Shah & Bhandari
Chartered Accountant

38/101, Gautam Nagar,Race Course
Circle,Vadodara GUJARAT 390007
Ph. 9898059811,265-2339727
e-mail : ca.yogesh.bhandari@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. I have examined the Balance Sheet as on 31-MAR-2019, and the Profit and Loss Account for the period beginning from 1-APR-2018 to ending on 31-MAR-2019, attached herewith, of
Shreenathji Enterprise
Bansi Bunglows,Sun Pharma Road,Atladra,Baroda
PAN **ABOFS9603G**

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 Bansi Bunglows,Sun Pharma Road,Atladra,Baroda

3. **(a)** I report the following observations/comments/discrepancies/inconsistencies; if any

As per annexure attached.

(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 purpose of the audit.

(B) In my opinion, proper books of account have been kept by the head office 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 31-MAR-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	Observations/Qualifications
		Nil

SHAH & BHANDARI Firm No. 118852W CHARTERED ACCOUNTANTS

For Shah & Bhandari
Chartered Accountant
(Firm Regn No.: 0118852W)

(Yogesh Shamlal Bhandari)
Partner
Membership No: 046255

Place :Baroda
Date : 22/09/2019
UDIN : 19046255AAAAAX3418

Shreenathji Enterprise
Dilip D Patel
Partner

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			Shreenathji Enterprise	
02	Address			Bansi Bunglows,Sun Pharma Road,Atladra,Baroda	
03	Permanent Account Number (PAN)			ABOFS9603G	
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		24ABOFS9603G1ZX	
05	Status			Partnership Firm	
06	Previous year			from 1-APR-2018 to 31-MAR-2019	
07	Assessment year			2019-20	
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)- Profits and gains lower than deemed profit u/s 44AD	

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name		Profit sharing ratio (%)
					DEVJI VIRJI PATEL		14.00
					DHIRAJLAL DEVJI PATEL		14.00
					DILIP DEVJIBHAI PATEL		14.00
					HEMKUVAR DEVJI PATEL		20.00
					MAYA DHIRAJLAL PATEL		19.00
					SHEFALIBEN DILIPBHAI TRAMBADIA		19.00
	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			No		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
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			Other construction activity n.e.c.		06010
	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		

S.&B. C.A.S. 046255

Shreenathji Enterprise
Dilip D Patel
Partner

Shreenathji Enterprise
Dhiraj
Partner

	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.)	**Bansi Bunglows, Sun Pharma Road, Atladra, Baroda, GUJARAT, 390015**	**Cash Book, Bank Book, Ledger (Computerized)**
	c)	List of books of account and nature of relevant documents examined.	**Cash Book, Bank Book, Ledger, Journal, 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

ICDS	Disclosure
ICDS I - Accounting Policies	**As per accounting policies & notes to financial statements**
ICDS II - Valuation of Inventories	**As per accounting policies & notes to financial statements**
ICDS III - Construction Contracts	**NA**
ICDS IV - Revenue Recognition	**As per accounting policies & notes to financial statements**
ICDS V - Tangible Fixed Assets	**As per Fixed Assets and Depreciation Chart annexed in FORM 3CD**
ICDS VII - Governments Grants	**NA**
ICDS IX - Borrowing Costs	**As per accounting policies & notes to financial statements**
ICDS X - Provisions,Contingent Liabilities and Contingent Assets	**Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.**
Total	

14	a)	Method of valuation of closing stock employed in the previous year.	**At Cost or Net realisable Value Ehichever 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 (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:

Shreenathji Enterprise
Dilip D Patel
Partner

Shreenathji Enterprise
Partner

	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 :-	**As Per Annexure "A"**
	a)	Description of asset/block of assets.	
	b)	Rate of depreciation.	
	c)	Actual cost or written down value, as the case may be.	
	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 :-	
	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.	
	ii)	change in rate of exchange of currency, and	
	iii)	Subsidy or grant or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	

