GORDHANDAS GOPALDAS THAKKAR

CITY POINT CINEMA,
STATION ROAD,
PATAN.

PAN : AAQPT 3380 A

TAX AUDIT REPORT

ACCOUNTING YEAR : 2017-2018
ASSESSMENT YEAR : 2018-2019

<u>AUDITOR</u>

TEJAS R PATEL & CO.
CHARTERED ACCOUNTANTS
F-5 TIRUPATI PLAZA,
NEAR SANGIT SHALA, VERAI CHAKLA,
PATAN – 384 265.
PAN : BBYPP 3036 R

TEJAS R PATEL & CO
Chartered Accountants
F-5, Tirupati Plaza, Near Sangit Shala, Verai Chakla, Patan-384265 Gujarat
Phone : 9723457501, 2766-220678, E-Mail : ca.tejaspatel@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 31/03/2018, and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith of GORDHANDAS GOPALDAS THAKKAR, CITY POINT CINEMA, STATION ROAD, PATAN, GUJARAT-384265. PAN - AAQPT3380A.

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 CITY POINT CINEMA, STATION ROAD, PATAN, GUJARAT-384265 and 0 branches.

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

   Confirmation of debit and credit balances of the parties etc. are not received by the firm. Balance due to or due by the various parties are therefore subject to adjustment on receipt of confirmation.

   (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, 2018 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	Valuation of closing stock is not possible.	Closing Stock is valued & certified by the Assessee.
2	Proper stock records are not maintained by the assessee.	As Assessee has not provided quantity records, we have not shown quantity details in point 35a of Form No. 3CD. Further we are unable to comment on effect of ICDS II (Valuation of Inventory) on Profit/ Loss of the Assessee.

For TEJAS R PATEL & CO
Chartered Accountants

Tejaskumar Ravindrabhai Patel
(Proprietor)
M. No. : 132184
FRN : 134337W
F-5, Tirupati Plaza, Near Sangit Shala, Verai Chakla, Patan-384265 Gujarat

Date : 15/10/2018
Place : Patan

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

1 Name of the assessee : **GORDHANDAS GOPALDAS THAKKAR**

2 Address : **CITY POINT CINEMA, STATION ROAD, PATAN, GUJARAT-384265**

3 Permanent Account Number : **AAQPT3380A**

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	Sales Tax/VAT (GUJARAT)	24030502250
2	Goods and Services Tax (GUJARAT)	24AAQPT3380A1ZP
3	Service Tax	AAQPT3380AST001

5 Status : **Individual**

6 Previous year from : **01/04/2017 to 31/03/2018**

7 Assessment year : **2018-19**

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

SN	Type
1	Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD

PART-B

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

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. : **NA**

10 a Nature of business or profession. :

Sector	Sub sector	Code
REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings(residential and non-residential)(07001)	07001

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 line 1	Address line 2	City/Town/ District	State	Pincode
SALES REGISTER	CITY POINT CINEMA	STATION ROAD	PATAN	GUJARAT	384265
PURCHASE REGISTER	CITY POINT CINEMA	STATION ROAD	PATAN	GUJARAT	384265
CASH BOOK	CITY POINT CINEMA	STATION ROAD	PATAN	GUJARAT	384265
BANK BOOK	CITY POINT CINEMA	STATION ROAD	PATAN	GUJARAT	384265
JOURNAL/DAY BOOK	CITY POINT CINEMA	STATION ROAD	PATAN	GUJARAT	384265

documents examined.

PURCHASE REGISTER
CASH BOOK
BANK BOOK
JOURNAL/DAY BOOK
INCOME/SALES BILL, PURCHASE AND EXPENSE - BILLS & VOUCHERS

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: :

ICDS	Disclosure
ICDS I-Accounting Policies	PLEASE REFER NOTE NO. 1,2,4 & 8 OF NOTES TO ACCOUNTS
ICDS II-Valuation of Inventories	PLEASE REFER NOTE NO. 3 & 10 OF NOTES TO ACCOUNTS

14 a Method of valuation of closing stock employed in the previous year. : **LOWER OF COST OR NRV. (AS VALUED AND CERTIFIED BY THE ASSESSEE.)**

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

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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Additions					Deductions	Depreciation allowable	Written down value at the end of the year
			Purchase value	Adjustment on account of			Total value of purchase			
				CENVAT	Change in rate of exchange	Subsidy/ Grant				
(18a) Plant & Machinery @ 15%- Sec 32(1)(ii)	15%	3902140							585322	3316818
(18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)	10%	1378240							137823	1240417
(18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	6							2	4
(18l) Building @ 10%- Sec 32(1)(ii)	10%	4219891							421989	3797902
Total		**9500277**	**0**	**0**	**0**	**0**	**0**	**0**	**1145136**	**8355141**

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

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
NA	NA	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	Nil

Personal expenditure :

Particulars	Amount
DONATION EXPENSES	1125000

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
SERVICE TAX LATE FILLING FEES	4600
GST LATE FEE EXP	6146
TDS LATE PAYAMENT EXP.	2400

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
NA	NA	NA	NA	NA	NA	NA	NA	NA

(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
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

: Because in previous year, Turnover of Assessee was below Rs. 1 Crore. Hence Assessee is not required to deduct TDS during this Financial Year.Eventhough Assessee has deducted TDS from certain payments voluntarily. So we have shown that Assesee has deducted TDS on required payments.

