NEAR UMAN G STONE,UNJH,MEHSANA , Unjha S.O , Unjha , MAHESANA , 11-Gujarat , 91-India , Pincode - 384170**
3. Permanent Account Number (PAN)	**ADMFS6954N**
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	**Yes**

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 11-Gujarat	24ADMFS6954N1Z8

5. Status	**Firm**
6. Previous year	**01-Apr-2021** to **31-Mar-2022**
7. Assessment year	**2022-23**

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

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

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

PART - B

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

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Sl. No.	Name	Profit Sharing Ratio (%)
1	Chandrakantbhai Somabhai Patel	20
2	Geetaben Pravinkumar Patel	10
3	Hardik Navinchandra Raval	20
4	Mahashukhlal Vaikunthlal Pujara	25
5	Popatbhai Mavajibhai Thakkar	25

(b). If there is any change in the partners or members in their profit sharing ratio since the last date of the preceding year, the particulars of such change ? **No**

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

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

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

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

Sl. No.	Business	Sector	Sub Sector	Code
		No records added		

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **Yes**

Sl .No.	Books prescribed
1	Computer generated Cash and Bank Book,Journal,Sales and Purchase Register,General Ledger Comput er g

(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.)

☐ Same as 11(a) above

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Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Computer generated Cash and Bank Book,Journal,Sales and Purchase Register, General Ledger Computer g	1ST FLOOR, NIRMAN COMPLEX	VISNAGAR CROSS ROAD,, NEAR UMANG STONE,UNJH,MEHSANA	MAHESANA	384170	91-India	11-Gujarat

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	Computer generated Cash and Bank Book,Journal,Sales and Purchase Register,General Ledger Computer g

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? **No**

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year. **Mercantile system**

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? **No**

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? **No**

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect

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	₹ 0	₹ 0	₹ 0
Total	₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The Financial Stements are prepared on goingconcern concept under the historical cost convention on the accrual basis of accounting. Management makes estimates and assumptions that may affect the reported amounts of asset and liabilities. Revenue is recognised based on commercial practice prevailing and adopted by the industry.
2	ICDS II-Valuation of Inventories	Inventories are valued at cost or net realisable value whichever is lower.
3	ICDS III-Construction Contracts	The recognition of revenue and expenses by reference to the stage of completion of a contract is referred to as the percentage of completion method. Under this method, contract revenue is matched with the contract costs incurred in reaching the stage of completion, resulting in the reporting of revenue, expenses and profit which can be attributed to the proportion of work completed.
4	ICDS IV-Revenue Recognition	(a) Contract revenue shall be recognised when there is reasonable certainty of its ultimate collection.(b) Contract revenue and contract costs associated with the construction contract should be recognised as revenue and expenses respectively by reference to the stage of completion of the contract activity at the reporting date. (c) Interest will be recognised on time basis
5	ICDS V-Tangible Fixed Assets	Tangible Fixed Assets are recognised blockwise and depreciation provided accordingly.
6	ICDS IX Borrowing Costs	Borrowing costs attributable to acquisition of assets are capitalized. All other borrowing cost are recognised as expense in the period in which they are incurred.
7	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions are made when realible estimates of probable outflow can be made. Disclosure shall be made where amount cannot be measured for contingent liability. Contingent Assets are recognised when certainity of economic benefit arises.

14.(a). Method of valuation of closing stock employed in the previous year **Lower of Cost or Market rate**

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: **No**

Sl. NO.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

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(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
1	Nil	₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
1	Nil	₹ 0

(d). any other item of income;

Sl. No.	Description	Amount
1	Nil	₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
1	Nil	₹ 0

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section

		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State				56 applicable ?
1									₹ 0	₹ 0	

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fittings @ 10%	10	₹ 1,53,141	₹ 0	₹ 0	₹ 1,53,141	₹ 0	₹ 0	₹ 0	₹ 0	₹ 15,314	₹ 1,37,827
2	Intangible Assets @ 25%	25	₹ 7,150	₹ 0	₹ 0	₹ 7,150	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,788	₹ 5,362
3	Plant and Machinery @ 15%	15	₹ 1,56,764	₹ 0	₹ 0	₹ 1,56,764	₹ 7,881	₹ 7,881	₹ 0	₹ 0	₹ 24,697	₹ 1,39,948
4	Plant and Machinery @ 40%	40	₹ 18,610	₹ 0	₹ 0	₹ 18,610	₹ 0	₹ 0	₹ 0	₹ 0	₹ 7,444	₹ 11,166

