

Audit Report

SHREE SIDDHIVINAYAK ENTERPRISE

SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT, GUJARAT, 360004

F.Y. : 2019-20

A.Y : 2020-21

M B Sardhara & Associates

Chartered Accountants

PAN : ABAFM7202K

"Sardhara House", Bhaktinagar Society Marg-1, Near Vrundavan Dairy, Kanta Stri Vikas Gruh Road, Rajkot

Ph (o) 76 2300 3300

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: audit.mbsardhara@gmail.com



FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the Balance Sheet as on 31-MAR-2020, and the Profit and Loss Account for the period beginning from 1-APR-2019 to ending on 31-MAR-2020, attached herewith, of
SHREE SIDDHIVINAYAK ENTERPRISE
SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT
PAN **ADOFS1538G**
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 SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any
(b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-
 - (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2020; and
 - (ii) in the case of the Profit and Loss Account of the loss of the assessee for the year ended on that date -
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

For M B Sardhara & Associates
Chartered Accountants
(Firm Regn No.: 0127974W)

Place : Rajkot
Date : 06/01/2021
UDIN : 21120837AAAAAC7206

(CA Mahendra B Sardhara)
Partner
Membership No: 120837

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		SHREE SIDDHIVINAYAK ENTERPRISE		
02	Address		SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT		
03	Permanent Account Number (PAN)		ADOF51538G		
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes		
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	GUJARAT		24ADOF51538G1ZZ	
05	Status		Partnership Firm		
06	Previous year		from 1-APR-2019 to 31-MAR-2020		
07	Assessment year		2020-21		
08	Indicate the relevant clause of section 44AB under which the audit has been conducted		Relevant clause of section 44AB under which the audit has been conducted		
			Clause 44AB(e) - When provisions of section 44AD(4) are applicable		
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB ?		NA		

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name		Profit sharing ratio (%)			
			KISHORBHAI HANSRAJBHAI PARSHANA		40.00			
			KEVIN GOVINDBHAI PARSANA		40.00			
			DEVAL RAMESHBHAI GHAGHADA		20.00			
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	Yes					
			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
			BHAIRAVIBEN JANISHBHAI AJMERA	01-Apr-2019	Deletion	21.00	0.00	.
			BHARATKUMAR AMRUTLAL SEJPAL	01-Apr-2019	Deletion	18.00	0.00	.
			GAURANG RAMESHCHANDRA THAKKAR	01-Apr-2019	Deletion	9.00	0.00	.
			KARAN JAYNTIBHAI PITHDIYA	01-Apr-2019	Deletion	22.00	0.00	.
KEVINBHAI GOVINDBHAI PARSANA			01-Apr-2019	Addition	0.00	40.00	.	
	DEVALBHAI RAMESHBHAI GHAGHADA	01-Apr-2019	Addition	0.00	20.00	.		
	KISHORBHAI HANSRAJBHAI PARSANA	01-Apr-2019	Change in profit sharing ratio	30.00	40.00	.		
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)						
		Sector		Sub Sector		Code		
		CONSTRUCTION		Building completion		06004		

MB

	b) If there is any change in the nature of business or profession, the particulars of such change.				No
	Business	Sector	Sub Sector	Code	Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.				No
	b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)				SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, GUJARAT, 360004 Cash Book, Bank Book, Journal, Sales Register, Purchases Register (Computerized)
	c) List of books of account and nature of relevant documents examined.				Cash Book, Bank Book, Journal, Sales Register, Purchases Register
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				No
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year				Mercantile system
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				No
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)				No
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
14	a) Method of valuation of closing stock employed in the previous year.				WORK COMPLETION METHOD
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:				No
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;				Nil
	Description	Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil

Description		Amount	Remarks if any:						
c)	escalation claims accepted during the previous year;		Nil						
	Description	Amount	Remarks if any:						
d)	any other item of income;		Nil						
	Description	Amount	Remarks if any:						
e)	capital receipt, if any.		Nil						
	Description	Amount	Remarks if any:						
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		No						
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-								
a)	Description of asset/block of assets.		NA						
b)	Rate of depreciation.		NA						
c)	Actual cost or written down value, as the case may be.		NA						
ca	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)		NA						
cb	Adjusted written down value		NA						
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-		NA						
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.		NA						
ii)	change in rate of exchange of currency, and		NA						
iii)	Subsidy or grant or reimbursement, by whatever name called.		NA						
e)	Depreciation allowable.		NA						
f)	Written down value at the end of the year.		NA						
19	Amounts admissible under sections								
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:					
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					
		Description	Amount	Remarks if any:					
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		Nil					
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid			

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc												
		1		expenditure of capital nature;				Nil						
				Particulars		Amount in Rs.		Remarks if any:						
		2		expenditure of personal nature;				Nil						
				Particulars		Amount in Rs.		Remarks if any:						
		3		expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;				Nil						
				Particulars		Amount in Rs.		Remarks if any:						
		4		Expenditure incurred at clubs being entrance fees and subscriptions				Nil						
				Particulars		Amount in Rs.		Remarks if any:						
		5		Expenditure incurred at clubs being cost for club services and facilities used.				Nil						
				Particulars		Amount in Rs.		Remarks if any:						
		6		Expenditure by way of penalty or fine for violation of any law for the time being force				Nil						
				Particulars		Amount in Rs.		Remarks if any:						
		7		Expenditure by way of any other penalty or fine not covered above				Nil						
				Particulars		Amount in Rs.		Remarks if any:						
		8		Expenditure incurred for any purpose which is an offence or which is prohibited by law				Nil						
				Particulars		Amount in Rs.		Remarks if any:						
		b)		Amounts inadmissible under section 40(a):-										
		i		as payment to non-resident referred to in sub-clause (i)										
		A		Details of payment on which tax is not deducted:				Nil						
				Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:	
		B		Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)				Nil						
				Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:
		ii		as payment to resident referred to in sub-clause (ia)										
		A		Details of payment on which tax is not deducted:				Nil						
				Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:	
		B		Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.				Nil						

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)											
A Details of payment on which levy is not deducted:					Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.					Nil						
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)											
v Wealth tax under sub-clause (iia)											
vi Royalty, license fee, service fee etc. under sub-clause (iib)											
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)					Nil						
Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:			
viii Payment to PF/other fund etc. under sub-clause (iv)											
ix Tax paid by employer for perquisites under sub-clause (v)											
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks					
Interest	Section 40b	1129090		1129090		As per partnership deed.					
Salary	Section 40b	150000		150000		As per partnership deed.					
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						
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:						
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):											
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:						

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																																																																			
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>	Nature of Liability	Amount	Remarks if any:																																																																	
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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																																																																			
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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 payments made to persons specified under section 40A(2)(b).																																																																				
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24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil																																																																			
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25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil																																																																			
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Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any.																																																																
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:-																																																																				
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">A</td> <td style="width:55%;">pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was</td> <td style="width:40%;"></td> </tr> <tr> <td></td> <td>a) paid during the previous year;</td> <td style="text-align: center;">Nil</td> </tr> <tr> <td></td> <td> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table> </td> <td style="text-align: center;">Section</td> </tr> <tr> <td></td> <td>b) not paid during the previous year;</td> <td style="text-align: center;">Nil</td> </tr> <tr> <td></td> <td> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table> </td> <td style="text-align: center;">Section</td> </tr> <tr> <td></td> <td>B was incurred in the previous year and was</td> <td></td> </tr> <tr> <td></td> <td>a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);</td> <td style="text-align: center;">Nil</td> </tr> <tr> <td></td> <td> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table> </td> <td style="text-align: center;">Section</td> </tr> <tr> <td></td> <td>b) not paid on or before the aforesaid date.</td> <td style="text-align: center;">Nil</td> </tr> <tr> <td></td> <td> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table> </td> <td style="text-align: center;">Section</td> </tr> </table>		A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was			a) paid during the previous year;	Nil		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>	Nature of Liability	Amount	Remarks if any:							Section		b) not paid during the previous year;	Nil		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>	Nature of Liability	Amount	Remarks if any:							Section		B was incurred in the previous year and was			a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	Nil		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>	Nature of Liability	Amount	Remarks if any:							Section		b) not paid on or before the aforesaid date.	Nil		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Nature of Liability</th> <th style="width:20%;">Amount</th> <th style="width:50%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>	Nature of Liability	Amount	Remarks if any:							Section	
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	ii State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.																																																																				
	No																																																																				