(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
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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
NA	NA	NA	NA	NA	NA	NA	NA	NA

(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
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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
NA	NA	NA	NA	NA	NA	NA	NA

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
NA	NA	NA	NA	NA	NA

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
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) : **Yes**

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**

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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).

Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amount)
NA	NA	NA	NA	NA

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

Section	Description	Amount
NA	NA	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
NA	NA	NA	NA	NA

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
Sec 43B(a) -tax , duty,cess,fee etc	TDS PAYABLE (GORDHANDAS GOPALDAS THAKKAR)	420920
Sec 43B(a) -tax , duty,cess,fee etc	CGST (CITY POINT CINEMA)	31300
Sec 43B(a) -tax , duty,cess,fee etc	SGST (CITY POINT CINEMA)	31300

(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 : **No**

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

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

Type	Particular	Amount	Prior period
NA	NA	NA	NA

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. : NA

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

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 as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details: : No

Nature of income	Amount
Nil	Nil

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 person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line2	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 price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details : No

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 : No

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

Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. NA

(This Clause is applicable from 1st April,2019)

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 :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit it 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
Ashaben Maheshkumar Patel	PATAN		1200000	Yes	1200000	Yes-Cheque	Account payee cheque
Chhaganbhai Dhanabhai Patel	PATAN	BMJPP7014D	250000	No	257500	Yes-Cheque	Account payee cheque
Chhaganji Taraji Vanzara	PATAN		250000	No	250000	Yes-Electronic clearing system	
Dahyaji Taraji Vanzara	PATAN		250000	No	250000	Yes-Electronic clearing system	
Hasmukhbhai Mafatlal Patel	PATAN		300000	No	300000	Yes-Cheque	Account payee cheque
Hasmukhpuri Ishvarpuri Goswami	PATAN		2000000	No	2000000	Yes-Cheque	Account payee cheque
Hasumatiben Chinubhai Rami	PATAN		400000	Yes	1900000	Yes-Cheque	Account payee cheque
Mukesh Vadilal Rami	PATAN	ABDPR5011J	250000	No	257500	Yes-Cheque	Account payee cheque
Niral Babulal Patel	PATAN		150000	No	150000	Yes-Cheque	Account payee cheque
Prabhaben Sevantilal Rami	PATAN		400000	No	1900000	Yes-Cheque	Account payee cheque
Pravinkumar Nanalal Rami	PATAN		800000	No	7300000	Yes-Cheque	Account payee cheque
Ramesh Kanjibhai Nirashrit	PATAN	ALZPN3262H	250000	No	257500	Yes-Cheque	Account payee cheque
Ranjitsinh Bhimsinh Patel	PATAN	BVPPP2673D	250000	No	257500	Yes-Cheque	Account payee cheque
Rikin Mukeshbhai Rami	PATAN	BVBPR0453H	250000	No	257500	Yes-Cheque	Account payee cheque

Sureshkumar Kantilal Patel	PATAN		900000	No	900000	Yes-Cheque	Account payee cheque
Swarupji Jivanji Thakor	PATAN	AMHPT3313N	250000	No	257500	Yes-Cheque	Account payee cheque
Varshaben Hasmukhbhai Patel	PATAN		800000	No	800000	Yes-Cheque	Account payee cheque
Vasantpuri Ishvarpuri Goswami	PATAN		1700000	Yes	1700000	Yes-Cheque	Account payee cheque
Nilesh S Patel	PATAN		25000	Yes	25000	Yes-Cheque	Account payee cheque

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

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
NA	NA	NA	NA	NA	NA

(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
NA	NA	NA	NA	NA	NA

(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
NA	NA	NA	NA

(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
NA	NA	NA	NA	NA	NA

(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 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
NA	NA	NA	NA