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
		No records added	

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20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
1	Nil	₹ 0

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1	Nil	₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

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Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl.No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl .No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

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

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

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

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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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. Please furnish the details ? **Yes**

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

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? **Yes**

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

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

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

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

Sl. No.	Nature of Liability	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

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

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

No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

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

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Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?	No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.	No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
	No records added	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
		No records added		

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) ?	No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
				No records added				

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ?	No

Please furnish the details of the same

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

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?	No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?	No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?	No

b. Please furnish the following details:

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Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ? **No**

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. 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, 2022) ? **No**

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

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Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Anitaben Manojkumar Patel	Gujarat	BLEPP1735P		₹ 2,00,000	No	₹ 2,00,000	Yes-Cheque	Account payee cheque
[illegible]	Armiben Vikramkumar Patel	Gujarat	DZYPP0274F		₹ 1,00,000	No	₹ 1,00,000	Yes-Cheque	Account payee cheque
3	Chetanaben Vishnubhai Patel	Gujarat	ATAPP0815F		₹ 2,00,000	No	₹ 2,00,000	Yes-Cheque	Account payee cheque
4	CIKO Distributors	Gujarat	ABMPJ6338D		₹ 5,00,000	No	₹ 5,00,000	Yes-Cheque	Account payee cheque
5	Dashrathbhai Madhavlal Patel	Gujarat	CLQPP0839R		₹ 3,95,000	No	₹ 3,95,000	Yes-Cheque	Account payee cheque
6	Deniel Vinodbhai Patel	Gujarat	CYVPP3706M		₹ 1,00,000	No	₹ 1,00,000	Yes-Cheque	Account payee cheque
7	Dineshkumar Chimanlal Patel	Gujarat	AUZPP8584F		₹ 1,00,000	No	₹ 1,00,000	Yes-Cheque	Account payee cheque
8	Ishwarlal Shankarlal Patel	Gujarat	AOUPP3582Q		₹ 3,00,000	No	₹ 3,00,000	Yes-Cheque	Account payee cheque
9	Narendrakumar Ishvarlal Patel	Gujarat	ATAPP0814E		₹ 1,00,000	No	₹ 1,00,000	Yes-Cheque	Account payee cheque
10	Patel Avaniben Vikrambhai	Gujarat	DOAPP4695K		₹ 1,00,000	No	₹ 1,00,000	Yes-Cheque	Account payee cheque
11	Patel Bhavnaben Dasarathbhai	Gujarat	ATAPP0812C		₹ 4,15,000	No	₹ 4,15,000	Yes-Cheque	Account payee cheque
12	Patel Indiraben Dineshbhai	Gujarat	AUZPP8330P		₹ 1,00,000	No	₹ 1,00,000	Yes-Cheque	Account payee cheque
13	Ravikumar Dashrathlal Patel	Gujarat	EDOPP2881M		₹ 3,90,000	No	₹ 3,90,000	Yes-Cheque	Account payee cheque
14	Vinodbhai Ishvarlal Patel	Gujarat	AUZPP8334K		₹ 3,00,000	No	₹ 3,00,000	Yes-Cheque	Account payee cheque
15	Vishnubha	Gujarat	ATAPP0701G		₹ 3,00,000	No	₹ 3,00,000	Yes-Cheque	Account payee