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**

Shreenathji Enterprise
Dilip D Patel
Partner

Shreenathji Enterprise
Dhiraj D. Patel
Partner

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:

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Shreenathji Enterprise
D. D. Patel
Partner

Shreenathji Enterprise
Dhiraj D. Patel
Partner

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;	Nil

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

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);	Yes

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

Nature of Liability	Amount	Remarks if any:

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

Particulars	Amount	Remarks if any:

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).	As Per Annexure "B"

Shreenathji Enterprise
Partner

Shreenathji Enterprise
Partner

24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil		
	Section	Description	Amount	Remarks if any:

25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil					
	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:-					
		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		
				Nature of Liability	Amount	Remarks if any:	Section
			b)	not paid during the previous year;	Nil		
				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		
				Nature of Liability	Amount	Remarks if any:	Section
			b)	not paid on or before the aforesaid date.	Nil		
				Nature of Liability	Amount	Remarks if any:	Section
	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)(viia), 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 considerat ion 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 considerat ion 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	

Shreenathji Enterprise
Dilep D Patel
Partner

Shreenathji Enterprise
Dhiraj D. Patel
Partner

		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 carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward 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,2020)	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	As Per Annexure "C"
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	As Per Annexure "D"

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Shreenathji Enterprise
Dilip D Patel
Partner

Shreenathji Enterprise
Dhiraj D. Patel
Partner

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:	**As Per Annexure "E"**
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**

Shreenathji Enterprise

D lup P Patel

Partner

Shreenathji Enterprise

Dilipray D. Patel

Partner

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	Amount as assessed (give reference to relevant order)		Remarks
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount	Order U/S and date	Remarks

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 assesse 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 assesse 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:	**As Per Annexure "F"**
	b)	Whether the assesse is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	Yes

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
BRDS07423D	26Q	31-Jul-2018	13-Jun-2019	Yes	
BRDS07423D	26Q	31-Oct-2018	13-Jun-2019	Yes	
BRDS07423D	26Q	31-Jan-2019	29-Jan-2019	Yes	
BRDS07423D	26Q	31-May-2019	17-Jun-2019	Yes	

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

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.
BRDS07423D	268	268	25-Jan-2019

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

Shreenathji Enterprise
Partner

Shreenathji Enterprise
Partner

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	

36	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:	As Per Annexure "G"
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/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 assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B	NA

Shreenathji Enterprise
Dilip D Patil
Partner

Shreenathji Enterprise
Partner

	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,2020)	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 Shah & Bhandari
Chartered Accountant
(Firm Regn No.: 0118852W)

SHAH & BHANDARI Firm No. 118852W CHARTERED ACCOUNTANTS

(Yogesh Shamlal Bhandari)
Partner
Membership No: 046255

Place :Baroda
Date : 22/09/2019
UDIN : 19046255AAAAAX3418

Shreenathji Enterprise
Partner

Shreenathji Enterprise
Dilip D Patel
Partner

Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	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	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
MOTOR CAR	15%	26,575	0	0	0	0	3,986	22,589
Furniture and Fitting including electric Fitting	10%	1,111	0	0	0	0	111	1,000
Computer	40%	29,257	0	0	0	0	11,703	17,554
Total		**56,943**	**0**	**0**	**0**	**0**	**15,800**	**41,143**

S.B.B. C.A.S. 046255

Shreenathji Enterprise
D. Patel
Partner

Shreenathji Enterprise
Dilip D Patel
Partner

Annexure "B"

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

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction
Devji Trambadia	Partner		2,57,175	Interest
Dhiraj D Trambadia	Partner		6,86,398	Interest
Dilip Trambadia	Partner		33,337	Interest
Hemkuvarben Trambadia	Partner		2,04,673	Interest
Mayaben Trambadia	Partner		2,04,701	Interest
Shefali D Trambadia	Partner		1,99,242	Interest

