

KRISHNA ASSOCIATES

**Block No. 140, Geratpur,
Nr. Vivekanandnagar - Hathijan,
Hathijan - Geratpur Road,
Ahmedabad, Gujarat-382435**

**Accounting Year : 2018-2019
Assessment Year: 2019-2020**

Tax Audit Report

**Rupesh Mehta & Associates
Chartered Accountants
B-1005/1006, Solitaire Corporate Park,
Nr. YMCA Club, Besides Divya Bhaskar,
S.G. Highway, Ahmedabad - 380 015.**

INDEPENDENT AUDITOR'S REPORT

To
The Partners,
Krishna Associates
Ahmedabad.

Report on the Financial Statements

We have audited the accompanying financial statements of Krishna Associate ("the organization"), which comprise the Balance Sheet as at 31st March, 2019, the Statement of Profit and Loss, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the organization in accordance with The Income Tax Act, 1961 ("the act") as well as the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the organization and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with



ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Organization's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Organization has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Organization's Management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Organization as at 31st March, 2019, and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Organisation so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.



- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.
- (e) With respect to the other matters to be included in the Auditor's Report, in our opinion and to the best of our information and according to the explanations given to us:
- The Organisation does not have any pending litigations which would impact its financial position.
 - The Organisation did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

Place : Ahmedabad
Date : 07/06/2019



Rupesh Mehta & Associates
Chartered Accountants
FRN : 119198W


Rupesh Mehta
(Proprietor)
M.No.106277

UDIN : 19106277AAAAAU7767



Reliable
Methodical
Accountable

Rupesh Mehta & Associates

CHARTERED ACCOUNTANTS

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. I have examined the balance sheet as on 31/03/2019, and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019, attached herewith of Krishna Associates, Block No. 140, Geratpur, Nr. Vivekanandnagar - Hathijan, Hathijan - Geratpur Road, Ahmedabad, Gujarat-382435 PAN - AAJFK1372N.
2. I 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 Block No. 140, Geratpur, Nr. Vivekanandnagar - Hathijan, Hathijan - Geratpur Road, Ahmedabad, Gujarat-382435 and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:

Nil

(b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, 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 under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any



SN	Qualification Type	Observation/Qualification
1	Others	It is not Possible For us to verify whether loan or deposits have been taken or accepted or repaid otherwise than by account payee cheque or Account payee bank draft ,as the necessary evidence is not in the possession of the assessee.
2	Others	It is not Possible For us to verify whether the Expenditure Cover Under Section 40A(3) read with Rules 6DD where made by otherwise than by account payee cheque or Account payee bank draft ,as the necessary evidence is not in the possession of the assessee
3	Others	The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.

For RUPESH MEHTA AND ASSOCIATES

Chartered Accountants

FRN : 119198W



Rupesh P Mehta
Rupesh P Mehta
(Proprietor)

M. No. : 106277

UDIN: 19106277AAAAAU7767

Date : 07/06/2019

Place : Ahmedabad

FORM NO. 3CD**[See rule 6G(2)]****Statement of particulars required to be furnished u/s 44AB of the Income-tax Act, 1961****PART-A**

- 1 Name of the assessee : **KRISHNA ASSOCIATES**
- 2 Address : **Block No. 140, Geratpur, Nr. Vivekanandnagar -
Hathijan, Hathijan - Geratpur Road,
Ahmedabad, Gujarat-382435**
- 3 Permanent Account Number : **AAJFK1372N**
- 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**

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AAJFK1372N2Z2

- 5 Status : **Firm**
- 6 Previous year from : **01/04/2018 to 31/03/2019**
- 7 Assessment year : **2019-20**
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/ members and their profit sharing ratios :

Name	Profit Sharing Ratio (%)
Kishorbhai P Patel	99.00
Sureshbhai N Gondalia	1.00

- 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.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA



10 a Nature of business or profession.

Sector	Sub sector	Code
Construction	Building completion(06004)	06004

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts 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.)

Books maintained	Address
Bank Book, Cash Book, Purchase Register, Sales Register, Journal and Ledger	Block No. 140, Geratpur, Nr. Vivekanandnagar - Hathijan, Hathijan - Geratpur Road, Ahmedabad, Gujarat-382435

c List of books of account and nature of relevant documents examined. : Bank Book, Cash Book, Purchase Register, Sales Register, Journal and Ledger

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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : No

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year. : Mercantile system

b Whether there has been any change in the method of accounting employed vis-à-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. : NA

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:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS: : NA

14 a Method of valuation of closing stock employed in the previous year. : At Cost or Net Realisable Value, which ever is lower

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	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

b The proforma 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, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil	Nil



- c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

- d Any other item of income.

Description	Amount
Nil	Nil

- e Capital receipt, if any.

Description	Amount
Nil	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:

Details of property	Address line 1	Address line 1	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 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 :-

Remark : In the absence of any specific documentation with regard to the date from which the asset is put to use, We have obtained a written representation from the assessee for the date of assets from which the asset is put to use.

