# AUDIT REPORT

## Fin.Year : 2018-2019

## Asst.Year : 2019-2020

OF

## DIGJA INFRASTRUCTURE LLP

96, SHANTIVAN SOCIETY 2, SARTHANA JAKATNAKA,
SURAT KAMREJ ROAD, SURAT, GUJARAT-395006

BY
AUDITORS :


**PRADEEP K. SINGHI & ASSOCAITES.**
**CHARTERED ACCOUNTANTS**
A/501, PRESIDENT PLAZA, RTO CIRCLE, RING ROAD,
SURAT-395002 GUJARAT

| | |
|---|---|
| **NAME OF ASSESSEE** | **: DIGJA INFRASTUCTURE LLP** |
| **PAN** | **: AAKFD9337P** |
| OFFICE ADDRESS | : 96, SANTIVAN SOCIETY 2, JAKATNATA, SARTHANA, SURAT, GUJARAT-395006 |
| STATUS | : FIRM (LIMITED LIABILITY) ASSESSMENT YEAR : 2019 - 2020 |
| WARD NO | : WARD 2(2)(1), SURAT FINANCIAL YEAR : 2018 - 2019 |
| D.O.I. | : 18/01/2015 |
| NAME OF BANK | : STATE BANK OF INDIA |
| IFS CODE | : SBIN0060451 |
| ADDRESS | : HONEY PARK SURAT |
| ACCOUNT NO. | : 35427135989 |

## COMPUTATION OF TOTAL INCOME

| | | | |
|---|---|---|---|
| **PROFITS AND GAINS FROM BUSINESS AND PROFESSION** | | | 1125999 |
| NET PROFIT FROM PROFIT & LOSS A/C. | | | |
| PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT | | 951517 | |
| ADD : | | | |
| DEPRECIATION DISALLOWED | 409216 | | |
| DISALLOWED U/S 36 | 15450 | | |
| DISALLOWED U/S 37 | 30031 | | |
| DISALLOWED U/S 40 | 17492 | | |
| INCREASE IN PROFIT OR DECREASE IN LOSS ON ACCOUNT OF ICDS | 159537 | 631726 | |
| | | 1583243 | |
| LESS : | | | |
| BOND INCOME | 12000 | | |
| TENDER EMD INTEREST | 13000 | | |
| SARDAR SAROVAR NARMADA FD INTEREST | 10783 | | |
| ALLOWED U/S 40 | 12245 | | |
| ALLOWED DEPRECIATION | 409216 | -457244 | |
| | | 1125999 | |
| **INCOME FROM OTHER SOURCES** | | | 35783 |
| BOND INCOME | | 12000 | |
| BANK FD INTEREST | | 10783 | |
| BANK FD INTEREST | | 13000 | |
| TOTAL | | 35783 | |
| **GROSS TOTAL INCOME** | | | 1161782 |
| **TOTAL INCOME** | | | 1161782 |
| TOTAL INCOME ROUNDED OFF U/S 288A | | | 1161780 |

## COMPUTATION OF TAX ON TOTAL INCOME

| | | |
|---|---|---|
| **TAX ON RS. 1161780 @ 30%** | | 348534 |
| | | 348534 |
| ADD: HEALTH AND EDUCATION CESS @ 4% | | 13941 |
| | | 362475 |
| **LESS TAX DEDUCTED AT SOURCE** | | |
| CONTRACTORS AND SUB-CONTRACTORS | 581403 | |
| OTHER INTEREST | 2364 | 583767 |
| | | -221292 |
| **REFUNDABLE** | | (221292) |
| TAX ROUNDED OFF U/S 288B | | (221290) |

**Previous Year Return Filing Details :**

| | |
|---|---|
| Acknowledgement No. | 319103771021018 |
| Date of Filing | 02/10/2018 |
| Ward | WARD 2(2)(1), SURAT |

## FIXED ASSETS

| Particulars | Rate | WDV as on 01/04/2018 | Addition | | Deduction | Total | Dep for the Year | | | | WDV as on 31/03/2019 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | More than 180 Days | Less than 180 Days | | | Normal | Additional | | Total | |
| | | | | | | | | Rate | Amount | | |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | Rs. | Rs. | Rs. |
| <u>COMPUTER</u> | | | | | | | | | | | |
| COMPUTER | 40% | 23,280.00 | 0.00 | 0.00 | 0.00 | 23,280.00 | 9,312.00 | - | 0.00 | 9,312.00 | 13,968.00 |
| PRINTER | 40% | 6,936.00 | 0.00 | 0.00 | 0.00 | 6,936.00 | 2,774.00 | - | 0.00 | 2,774.00 | 4,162.00 |
| <u>OFFICE EQUIPMENT</u> | | | | | | | | | | | |
| AIR CONDITIONER | 15% | 21,250.00 | 0.00 | 0.00 | 0.00 | 21,250.00 | 3,188.00 | - | 0.00 | 3,188.00 | 18,062.00 |
| SOFTWARE PUR | 40% | 0.00 | 17,797.00 | 36,000.00 | 0.00 | 53,797.00 | 14,319.00 | - | 0.00 | 14,319.00 | 39,478.00 |
| <u>FURNITURE & FITTINGS</u> | | | | | | | | | | | |
| FURNITURE | 10% | 33,643.00 | 8,898.00 | 0.00 | 0.00 | 42,541.00 | 4,254.00 | - | 0.00 | 4,254.00 | 38,287.00 |
| <u>PLANT AND MACHINARY</u> | | | | | | | | | | | |
| AUTO LEVELING MACHINE | 15% | 12,549.00 | 0.00 | 0.00 | 0.00 | 12,549.00 | 1,882.00 | - | 0.00 | 1,882.00 | 10,667.00 |
| OVEN HIGH TEMPRATURE 200 | 15% | 49,100.00 | 0.00 | 0.00 | 0.00 | 49,100.00 | 7,365.00 | - | 0.00 | 7,365.00 | 41,735.00 |
| PRESS, TURNING AND FACING MACHINE | 15% | 1,47,029.00 | 0.00 | 0.00 | 0.00 | 1,47,029.00 | 22,054.00 | - | 0.00 | 22,054.00 | 1,24,975.00 |
| SPRING COILING MACHINE | 15% | 2,70,537.00 | 0.00 | 0.00 | 0.00 | 2,70,537.00 | 40,581.00 | - | 0.00 | 40,581.00 | 2,29,956.00 |
| TMTL MAKE SILENT GENSET | 15% | 4,44,231.00 | 0.00 | 0.00 | 0.00 | 4,44,231.00 | 66,635.00 | - | 0.00 | 66,635.00 | 3,77,596.00 |
| WALL CHASER | 15% | 0.00 | 11,230.00 | 0.00 | 0.00 | 11,230.00 | 1,685.00 | - | 0.00 | 1,685.00 | 9,545.00 |
| WET MIX PLANT 200 | 15% | 15,67,782.00 | 0.00 | 0.00 | 0.00 | 15,67,782.00 | 2,35,167.00 | - | 0.00 | 2,35,167.00 | 13,32,615.00 |
| **Total** | | **25,76,337.00** | **37,925.00** | **36,000.00** | **0.00** | **26,50,262.00** | **4,09,216.00** | | **0.00** | **4,09,216.00** | **22,41,046.00** |

