

SAHAJANAND DEVELOPERS

5

**SADGURU VATIKA BUNGLOWS
NR. SWAMINARAYAN FAMILY
NIKOL**

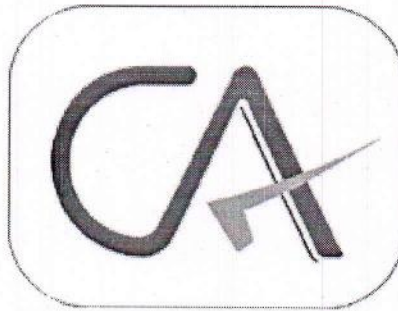
Ahmedabad : 382350

PAN : ADTFS3389J

-: Tax Audit Report :-

F.Y. 2018-19

A.Y. 2019-20



Auditors :-

A. G. BADAMI & CO

Chartered Accountant

3/20 KAILASHNAGAR

OPP. UMIYANAGAR ASARWA

AHMEDABAD : 380016

Mobile: 9723673531, Email: cahiren7091@gmail.com

PAN : ABCFA2345P

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 31st March, 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of
SAHAJANAND DEVELOPERS
5 SADGURU VATIKA BUNGLOWS NR. SWAMINARAYAN FAMILY NIKOL Ahmedabad : 382350
PAN ADTFS3389J
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 Ahmedabad and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any
(i) These financial statements are responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in india. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and audit includes examination, on test basis evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believes that our audit provides reasonable basis of our opinion.
- (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 give 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, 2019; 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 u/s.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 and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	Qualification Type	Observations/Qualifications
1		

A. G. BADAMI & CO

Chartered Accountant

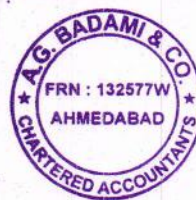
CA HIRENKUMAR JAYANTIBHAI PATEL

PARTNER

Mem.No.: 156721

UDIN : 19156721AAAAAL1123

FRN No.: 132577W



Place Ahmedabad

Date 05/08/2019

A. G. BADAMI & CO

Chartered Accountant

3/20 KAILASHNAGAR OPP. UMIYANAGAR ASARWA AHMEDABAD : 380016

Mobile: 9723673531, Email: cahiren7091@gmail.com

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

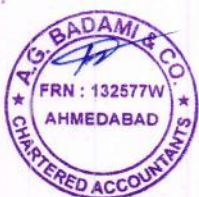
01	Name of the assessee	SAHAJANAND DEVELOPERS
02	Address	5 SADGURU VATIKA BUNGLOWS NR. SWAMINARAYAN FAMILY NIKOL Ahmedabad : 382350
03	Permanent Account Number	ADTFS3389J
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same.	No
05	Status	Firm
06	Previous Year From	01/04/2018 to 31/03/2019
07	Assessment Year	2019-20
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore