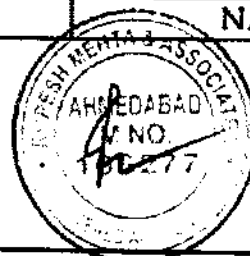
- 19 Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E : NA

- 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)]

Description	Amount
Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
NA	NA	NA	NA	NA



- 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	Particulars	Amount
	Nil	0

Personal expenditure	Particulars	Amount
	Nil	0

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

Expenditure incurred at clubs being entrance fees and subscriptions	Particulars	Amount
	Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used	Particulars	Amount
	Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force	Particulars	Amount
	Nil	Nil

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

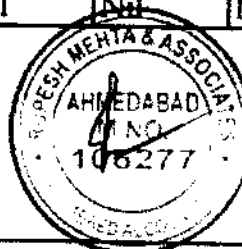
Expenditure incurred for any purpose which is an offence or which is prohibited by law	Particulars	Amount
	Nil	Nil

- 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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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 under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	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

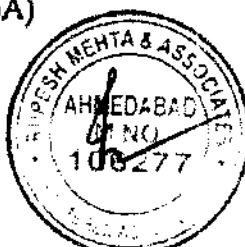
Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(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
Nil	Nil	Nil	Nil	Nil

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 :

Nature of liability	Amount
Nil	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 :

Particulars	Amount
Nil	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 'II'

Remark : We rely upon the Management Representation Letter and necessary information furnished to us by the assessee with regards to payment made to persons specified under section 40A(2)(b) by the assessee during the Previous Year.

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



25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	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 preceding previous year and was:-

(a) Paid during the previous year :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year; :

Section	Nature of Liability	Amount
Nil	Nil	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 139(1); :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid on or before the aforesaid date. :

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

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



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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

Remark : As per the information and explanation given to us, all the income or Expenditure credited or debited to the profit and loss account are related to Previous year only. No income or Expenditure credited or debited to the profit and loss account is related to prior period and, if any, has been disclosed in the Report.

- 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

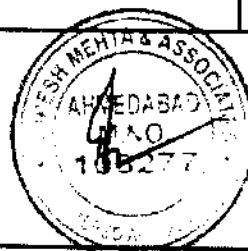
Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 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. : No

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil

- 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

Nature of income	Amount
Nil	Nil



SN	Qualification Type	Observation/Qualification
1	Others	It is not Possible For us to verify whether loan or deposits have been taken or accepted or repaid otherwise than by account payee cheque or Account payee bank draft ,as the necessary evidence is not in the possession of the assessee.
2	Others	It is not Possible For us to verify whether the Expenditure Cover Under Section 40A(3) read with Rules 6DD where made by otherwise than by account payee cheque or Account payee bank draft ,as the necessary evidence is not in the possession of the assessee
3	Others	The figure and information furnished in the report have been compiled by the management and have been verified by us on the basis such test checks as considered appropriate. Further, wherever the information is stated to be "NIL" or "Not Applicable" (N.A.), these have been concluded on the basis of management certificate/representation.

For RUPESH MEHTA AND ASSOCIATES

Chartered Accountants

FRN : 119198W



**Rupesh P Mehta
(Proprietor)**

M. No. : 106277

UDIN: 19106277AAAAAU7767

Date : 07/06/2019

Place : Ahmedabad

FORM NO. 3CD**[See rule 6G(2)]****Statement of particulars required to be furnished u/s 44AB of the Income-tax Act, 1961****PART-A**

- 1 Name of the assessee : **KRISHNA ASSOCIATES**
- 2 Address : **Block No. 140, Geratpur, Nr. Vivekanandnagar -
Hathijan, Hathijan - Geratpur Road,
Ahmedabad, Gujarat-382435**
- 3 Permanent Account Number : **AAJFK1372N**
- 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**

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AAJFK1372N2Z2

- 5 Status : **Firm**
- 6 Previous year from : **01/04/2018 to 31/03/2019**
- 7 Assessment year : **2019-20**
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/ members and their profit sharing ratios :
- | Name | Profit Sharing Ratio (%) |
|-----------------------|--------------------------|
| Kishorbhai P Patel | 99.00 |
| Sureshbhai N Gondalia | 1.00 |
- 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.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA



10 a Nature of business or profession.

Sector	Sub sector	Code
Construction	Building completion(06004)	06004

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts 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.)

Books maintained	Address
Bank Book, Cash Book, Purchase Register, Sales Register, Journal and Ledger	Block No. 140, Geratpur, Nr. Vivekanandnagar - Hathijan, Hathijan - Geratpur Road, Ahmedabad, Gujarat-382435

c List of books of account and nature of relevant documents examined. : Bank Book, Cash Book, Purchase Register, Sales Register, Journal and Ledger

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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : No

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year. : Mercantile system

b Whether there has been any change in the method of accounting employed vis-à-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. : NA

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:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS: : NA

14 a Method of valuation of closing stock employed in the previous year. : At Cost or Net Realisable Value, which ever is lower

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	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

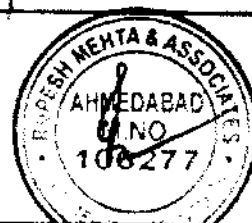
16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

b The proforma 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, where such credits, drawbacks or refund are admitted as due by the authorities concerned.

Description	Amount
Nil	Nil



c	Escalation claims accepted during the previous year.	Description	Amount
		Nil	Nil

d	Any other item of income.	Description	Amount
		Nil	Nil

e	Capital receipt, if any.	Description	Amount
		Nil	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:

Details of property	Address line 1	Address line 1	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 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 :-

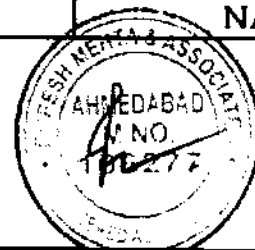
Remark : In the absence of any specific documentation with regard to the date from which the asset is put to use, We have obtained a written representation from the assessee for the date of assets from which the asset is put to use.