Annexure "C"

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

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.
Bharatsinh Patel	2-153,Patel Faliyu,Pipaliya, Panchmahals, Sant Road,Vadodara-389120	BPOPP7497C	2,00,000	No	2,00,000	Cheque	Account payee cheque
Pankti S Gandhi	B-48,Dewashish Duplex,D-Mart Road,Waghodia Road,Vadodara-390019	CMLPP1710P	3,00,000	No	3,00,000	Cheque	Account payee cheque
Sagar Gandhi	C-45,Dewashish Duplex,D-Mart Road,Waghodia Road,Vadodara-390019	BAAPG6276R	4,00,000	No	4,00,000	Cheque	Account payee cheque

Shreenathji Enterprise
Dilep D Patel
Partner

Shreenathji Enterprise
Partner

Ambica Builders	401,KISHANPARADISE,34 URMI SOCIETY,AKOTA,VADODARA-390020	ABGFA8408F	35,00,000	Yes	35,00,000	Cheque	Account payee cheque
Ambica Developers	401,KISHANPARADISE,34 URMI SOCIETY,AKOTA,VADODARA-390020	ABBFA1450G	5,00,000	Yes	5,00,000	Cheque	Account payee cheque

Annexure "D"

31.(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 Name 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
Arunkumar Kamlakar Mule	A-10-301 A-101 Akshar Green,Sunpharma Road,Vadodara - 390012	40,000	Cheque	Account payee cheque
Ashaben Harish Soni	A-2-503 A-101 Akshar Green,Sunpharma Road,Vadodara - 390012	10,50,000	Cheque	Account payee cheque
Beena Surajkumar Vaidya	A-10-204 A-101 Akshar Green,Sunpharma Road,Vadodara - 390012	2,23,214	Cheque	Account payee cheque
Hasmukhbhai Bhalodia	A-404 A-101 Akshar Green,Sunpharma Road,Vadodara - 390012	17,60,000	Cheque	Account payee cheque
Kartik N Shah	A-1-301 A-101 Akshar Green,Sunpharma Road,Vadodara - 390012	15,74,000	Cheque	Account payee cheque
Krunal Dharmesh Soni	A-301 A-101 Akshar Green,Sunpharma Road,Vadodara - 390012	14,40,000	Cheque	Account payee cheque
Sandipkumar Teraliya	A-2-101 A-101 Akshar Green,Sunpharma Road,Vadodara - 390012	13,86,000	Cheque	Account payee cheque

Shreenathji Enterprise
Deep D Patel
Partner

Shreenathji Enterprise
Dhiraj D. Patel
Partner

Annexure "E"

31.(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:

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
Ambica Builders	401,KishanParadise, 34 Urmi Society,Akota,Vadodara-390020	ABGFA8408F	35,00,000	35,00,000	Cheque	Account payee cheque
Ambica Developers	401,KishanParadise, 34 Urmi Society,Akota,Vadodara-390020	ABBFA1450G	5,00,000	5,00,000	Cheque	Account payee cheque

Annexure "F"

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:

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
BRDS07423D	194C	Payments to contractors	1,29,08,940	1,23,08,355	1,23,08,355	1,25,050	0	0	0	
BRDS07423D	194J	Fees for professional or technical services	1,91,000	1,33,500	1,33,500	13,350	0	0	0	

Shreenathji Enterprise
Dilip D Patel
Partner

Shreenathji Enterprise
Partner

Annexure "G"

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		74,73,214			1,14,06,305	
Gross profit/turnover	0	74,73,214	0.00	0	1,14,06,305	0.00
Net profit/turnover	15,85,526	74,73,214	21.22	11,22,651	1,14,06,305	9.84
Stock-in-trade/turnover	0	74,73,214	0.00	0	1,14,06,305	0.00
Material consumed/finished goods produced	0	0	0.00	0	0	0.00