PART-B

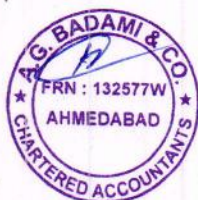
09	a)	In firm or association of persons, indicate names of partners/ members and their profit sharing ratios In case of AOP, whether shares of members are indeterminate or unknown ?	<table><tr><th>Name of Partners/Members</th><th>Ratio (%)</th></tr><tr><td>Akshaykumar Purshottambhai Patel</td><td>5%</td></tr><tr><td>Bhumikaben Nitinbhai Patel</td><td>4%</td></tr><tr><td>Bijal Miteshkummar Patel</td><td>4%</td></tr><tr><td>Chirag Purshottambhai Patel</td><td>5%</td></tr><tr><td>Hardik Kurjibhai Patel</td><td>5%</td></tr><tr><td>Hirenbhai Bhikhabhai Patel</td><td>5%</td></tr><tr><td>Hiteshkumar Mayurbhai Patel</td><td>4.75%</td></tr><tr><td>Kantilal Chhotalal Patel</td><td>20%</td></tr><tr><td>Mitesh Mayurbhai Patel</td><td>4.75%</td></tr><tr><td>Nileshbhai Bharatbhai Patel</td><td>5%</td></tr><tr><td>Nitinbhai Arunbhai Patel</td><td>4.75%</td></tr><tr><td>Piyushbhai Natvarbhai Patel</td><td>10%</td></tr><tr><td>Priyankaben Vipulbhai Patel</td><td>4%</td></tr><tr><td>Rammeshbhai Chhotabhai Patel</td><td>5%</td></tr><tr><td>Sonalben Hiteshkumar Patel</td><td>4%</td></tr><tr><td>Vipulbhai Arunbhai Patel</td><td>4.75%</td></tr><tr><td>Yoginiben Bharatbhai Patel</td><td>5%</td></tr></table>	Name of Partners/Members	Ratio (%)	Akshaykumar Purshottambhai Patel	5%	Bhumikaben Nitinbhai Patel	4%	Bijal Miteshkummar Patel	4%	Chirag Purshottambhai Patel	5%	Hardik Kurjibhai Patel	5%	Hirenbhai Bhikhabhai Patel	5%	Hiteshkumar Mayurbhai Patel	4.75%	Kantilal Chhotalal Patel	20%	Mitesh Mayurbhai Patel	4.75%	Nileshbhai Bharatbhai Patel	5%	Nitinbhai Arunbhai Patel	4.75%	Piyushbhai Natvarbhai Patel	10%	Priyankaben Vipulbhai Patel	4%	Rammeshbhai Chhotabhai Patel	5%	Sonalben Hiteshkumar Patel	4%	Vipulbhai Arunbhai Patel	4.75%	Yoginiben Bharatbhai Patel	5%
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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 Change																																					



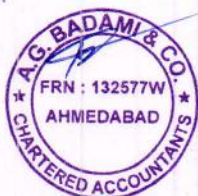
10	a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Code	Sub-sector	Sector
			06004	Building completion	CONSTRUCTION
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change		
11	a)	Whether books of account are prescribed u/s.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.)	Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register Address: 5 SADGURU VATIKA BUNGLOWS NR. SWAMINARAYAN FAMILY NIKOL Ahmedabad 382350		
	c)	List of books of account and nature of relevant documents examined	Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (All books are computerised)		
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		
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 ?	There is no change in the method of accounting during the year		
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	Not Applicable		
	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 u/s.145(2)	No		
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	No		
	f)	Disclosure as per ICDS.	As Per Annexure-A		
14	a)	Method of valuation of closing stock employed in the previous year	At Cost		
	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		
15		Give the following particulars of the capital asset converted into stock-in-trade:-	Not Applicable as no capital assets are converted into stock in trade during the year		
16		Amount not credited to the profit and loss account, being			
	a)	The items falling within the scope of section 28	Nil		



b)	The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	Nil
c)	Escalation claims accepted during the previous year	Nil
d)	Any other item of income	Nil
e)	Capital receipt, if any	Nil
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
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	Nil
19	Amount admissible under section : (32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)	Nil
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)]	Nil
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)	Nil
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 Capital expenditure	Nil
	2 Personal expenditure	Nil
	3 Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
	4 Expenditure incurred at clubs being entrance fees and subscriptions	Nil
	5 Expenditure incurred at clubs being cost for club services and facilities used	Nil
	6 Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
	7 Expenditure by way of any other penalty or fine not covered above	Nil
	8 Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
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



	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 u/s.200(1)	Nil
ii		as payment referred to in sub-clause (ia)	
	A	Details of payment on which tax is not deducted	Nil
	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
iii		as payment referred to in sub-clause (ib)	
	A	Details of payment on which levy is not deducted	Nil
	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
iv		fringe benefit tax under sub-clause (ic)	Nil
v		wealth tax under sub-clause (iia)	Nil
vi		royalty, license fee, service fee etc. under sub-clause (iib)	Nil
vii		salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
viii		payment to PF /other fund etc. under sub-clause (iv)	Nil
ix		tax paid by employer for perquisites under sub-clause (v)	Nil
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
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
	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
e)		Provision for payment of gratuity not allowable under section 40A(7)	Nil