- 19 Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E : NA

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)]	Description	Amount
		Nil	Nil

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

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
NA	NA	NA	NA	NA



- 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	Particulars	Amount
	Nil	0

Personal expenditure	Particulars	Amount
	Nil	0

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

Expenditure incurred at clubs being entrance fees and subscriptions	Particulars	Amount
	Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used	Particulars	Amount
	Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force	Particulars	Amount
	Nil	Nil

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

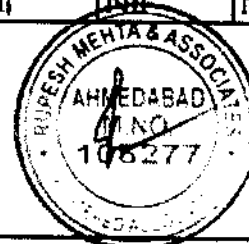
Expenditure incurred for any purpose which is an offence or which is prohibited by law	Particulars	Amount
	Nil	Nil

- 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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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 under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



iv. Fringe benefit tax under sub-clause : Nil
(ic)

v. Wealth tax under sub-clause (ia) : Nil

vi. Royalty, license fee, service fee etc. : Nil
under sub-clause (iib)

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

ix. Tax paid by employer for perquisites : Nil
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

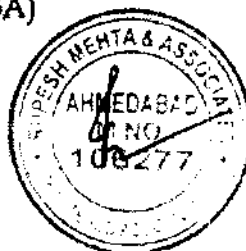
Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

d Disallowance/ deemed income under section 40A(3):

(A) On the basis of the examination of : Yes
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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(B) On the basis of the examination of : Yes
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
Nil	Nil	Nil	Nil	Nil

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 :

Nature of liability	Amount
Nil	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 :

Particulars	Amount
Nil	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 'II'

Remark : We rely upon the Management Representation Letter and necessary information furnished to us by the assessee with regards to payment made to persons specified under section 40A(2)(b) by the assessee during the Previous Year.

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



25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	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 preceding previous year and was:-

(a) Paid during the previous year :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year; :

Section	Nature of Liability	Amount
Nil	Nil	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 139(1); :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid on or before the aforesaid date. :

Section	Nature of Liability	Amount
Nil	Nil	Nil

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

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



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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

Remark : As per the information and explanation given to us, all the income or Expenditure credited or debited to the profit and loss account are related to Previous year only. No income or Expenditure credited or debited to the profit and loss account is related to prior period and, if any, has been disclosed in the Report.

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

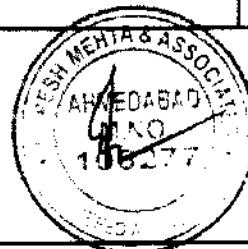
Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 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. : No

Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil

- 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

Nature of income	Amount
Nil	Nil



B Whether any amount is to be included : No
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:

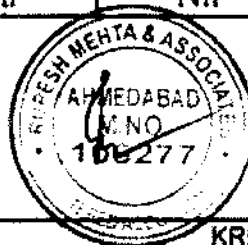
Nature of income	Amount
Nil	Nil

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

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer : No
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

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	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil



- 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, If yes, please furnish the following details

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

- C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2020)

Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
NA	NA

- 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 :-

Remark : It is not possible to verify whether the taking or accepting of loan or deposit have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However we have obtained a written representation from the assessee for the acceptance of loan or deposit by 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:-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	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
Nil	Nil	Nil	Nil	Nil	Nil

(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

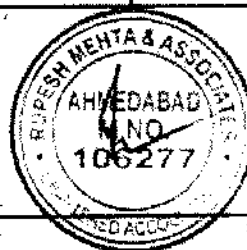
Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil

(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 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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
Nil	Nil	Nil	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 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

Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil



(d) Particulars of each payment in an amount exceeding the limit specified in section 2695T, 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 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

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
Nil	Nil	Nil	Nil

- c Particulars of each repayment of loan or : **AS PER ANNEXURE 'IV'**
deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: —

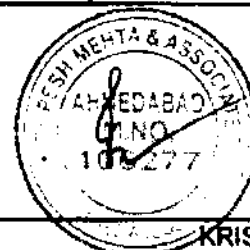
Remark : It is not possible to verify whether the Repayment of loan have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee by Management representation letter conveys that all such transactions were made by account payee or 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: —

Name of the payer	Address of the payer	PAN of the payer	Amount 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
Nil	Nil	Nil	Nil

- 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: —

Name of the payer	Address of the payer	PAN of the payer	Amount 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
Nil	Nil	Nil	Nil



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

Serial No:	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks
1	Nil	Nil	Nil	Nil	Nil	Nil

- b Whether a change in shareholding of the : NA
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.

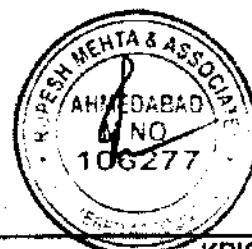
- c Whether the assessee has incurred any : No
speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.

- d Whether the assessee has incurred any : No
loss referred to in section 73A in respect of any specified business during the previous year.

- e In case of a company, please state that : NA
whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

- 33 Section-wise details of deductions, if any, : Yes
admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

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.
80G	5,000
80IB	26,59,880



- Remark :** We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B.