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	i Ishvarlal Patel							cheque
16	Bony Hareshbhai Patel	Gujarat	GHQPP8571J	₹ 10,00,000	No	₹ 10,00,000	Yes-Cheque	Account payee cheque
17	Lalitaben Shivrambhai Prajapti	Gujarat	ACDPP5715A	₹ 1,00,00,000	No	₹ 1,00,00,000	Yes-Cheque	Account payee cheque
18	Nilam R Patel	Gujarat	DBDPP6488L	₹ 7,00,000	No	₹ 7,00,000	Yes-Cheque	Account payee cheque
19	Nirdosh Surendara Gupata	Gujarat	AYSPG6280A	₹ 1,49,470	No	₹ 1,49,470	Yes-Cheque	Account payee cheque
20	Shilpveda Buildcon	Gujarat	ACFFS3822H	₹ 13,57,076	No	₹ 39,61,590	Yes-Cheque	Account payee cheque
21	ADINATH CORPORATION	GUJARAT	ABMFA5879J	₹ 8,00,000	No	₹ 10,76,332	Yes-Cheque	Account payee cheque
22	BUILDERS ASSOCIATION	GUJARAT	AAGCB0559M	₹ 10,00,000	No	₹ 10,00,000	Yes-Cheque	Account payee cheque
23	GANPATI PULSE MILLS	GUJARAT	AABFG8749D	₹ 10,00,000	No	₹ 10,10,652	Yes-Cheque	Account payee cheque
24	MAHASUKHBHAI VAIKUNTHRAM PUJARA	GUJARAT	ACQPP1855N	₹ 10,00,000	No	₹ 10,00,000	Yes-Cheque	Account payee cheque
25	PARTH GIRISHKUMAR RAVAL	GUJARAT	AGQPR1834D	₹ 10,00,000	No	₹ 10,00,000	Yes-Cheque	Account payee cheque
26	PATEL RAJESHKUMAR NAGARBHAI	GUJARAT	AVNPP6352L	₹ 5,00,000	No	₹ 8,00,000	Yes-Cheque	Account payee cheque
	VNN INFRATECH	GUJARAT	AAAPJ4915B	₹ 2,00,000	No	₹ 2,00,000	Yes-Cheque	Account payee cheque

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt

No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment

No records added

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

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Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
			No records added		

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing 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.
1	DAXABEN HARESHBHAI PATEL	GUJARAT	APRPP6583M		₹ 10,41,720	₹ 10,00,000	Yes-Cheque	Account payee cheque
2	Nirdosh Surendara Gupata	GUJARAT	AYSPG6280A		₹ 11,55,140	₹ 10,55,141	Yes-Cheque	Account payee cheque
3	CIKO DISTRIBUTORS	GUJARAT	ABMPJ6338D		₹ 12,04,718	₹ 12,04,718	Yes-Cheque	Account payee cheque
4	JOSHI VINAYAK KALIDAS HUF	GUJARAT	AAEHJ4930L		₹ 8,00,000	₹ 8,52,344	Yes-Cheque	Account payee cheque
5	VINAYAK KALIDAS JOSHI	GUJARAT	AAZPJ5491P		₹ 10,00,000	₹ 10,65,654	Yes-Cheque	Account payee cheque
6	ADINATH CORPORATION	GUJARAT	ABMFA5879J		₹ 8,00,000	₹ 10,76,332	Yes-Cheque	Account payee cheque

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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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year

No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount	Amount as assessed Order U/s & Date	Remarks
1.			₹ 0	₹ 0	₹ 0	₹ 0		

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

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

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

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

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	AHMS31916D	194A	Interest other than Interest on securities	₹ 8,60,095	₹ 8,60,095	₹ 8,60,095	₹ 86,011	₹ 0	₹ 0	₹ 0

Acknowledgement Number:624222660071022

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

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	AHMS31916D	26Q	31-May-2022	16-May-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? **Yes**

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
1	AHMS31916D	₹ 10,347	₹ 10,347	28-Jun-2021

5.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the prinicipal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? **No**

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ? **Not Applicable**

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ? **Not Applicable**

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? **Not Applicable**

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	94185792			0		
(b)	Gross profit / Turnover	8529858	94185792	9.06	6809834	0	0
(c)	Net profit / Turnover	4731540	94185792	5.02	466652	0	0
(d)	Stock-in-Trade / Turnover	24481958	94185792	25.99	104401798	0	0
(e)	Material consumed / Finished goods produced						

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ? **No**

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?	No
b. Please furnish the following details:	
Date of furnishing of report	
c.Please enter expected date of furnishing the report	

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

No records added

Accountant Details

Accountant Details

Name	JATIN CHANDRAKANT SHAH
Membership Number	106698
FRN (Firm Registration Number)	0125547W
Address	B-208GANESH PLAZA, B/H NAVARANGPURA P.O.NAVARANGP URA , Navrangpura H.O, Ahmadabad City, AHMEDABAD, 11-Gujarat, 91-India, Pincode - 380009
Place	AHMEDABAD
Date	07-Oct-2022