## ALLOWED/DISALLOWED U/S 40

| Particulars | Assessment Year | Disallowed Amount (Rs.) | Allowed Amount (Rs.) | Balance Amount (Rs.) |
|---|---|---|---|---|
| Interest On Late Payment | 2019-20 | 17492 | 12245 | 5247 |
| **Total** | | **17492** | **12245** | **5247** |

## DISALLOWED U/S 36

| Sr. No. | Particulars | Amount |
|---|---|---|
| 1 | EMPLOYEES COMTRIBUTION TO PF | 7362.00 |
| 2 | EMPLOYEES CONTRIBUTION ON ESIC | 8088.00 |
| | **Total** | **15450.00** |

## DISALLOWED U/S 37

| Sr. No. | Particulars | Amount |
|---|---|---|
| 1 | TDS LATE PAYMENT INTEREST | 29381.00 |
| 2 | GST LATE FEES | 650.00 |
| | **Total** | **30031.00** |

# 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 DIGJA INFRASTUCTURE LLP, 96, SANTIVAN SOCIETY 2, JAKATNATA, SARTHANA, SURAT, GUJARAT-395006. PAN - AAKFD9337P.

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 96, SANTIVAN SOCIETY 2, JAKATNATA, SARTHANA, SURAT, GUJARAT-395006 and 0 branches.

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

   (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

Pradeep K. Singhi & Associates SURAT Chartered Accountants

**For PRADEEP K. SINGHI AND ASSOCIATES**
**Chartered Accountants**

**Pradeepkumar Singhi**
**(Partner)**
**M. No. : 024612**
**FRN : 0126027W**
**A/501, President Plaza, Rto Circle,**
**Ring Road, Surat-395002 Gujarat**
**UDIN :** 19024612AAAAEL5582

**Date : 28/09/2019**
**Place : Surat**

# 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 | : | **DIGJA INFRASTUCTURE LLP** |
| 2 | Address | : | **96, SANTIVAN SOCIETY 2, JAKATNATA, SARTHANA, SURAT, GUJARAT-395006** |
| 3 | Permanent Account Number | : | **AAKFD9337P** |

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) | 24AAKFD9337P1ZS |

| | | | |
|---|---|---|---|
| 5 | Status | : | **LLP** |
| 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 (%) |
|---|---|
| ASHABEN NITINBHAI DESAI | 50.00 |
| KAILASHBEN BHAVESHBHAI DESAI | 50.00 |

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 |
|---|---|---|
| REAL ESTATE AND RENTING SERVICES | Operating of real estate of self-owned buildings (residential and non-residential)(07002) | 07002 |
| REAL ESTATE AND RENTING SERVICES | Other real estate/renting services n.e.c(07005) | 07005 |
| REAL ESTATE AND RENTING SERVICES | Real estate activities on a fee or contract basis(07004) | 07004 |

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

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **Yes**

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| Books prescribed |
|---|
| SALE PURCHASE REGISTER, CASH BOOK, BANK BOOK, LEADGER, JOURNAL, STOCK REGISTER ETC. |

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 |
|---|---|---|---|---|---|
| SALE PURCHASE REGISTER, CASH BOOK, BANK BOOK, LEADGER, JOURNAL, STOCK REGISTER ETC. | 96, SHANTIVAN SOCIETY-2, | SARTHANA JAKATNAKA, | SURAT | GUJARAT | 395006 |

c List of books of account and nature of relevant documents examined. : **SALE PURCHASE REGISTER, CASH BOOK, BANK BOOK, LEADGER, JOURNAL, STOCK REGISTER ETC.**

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**

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. :

| Particulars | Increase in profit | Decrease in profit |
|---|---|---|
| Nil | Nil | Nil |

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). : **Yes**

e If answer to (d) above is in the affirmative, give details of such adjustments: : **AS PER ANNEXURE 'I'**

f Disclosure as per ICDS: : **AS PER ANNEXURE 'II'**

14 a Method of valuation of closing stock employed in the previous year. : **At Cost**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

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

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

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a The items falling within the scope of section 28. : NA

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. : NA

c Escalation claims accepted during the previous year. : NA

d Any other item of income. : NA

e Capital receipt, if any. : NA

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: : NA

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 | | | | |
| (18c) Plant & Machinery @ 40%- Sec 32(1)(ii) | 40% | 30216 | 53797 | 0 | 0 | 0 | 53797 | | 26405 | 57608 |
| (18a) Plant & Machinery @ 15%- Sec 32(1)(ii) | 15% | 2512478 | 11230 | 0 | 0 | 0 | 11230 | | 378557 | 2145151 |
| (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii) | 10% | 33643 | 8898 | 0 | 0 | 0 | 8898 | | 4254 | 38287 |
| **Total** | | **2576337** | **73925** | **0** | **0** | **0** | **73925** | **0** | **409216** | **2241046** |

**Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)**

| Date of purchase | Date of put to use | Amount | MODVAT | Exchange rate change | Subsidy grant | Total Amount |
|---|---|---|---|---|---|---|
| 18/09/2018 | 18/09/2018 | 17797 | 0 | 0 | 0 | 17797 |
| 05/12/2018 | 05/12/2018 | 36000 | 0 | 0 | 0 | 36000 |
| | Total | **53797** | **0** | **0** | **0** | **53797** |

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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 |
|---|---|---|---|---|---|---|
| 29/09/2018 | 29/09/2018 | 11230 | 0 | 0 | 0 | 11230 |
| | **Total** | **11230** | **0** | **0** | **0** | **11230** |

Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)

| Date of purchase | Date of put to use | Amount | MODVAT | Exchange rate change | Subsidy grant | Total Amount |
|---|---|---|---|---|---|---|
| 02/04/2018 | 02/04/2018 | 8898 | 0 | 0 | 0 | 8898 |
| | **Total** | **8898** | **0** | **0** | **0** | **8898** |

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)] : **NA**

b Any sum received from the employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va):- : **AS PER ANNEXURE 'III'**

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** : **NA**

Personal expenditure : **NA**

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party : **NA**

Expenditure incurred at clubs being entrance fees and subscriptions : **NA**

Expenditure incurred at clubs being cost for club services and facilities used : **NA**

Expenditure by way of penalty or fine for violation of any law for the time being force : **NA**

Expenditure by way of any other penalty or fine not covered above :

| Particulars | Amount |
|---|---|
| TDS ON LATE INTEREST | 29381 |
| GST LATE FEES | 650 |