section 269T made during the previous year.—

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 system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Ajitsingh Laxmanji Vaghela	PATAN		600000	600000	Yes-Cheque	Account payee cheque
Akbarbhai Ismailbhai Umatiya	RANUJ		5598600	5598600	Yes-Electronic clearing system	
Ashaben Maheshkumar Patel	PATAN		1200000	1200000	Yes-Cheque	Account payee cheque
Govindlal M Patel	PATAN		200000	1170000	Yes-Cheque	Account payee cheque
Hareshkumar Babulal Patel	PATAN	AOJPP4608L	700000	4093293	Yes-Cheque	Account payee cheque
Haresh Nath	PATAN		260000	260000	Yes-Electronic clearing system	
Hasumatiben Chinubhai Rami	PATAN		690000	1900000	Yes-Cheque	Account payee cheque
Hiren Jitendrabhai Patel	AHMEDABAD		108000	1108000	Yes-Electronic clearing system	
Jay Marketing	GANDHINAGAR		97200	1200000	Yes-Cheque	Account payee cheque
Karunaben Jitendrakumar Patel	AHMEDABAD		108000	1108000	Yes-Electronic clearing system	
Maneklal V.Thakkar	AHMEDABAD	AAUPT2848M	2000000	3169546	Yes-Electronic clearing system	
Manishbhai Babubhai Sabhadiya	SURAT	BQZPS6622Q	1120131	1010948	Yes-Electronic clearing system	
Manjulaben Govindlal Rami	PATAN		950000	1150000	Yes-Cheque	Account payee cheque
Mukesh Nathalal Shah HUF	AHMEDABAD		514161	514161	Yes-Electronic clearing system	
Nareshkumar Vasudevbhai Moth	PATAN		750000	750000	Yes-Cheque	Account payee cheque
Patel Jitubhai Gordhandas HUF	AHMEDABAD	AAFHP7640N	216000	2216000	Yes-Electronic clearing system	
Patel Vijaykumar Mulchanddas	PATAN	ABZPP1155D	81000	1000000	Yes-Cheque	Account payee cheque
Prabhaben Sevantilal Rami	PATAN		600000	2300000	Yes-Cheque	Account payee cheque
Pravinkumar Nanalal Rami	PATAN		1300000	7300000	Yes-Cheque	Account payee cheque
Priti Shah	AHMEDABAD		8085863	8085863	Yes-Electronic clearing system	
Priyaben Arvindbhai Vora	SURAT	AYBPV1706H	1120131	1010948	Yes-Electronic clearing system	
Shilpaben Govindlal Rami	PATAN		550000	1000000	Yes-Cheque	Account payee cheque
Shree Vishal Sales	AHMEDABAD		526833	526833	Yes-Electronic clearing system	
Vaishaliben Padhyay	PATAN		150000	150000	Yes-Cheque	Account payee cheque
Vasantpuri Ishvarpuri Goswami	PATAN		1700000	1700000	Yes-Cheque	Account payee cheque
Nilesh S Patel	PATAN		25000	25000	Yes-Cheque	Account payee cheque
MANJULABEN GOVINDLAL RAMI	PATAN		200000	1150000	Yes-Electronic clearing system	
SJILPABEN GOVINDLAL RAMI	PATAN		450000	1000000	Yes-Electronic clearing system	

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
NA	NA	NA	NA

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
NA	NA	NA	NA

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	NA	NA	NA	NA	NA	NA

b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : **NA**

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

d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. : **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. : **NA**

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

:

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.
80C	150000
80D	19640
80TTA	5102
80G	550000

PATAN

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: : **Yes**

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
AHMT01528C	194A	Interest other than Interest on securities	4327097	4327097	4327097	432709	0	0	0
AHMT01528C	194J	Fees for professional or technical services	40000	40000	40000	4000	0	0	0

: Because in previous year, Turnover of Assessee was below Rs. 1 Crore. Hence Assessee is not required to deduct TDS during this Financial Year.Eventhough Assessee has deducted TDS from certain payments voluntarily. So we have shown that Assesee has deducted TDS on required payments.

b Whether the assessee 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
AHMT01528C	Form 26Q	31/01/2018	12/02/2018	Yes	
AHMT01528C	Form 26Q	31/05/2018	31/05/2018	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.
AHMT01528C	884	884	12/02/2018
AHMT01528C	240	240	12/02/2018
AHMT01528C	18941	18941	29/05/2018

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
NOT PROVIDED BY THE ASSESSEE AS NOT POSSIBLE TO PROVIDE	999-residual	0	0	0	0	0

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

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/ Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
NA	NA	NA	NA	NA	NA	NA	NA

36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms : **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**

Amount received	Date of receipt
Nil	Nil

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			0			2170000
Gross profit/turnover	0	0	0.00	763467	2170000	35.18
Net profit/turnover	57067974	0	0.00	38935402	2170000	1794.26
Stock-in-trade/turnover	3752603	0	0.00	3752603	2170000	172.93
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
NA	NA	NA	NA	NA	NA

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: : **No**

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 : NA
(This Clause Is applicable from 1st April,2019)

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 TEJAS R PATEL & CO
Chartered Accountants

Patel

Tejaskumar Ravindrabhai Patel
(Proprietor)
M. No. : 132184
FRN : 134337W
F-5, Tirupati Plaza, Near Sangit Shala, Verai Chakla, Patan-384265 Gujarat

Date : 15/10/2018
Place : Patan