Shreenathji Enterprise

Partner

Shreenathji Enterprise

Partner

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR 2018-19

SCHEDULE - 1
PARTNER'S CAPITAL

Sr. No.	Name of partners	As At 01.04.18	Additions ₹	Interest ₹	Profits ₹	Total ₹	Withdrawals ₹	As At 31.03.19
1	Devji Trambadia	2558992	2000000	257175	0	4816167	3511254	1304913
2	Dhiraj Trambadia	2498389	14386214	686398	0	17571001	5807623	11763378
3	Dilip Trambadia	2740341	8102033	33337	0	10875711	15874117	-4998406
4	Hemkuvarben Trambadia	2558406	0	204673	0	2763079	4926106	-2163027
5	Mayaben Trambadia	2558765	0	204701	0	2763466	4679801	-1916335
6	Shefali Trambadia	2547925	0	199242	0	2747167	4812955	-2065788
	TOTAL	15462818	24488247	1585526	0	41536591	39611856	1924735
	P.Y.	14826222	23364424	1122651	0	39313296	23850479	15462818

SCHEDULE - 2
FIXED ASSETS

Sr. No.	Particulars	W.D.V As On 01.04.18	Additions During the year	Sale/ Transfer	Total	Depreciation %	Depreciation ₹	W.D.V As On 31.03.19
1	Computer	29257	0	0	29257	40	11703	17554
2	Furniture	1112	0	0	1112	10	111	1001
3	Vehicle	26576	0	0	26576	15	3986	22590
	TOTAL	56945	0	0	56945	0	15800	41145
	P.Y.	32814	50950	2500	81264	0	24319	56945

SCHEDULE - 3
CURRENT ASSETS LOANS, ADVANCES & DEPOSITS

Inventories - Closing WIP (As certified by partner)		28719662	16100000
	Total (A)	28719662	16100000
Cash & Bank Balance			
Cash Balance		81438	1791676
Bank Balance		491385	225237
	Total (B)	572823	2016913
Other Current Assets, Loans & Advances			
Deposits		10000	10000
Loans and Advances		5840	6177018
	Total (C)	15840	6187018
Project Account			
Shreenathji Associates Project Account		103492346	96019131
Less : Advanced From Members		103492346	96019131
	Total (D)	0	0
	TOTAL (A+B+C+D)	29308325	24303931

S.B.C.A.S. 046255

Shreenathji Enterprise
Dilip D Patel
Partner

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR 2018-19

PARTICULARS		2018-19 ₹	2017-18 ₹
SCHEDULE - 4			
CURRENT LIABILITIES & PROVISIONS			
Sundry Creditors		14526866	1015791
Other Advances		5808470	2120000
Maintenance Deposits		5122267	4807267
Provisions		117132	5000
	TOTAL	25574735	7948058
SCHEDULE - 5			
CONSTRUCTION EXPENSES			
Opening Stock		16100000	20700000
Purchases During the Year		2412147	156562
Labour Charges		11535487	2015207
Construction Expenses		1250506	296636
Freight & Carting Expenses		1066108	250
Legal & Professional Fees		298409	0
Service Tax Expenses		0	1785116
VAT/GST		682214	20631
		33344871	24974402
Less: Closing Stock		28719662	16100000
	TOTAL	4625209	8874402
SCHEDULE - 6			
ADMINISTRATIVE & OTHER EXPENSES			
Advertisement Expense		212405	0
Office Expense		50632	62747
Legal & Professional Expense		84078	204038
Postage & Telephone Expense		0	10008
Printing & Stationery Expense		329971	6304
Repair & Maintenance Expense		47938	52920
Rates & Taxes		0	24635
Salary Expense		1059875	1091255
	TOTAL	1784899	1451907

C.A.S.