Additions Details (From Point No.18)

Acknowledgement Number:624222660071022

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of CENVAT (2)	Adjustments on Account of Change in Rate of Exchange (3)	Adjustments on Account of subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Furnitures & Fittings @ 10%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of CENVAT (2)	Adjustments on Account of Change in Rate of Exchange (3)	Adjustments on Account of subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Intangible Assets @ 25%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of CENVAT (2)	Adjustments on Account of Change in Rate of Exchange (3)	Adjustments on Account of subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases (B) (1+2+3+4)
Plant and Machinery @ 15%	1	19-Jul-2021	19-Jul-2021	₹ 7,881	₹ 0	₹ 0	₹ 0	₹ 7,881

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

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%	No records added			

Acknowledgement Number:624222660071022

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%				
	No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
	No records added			

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
	No records added			

This form has been digitally signed by **JATIN CHANDRAKANT SHAH** having PAN **ALSPS8764J** from IP Address **AHMEDABAD** on **07/10/2022 05:08:08 PM** Dsc Sl.No and issuer **,C=IN,O=XtraTrust DigiSign Private Limited,OU=Certifying Authority**

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
624222660071022	07-Oct-2022

Name	:	**S 9 DEVELOPERS**
PAN/TAN	:	**ADMFS6954N**
Address	:	**1ST FLOOR, NIRMAN COMPLEX, VISNAGAR CROSS ROAD,, NEAR UMANG STONE,UNJH,MEHSANA,, Unjha, MAHESANA, Unjha S.O, Gujarat, 384170**
Form No.	:	**Form 3CB-3CD**
Form Description	:	**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**
Assessment Year	:	**2022-23**
Financial Year	:	**-**
Month	:	**-**
Quarter	:	**-**
Filing Type	:	**Original**
Capacity	:	**Chartered Accountant**
Verified By	:	**106698**

(This is a computer generated Acknowledgement Receipt and needs no signature)