Expenditure incurred for any purpose which is an offence or which is prohibited by law : **NA**

b Amounts inadmissible under section 40(a):-

i. as payment to non-resident referred to in sub-clause (i)

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

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

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

(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 : **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 |
|---|---|---|---|---|---|---|---|---|
| 10/12/2018 | 17492 | LATE PAYMENT INTEREST | NARDAN PETROLIUM | | 96, SHANTIVAN SOC-2, | SARTHANA JAKATNAKA, | SURAT | 395006 |

(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 : **NA**

iv. Fringe benefit tax under sub-clause (ic) : **0**

v. Wealth tax under sub-clause (iia) : **0**

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : **0**

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

viii. Payment to PF/other fund etc. under sub-clause (iv) : **0**

ix. Tax paid by employer for perquisites under sub-clause (v) : **0**

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 : **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 : **Yes**

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(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : **Yes**

e provision for payment of gratuity not allowable under section 40A(7) : **0**

f any sum paid by the assessee as an employer not allowable under section 40A(9) : **0**

g Particulars of any liability of a contingent nature : **NA**

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 : **NA**

i amount inadmissible under the proviso to section 36(1)(iii) : **0**

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : **0**

23 Particulars of any payment made to persons specified under section 40A(2)(b). : **AS PER ANNEXURE 'IV'**

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 : **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 : **NA**

(b) Not paid during the previous year; : **NA**

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 | ESIC | 10658 |
| Sec 43B(a) -tax , duty,cess,fee etc | PF | 4571 |

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| | | | | |
|---|---|---|---|---|
| | | (b) Not paid on or before the aforesaid date. | : NA | |
| | | 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 | : Yes | GST TAX |
| 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. | : 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. | : No | |
| 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 | |
| | 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 | |
| | 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 | |
| 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 | |
| | 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 | |
| | 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 | |
| | C | Whether the assessee has entered into an | : NA | |

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| | | | | |
|---|---|---|---|---|
| | | impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2020) | | |
| 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 'V'** |
| | b | Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- | : | **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 | : | **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 :- | : | **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 | : | **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 | : | **NA** |
| | 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 'VI'** |
| | 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:— | : | **NA** |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

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:— : 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 |
|---|---|---|---|---|---|---|
| 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. : No

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. : No

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : No

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : 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 |
| SRTD04904E | 192 | Salary | 40000 | 40000 | 40000 | 100 | 0 | 0 | 0 |
| SRTD04904E | 194A | Interest other than Interest on securities | 6159330 | 6159330 | 6159330 | 615938 | 0 | 0 | 0 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| SRTD04904E | 194C | Payments to contractors | 110605238 | 110605238 | 110605238 | 2914602 | 0 | 0 | 0 |
| SRTD04904E | 194H | Commission or brokerage | 1600120 | 1600120 | 1600120 | 80006 | 0 | 0 | 0 |
| SRTD04904E | 194J | Fees for professional or technical services | 3695693 | 3695693 | 3695693 | 369570 | 0 | 0 | 0 |

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 |
|---|---|---|---|---|---|
| SRTD04904E | Form 26Q | 31-07-2018 | 31-07-2018 | Yes | |
| SRTD04904E | Form 26Q | 31-10-2018 | 25-10-2018 | Yes | |
| SRTD04904E | Form 26Q | 31-01-2019 | 11-01-2019 | Yes | |
| SRTD04904E | Form 24Q | 30-06-2019 | 08-05-2019 | Yes | |
| SRTD04904E | Form 26Q | 31-05-2019 | 08-05-2019 | 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. |
|---|---|---|---|
| SRTD04904E | 1362 | 1362 | 23-07-2018 |
| SRTD04904E | 990 | 990 | 23-07-2018 |
| SRTD04904E | 156 | 156 | 22-10-2018 |
| SRTD04904E | 221 | 221 | 22-10-2018 |
| SRTD04904E | 6001 | 6001 | 22-10-2018 |
| SRTD04904E | 44 | 44 | 22-10-2018 |
| SRTD04904E | 869 | 869 | 22-10-2018 |
| SRTD04904E | 600 | 600 | 22-10-2018 |
| SRTD04904E | 41 | 41 | 07-01-2019 |
| SRTD04904E | 279 | 279 | 29-04-2019 |
| SRTD04904E | 22084 | 22084 | 29-04-2019 |
| SRTD04904E | 1575 | 1575 | 29-04-2019 |
| SRTD04904E | 293 | 293 | 29-04-2019 |
| SRTD04904E | 70 | 70 | 06-07-2019 |

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

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 : **NA**

(B) Finished products : **NA**

(B) By products : **NA**

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

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

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. ?" : No

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : No

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. ? : No

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

| Particulars | Previous year | | | Preceding previous year | | |
|---|---|---|---|---|---|---|
| Total turnover of the assessee | | | 30295482 | | | 14726141 |
| Gross profit/turnover | 0 | 0 | 0.00 | 0 | 0 | 0.00 |
| Net profit/turnover | 951517 | 30295482 | 3.14 | 459283 | 14726141 | 3.12 |
| Stock-in-trade/turnover | 0 | 0 | 0.00 | 0 | 0 | 0.00 |
| material consumed/Finished goods produced | 0 | 0 | 0.00 | 0 | 0 | 0.00 |

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. : 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

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: : No

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

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

For PRADEEP K. SINGHI AND ASSOCIATES
Chartered Accountants

Pradeepkumar Singhi
(Partner)
M. No. : 024612
FRN : 0126027W
A/501, President Plaza, Rto Circle,
Ring Road, Surat-395002 Gujarat
UDIN : 19024612AAAAEL5582

Date : 28/09/2019
Place : Surat

**Annexure 'I'**

| SN | ICDS | Increase in Profit | Decrease in Profit | Net Effect |
|---|---|---|---|---|
| 1 | ICDS III - Construction Contracts | 644436 | 484899 | 159537 |
| | **Total** | **644436** | **484899** | **159537** |