- c whether the assessee is liable to pay : AS PER ANNEXURE 'VII'
interest under section 201(1A) or section
206C(7). If yes, please furnish

- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products**

(B) By products : NA

- 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, If yes, please furnish the following details:-** : No

37 Whether any cost audit was carried out. ? : NA

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA

39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : NA

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

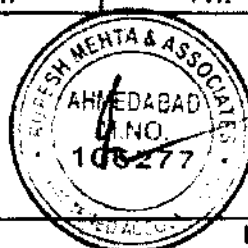
Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	1,55,50,000			3,40,50,000		
Gross profit/turnover	NA	NA	NA	NA	NA	NA
Net profit/turnover	26,64,880	1,55,50,000	17.14	1,16,72,402	3,40,50,000	34.28
Stock-in-trade/turnover	NA	NA	NA	NA	NA	NA
material consumed/Finished goods produced	NA	NA	NA	NA	NA	NA

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.

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
Nil	Nil	Nil	Nil	Nil	Nil

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish : 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/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil



- 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 yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

- 44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2020)

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	
NA	NA	NA	NA	NA	NA

For RUPESH MEHTA AND ASSOCIATES
Chartered Accountants

FRN : 0119198W



Rupesh P Mehta
Rupesh P Mehta
(Proprietor)

M. No. : 106277

UDIN: 19106277AAAAAU7767

Annexure 'I'

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 :-

S N	Descri ption of the block of assets	Rate of depre ciatio n	Openin g WDV	Additions				Ded uctio ns	Depre ciation allowa ble	Written down value at the end of the year	
				Purchase value	Adjustments on account of						Total value of purchase
1	(18a) Plant & Machi nery @ 15%- Sec 32(1)(ii)	15%	1382042	2400000	0	0	0	2400000		567306	3214736
	Total		1382042	2400000	0	0	0	2400000	0	567306	3214736

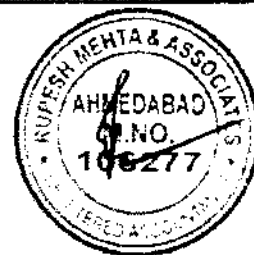
Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
07/05/2018	07/05/2018	2400000	0	0	0	2400000
	Total	2400000	0	0	0	2400000

Annexure 'II'

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

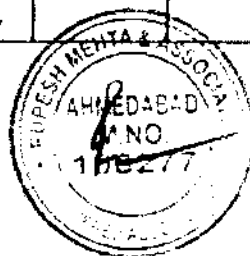
SN	Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amo unt)
1	Kishorbhai P Patel- Huf	AADHK7906E	Relative Of Partner	Interest	156297
2	Rekhaben K Patel	BAAPP3312F	Relative Of Partner	Interest	130911



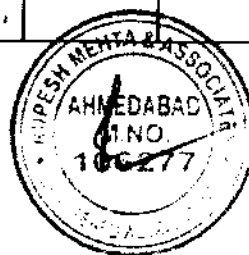
Annexure 'III'

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

SN	Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor or	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Pervious 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	Anjana Shitalkumar Patel (NRI)	ALGERIA	ABOPP 5722D	2000000	No	2039017	Yes- Cheque	Account payee cheque
2	Arvindkumar Rasiklal Modi	Umiya Nagar, Deesa, Gujarat, India	ACAP M5955E	400000	No	410297	Yes- Electronic clearing system	
3	Ashokbhai Poonamchand Heruwala	Shastri nagar, Deesa, Gujarat, India	ACVPH 8986R	600000	No	614380	Yes- Electronic clearing system	
4	Divya Gopaldas Modi	C/o. Dipak Lalit Pendal, B/H. Police Line, Deesa, Gujarat, India	CNXPM 7053H	350000	No	358932	Yes- Electronic clearing system	



5	Gunvamtibhai Babulal	Amrutnagar, Palanpur, Gujarat, India	BHFPB4 013D	300000	No	307988	Yes- Electroni c clearing system	
6	Hansaji Umedji Parmar HUF	T-22, Iskon Crystel, Palanpur Highway, Deesa, Gujarat, India	AAFH H1673B	450000	No	461684	Yes- Electroni c clearing system	
7	Jayaben Bhikhubhai Dudhat	14/2 Parivar Society, Satellite, Ahmedabad-380015	AFUPD 2263B	6000000	No	6161008	Yes- Electroni c clearing system	
8	Ketanbhai N Patel Huf	2, Pariwas society, Part-1, Opp: samprat residency, satellite, Ahmedabad-380015	AAGHP 6730G	500000	No	512982	Yes- Cheque	Account payee cheque
9	Kishorbhai P.Patel HUF	C-602, popular Domaimn, Opp Krishna Shopping Centre, Satellite, Ahmedabad-380015, Gujarat, India	AADH K7906E	6200000	No	6200000	Yes- Cheque	Account payee cheque
10	Mukeshbhai Babulal Heruwala	Sardar Patel School, Deesa, Gujarat, India	AIBPH9 603D	600000	No	614380	Yes- Electroni c clearing system	
11	Pinesh Devachandbhai Panchiwala HUF	56, Swagat Row House, C.L. Park Tran Hanuman Road, Gujarat, India	AAMH P9093E	500000	No	511873	Yes- Electroni c clearing system	
12	Pushpaben Shantipuri Goswami	Vadi Road, Deesa, Gujarat, India	BEMPG 2538G	650000	No	667021	Yes- Electroni c clearing system	