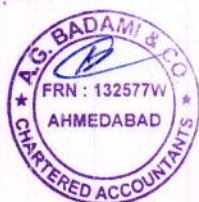
f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)	Nil
g)	Particulars of any liability of a contingent nature	Nil
h)	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	Nil
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
23	Particulars of any payment made to persons specified under section 40A(2)(b)	As Per Annexure-B
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25	Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
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 preceeding previous year and was	
	a) paid during the previous year	Nil
	b) not paid during the previous year	Nil
	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)	Nil
	b) not paid on or before the aforesaid date	Nil
	c) 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 IITC) 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/Input tax credit (ITC) in accounts	No
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
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)(viiia) if yes, please furnish the details of the same	Not Applicable



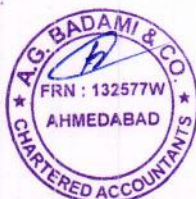
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same	Not Applicable	
	29A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? If yes, please furnish the following details:	No	
	29B(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? If yes, please furnish the following details:	No	
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	
	30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	No	
	30B(a) Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? If yes, please furnish the following details:	No	
	30C(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (this clause is kept in abeyance till 31st March, 2020) If yes, please furnish the following details:	No	
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	Nil	
	b) Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year (Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)	Nil	
	(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othwise than by a cheque or bank draft or use of electronic clearing system through a bank account	Nil	



(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 occasions 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	Nil
(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 of transactions relating to one event or occasions 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
(d) 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 of transactions relating to one event or occasions 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 <i>(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 saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)</i>	Nil
c) Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	Nil
d) Particulars of repayment of loan or deposit or any specified advance in the 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
e) Particulars of repayment of loan or deposit or any specified advance in the 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 <i>(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)</i>	Nil



32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	Nil
	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 If yes, please furnish the details of the same	No
	d) Whether the assessee 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	No
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No
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-C
	b) Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	As Per Annexure-D
	c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	No
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded	Nil
	b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products	
	A Raw materials	Nil
	B Finished products	Nil
	C By-products	Nil
36	In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms	Not Applicable
	A(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?	Not Applicable
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	Not Applicable



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	Not Applicable
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. ? 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-E
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	Nil
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	No
43	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? If not due, please enter expected date of furnishing the report	No
44	Break-up of total expenditure of entities registered or not registered under the GST (this clause is kept in abeyance till 31st March, 2020)	No

A. G. BADAMI & CO

Chartered Accountant

Totel Hiren J.

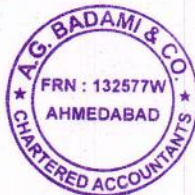
CA HIRENKUMAR JAYANTIBHAI PATEL

PARTNER

Mem.No.: 156721

UDIN : 19156721AAAAAL1123

FRN No.: 132577W



For SAHAJANAND DEVELOPERS

Mitesh

MITESH MAYURBHAI PATEL

PARTNER

Place : Ahmedabad

Date : 05/08/2019

Annexure-A

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	All significant accounting policies adopted by assessee are disclosed in Notes to the accounts.
ICDS II = Valuation of Inventories	The work-in-progress are valued at cost. Work-in-progress Rs. 16336531
ICDS III = Construction Contracts	Not applicable
ICDS IV = Revenue Recognition	There is no sale which is not recognised as revenue during the year due to lack of reasonable certainty of its ultimate collection.
ICDS V = Tangible Fixed Assets	Not applicable
ICDS VII = Governments Grants	There is no receipt of Government Grants which is recognised / not recognised by way of deduction from cost or WDV of assets or as Income during the year.
ICDS IX = Borrowing Costs	Borrowing costs attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. All other borrowing costs are charged to revenue.
ICDS X = Provisions, Contingent Liabilities/ Assets	There are no provisions, contingent liabilities or contingent assets for which disclosure is required to be made.