**Annexure 'II'**

| SN | ICDS | Disclosure |
|---|---|---|
| 1 | ICDS I-Accounting Policies | Accounts are prepared on the basis of principles of `Mercantile system of accounting. There is no change in accounting policies which has material effect during the year. |
| 2 | ICDS II-Valuation of Inventories | Stock of Raw Material and WIP is valued at cost. Cost of Raw Material includes the purchase cost and other incidental cost, to bring such material to its present location and condition. Inventory is related to contracts so it has been already disclosed in ICDS-III |
| 3 | ICDS III-Construction Contracts | Amount of Contract Revenue Recognised as revenue in the period is Rs. 3,02,95,482.45. The recognition of revenue and expenses by reference to the stage of completion of a contract is referred to as the percentage of completion method. Under this method, contract revenue is matched with the contract costs incurred in reaching the stage of completion, resulting in the reporting of revenue, expenses and profit which can be attributed to the proportion of work completed. |
| 4 | ICDS III-Construction Contracts | The amount of costs incurred is Rs. 31,70,33,031.60 for Contracts in progress and their recognised profits aprox. of Rs. 6,44,435.79 at the balance sheet date. |
| 5 | ICDS III-Construction Contracts | The amount of retantion of Rs. 21,74,543.40 has been deducted from contract receivable |
| 6 | ICDS IV-Revenue Recognition | The method used to determine the stage of completion of service transation in progress is already disclosed in disclosure of ICDS-III |
| 7 | ICDS V-Tangible Fixed Assets | Fixed Assets Annexure of the Company is mentioned at Clause 18 of the Form 3CD. |
| 8 | ICDS VII-Governments Grants | During the year under audit, no government grant have been received. |
| 9 | ICDS IX Borrowing Costs | Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset are capitalised as part of the cost of that asset till such time the asset is ready for its intended use. Other costs shall be recognised in accordance with the provisions of the Income Tax Act, 1961.<br>2. There is no borrowing cost directly attributable to the acquisition or construction of a qualifying asset during the year. |
| 10 | ICDS X-Provisions, Contingent Liabilities and Contingent Assets | A provision is recognised when the Firm has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.Following provisions have been made during the year. |

**Annexure 'III'**

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

| S N | Nature of Fund: | Sum received from employees | Due Date of Payment | The actual amount Paid | The actual date of payment to the concerned authorities |
|---|---|---|---|---|---|
| 1 | Provident Fund | 639 | 15/05/2018 | 639 | 21/09/2018 |
| 2 | Provident Fund | 639 | 15/06/2018 | 639 | 21/09/2018 |
| 3 | Provident Fund | 639 | 15/07/2018 | 639 | 21/09/2018 |
| 4 | Provident Fund | 639 | 15/08/2018 | 639 | 21/09/2018 |
| 5 | Provident Fund | 639 | 15/09/2018 | 639 | 18/12/2018 |
| 6 | Provident Fund | 639 | 15/10/2018 | 639 | 12/01/2019 |
| 7 | Provident Fund | 691 | 15/11/2018 | 691 | 12/01/2019 |
| 8 | Provident Fund | 691 | 15/12/2018 | 691 | 12/01/2019 |
| 9 | Provident Fund | 691 | 15/01/2019 | 691 | 15/03/2019 |

Pradeep K. Singhi & Associates SURAT Chartered Accountants

| | | | | | |
|---|---|---|---|---|---|
| 10 | Provident Fund | 727 | 15/02/2019 | 727 | 15/03/2019 |
| 11 | Provident Fund | 727 | 15/03/2019 | 727 | 15/03/2019 |
| 12 | Provident Fund | 727 | 15/04/2019 | 727 | 19/09/2019 |
| 13 | Any Fund set up under the provisions of ESI Act , 1948 | 639 | 15/05/2018 | 639 | 21/09/2018 |
| 14 | Any Fund set up under the provisions of ESI Act , 1948 | 639 | 15/06/2018 | 639 | 21/09/2018 |
| 15 | Any Fund set up under the provisions of ESI Act , 1948 | 639 | 15/07/2018 | 639 | 21/09/2018 |
| 16 | Any Fund set up under the provisions of ESI Act , 1948 | 639 | 15/08/2018 | 639 | 21/09/2018 |
| 17 | Any Fund set up under the provisions of ESI Act , 1948 | 639 | 15/09/2018 | 639 | 12/01/2019 |
| 18 | Any Fund set up under the provisions of ESI Act , 1948 | 639 | 15/10/2018 | 639 | 12/01/2019 |
| 19 | Any Fund set up under the provisions of ESI Act , 1948 | 691 | 15/11/2018 | 691 | 12/01/2019 |
| 20 | Any Fund set up under the provisions of ESI Act , 1948 | 691 | 15/12/2018 | 691 | 12/01/2019 |
| 21 | Any Fund set up under the provisions of ESI Act , 1948 | 691 | 15/01/2019 | 691 | 05/10/2019 |
| 22 | Any Fund set up under the provisions of ESI Act , 1948 | 727 | 15/02/2019 | 727 | 05/10/2019 |
| 23 | Any Fund set up under the provisions of ESI Act , 1948 | 727 | 15/03/2019 | 727 | 05/10/2019 |
| 24 | Any Fund set up under the provisions of ESI Act , 1948 | 728 | 15/04/2019 | 728 | 05/10/2019 |

**Annexure 'IV'**

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

| S N | Name of Related Person | PAN | Relation: | Nature of Transaction | Payment made (Amount): |
|---|---|---|---|---|---|
| 1 | BHAVESHBHAI L. PANSURIYA (HUF) | | PARTNERS OF HUSBAND KARTA | INTEREST | 3176005 |
| 2 | KAILASHBEN B. PANSURIYA | | PARTNERS | INTEREST | 1536330 |
| 3 | KALUBHAI RAMBHAI DESAI HUF | BMHPD8121K | FATHER IN LAW OF ONE PARTNER KARTA | INTEREST | 79759 |
| 4 | LALJIBHAI GAPALBHAI PANSURIYA | CBTPP5839E | FATHER IN LAW OF ONE PARTNER | INTEREST | 1908060 |
| 5 | LALJIBHAI GOPALBHAI PANSURIYA HUF | | FATHER IN LAW OF ONE PARTNER KARTA | INTEREST | 3075540 |
| 6 | BHAVESHBHAI L. PANSURIYA | | PARTNERS OF HUSBAND | INTEREST | 1841359 |
| 7 | KALUBHAI R. DESAI | | FATHER IN LAW ONE PARTNER | INTEREST | 2707173 |
| 8 | NARESHBHAI KALUBHAI DESAI | | PARTNERS BROTHER IN LAW | INTEREST | 3957318 |
| 9 | NARESHBHAI KALUBHAI DESAI HUF | | PARTNERS BROTHER IN LAW KARTA | INTEREST | 3297954 |
| 10 | NITINBHAI KALUBHAI DESAI HUF | | PARTNERS OF HUSBAND KARTA | INTEREST | 4167270 |
| 11 | NITINBHAI KALUBHAI DESAI | | PARTNERS OF HUSBAND | INTEREST | 929632 |
| 12 | VARUN R. PANSURIYA HUF | | PARTNERS BROTHER IN LAW KARTA | INTEREST | 2829835 |
| 13 | VARUN R. PANSURIYA | | PARTNERS BROTHER IN LAW | INTEREST | 769280 |

Pradeep K. Singhi & Associates
SURAT
Chartered Accountants

Annexure 'V'