Shreenathji Enterprise

Dilip D Patel

Partner

SCHEDULE – 7

NOTES TO THE ACCOUNTS

Significant Accounting Policies adopted as far as applicable to the firm

1. **Accounting Policies:**

   The firm has disclosed all the significant accounting policies adopted for computing the income under the head "Profits and Gains of Business/Profession". The said policies have been disclosed from point no. (2) to point no. (10) below.

2. **Basis of Accounting**

   The financial statements are prepared at historical cost on an accrual basis.

3. **Valuation of Inventories:**

   Inventories have been valued at cost or net realisable value whichever is lower. The cost of inventories comprises of all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

4. **Revenue Recognition:**

   The firm recognises revenue only if the same has accrued or arisen in the previous year.

   Income from real estate sales is recognized on the transfer of all significant risks and rewards of ownership to the buyers and it is not unreasonable to expect ultimate collection and no significant uncertainty exists regarding the amount of consideration.

   However if, at the time of transfer substantial acts are yet to be performed under the contract, revenue is recognized on proportionate basis as the acts are performed, i.e. on the percentage of completion basis.

   Determination of revenues under the percentage of completion method necessarily involves making estimates by the firm, some of which are of a technical nature, concerning, where relevant, the percentages of completion, costs to completion, the expected revenues from the project/activity and the foreseeable losses to completion.

5. **Tangible Fixed Assets:**

   Fixed Assets:
   The fixed assets are recorded at cost of acquisition/construction less accumulated depreciation. The cost comprises of the purchase price net off *[taxes]*, rebates & discounts and any directly attributable cost of making the assets ready for its intended use.

   Improvements and repairs are capitalised only if it increases the previously assessed performance of the asset. The sale proceeds on disposal or sale of such asset is reduced while computing the depreciation for the relevant previous year.

S.&B. C.A.S. 046256

Shreenathji Enterprise
Dilip D Patel
Partner

SHREENATHJI ENTERPRISE

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR 2018-19

Depreciation:

The firm claims depreciation on tangible fixed assets from the date the asset is put to use. The depreciation on the assets acquired for less than 180 days have been claimed at half of the percentage.

6. **Provisions, Contingent Liabilities & Contingent Assets:**

Provisions:
The firm makes provision for a liability when it has a present obligation as a result of past events; it is reasonably certain that an outflow of the resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

Contingent liabilities:
The firm does not recognise a contingent liability while computing the total income.

Contingent Assets:
The contingent assets are not recognised till it becomes reasonably certain that inflow of economic benefit will flow. The related asset and income are recognised in the previous year in which such certainty is met.

The provisions and the contingent assets are reviewed at the end of each previous year.

7. The Balance of Sundry Debtors, Loans and Advances & Sundry Creditors are subject to confirmation.

8. Previous year figures have been regrouped wherever necessary.

9. Accounting Policies not specifically referred to here are consistence with generally accepted accounting principles and as per business prudence prevailing in India.

10. The payment of Income Tax & other related taxes are debited to the partner's capital A/c.

As per our report of even date

For Shah & Bhandari
Chartered Accountants
Firm No. 118852W

Partner
M. No. 46255
UDIN: 19046255AAAAAX3418

SHAH & BHANDARI CHARTERED ACCOUNTANTS Firm No. 118852W

For Shreenathji Enterprise

Partner

Dated: 22nd September, 2019 At: Vadodara

Shreenathji Enterprise
Dilip D Patel
Partner

SHREENATHJI ENTERPRISE

GROUPINGS FORMING PART OF ACCOUNTS FOR THE YEAR 2018-19

PARTICULARS		AMOUNT ₹
FINANCIAL CHARGES		
Bank Charges		236
Interest on TDS		688
	TOTAL	924
CONSTRUCTION EXPENSES		
Boring Expenses		6500
Construction Expenses		57394
Development Expense		604359
Electricity Expense		390184
GEB Expenses		37629
Land & Levelling Charges		57000
Security Expense		97440
	TOTAL	1250506

Shreenathji Enterprise

Dilip D Patel

Partner