Annexure-B

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

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
Pradip Rameshbhai Patel	AQJPP6962H	Partner's Son	Salary Expense	140000

Annexure-C

(34a) 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)
ADTFS3389J	194-IA	Payment on transfer of certain immovable property other than agricultural land	4000000	4000000	4000000	40000	0	0	0
ADTFS3389J	194-IA	Payment on transfer of certain immovable property other than agricultural land	11000000	11000000	11000000	110000	0	0	0

Annexure-D

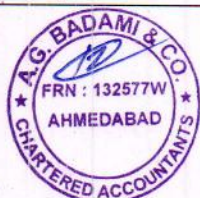
(34b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If yes, please furnish the details

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/transaction which are not reported
ADTFS3389J	Form 26QB	07/12/2018	06/12/2018	Yes	
ADTFS3389J	Form 26QB	31/03/2019	22/03/2019	Yes	

Annexure-E

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

	Previous Year			Preceding previous Year		
(a) Total turnover of the assessee			0			0
(b) Gross profit / Turnover	0	0	0.00 %	0	0	0.00 %
(c) Net profit / Turnover	-140000	0	0.00 %	0	0	0.00 %
(d) Stock-in-Trade / Turnover	16336531	0	0.00 %	0	0	0.00 %
(e) Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %



A. G. BADAMI & CO

Chartered Accountant

Hiren J.

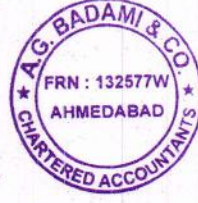
CA HIRENKUMAR JAYANTIBHAI PATEL

PARTNER

Mem.No.: 156721

UDIN : 19156721AAAAAL1123

FRN No.: 132577W



Place **Ahmedabad**

Date **05/08/2019**

SAHAJANAND DEVELOPERS

Balance Sheet for the year ended 31/03/2019

F.Y.: 2018-19

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
* SOURCES OF FUNDS *			
Capital:			
Proprietor/Partner Capital	B1		56,00,753.00
Current Liabilities & Provision:			
Sundry Creditors	B2	1,09,90,000.00	
			1,09,90,000.00
Total Sources of Funds			1,65,90,753.00
* APPLICATION OF FUNDS *			
Current Assets:			
Inventories	B3	1,63,36,531.00	
Bank Balance		2,53,622.00	
Cash Account		600.00	
			1,65,90,753.00
Total Application of Funds			1,65,90,753.00

As Per Our Report Of Even Date

A. G. BADAMI & CO

Chartered Accountant

CA Hiren Kumar Jayantibhai Patel

CA HIRENKUMAR JAYANTIBHAI PATEL

PARTNER

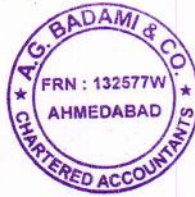
Mem.No.: 156721

UDIN : 19156721AAAAAL1123

FRN No.: 132577W

Place Ahmedabad

Date 05/08/2019



For SAHAJANAND DEVELOPERS

Mitesh Mayurbhai Patel

MITESH MAYURBHAI PATEL

PARTNER

SAHAJANAND DEVELOPERS

Trading, Profit & Loss Account for the financial year 2018-19

F.Y.: 2018-19

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
Less: Cost of Sales			
Purchases	P1	1,58,85,400.00	
Direct Expenses	P2	4,51,131.00	
Less: Closing Stock		1,63,36,531.00	
		1,63,36,531.00	
Gross Profit			
Less: Administrative and Other Expenses			
Administrative and Selling Expenses	P3	1,40,000.00	
			1,40,000.00
Net Profit Transfer to Partner's Capital Account			
			-1,40,000.00

As Per Our Report Of Even Date

A. G. BADAMI & CO

Chartered Accountant

Tatal Hiren J.

CA HIRENKUMAR JAYANTIBHAI PATEL

PARTNER

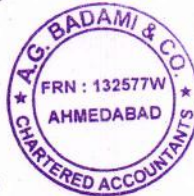
Mem.No.: 156721

UDIN : 19156721AAAAAL1123

FRN No.: 132577W

Place Ahmedabad

Date 05/08/2019



For SAHAJANAND DEVELOPERS

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MITESH MAYURBHAI PATEL

PARTNER

SAHAJANAND DEVELOPERS

Schedule Forming Part Of Balance Sheet As At 31/03/2019

F.Y.: 2018-19

Proprietor/Partner Capital

SCHEDULE-B1

Akshaykumar Purshottambhai Patel

Debit:

Net Loss from PNL a/c.