27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.					No						
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.					Nil						
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy yy format)	Remarks if any:							
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.										No		
	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:					
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.										NA		
	Name of the person from whom consideration received for issue of shares		PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:						
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56					NA						
		Nature of Income			Amount		Remarks if any:						
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56					NA						
		Nature of Income			Amount		Remarks if any:						
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No		
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?					NA						
		Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:					

30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B					NA		
		Amount(In Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2021)					NA		
		Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:		
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year					Nil		
		Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-					Nil		

	Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
b a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account			Nil		
	Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt
b b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year			Nil		
	Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt		
b c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			Nil		
	Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment
b d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year			Nil		
	Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment		
c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year.			Nil		

Name of the payee	Address of the payee	PAN of the payee (optional)	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
Nil							
Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year							
Nil							
Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year				
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :			Nil			
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	Amount as assessed (give reference to relevant order)	Remarks

							Amount	Order U/S and date			
b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						NA				
c)	Whether the 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.						NA				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						Nil				
	Section		Amount		Remarks if any:						
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:						No				
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
	1	2	3	4	5	6	7	8	9	10	11
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details						NA				
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported		Remarks if any:			
c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:						NA				
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:						
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :										
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any				

NA										
b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :										
A Raw Materials :										
Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
NA										
B Finished products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										
C By products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-					NA
	(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c) Date of Payments with Amount	Remarks if any:
		115-O(1A)(i)	115-O(1A)(ii)		Dates of payment	Amount
	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2					NA
	Amount Received(in Rs)	Date of receipt			Remarks if any:	
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					NA
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					No
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.						
Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		0			0	
Gross profit/turnover	1506960	0	0.00	0	0	0.00
Net profit/turnover	-455096	0	0.00	0	0	0.00
Stock-in-trade/turnover	0	0	0.00	0	0	0.00
Material consumed/finished goods produced	0	0	0.00	0	0	0.00

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41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						Nil	
	Financial year to which demand/r refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

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

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286					NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any.
44		Break up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2021)					NA
		Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST			Expenditure relating to entities not registered under GST	
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities		Total Payment to Registered entities

For M B Sardhara & Associates
Chartered Accountants
(Firm Regn No.: 0127974W)

Mahendra B Sardhara

(CA Mahendra B Sardhara)
Partner
Membership No: 120837

Place :Rajkot
Date : 06/01/2021
UDIN : 21120837AAAAAC7206

(F.Y. 2019-20)

SHREE SIDDHIVINAYAK ENTERPRISE
SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT

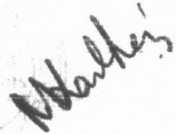
Balance Sheet As On 31st March 2020

Liabilities	Sch	Amount	Assets	Sch	Amount
Capital Account	1	1,26,79,434.46	Balance With Revenue Authorities, Etc.	5	9,49,878.00
Sundry Creditors	2	80,17,284.00	Closing Stock		1,95,62,117.28
Advance Received Form Debtors	3	31,978.00	Cash And Bank Balance	6	71,604.72
Provision	4	3,10,000.00	Reserve And Surplus	7	4,55,096.46
Total		2,10,38,696.46	Total		2,10,38,696.46

For M B Sardhara & Associates
Chartered Accountants
(Registration No. 0127974W)

For SHREE SIDDHIVINAYAK ENTERPRISE

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CA Mahendra B Sardhara
Partner
Membership No.: 120837

Partner

Place: Rajkot
Date: 06/01/2021

SHREE SIDDHIVINAYAK ENTERPRISE
SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT

(F.Y. 2019-20)

Profit & Loss For The Year Ending 31st March 2020

Particulars	Amount	Particulars	Amount
To Accounting Salary	24,000.00	By Gross Profit	15,06,960.28
To Audit Fee	10,000.00		
To Bank Charges	7,960.28		
To Legal Fee	52,580.00		
To Office Expense	98,548.00		
To Stamp Duty Expense	1,40,000.00		
To Stationery Expense	18,954.00		
To Supervisor Salary Expense	3,00,000.00		
To Tea And Coffee Expense	12,548.00		
To Telephone Expenses	9,852.00		
To Vehicle Expense	8,524.00		
To Balance C/F	8,23,994.00		
	15,06,960.28		15,06,960.28
To Salary To Partners	1,50,000.00	By Balance B/F	8,23,994.00
To Interest To Partners	11,29,090.46		
		By Net Loss	4,55,096.46
Total	12,79,090.46	Total	12,79,090.46

For M B Sardhara & Associates
Chartered Accountants
(Registration No. 0127974W)

For SHREE SIDDHIVINAYAK ENTERPRISE

(Signature)

(Signature)

CA Mahendra B Sardhara
Partner
Membership No.: 120837

Partner

Place: Rajkot
Date: 06/01/2021

Trading Account For The Year Ending 31st March 2020

Particulars	Amount	Particulars	Amount
To Opening Stock	1,26,33,157.00	By Closing Stock	1,95,62,117.28
To Expenses			
Electricity Expense 1,72,000.00			
Labour Expense <u>52,50,000.00</u>	54,22,000.00		
To Gross Profit	15,06,960.28		
Total	1,95,62,117.28	Total	1,95,62,117.28

For M B Sardhara & Associates
Chartered Accountants
(Registration No. 0127974W)

For SHREE SIDDHIVINAYAK ENTERPRISE

6521252121842271011

CA Mahendra B Sardhara
Partner
Membership No.: 120837

Partner

Place: Rajkot
Date: 06/01/2021

SHREE SIDDHIVINAYAK ENTERPRISE
SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT

(F.Y. 2019-20)

Capital A/c as on 31st March 2020

Schedule: 1
Dr

Particulars	Kishorbhai Hansrajibhai Parshana	Kevin Govindbhai Parsana	Deval Rameshbhai Ghaghada
To Balance C/F	64,59,385.28	35,24,967.21	26,95,081.97
Total	64,59,385.28	35,24,967.21	26,95,081.97

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Particulars	Kishorbhai Hansrajibhai Parshana	Kevin Govindbhai Parsana	Deval Rameshbhai Ghaghada
By Balance B/F	57,00,344.00		
By Salary To Partners	75,000.00	75,000.00	-
By Interest To Partners	6,84,041.28	2,49,967.21	1,95,081.97
By Capital Introduce	-	32,00,000.00	25,00,000.00
Total	64,59,385.28	35,24,967.21	26,95,081.97

Schedule for Sundry Creditors

Schedule : 2

Particulars	Amount
Shivbhavani Enterprise	80,17,284.00
Total	80,17,284.00

Schedule for ADVANCE RECEIVED FORM DEBTORS

Schedule : 3

Particulars	Amount
Domadia Patel Associates	31,978.00
Total	31,978.00

Schedule for Provision

Schedule : 4

Particulars	Amount
Audit Fee	10,000.00
Supervisor Salary	3,00,000.00
Total	3,10,000.00

Schedule for Balance with Revenue Authorities, etc.