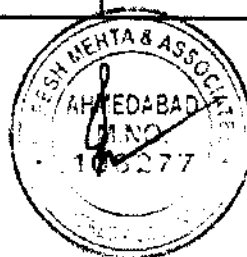


13	Ranjanben Chandulal	Ambica Nagar, B/H. Twinkle Talkiz, Deesa, Gujarat, India	BXQPP 1171D	300000	No	307123	Yes-Electronic clearing system	
14	Rekhaben K. Patel	C-602, popular Domainn, Opp Krishna Shopping Centre, Satellite, Ahmedabad-380015, Gujarat, India	BAAPP 3312F	5414357	No	5400000	Yes-Cheque	Account payee cheque
15	Sankarlal Chamanlal Patani	Chandralok Society, Deesa, Gujarat, India	CGDPP 5316D	400000	No	409498	Yes-Electronic clearing system	
16	Shambhubhai Babuji Majirana	Nehru Nagar, Deesa, Gujarat, India	CGWP M3993G	450000	No	461784	Yes-Electronic clearing system	
17	Varshaben U Patel	2, Pariwas society, Part-1, Opp: samprat residency, satellite, Ahmedabad-380015	ALWPP 5191N	14500000	No	14876483	Yes-Electronic clearing system	

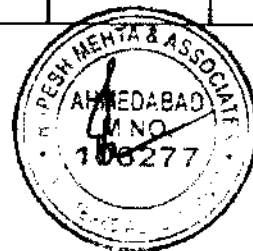
Annexure 'IV'

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.

SN	Name of the payee	Address of the payee	PAN of the payee	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	In case the repayment was made by cheque or bank draft, whether the same was taken or
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						system through a bank account	accepted by an account payee cheque or an account payee bank draft
1	Anandkumar A Panchiwala HUF	Shashtri Nagar-1, Deesa, Banaskantha- 385535	AANHP3 895B	1004296	997434	Yes- Cheque	Account payee cheque
2	Ashaben D Popatiya	RisalaBazara, Rajpur Road, Deesa, Banaskantha- 385535	BXBPP87 15J	581999	577584	Yes- Cheque	Account payee cheque
3	Jayaben Bhikhubhai Dudhat	14/2 Parivar Society, Satellite, Ahmedabad- 380015	AFUPD22 63B	1734721	6161008	Yes- Cheque	Account payee cheque
4	Khengarbhai Thanaji Prajapati	Jalaram Society, Patan High Way, Banaskantha- 385535	DCZPP55 93M	624195	619460	Yes- Cheque	Account payee cheque
5	Kishorbhai P.Patel HUF	C-602, popular Domaimn, Opp Krishna Shopping Centre, Satellite, Ahmedabad- 380015,	AADHK7 906E	3130774	6200000	Yes- Cheque	Account payee cheque
6	Prahladbhai Gordhanbhai Bava	Nr. Palta nMandir Vadi Road Tekra, Banaskantha- 385535	BLDPB02 14Q	687296	682600	Yes- Cheque	Account payee cheque
7	Rekhaben K. Patel	C-602, popular Domaimn, Opp Krishna Shopping Centre, Satellite, Ahmedabad- 380015,	BAAPP33 12F	1043565	5400000	Yes- Cheque	Account payee cheque

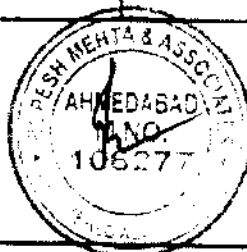


8	Safal Finance Management	B-21, Shreedhar Bunglows, Opp Union Bank, Near Ayush-99, Nikol Naroda Road, Ahmedabad	ACTPP09 91N	1090746	1048600	Yes-Cheque	Account payee cheque
9	Sahil Sureshbhai Agrwal	5, Amantran Flats, Navrangpura, Ahmedabad-380009	AGXPA7 482K	2289667	2289667	Yes-Cheque	Account payee cheque
10	Yesha Jagdishkumar Gandhi	6, Amantran Flats, Navarangpura, Ahmedabad-380009	ANQPG1 472K	2454635	2454635	Yes-Cheque	Account payee cheque

Annexure 'V'

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:

S N	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)
	1	2	3	4	5	6	7	8	9	10
1	AHMK0457 2B	194 A	Interest other than Interest on securities	1337633	1328483	1328483	132850	0	0	0
2	AHMK0457 2B	195	Other sums	56712	56712	56712	17695	0	0	0



Annexure 'VI'

Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes, please furnish the details:

SN	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	If not, please furnish list of details/transactions which are not reported
1	AHMK04572B	Form 26Q	31-07-2018	28/07/2018	Yes	
2	AHMK04572B	Form 26Q	31-05-2019	11/05/2019	Yes	
3	AHMK04572B	Form 27Q	31-05-2019	11/05/2019	Yes	

Annexure 'VII'

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

SN	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
1	AHMK04572B	58	60	07-07-2018
2	AHMK04572B	400	441	27-03-2019



Krishna Associates

Balance Sheet As on 31/03/2019

Liabilities	Sch	Amount	Assets	Sch	Amount
<u>Partners' Capital A/c. :-</u>	1	1,26,71,265	<u>Fixed Assets :-</u>	4	32,14,733
<u>Loans (Liabilities) :-</u>			<u>Current Assets :-</u>		
Unsecured loans	2	4,12,38,294	Loans and Advances	5	3,84,84,849
<u>Current Liabilities & Provision :-</u>			Cash and Bank Balance	6	1,74,637
Sundry Creditors	3	36,000	Balance With Revenue Authority	7	1,20,71,340
Total		5,39,45,559	Total		5,39,45,559

Notes forming part of Accounts Sch - 8

As per our report of even date attached herewith

✓ For, Rupesh Mehta & Associates

Chartered Accountants

FRNo.:119198W

Rupesh Mehta & P.