S 9 DEVELOPERS

F.Y. 2021 - 2022

A.Y. 2022 - 2023

NOTES TO 3CD

Sr. Nos	Regarding Clause of 3CD Report	Remark
1	9(a) & (b)	Particulars are as per the partnership deed including supplementary deeds/documents.
2	12	The amount mentioned under this clause is not necessarily the actual amount of profits and gains chargeable to tax under the relevant section.
3	13(f)	All the details submitted with regard to complience with the ICDS is based on the explanation, confirmation and/or certification given by the management.
4	14	Based on the recommendation of the Institute of chartered Accountantas of India in its publication "Guidance Note on Tax Audit u/s 44AB of the Income Tax Act" at para 15-1. Stock in trade means stock of raw material and work of site construction etc.
5	16 & 21	(i) The particulars under this clause are given by the assessee and the said particulars have been verified with books of accounts and other records produced.
		(ii) Items reported in clause 16 (b) to (e) are not reported in cluase 16(a).
6	18	Opening Actual Cost/Written Down Value has been taken;
		(i) In case of any dispute/appeal/revision /rectification with regard to cost/claim of depreciation / rate of depreciation , the amount is as per latest return of income filed or as per the revised working given by the assessee.
		(ii) In other cases , revision in the amount has been made on the basis of final assessement order(s) of earlier year(s) , after giving consqential effect in all other subsequent Asstt.Year(s)
		(iii) Date of use/deduction is as taken by the assessee.
		(iv) The depreciation eligbity has been determined on the basis of records produced before us.
7	20(a)	The particulars are given on the basis of the contract with the employees.
	20(b)	Amount and due date of payment of Welfare Fund deducted has been determined on the basis of deduction made as per ledger account and is inclusive of grace period of payment,if any.
8	21(a)(A)	In the absence of definition of the term " capital expenditure under the act and being a technical matter , classification between capital and revenue expenditure is made, keeping in view the accounting distinction between capital and revenue.
	21(a)(B)	According to the information and explanations given to us and on the basis of record examined by us,no personal expenses of employees or management have been charged to Profit and Account, other than those payable under contractual obligation or in accordance with generally accepted business practice.
	21(a)(D)	For the purpose this clause,expenses incurred at Rotary Club and Bankers Club are not considered.
	21(c)	The amount has been prima facie determined on the basis of facts explained/examined,conditions for allowance or disallowance of the items & on the basis of draft computation of total income provided by the assessee.Reliance is made on the partner explation that remunaration has been given to H.U.F. partner is part of return for investment made by HUF as annuciated in the case of C.I.T. v/s Triloknath Melhotra & Others 231/ITR 278.
	21(h)	It is not possible for us to verify whether the payments in excess of Rs.10000/-have in the possession of the asseessee.Restrictions u/s 40 A(3) are considerd applicable to payments to outsiders only and not to employees and others who are easily identifiable and taxes can be deducted wherever applicable.
	21(h)	Restrictions u/s 40 A(3) are considerd applicable to the payments to outsiders and not to employees and others who are easily identifiable and taxes can be deducted wherever applicable The assessee has given a certificate for the compliance of the section 40A(3) of the Act read with Rule 6DD of the Income Tax Rules 1962.Payment of Rs. 20000/- or more under section 40A(3) are as certifide by the assessee backed by the test check to the extent evidence in the prossession of the assessee made available to us. In respect of payment by cheque and bank drafts it is not possible to verify whether the payment in excess of Rs. 20000/- have been made otherwise than by crossed cheque or draft as the necessary evidence are not in the possession of the assessee.
9	23	Details of Payment of Expenses to partners are given in their respective Capital accounts attached with the Balance sheet and it does not include capital expenditure and any reimbursement of expenditure to the persons covered under section 40A(2)(b).
	23	Amount of payment u/s 40 A (2) (b) is as certified by the assessee and verified to the extent information available on records and given by the assessee.
10	25	Details under the para is not given if the same has been shown as income in the profit and loss account.
11	26	(a) Any amount paid is fristly appropraited towards the items covered u/s. 43 B and accordingly item of 43B is determined.
		(b) Information given under (i)(B) is only upto the date of signing this report and does not include any payment which the assessee may make subsequently before the due date of filing of the return u/s.139(1)
		(c) Amount of the Bonus is considered as the salary payment.
12	27	Expenditure of earlier years means expenditure which arose or accrued in earlier years. Income of earlier year does not include write back of excess provisions made in earlier year.Prior period item is understood to mean and define as notified u/s 145 of the I.T. Act. 1961 as per Accounting standared - 2 considering materiality principale and accounting method consistently followed. As such no such income/ expenditure are credited/debited to the profit and loss A/c.
13	31	(A) The requirement is understood to mean that it does not cover loans from banks and financial institution as well as issue of debenture, receipt of trade deposits, journal entries ,hire purchase loans and lender has deposited withdrawal from Govt/semi Govt.agencies or source is identified/explained.
		(B) It is not possible for us to verify whether the payments under the clauses have been made otherwise than by account payee cheques or drafts,as the necessary evidence is not in the possession of the assessee.
		(C) Particulars are not furnished in respect of parties from whom loans are borrowed in earlier years and carried forward to the next financial year with no trancations during the year except provision/payment for interest thereon
14	33	It has been computed on the basis of draft computation of total income. In case of negative gross total income , as per draft computation of total income, deduction of chapter VIA has not been computed.
15	34	With regard to tax deducted at source and its payment,it is understood that whether the tax deducted at source is deposited with the Government within the precribed time or not.
16	34	Any shortfall of deduction in TDS amount but paid during the year or within the time has not been reported.
17	35	In case,if the assessee is in the business of manufacturing as well as trading of items, details in column no.35 (a) has not been given as the same are included in column no.35(b)(B).
18	36	Details in this para is given only if dividend has been declared and distributed during the year under consideration
19	37,38 & 39	Details in this para is furnished only if such audit has been conducted for the year under consideration
21	40	Figures and calculations of Accounting ratios has been taken on the basis of Profit and Loss account and Balance shee
22	-	Wherever the information are stated to be "Not Applicable" or "Nil" these have been concluded on the basis of the Assessee's representation/certification.In absence of any specific account of particular nature of expenses in the books of accounts,it has been determined on estimate basis.

We hereby certify the followings for the Finacial Year ended on 31/03/2022:-

(a) there is no trascations in contravention to section 40A(3) of the Income Tax,1961.