**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: | Amount of loan or deposit taken or accepted: | Whether the loan/ deposit was squared up during Previous Year: | Maximum amount outstanding in the account at any time during Previous Year: | Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account | in case 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 | 7 CORPORATION | SURAT | | 1100000 | Yes | 1100000 | Yes-Cheque | Account payee cheque |
| 2 | ARTIBEN PIYUSHBHAI PATEL | SURAT | | 3236816 | No | 3236816 | Yes-Cheque | Account payee cheque |
| 3 | ASHABEN N. DESAI | SURAT | | 270000 | Yes | 365000 | Yes-Cheque | Account payee cheque |
| 4 | AXA F TECH | SURAT | | 250000 | No | 264990 | Yes-Cheque | Account payee cheque |
| 5 | BHALDEEP TRANSPORT | SURAT | | 1230000 | Yes | 1230000 | Yes-Cheque | Account payee cheque |
| 6 | BHARATBHAI S. KEVADIYA | SURAT | | 755000 | No | 811966 | Yes-Cheque | Account payee cheque |
| 7 | BHAVESHBHAI L. PANSURIYA (HUF) | SURAT | | 1450000 | No | 3176005 | Yes-Cheque | Account payee cheque |
| 8 | BHAVESHBHAI L. PANSURIYA | SURAT | | 2680000 | No | 1735132 | Yes-Cheque | Account payee cheque |
| 9 | BHAVIN G. POKIYA | SURAT | | 2350000 | No | 1600000 | Yes-Cheque | Account payee cheque |
| 10 | BHUMIKA VARUNBHAI PANSURIYA | SURAT | | 500000 | No | 509985 | Yes-Cheque | Account payee cheque |
| 11 | CHETNABEN BHAVESHBHAI GAJERA | SURAT | | 611000 | No | 1175763 | Yes-Cheque | Account payee cheque |
| 12 | CHETNABEN RIDDHISHBHAI DANGASHIYA | SURAT | | 2275000 | No | 2725408 | Yes-Cheque | Account payee cheque |
| 13 | DIGISHA HEMANTBHAI PATEL | SURAT | | 2000000 | No | 2000000 | Yes-Cheque | Account payee cheque |
| 14 | GHANSHYAMBHAI UKABHAI SAVALIYA | SURAT | | 2500000 | No | 2646443 | Yes-Cheque | Account payee cheque |
| 15 | HARESH K. DESAI | SURAT | | 480000 | No | 2565740 | Yes-Cheque | Account payee cheque |
| 16 | HEMANTKUMAR DEVENDRABHAI PATEL | SURAT | | 1800000 | No | 1858444 | Yes-Cheque | Account payee cheque |
| 17 | JAIYMINBHAI RAMESHBHAI TRIVEDI | SURAT | | 550000 | No | 588936 | Yes-Cheque | Account payee cheque |
| 18 | JAYABEN R. KHUNT | SURAT | | 750000 | No | 763635 | Yes-Cheque | Account payee cheque |
| 19 | JAYESH PRANLAL RANA | SURAT | | 439000 | No | 463843 | Yes-Cheque | Account payee cheque |
| 20 | KAILASH B. PANSURIYA | SURAT | | 1440000 | No | 1536330 | Yes-Cheque | Account payee cheque |
| 21 | KALUBHAI R. DESAI | SURAT | | 260000 | No | 1887266 | Yes-Cheque | Account payee cheque |

Pradeep K. Singhi & Associates Chartered Accountants SURAT

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 22 | KALUBHAI R. DESAI (HUF) | SURAT | | 440000 | No | 2154137 | Yes-Cheque | Account payee cheque |
| 23 | KANCHANBEN MAHESHBHAI PATEL | SURAT | | 25000 | No | 26831 | Yes-Cheque | Account payee cheque |
| 24 | LALJIBHAI GOPALBHAI PANSURIYA HUF | SURAT | | 350000 | No | 3075540 | Yes-Cheque | Account payee cheque |
| 25 | MAHESH NANJIBHAI GAJERA | SURAT | | 330000 | No | 354240 | Yes-Cheque | Account payee cheque |
| 26 | MANHARBHAI NANJIBHAI SOLANKI | SURAT | | 520000 | No | 560850 | Yes-Cheque | Account payee cheque |
| 27 | MANISHABEN KISHORBHAI SATANI | SURAT | | 1380000 | No | 1414217 | Yes-Cheque | Account payee cheque |
| 28 | MANJUBEN KALIDAS DAGASIYA | SURAT | | 615000 | No | 660807 | Yes-Cheque | Account payee cheque |
| 29 | MANJULABEN ROHITBHAI PANSURIYA | SURAT | | 450000 | No | 458983 | Yes-Cheque | Account payee cheque |
| 30 | MUKTABEN HIMMATBHAI KACHHADIYA | SURAT | | 520000 | No | 1080774 | Yes-Cheque | Account payee cheque |
| 31 | NARESHBHAI KALUBHAI DESAI | SURAT | | 625000 | No | 3297954 | Yes-Cheque | Account payee cheque |
| 32 | NARESH K. DESAI HUF | SURAT | | 285000 | No | 3957318 | Yes-Cheque | Account payee cheque |
| 33 | NILESH D. UKANI | SURAT | | 2930000 | No | 2045752 | Yes-Cheque | Account payee cheque |
| 34 | NILESH KANAIYALAL SOLANKI | SURAT | | 310000 | No | 332977 | Yes-Cheque | Account payee cheque |
| 35 | NILESH NARENDRABHAI BARBHAI | SURAT | | 500000 | No | 537504 | Yes-Cheque | Account payee cheque |
| 36 | NIMESH M. RAMANI | SURAT | | 710000 | No | 2096200 | Yes-Cheque | Account payee cheque |
| 37 | NITINBHAI KALUBHAI DESAI HUF | SURAT | | 950000 | No | 929632 | Yes-Cheque | Account payee cheque |
| 38 | NITINBHAI K. DESAI | SURAT | | 285000 | No | 4167270 | Yes-Cheque | Account payee cheque |
| 39 | PRAKASHBHAI B. VAGHASIYA | SURAT | | 330000 | No | 354240 | Yes-Cheque | Account payee cheque |
| 40 | PREMJIBHAI R. DANGASHIYA | SURAT | | 245000 | Yes | 245000 | Yes-Cheque | Account payee cheque |
| 41 | RAJESH MAGANBHAI ZALA | SURAT | | 530000 | No | 571636 | Yes-Cheque | Account payee cheque |
| 42 | RAKESHBHAI MANHARBHAI PATEL | SURAT | | 35000000 | No | 35050000 | Yes-Cheque | Account payee cheque |
| 43 | RIDDISH P. DANGASIYA HUF | SURAT | | 215000 | No | 231270 | Yes-Cheque | Account payee cheque |
| 44 | SANDIP BALUBHAI DESAI | SURAT | | 1335000 | No | 1602735 | Yes-Cheque | Account payee cheque |
| 45 | SHILPABEN VIPULBHAI SATANI | SURAT | | 1500000 | No | 1532400 | Yes-Cheque | Account payee cheque |
| 46 | SHREEJI LOGISTICS | SURAT | | 500000 | Yes | 500000 | Yes-Cheque | Account payee cheque |
| 47 | SURESHBHAI K. SOJITRA | SURAT | | 500000 | No | 529959 | Yes-Cheque | Account payee cheque |
| 48 | VALLABHBHAI NAGJIBHAI MORADIYA | SURAT | | 1800000 | No | 1935681 | Yes-Cheque | Account payee cheque |
| 49 | VALLABHBHAI NAGJIBHAI MORADIYA | SURAT | | 900000 | No | 966709 | Yes-Cheque | Account payee cheque |