Proprietor

MNo.:106277

Place : Ahmedabad

Date : 07/06/2019



For, Krishna Associates

[Signature]

Partner

Place : Ahmedabad

Date : 07/06/2019

Krishna Associates

Trading and Profit & Loss Account for the year ended 31st March 2019

Particulars	Amount	Particulars	Amount
Opening Stock		Direct Income	
Finished Stock	84,57,187	Project Income	1,55,50,000
Direct Expenses			
AMC Plan Passing Expenses	29,441		
Land Mehsul Expenses	77,088		
Licence Expenses	25,500		
Indirect Expenses			
Accounting Fees	28,000		
Advertisement Expenses	4,720		
Audit Fees Expenses	35,400		
Bank Charges	1,314		
Bonus Expenses	30,000		
Conveyance Expenses	93,530		
Deprication Expenses	5,67,306		
Electric Expenses	84,380		
Interest on Loan	13,94,345		
Maintainance Expenses	16,50,000		
Professional Fees	19,000		
Salary Expenses	3,60,000		
Telephone Expenses	27,909		
Net Profit	26,64,880		
Total	1,55,50,000	Total	1,55,50,000

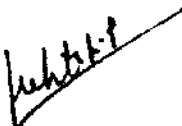
Notes forming part of Accounts Sch - 8

As per our Report of Even Date Attached herewith

For, Rupesh Mehta & Associates

Chartered Accountants

FRNo.:119198W



Proprietor

M.No.:106277

Place : Ahmedabad

Date : 07/06/2019



For, Krishna Associates



Partner

Place : Ahmedabad

Date : 07/06/2019

Krishna Associates
Financial Year 2018-19

Schedule - 1 - Partner's Capital A/c

Name of the Partner	Op. Bal	Deposits	Withdrawal	Interest	Remuneration	Profit	Closing Bal
Kishorbhi P Patel	79,42,577	58,00,000	36,44,604	-	-	26,38,232	1,27,36,205
Sureshbhai S Gondalia	(90,128)	-	1,460	-	-	26,649	(64,939)
Total	78,52,449	58,00,000	36,46,064	-	-	26,64,880	1,26,71,265



Krishna Associates
Financial Year 2018-19
Schedules forming part of Balance Sheet

Schedule - 2 Unsecured Loans

Particulars	Amount
Anjana Shitalkumar Patel	2,039,017
Arvindkumar Rasiklal Modi	410,297
Ashokbhai Poonamchand Heruwala	614,380
Dhanvantiben Lalitbhai Varde	794,651
Divya Gopaldas Modi	358,932
Gunvamtbhai Babulal	307,988
Hansaji Umedji Parmar Huf	461,684
Jayaben Bhikhubhai Dudhat	6,161,008
Ketanbhai N Patel Huf	512,982
Kishorbhai P. Patel HUF	5,340,667
Mashrubhai Hemrajbhai Patel	1,089,577
Mukeshbhai Babulal Heruwala	614,380
Narendrakumar Ganeshbhai Mali	681,129
Pinesh Devachandbhai Panchiwala HUF	511,873
Pushpaben Shantipuri Goswami	667,021
Ranjanben Chandulal	307,123
Rekhaben K. Patel	4,617,820
Sankarlal Chamanlal Patani	409,498
Shambhubhai Babuji Majirana	461,784
Varshaben U Patel	14,876,483
Total	41,238,294

Schedule - 3 Creditors

Particulars	Amount
Kirtan Accounting	28,000
Sahaj Consultancy	8,000
Total	36,000

Schedule - 4 Fixed Assets

Particulars	Amount
Air Condition	12,021
Refrigerator	1,621
Car	3,171,155
Camera	1,549
Printer	13,091
Vehicle	12,034
Television	3,263
Total	3,214,733

Schedule - 5 Loans and Advances

Particulars	Amount
Kishorbhai P. Patel	38,484,849
Total	38,484,849

Schedule - 6 Cash and Bank Balance

Particulars	Amount
Cash-in-hand	66,642
Bank Accounts	107,995
Total	174,637

Schedule - 7 Balance with Revenue Authority

Particulars	Amount
Advance Tax F.Y.18-19	625,000
Amt Credit U/s.115JC	11,446,340
Total	12,071,340



Krishna Associates

Accounting Year : 2018-2019

Schedule - 8 Notes Forming Part Of Accounts:

A] Accounting Policies :-

1.	Method of Accounting:	Financial Statement has been prepared on historical cost convention followed mercantile system of accounting and in accordance with applicable Accounting Standards. Accounting Policies not mentioned here are in consistent and in consonance with the generally accepted accounting policies.
2.	Inventory Raw Material : Work in Progress and Finish Goods :	Inventory is valued at Cost followed FIFO method of accounting. Work in Progress and Finish Goods are valued at cost or Net realizable Value whichever is lower.
3.	Fixed Assets :	Fixed Assets, if any, is shown at Written Down value and addition during the year is taken at cost and expenditures incurred to bring the assets to its present condition are capitalized.
4.	Depreciation :	Depreciation on Fixed Assets, if any, will be provided at the rates prescribed under the Income Tax Act, 1961.
5.	Revenue Recognition :	Revenue from sale of unit is recognized as and when property of the said unit is transferred to the buyer. Income from Investment, if any, is recognized as and when right to receive is established.
6.	Investment :	Investments, if any, stated at cost.
7.	Retirement benefits :	As explained to us provision of various retirement benefit schemes are not applicable.
8.	Tax on Income :-	Current tax on income is determined on the basis of the taxable income computed in accordance with the applicable provisions of Income Tax Act, 1961. Provision for Income Tax is shown at the net of Advance Tax paid and TDS receivable, AMT Credit if any



B) Notes On Accounts :-

1. The schedules referred to in the Balance Sheet and Profit and Loss Account form an integral part of the accounts.
2. Debit and Credit Closing Balances of the respective parties are subject to the confirmation and reconciliation, if any.
3. Whenever the original bills or receipts were not available we rely on the vouchers certified by the partners.
4. As explained to us, the assesses has not maintained stock records since it is practically impossible to maintain due to purchase and sales are in different terms. However, they have taken an inventory at the end of the year and valued accordingly.
5. As per information and explanation given to us, the firm has completed the construction work of the scheme and has got the BU Permission on 18/06/2012. Hence there was no stock of raw material as well as W.I.P. There is only finish goods at the end of the year which is nothing but the cost value of units unsold, if any.

Signature to Schedule 1 to 8.

For Rupesh Mehta & Associates
Chartered Accountants
FRN No. : 119198W


Rupesh P. Mehta
Proprietor
Place : Ahmedabad
Date : 07/06/2019



For Krishna Associates


Partner
Place : Ahmedabad
Date : 07/06/2019



Reliable
Methodical
Accountable

Rupesh Mehta & Associates

CHARTERED ACCOUNTANTS

FORM NO. 29C

[see rule 40BA]

Report under section 115JC of the Income-tax Act, 1961 for computing adjusted total income and alternate minimum tax of the person other than a company

1. I have examined the accounts and records of **KRISHNA ASSOCIATES, BLOCK NO. 140, GERATPUR, NR. VIVEKANANDNAGAR - HATHIAN, HATHIAN - GERATPUR ROAD, AHMEDABAD, GUJARAT-382435** (name and address of the assessee with PAN) **AAJFK1372N** engaged in business of **CONSTRUCTION - Building completion [06004]** (nature of business) in order to arrive at the adjusted total income and the alternate minimum tax for the year ended on the 31st March, **2019**.

2.(a) I certify that the adjusted total income and the alternate minimum tax has been computed in accordance with the provisions of Chapter XII-BA of the Income-tax Act. The tax payable under section 115JC of the Income-tax Act in respect of the assessment year **2019-20** is Rs. **511761**, which has been determined on the basis of the details in Annexure A to this Form.

3. In my opinion and to the best of my knowledge and according to the explanations given to me the particulars given in the Annexure A are true and correct.

Reason for any of the matter stated in this report is answered in the negative or with a qualification :
Nil

Place : AHMEDABAD

Date : 07/06/2019



for RUPESH MEHTA AND ASSOCIATES
Chartered Accountants

Rupesh P Mehta

RUPESH P MEHTA
(PROPRIETOR)

Membership No. : 106277

UDIN: 19106277AAAAAU7767

ANNEXURE A

[See paragraph 2]

Details relating to the computation of Adjusted Total Income and Alternate Minimum Tax for the purposes of section 115JC of the Income-tax Act, 1961

1.	Name of the assessee	KRISHNA ASSOCIATES		
2.	Address of assessee	BLOCK NO. 140, GERATPUR, NR. VIVEKANANDNAGAR - HATHIJAN, HATHIJAN - GERATPUR ROAD, AHMEDABAD, GUJARAT-382435		
3.	Permanent Account Number	AAJFK1372N		
4.	Assessment Year	2019-20		
5.	Total income of the assessee computed in the manner laid down in the Income-tax Act before giving effect to Chapter XII-BA of Income-tax Act, 1961(43 of 1961)	Rs. 0		
6.	Income-tax payable on total income referred to in Column 5 above	Rs. 0		
7.	The amount of deduction claimed under any section (other than section 80P) included in Chapter VI-A under the heading "C." - "Deductions in respect of certain incomes"	Sl. No.	Section under which deduction claimed	Amount of deduction claimed
		1.	80IB (2664880)	2659880
		Rs. 2659880		
8.	The amount of deduction claimed under section 10AA	Rs. 0		
9.	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed	Rs. 0		
10.	Adjusted total income of the assessee (5+7+8+9)	Rs. 2659880		
11.	Alternate Minimum Tax (18.5% of adjusted total income computed in column 10 above)	Rs. 511761		



Rupesh Mehta & Associates

Chartered Accountants



To,
The Partners,
Krishna Associates
Ahmedabad.