(b) Provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government has complied with.

(c) there is no trascations of loans/deposits in contravention to section 269SS,269ST and 269T of the Income Tax Act,1961.

S 9 DEVELOPERS

CHANDRAKANTBHAI SOMABHAI PATEL

PARTNER

Shah Jatin Chandrakant

DATE : 07/10/2022

PLACE : AHMEDABAD

S 9 DEVELOPERS

F.Y. 2021 - 2022 A.Y. 2022 - 2023

Schedule 1 **Fixed Assets & Depreciation as on 31.03.2022**

Name of the Assets	Op. Balance as on 1.4.2021	During the year Addition	During the year Deduction	Total	Depreciation	Cl.Balance on 31.3.2022
Bike A/c	30,487	-	-	30,487	4,573	25,914
Furniture & Fixture A/c	153,142	-	-	153,142	15,314	137,828
Computer	18,610	-	-	18,610	7,444	11,166
C.C.TV Camera	44,337	-	-	44,337	6,650	37,687
EPSON PRINTER	8,588	-	-	8,588	1,288	7,300
SOFTWARE A/C	7,150	-	-	7,150	1,788	5,362
Air Conditioner	64,349	-	-	64,349	9,652	54,697
Refrigerator A/c	9,004	-	-	9,004	1,351	7,653
Water Cooler	-	7,881	-	7,881	1,182	6,699
Total	**335,667**	**7,881**	-	**343,548**	**49,242**	**294,306**

CHANDRAKANT BHAI SOMABHAI PATEL

Shah Jatin Chandrakant

S 9 DEVELOPERS

F.Y. 2021 - 2022
A.Y. 2022 - 2023

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1 METHOD OF ACCOUNTING
Method of accounting employed is Mercantile .

2 FIXED ASSETS AND DEPRECIATION
Fixed assets are shown at cost less Depreciation .
Depreciation on Assets is Provided on WDV basis .

3 INVESTMENTS
Investments are Nil.

4 INVENTORIES
Stock in trade are valued at Certified by Management

5 CONTINGENT LIABILITIES
As informed by the management that there is no contigent liabilities .

6 WORK IN PROGRESS
Balance of Opening Work in progress and closing Work in progress certified by the mangement backed by certificate of approved Competant Authority.

7 INCOME RECOGNITION
Other income accounted on receipt basis .

8 OTHER ACCOUNTING POLICIES
These are consistent with the generally accepted accounting policies .
There is no material item of Income or expenditure of extra - ordinary nature material effecting the profit or loss of the year .

NOTES ON ACCOUNTS

1 Opening and closing Balances are subject to reconciliation and confirmation.
2 The personal expences understood to have cofined to the personal of the assessee and not of any other person .the personal expences are purely estimated on the basis of clarification given by the assessee .
3 For the payment made to the persons specified in the Section 40A (2)(b) reliance is placed on the statement of the assessee and only expenditure of revenue nature considered .
4 The following type of payments / adjustments in excess of Rs. 10,000/- are not considered for the purpose inview of decided by Case Laws .
   [a] Adjustment on account of debit / credit notes and transfer of amount from debtors creditior account to the party Interest.
   [b] Journal entries , the original transaction of which is through Demand Draft.
   [c] Payment in case of Rs . 10,000/- or less at a time against any expenditure in exceses of Rs. 10000/-.
5 The method of Accounting followed is reported from substantial and material transaction recored in the books.
6 For , consistent practice of the concern , the inventories of stocks are taken physically by the owner at the year end. Closing stock Statement Considered as taken value and certified by the owners.
7 Balance of debtors and creditors are subject to confirmation .
8 Wherever thrid party evidences of expenses are not available for the purpose of audit , We have relied upon internal evidences generated the assessee and / or information and explanations given by the assessee .

For, Khanik Jatin & Associates
Chartered Accountants
FRN:125547W
Shah Jatin Chandrakant
Partner
Jatin C Shah
M.No.106698
B-208, Ganesh Plaza,
Near Navrangpura Post Office,
Navrangpura,Ahmedabad-380009, Gujarat

S 9 DEVELOPERS
PARTNER
CHANDRAKANT BHAI SOMABHAI PATEL

DATE : 07/10/2022
PLACE : AHMEDABAD