Pradeep R. Singhi & Associates
SURAT
Chartered Accountants

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 50 | VARUN R. PANSURIYA | SURAT | | 1040000 | No | 2829835 | Yes-Cheque | Account payee cheque |
| 51 | VIDHI CREATION | SURAT | | 250000 | No | 1080612 | Yes-Cheque | Account payee cheque |
| 52 | ZAVERI SHAILESH ISHVARLAL | SURAT | | 2300000 | Yes | 2300000 | Yes-Cheque | Account payee cheque |
| 53 | NAVNIT HIMMATBHAI DESAI | SURAT | | 124000 | No | 124000 | Yes-Cheque | Account payee cheque |

**Annexure 'VI'**

**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 Payee: | Address of Payee | PAN of Payee: | Amount of the repayment: | Maximum amount outstanding in the account at any time during 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 |
|---|---|---|---|---|---|---|---|
| 1 | 7 CORPORATION | SURAT | | 1100000 | 1100000 | Yes-Cheque | Account payee cheque |
| 2 | ARTIBEN P. PATEL | SURAT | | 3236816 | 3236816 | Yes-Cheque | Account payee cheque |
| 3 | ASHABEN N. DESAI | SURAT | | 190000 | 365000 | Yes-Cheque | Account payee cheque |
| 4 | BHALDEEP TRANSPORT | SURAT | | 1230000 | 1230000 | Yes-Cheque | Account payee cheque |
| 5 | BHAVESHBHAI L. PANSURIYA | SURAT | | 2545000 | 1735132 | Yes-Cheque | Account payee cheque |
| 6 | BHAVIN G. POKIYA | SURAT | | 2350000 | 1600000 | Yes-Cheque | Account payee cheque |
| 7 | CHETNABEN R. DANGASHIYA | SURAT | | 2176008 | 2725408 | Yes-Cheque | Account payee cheque |
| 8 | HARESH K. DESAI HUF | SURAT | | 500000 | 2551655 | Yes-Cheque | Account payee cheque |
| 9 | HETAL MEHULBHAI DANGAASIYA | SURAT | | 210414 | 210414 | Yes-Cheque | Account payee cheque |
| 10 | HIRABEN PREMJIBHAI PATEL | SURAT | | 3197893 | 3197893 | Yes-Cheque | Account payee cheque |
| 11 | KAILASH B. PANSURIYA | SURAT | | 580000 | 1536330 | Yes-Cheque | Account payee cheque |
| 12 | KALIDAS AMBALAL DANGASIYA HUF | SURAT | | 420017 | 420017 | Yes-Cheque | Account payee cheque |
| 13 | KALUBHAI R. DESAI | SURAT | | 2150000 | 1887266 | Yes-Cheque | Account payee cheque |
| 14 | LALJIBHAI G. PANSURIYA | SURAT | | 370000 | 2027213 | Yes-Cheque | Account payee cheque |
| 15 | NARESH K. DESAI HUF | SURAT | | 10000 | 3957318 | Yes-Cheque | Account payee cheque |
| 16 | NILESH D. UKANI | SURAT | | 1010000 | 2045752 | Yes-Cheque | Account payee cheque |
| 17 | NIMESH M. RAMANI | SURAT | | 1630000 | 2096200 | Yes-Cheque | Account payee cheque |
| 18 | NITINBHAI KALUBHAI DESAI (HUF) | SURAT | | 25000 | 929632 | Yes-Cheque | Account payee cheque |
| 19 | PREMJIBHAI R. DANGASHIYA | SURAT | | 1149993 | 1149993 | Yes-Cheque | Account payee cheque |
| 20 | RAKESHBHAI MANHARBHAI PATEL | SURAT | | 35000000 | 35050000 | Yes-Cheque | Account payee cheque |
| 21 | SHREEJI LOGISTICS | SURAT | | 500000 | 500000 | Yes-Cheque | Account payee cheque |
| 22 | ZAVERI SHAILESH I. | SURAT | | 2300000 | 2300000 | Yes-Cheque | Account payee cheque |
| 23 | NAVNIT H. DESAI | SURAT | | 20000 | 124000 | Yes-Cheque | Account payee cheque |

SURAT

# DIGJA INFRASTUCTURE LLP

## BALANCE SHEET AS AT 31ST MARCH, 2019

| PARTICULARS | SCH NO | AMOUNT |
|---|---|---|
| **SOURCES OF FUNDS** | | |
| CAPITAL | 1 | 12,94,326.74 |
| SECURED LOANS | 2 | 12,99,83,453.43 |
| UNSECURED LOANS | 3 | 10,49,22,038.40 |
| CURRENT LIABILITIES | 4 | 14,88,68,877.00 |
| **TOTAL** | | **38,50,68,695.57** |
| **APPLICATION OF FUNDS** | | |
| FIXED ASSETS | 5 | 1,27,02,931.00 |
| INVESTMENTS | 6 | 4,54,968.85 |
| INVENTORY | 7 | 31,70,58,031.60 |
| SUNDRY DEBTORS | 8 | 1,81,197.22 |
| CASH AND BANK | 9 | 2,82,688.27 |
| OTHER CURRENT ASSETS | 10 | 2,14,83,365.63 |
| LOANS AND ADVANCES (ASSETS) | 11 | 3,29,05,513.00 |
| **TOTAL** | | **38,50,68,695.57** |

**Schedules 1 to 19 form an integral part of accounts**

In terms of our attached report of even date

For DIGJA INFRASTUCTURE LLP

કૈલાસ.બી.પાનસુરીયા

KAILASHBEN L. PANSURIYA
(PARTNER)