Schedule : 5

Particulars	Amount
Central Tax A/C (I/P)	4,74,939.00
State/UT Tax A/C (I/P)	4,74,939.00
Total	9,49,878.00

Schedule for Cash and Bank Balance

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SHREE SIDDHIVINAYAK ENTERPRISE
SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT

(F.Y. 2019-20)

Schedule : 6	
Particulars	Amount
Cash In Hand	63,771.00
Indusid Bank C/A 259737100099	7,833.72
Total	71,604.72

Schedule for RESERVE AND SURPLUSE

Schedule : 7	
Particulars	Amount
Loss Of Current Year	4,55,096.46
Total	4,55,096.46

Schedule for Opening Stock

Schedule : 8	
Particulars	Amount
Land Stock	39,71,470.00
Work In Progress	86,61,687.00
Total	1,26,33,157.00

Schedule for Closing Stock

Schedule : 9	
Particulars	Amount
Land Stock	39,71,470.00
Work In Progress	1,55,90,647.28
Total	1,95,62,117.28

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ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. **General :-**
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principals.
2. **Revenue Recognition :-**
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. **Fixed Assets :-**
Fixed Assets are stated at their written down value.
4. **Depreciation :-**
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new assets purchased, if any, during the year.
5. **Inventories :-**
Inventories are valued at cost or market price whichever is less as certified, valued and taken by the assessee.
6. The figures are rearranged / regrouped wherever considered necessary and rounded off to the nearest rupee.
7. Sundry Debtors, Creditors, loans & advances, advance to suppliers, advance from customer and Bank Balance are subject to confirmation, verification and reconciliation and are as certified by the assessee.
8. All debit and credit balances and accounts squared up during the year are subject to confirmation from respective parties.
9. The expenses debited to trading A/c. and P & L A/c. on basis of bill/vouchers which provided by assessee and explained to us that such expenses actually incurred for the purpose of business of the firm. Wherever adequate supporting evidence are not available we have relied on Assessee's Authentication.
10. Sales Invoices, Purchase Invoices, Expenses & Vouchers are checked and verified on sample basis and we have relied upon books, documents, vouches provided to us and explanation and information given to us, which we believe true and correct.
11. GST Returns, credit and cash ledgers are subject to verification and its reconciliation as self-declaration & certified by assessee which we believe true and correct.
12. This the first year of audit. The opening balances are taken as certified by proprietor/partner.

For M B Sardhara & Associates
Chartered Accountants
Registration No. 0127974W

For SHREE SIDDHIVINAYAK ENTERPRISE

52125772184271011

Mahendra

(CA Mahendra B Sardhara)
Partner

Partner

Membership No. 120837
Place:- Rajkot
Date: - 06/01/2021

To
M B Sardhara & Associates
Chartered Accountants

Sub. : Certificate under Section 40A(3) for the financial year 2018-19 (A. Y. - 2019-20)

Dear Sir,

I/ We hereby certify that all the payments made for expenditure covered u/s 40A(3) of the Income Tax Act, 1961 during the previous year were made by account payee cheque drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

I / We confirm the above information.

Yours faithfully,

For **SHREE SIDDHIVINAYAK ENTERPRISE**

(521125812184237041)

Partner

Dated: 06/01/2021

Place: Rajkot

SHREE SIDDHIVINAYAK ENTERPRISE

SURVE NO 184 P PLOT, GONDAL ROAD, KOTHARIYA, RAJKOT, RAJKOT, GUJARAT, 360004

To
M B Sardhara & Associates
Chartered Accountants

Sub. : Certificate under section 269SS & 269T for the financial year 2018-19 (A. Y. 2019-20)

Dear Sir,

I/ We hereby certify that all loans / deposits taken / accepted in an amount exceeding the limits specified in section 269SS/269ST of Income Tax Act, 1961 and repayment thereof as specified u/s 269T of Income Tax Act, 1961 during the assessment year under consideration are either through account payee cheque drawn on a bank or account payee bank draft.

I/ We hereby certify that no loans / deposits was taken / accepted in cash or through bearer cheques and no repayment was made in a mode other than specified u/s 269T of Income Tax Act, 1961 during the assessment year under consideration.

I / We confirm the above information.

Yours faithfully,

For **SHREE SIDDHIVINAYAK ENTERPRISE**

સરદાર સંજયભાઈ ચરણભાઈ

Partner

Dated: 06/01/2021

Place: Rajkot