7,000.00

Withdrawal

23,512.35

30,512.35

Total of Akshaykumar Purshottambhai Patel

-30,512.35

Bhumikaben Nitinbhai Patel

Debit:

Net Loss from PNL a/c.

5,600.00

Withdrawal

18,809.88

24,409.88

Total of Bhumikaben Nitinbhai Patel

-24,409.88

Bijal Miteshkummar Patel

Debit:

Net Loss from PNL a/c.

5,600.00

Withdrawal

18,809.88

24,409.88

Total of Bijal Miteshkummar Patel

-24,409.88

Chirag Purshottambhai Patel

Debit:

Net Loss from PNL a/c.

7,000.00

Withdrawal

23,512.35

30,512.35

Total of Chirag Purshottambhai Patel

-30,512.35

Hardik Kurjibhai Patel

Credit:

Addition During the Year

9,00,000.00

9,00,000.00

Debit:

Net Loss from PNL a/c.

7,000.00

Withdrawal

23,512.35

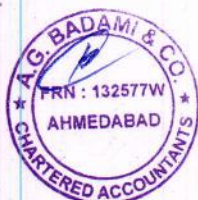
30,512.35

Total of Hardik Kurjibhai Patel

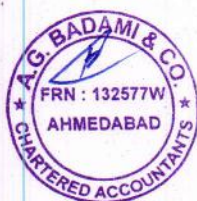
8,69,487.65



<u>Hirenbhai Bhikhabhai Patel</u>			
Debit:			
Net Loss from PNL a/c.		7,000.00	
Withdrawal		23,512.35	
		30,512.35	
Total of Hirenbhai Bhikhabhai Patel			-30,512.35
<u>Hiteshkumar Mayurbhai Patel</u>			
Debit:			
Net Loss from PNL a/c.		6,650.00	
Withdrawal		22,336.73	
		28,986.73	
Total of Hiteshkumar Mayurbhai Patel			-28,986.73
<u>Kantilal Chhotalal Patel</u>			
Credit:			
Addition During the Year		30,00,000.00	
		30,00,000.00	
Debit:			
Net Loss from PNL a/c.		28,000.00	
Withdrawal		94,049.41	
		1,22,049.41	
Total of Kantilal Chhotalal Patel			28,77,950.59
<u>Mitesh Mayurbhai Patel</u>			
Debit:			
Net Loss from PNL a/c.		6,650.00	
Withdrawal		22,336.73	
		28,986.73	
Total of Mitesh Mayurbhai Patel			-28,986.73
<u>Nileshbhai Bharatbhai Patel</u>			
Debit:			
Net Loss from PNL a/c.		7,000.00	
Withdrawal		23,512.35	
		30,512.35	
Total of Nileshbhai Bharatbhai Patel			-30,512.35
<u>Nitinbhai Arunbhai Patel</u>			
Credit:			
Addition During the Year		6,00,000.00	
		6,00,000.00	



Debit:		
Net Loss from PNL a/c.	6,650.00	
Withdrawal	22,336.73	
	28,986.73	
Total of Nitinbhai Arunbhai Patel		5,71,013.27
 <u>Piyushbhai Natvarbhai Patel</u>		
Credit:		
Addition During the Year	1,11,000.00	
	1,11,000.00	
Debit:		
Net Loss from PNL a/c.	14,000.00	
Withdrawal	47,024.70	
	61,024.70	
Total of Piyushbhai Natvarbhai Patel		49,975.30
 <u>Priyankaben Vipulbhai Patel</u>		
Debit:		
Net Loss from PNL a/c.	5,600.00	
Withdrawal	18,809.88	
	24,409.88	
Total of Priyankaben Vipulbhai Patel		-24,409.88
 <u>Rammeshbhai Chhotabhai Patel</u>		
Credit:		
Addition During the Year	16,00,000.00	
	16,00,000.00	
Debit:		
Net Loss from PNL a/c.	7,000.00	
Withdrawal	23,512.35	
	30,512.35	
Total of Rammeshbhai Chhotabhai Patel		15,69,487.65
 <u>Sonalben Hiteshkumar Patel</u>		
Debit:		
Net Loss from PNL a/c.	5,600.00	
Withdrawal	18,809.88	
	24,409.88	
Total of Sonalben Hiteshkumar Patel		-24,409.88
 <u>Vipulbhai Arunbhai Patel</u>		
Debit:		
Net Loss from PNL a/c.	6,650.00	