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

For PRADEEP K. SINGHI AND ASSOCIATES
CHARTERED ACCOUNTANTS

PRADEEPKUMAR SINGHI
(PARTNER)
M. NO. : 024612
FRN : 0126027W

Place : SURAT
Date : 28/09/2019

# DIGJA INFRASTUCTURE LLP

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2019

| PARTICULARS | SCH NO | AMOUNT |
|---|---|---|
| **(A) INCOME** | | |
| SALES A/C | 12 | 3,02,95,482.45 |
| INDIRECT INCOMES | 13 | 39,389.94 |
| INCREASE/(DECREASE) IN STOCK | 14 | 24,27,73,865.75 |
| **TOTAL (A)** | | **27,31,08,738.14** |
| **(B) EXPENDITURE** | | |
| PURCHASE A/C | 15 | 12,42,78,445.45 |
| DIRECT EXPENSES | 16 | 12,64,41,983.74 |
| ADMINISTRATIVE EXPENSES | 17 | 88,89,091.97 |
| FINANCIAL EXPENSES | 18 | 1,21,38,484.00 |
| **TOTAL (B)** | | **27,17,48,005.16** |
| **NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX** | | **13,60,732.98** |
| DEPRECIATION | | 4,09,216.00 |
| **NET PROFIT/(LOSS) AFTER DEPRECIATION** | | **9,51,516.98** |
| **NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET** | | **9,51,516.98** |

**Schedules 1 to 19 form an integral part of accounts**

In terms of our attached report of even date

For DIGJA INFRASTUCTURE LLP

કૈલાશ.બે.પાનસુરીયા
KAILASHBEN L. PANSURIYA
(PARTNER)

Pradeep K. Singhi & Associates * SURAT * Chartered Accountants

For PRADEEP K. SINGHI AND ASSOCIATES
CHARTERED ACCOUNTANTS

PRADEEPKUMAR SINGHI
(PARTNER)
M. NO. : 024612
FRN : 0126027W

Place : SURAT
Date : 28/09/2019

# DIGJA INFRASTUCTURE LLP

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

**Schedule : 1**

**Capital Account of Ashaben Nitinbhai Desai**

| Particulars | Amount | Particulars | Amount |
|---|---|---|---|
| To Closing Balance | 50,000.00 | By Opening Balance | 50,000.00 |
| **Total** | **50,000.00** | **Total** | **50,000.00** |

**Capital Account of Kailashben Bhaveshbhai Pansuriya**

| Particulars | Amount | Particulars | Amount |
|---|---|---|---|
| To Closing Balance | 50,000.00 | By Opening Balance | 50,000.00 |
| **Total** | **50,000.00** | **Total** | **50,000.00** |

**Current Account of Ashaben Nitinbhai Desai**

| Particulars | Amount | Particulars | Amount |
|---|---|---|---|
| To Income Tax | 1,08,236.50 | By Opening Balance | 2,29,641.38 |
| To Closing Balance | 5,97,163.37 | By Net Profit | 4,75,758.49 |
| **Total** | **7,05,399.87** | **Total** | **7,05,399.87** |

**Current Account of Kailashben Bhaveshbhai Pansuriya**

| Particulars | Amount | Particulars | Amount |
|---|---|---|---|
| To Income Tax | 1,08,236.50 | By Opening Balance | 2,29,641.38 |
| To Closing Balance | 5,97,163.37 | By Net Profit | 4,75,758.49 |
| **Total** | **7,05,399.87** | **Total** | **7,05,399.87** |

**Schedule : 2**

**SECURED LOANS**

| PARTICULARS | AMOUNT |
|---|---|
| **SECURED LOAN FROM BANK** | |
| ICICI BANK | 2,17,27,326.43 |
| **SECURED LOANS** | |
| BAJAJ HOUSING FINANCE LTD. | 9,39,37,964.00 |
| HDB FINACIAL SERVICES | 56,04,352.00 |
| HINDUJA LEYLAND FINANCE | 87,13,811.00 |
| Total | **10,82,56,127.00** |
| **TOTAL** | **12,99,83,453.43** |

**Schedule : 3**

**UNSECURED LOANS**

| PARTICULARS | AMOUNT |
|---|---|
| **UNSECURED LOANS** | |
| ASHOKBHAI R. BHALALA | 5,63,368.00 |
| AXA F TECH | 2,64,980.00 |
| BHARTIBEN S KEVADIYA | 8,11,966.00 |
| BHAVESHBHAI L. PANSURIYA (HUF) | 31,76,005.00 |
| BHAVESHBHAI L. PANSURIYA-UL | 18,41,359.20 |
| BHAVIN G. POKIYA | 17,22,233.00 |
| BHUMIKA VARUNBHAI PANSURIYA | 5,09,985.00 |
| CHETANABEN RIDDHISHBHAI DANGASHIYA | 17,99,807.00 |
| CHETNABEN BHAVESHBHAI GAJERA | 11,75,763.00 |
| DIGISHA HEMANTBHAI PATEL | 20,00,000.00 |
| DINESHBHAI GOVINDBHAI DHANRADE | 5,30,996.00 |
| GANDUBHAI TAPUBHAI SANGHANI | 21,79,912.00 |
| GHANSYAMBHAI UKABHAI SAVALIVA | 26,46,443.00 |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

## DIGJA INFRASTUCTURE LLP

| | |
|---|---|
| HANSA BHARATBHAI KUMBHANI | 16,23,099.00 |
| HARESH K. DESAI | 25,65,740.00 |
| HARESH K. DESAI (HUF) | 25,51,655.00 |
| HEMANTKUMAR DEVENDRABHAI PATEL | 18,58,444.00 |
| JAIYMINBHI R. TRIVEDI | 5,88,936.00 |
| JAYABEN R. KHUNT | 7,63,635.00 |
| JAYESH PRANLAL RANA | 4,63,843.00 |
| KAILASHBEN BHAVESHBHAI PANSURIYA(LOAN A/C) | 15,36,330.00 |
| KALIDAS AMBALAL DANGASIYA | 27,07,173.00 |
| KALUBHAI R. DESAI | 79,759.00 |
| KALUBHAI R. DESAI (HUF) | 20,38,838.00 |
| KANCHANBEN MAHESHBHAI PATEL | 26,831.00 |
| LALJIBHAI GOPALBHAI PANSURIYA | 19,08,060.00 |
| LALJIBHAI GOPALBHAI PANSURIYA (HUF) | 30,75,540.00 |
| MAHESH NANJIBHAI GAJERA | 3,54,240.00 |
| MANGALBEN DINESHBHAI DHANRADE | 5,30,996.00 |
| MANHARBHAI NAANJIBHAI SOLANKI | 5,60,850.00 |
| MANISHABEN KISHORBHAI SATANI | 14,14,217.00 |
| MANJUBEN KALIDAS DANGASIYA | 6,60,807.00 |
| MANJULABEN ROHITBHAI PANSURIYA | 4,58,983.00 |
| MUKTABEN HIMMATBHAI KACHHADIYA | 10,80,774.00 |
| NARESH K. DESAI (HUF) | 39,57,318.00 |
| NARESHBHAI KALUBHAI DESAI | 32,97,954.00 |
| NAVNIT HIMMATBHAI DESAI | 1,04,000.00 |
| NILESH D. UKANI-UL | 20,45,752.00 |
| NILESH KANAIYALAL SOLANKI | 3,32,977.00 |
| NILESH NARENDRABHAI BARBHAI | 5,37,504.00 |
| NIMESH M. RAMANI | 20,96,200.00 |
| NITINBHAI K. DESAI-UL | 41,67,270.20 |
| NITINBHAI KALUBHAI DESAI(HUF) | 9,29,632.00 |
| PRAKASHBHAI BHARATBHAI VAGHASIYA | 3,54,240.00 |
| PRITESHBHAI HASMUKHBHAI KAYASTHA | 5,25,578.00 |
| RAJESH MAGANBHAI ZALA | 5,71,636.00 |
| RAJUBHAI PRANLAL RANA | 7,82,733.00 |
| RAKESHBHAI MANHARBHAI PATEL | 2,05,27,000.00 |
| REKHABEN JAYANTIBHAI KUMBHANI | 7,74,760.00 |
| REKHABEN NARENDRABHAI BARBHAI | 5,24,755.00 |
| RIDDISH P DANGASIYA(HUF) | 2,31,270.00 |
| ROHITBHAI GOPALBHAI PANSURIYA(HUF) | 3,17,494.00 |
| SANDIP BALUBHAI DESAI | 16,02,735.00 |
| SANJAYBHAI GOGDANI | 8,55,000.00 |
| SHAILESHBHAI JAIKISHANBHAI PATEL | 25,00,000.00 |
| SHILPABEN VIPULBHAI SATANI | 15,32,400.00 |
| SURESHBHAI K. SOJITRA | 5,29,959.00 |
| TEJAL CHIMANBHAI SAVANI | 13,00,398.00 |
| VALLABHBHAI NAGJIBHAI MORADIYA | 19,35,681.00 |
| VALLABHBHAI NAGJIBHAI MORADIYA HUF | 9,66,709.00 |
| VARUN R. PANSURIYA | 28,29,835.00 |
| VARUN R. PANSURIYA (HUF) | 7,69,280.00 |
| VIDHI CREATION | 10,80,612.00 |
| VILASBEN CHIMANBHAI SAVANI | 8,69,789.00 |
| **TOTAL** | **10,49,22,038.40** |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