Dt. 12/04/2018

Respected Sir,

Reg:- Tax Audit Engagement Letter. A/c year 2018-19.

The objective and scope of the audit

You have requested that we audit the financial statements of Krishna Associates, in terms of Section 44AB of the IT Act, 1961, which comprise the Balance Sheet as at March 31, 2019, and the Statement of Profit & Loss, and a summary of significant accounting policies and other explanatory information. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements given the information required by the said Act in the manner so required, and give a true and fair view.

The responsibilities of the auditor

We will conduct our audit in accordance with Standards on Auditing (SAs), issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Partners, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with SAs.

The responsibilities of the Partners

Our audit will be conducted on the basis that Partners acknowledge and understand that they have responsibility:



B 1005-1006, Solitaire Corporate Park, Nr. YMCA Club, S.G. Highway, Ahmedabad - 15
Mob: 75678 98090, Off: 079- 4003 8090 email: admin@carupeshmehta.com

Rupesh Mehta & Associates

Chartered Accountants



(1) For the preparation of financial statements that give a true and fair view in accordance with the Financial Reporting Standards. This includes:

- the responsibility for the preparation of financial statements on a going concern basis.
- the responsible for selection and consistent application of appropriate accounting policies, including implementation of applicable accounting standards along with proper explanation relating to any material departures from those accounting standards.
- The responsibility for making judgments and estimates that is reasonable and prudent so as to give a true and fair view of the state of affairs of the entity at the end of the financial year and of the profit or loss of the entity for that period.
- Devising proper systems to ensure compliance with the provisions of all applicable laws and those systems were adequate and operating effectively.

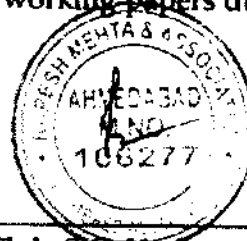
(2) To provide us with:

- (i) Access, at all times, to all information, including the books, account, vouchers and other records and documentation, of the Company, whether kept at the head office of the company or elsewhere, of which Partners is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- (ii) Additional information that we may request from Partners for the purpose of the audit;
and
- (iii) Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. This includes our entitlement to require from the officers of the Company such information and explanations as we may think necessary for the performance of our duties as auditor.

(3) Informing us of facts that may affect the financial statements, of which Partners may become aware during the period from the date of our report to the date the financial statements are issued.

As part of our audit process, we will request from Partners, written confirmation concerning representations made to us in connection with the audit.

We also wish to invite your attention to the fact that our audit process is subject to 'peer review' under the Chartered Accountants Act, 1949 to be conducted by an Independent reviewer. The reviewer may inspect, examine or take abstract of our working papers during the course of the peer review.



Rupesh Mehta & Associates

Chartered Accountants



We may involve specialists and staff from our affiliated network firms to perform certain specific audit procedures during the course of our audit. We look forward to full cooperation from your staff during our audit.

Fees and Billings

We estimate that our fee for our services as defined within this Engagement will be Rs. 30,000 plus out-of pocket expenses (Travelling/Lodging Boarding, Conveyance etc.) and service tax/CST or other taxes, if any, will be at actual. The fees will be payable on or before the signing the audit report.

Our fees are as per minimum recommended scale of fees prescribed by ICAI from time to time. These would be reviewed from time to time, to consider the impact of increase / decrease in staff costs based on changes in payment scales, inflation and changes in assignment scope in your business.

Any additional services or any work for advisory services that you may request, and that we agree to provide, will be the subject of separate arrangements and separate fees will be chargeable for the same.

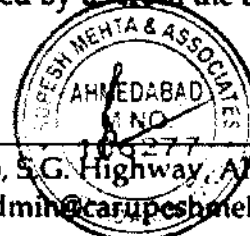
Indemnity

Pl. note that our audit report will be exclusively for Income tax purpose. We shall not be liable for any way to any third party to whom you may make the audit report available. Except to the extent finally determined to have resulted from RM&A's gross negligence or willful misconduct, RM&A's maximum liability to the Organization, for any reason, relating to the services under this letter shall be limited to the fees paid to RM&A for the services or work product giving rise to liability, the Organization will indemnify and hold harmless RM&A and its personnel from any claims, liabilities, costs and expenses relating to our services under this letter.

Other Matters

Pl. keep in mind that the audit report shall be submitted by us in electronic form to the income tax website and has to be approved by you. You can review the audit report, balance sheet and profit and loss account submitted by us.

You can reject the documents submitted by the us if you do not agree with the Audit report; in that case the entire procedure of filing has to be started by us from the beginning.



Rupesh Mehta & Associates

Chartered Accountants

CA

Unless and until, audit report has been approved by you, it has been assumed by the Income tax Department that no audit report has been furnished by the assessee. In simple words, audit report should also be approved by the assessee before the due date of filing the audit report.

The form and content of our report may need to be amended in the light of our audit findings.

Change in constitution of the Rupesh Mehta & Associates (RM&A) will not render the contract void.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Reporting:

The form and content of our report may need to be amended in the light of our audit findings.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

For Rupesh Mehta & Associates
Chartered Accountants
FRN. 119198W



Rupesh P. Mehta
Rupesh P. Mehta
Proprietor.
M.No.106277

Place:- Ahmedabad.
Date:- 12th April, 2018

Acknowledged on behalf of, Krishna Associates.

Partner