Withdrawal	22,336.73	
	28,986.73	
Total of Vipulbhai Arunbhai Patel		-28,986.73
<u>Yoginiben Bharatbhai Patel</u>		
Debit:		
Net Loss from PNL a/c.	7,000.00	
Withdrawal	23,512.35	
	30,512.35	
Total of Yoginiben Bharatbhai Patel		-30,512.35
Total of Proprietor/Partner Capital		56,00,753.00

Sundry Creditors		SCHEDULE-B2
Pradip Rameshbhai Patel	1,40,000.00	
Vinodbhai Mohanbhai Patel	1,08,50,000.00	
Total of Sundry Creditors		1,09,90,000.00

Bank Balance		SCHEDULE-B3
The Gujarat State Co-op. Bank Ltd	2,53,622.00	
Total of Bank Balance		2,53,622.00



SAHAJANAND DEVELOPERS

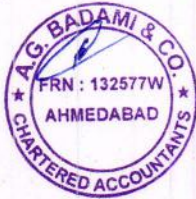
Schedule Forming Part of Profit & Loss Account for the financial year 2018-19

F.Y.: 2018-19

Purchases		SCHEDULE-P1
Land Purchase	1,58,85,400.00	
Total of Purchases		1,58,85,400.00

Direct Expenses		SCHEDULE-P2
AMC Charges	4,51,131.00	
Total of Direct Expenses		4,51,131.00

Administrative and Selling Expenses		SCHEDULE-P3
Salary Expense	1,40,000.00	
Total of Administrative and Selling Expenses		1,40,000.00



NOTES FORMING PART OF ACCOUNTS FOR F.Y.2018-2019

(1) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles on going concern basis. The firm generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis.

(2) Fixed Assets and Depreciation

The fixed assets are stated at cost of acquisition including any cost attributable to bringing the assets to their working condition less depreciation. The depreciation on fixed assets is provided on 'Written Down Value Method' at the rates and in the manner prescribed in The Income Tax Act, 1961.

(3) Investments

Investments if any, are stated at cost plus accruals if any.

(4) Inventories

Stock of trading goods are stated at cost or net realisable value whichever is less. In determining the cost the first-in-first-out method (FIFO) is used.

(5) SALES

Sales represent sale of goods excluding taxes less goods return.

(6) Contingent Liabilities

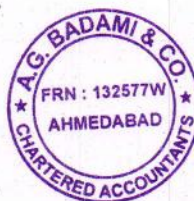
No Provision is made for liabilities which are contingent in nature but, if material, the same are disclosed by way of notes to the accounts.

(7) Notes on Accounts

1. Balances of sundry debtors, sundry creditors, loans, advances and deposits appearing in the Balance Sheet as well as accounts squared up during the year are subject to confirmation and reconciliation.
2. In the opinion of the Partner, the current assets, loans and advances are approximately of the value stated if realised in the ordinary course of the business.
3. As informed to us that assessee is engaged in the business of construction, it is not possible to maintain quantity records in respect of purchase, sales etc. Hence these details are not furnished.
4. In the opinion of the partner, all known liabilities have been fully provided for in the books of account.

A. G. BADAMI & CO

Chartered Accountant



CA HIRENKUMAR JAYANTIBHAI PATEL

PARTNER

Mem.No.: 156721

UDIN : 19156721AAAAAL1123

FRN No.: 132577W

Place Ahmedabad

Date 05/08/2019