Schedule : 4

# DIGJA INFRASTUCTURE LLP

CURRENT LIABILITIES

| PARTICULARS | AMOUNT |
|---|---|
| **ADVANCE FROM CUSTOMERS** | |
| ALPABEN KESHAVBHAI GANDHI(A/901) | 14,01,000.00 |
| AMRUTBHAI RAVJIBHAI VITHLANI(A/1302) | 51,000.00 |
| ANILKUMAR DAYALDAS HEMNANI(A/802) | 19,00,000.00 |
| ANNUBEN SANJAYBHAI THAKKARA(A/502) | 51,000.00 |
| BHAVNABEN AMRUTLAL VITHLANNI(A/402) | 51,000.00 |
| BHAVYESHKUMAR JAYANTILAL SHAH(A/503) | 26,04,100.00 |
| BINJALBHAI MEPABHAI KHUMAN(A/704) | 23,00,000.00 |
| BUMIKA RAMESHBHAI PATEL(B/801) | 2,00,000.00 |
| CHIRAG BATUKBHAI RAJANI(B/1201) | 8,50,000.00 |
| CYCIL SKRIIA ABRAHAMD(A/1202) | 51,000.00 |
| DENISHKUMAR GANESHBHAI PRAJAPATI(A/1104) | 19,91,000.00 |
| DEVANGBHAI NANDLAL PUROHIT(A/1303) | 5,40,000.00 |
| DHARMESHBHAI PRAHLADBHAI PAWAR(A/304) | 2,50,000.00 |
| DHARMESHKUMAR PRAVINBHAI TAILOR(A/203) | 50,000.00 |
| DHARMISTHABEN NILESHBHAI RAMI(A/702) | 19,55,000.00 |
| DIPAKKUMAR MADHAVLAL SUTHAR(B\802) | 2,00,000.00 |
| DIPTI ALPESHKUMAR GAJJAR(A/302) | 28,00,000.00 |
| DIVYA RAJNIKANT SHOBHAWAT(A/703) | 10,00,000.00 |
| DIVYA SUNILKUMAR NAIK(A/1003) | 17,81,000.00 |
| DIVYESH MAHESHBHAI THAKAR(A/303) | 50,000.00 |
| FALGUNI SANDIPBHAI PATEL(B/404) | 16,56,000.00 |
| FORAM RAKESH DESAI(B/1102) | 10,00,000.00 |
| GAURAV JASHUBHAI VAISHNANI(A/1004) | 12,70,000.00 |
| GITABEN BABUBHAI KANCHADIYA(B/902) | 11,01,000.00 |
| GOVINDRAM DURGAPRASHAD JOSHI(A/403) | 51,000.00 |
| HARDIK GUNVANTBHAI CHOVATIYA(A/903) | 21,26,000.00 |
| HARILAL RAMJIBHAI PATEL(A/1203) | 32,51,000.00 |
| HARSH BAKULBHAI TRIVEDI(B/1301) | 17,51,000.00 |
| HARSHADBHAI VANMALIDAS SOLANKI(B/1401) | 2,50,000.00 |
| HASHMUKH PRABHUDAS RANPURA(A/804) | 19,00,000.00 |
| HITEN YOGESH SOLANKI(B1202) | 10,00,000.00 |
| HITESH DHARAMSHIBHAI GOTHI(B/601) | 1,00,000.00 |
| HITESH KESHAVBHAI BARAIYA(B402) | 6,00,000.00 |
| ISHWARBHAI PANABHAI PRAJAPATI(A/1103) | 21,36,000.00 |
| JATINKUMAR NATHUBHAI CHAUHAN(B401) | 20,26,000.00 |
| JITESH SANTILAL GHEEWALA(A/102) | 18,00,000.00 |
| KETAN RAMESH THAKKAR(A/902) | 16,25,626.00 |
| KEVIN AMRUTBHAI PATEL(A/104) | 9,00,000.00 |
| KISHORE SAHEBRAO BAVISKAR(B/1001) | 18,01,000.00 |
| MAHENDRAKUMAR MOHANLAL SUKHADIYA(B/302) | 22,00,000.00 |
| MUKESHCHANDRA CHHABILDAS MEHTA(A/1102) | 51,000.00 |
| MUKESHKUMAR PRITHSINGH KULDE(A/204) | 21,55,000.00 |
| NAYNABEN PRAKASCHANDRA PASTAGIYA(B/602) | 1,00,000.00 |
| NAYNESH KISHORBHAI CHAVDA(B/504) | 8,00,000.00 |
| NIMESH HARISHCHANDRA BODIWALA(A/1204) | 3,25,000.00 |
| NITEN SANJAYBHAI HARKANI(A/904) | 4,00,000.00 |
| PADIYA ASHISH VINODBHAI(A/801) | 14,51,000.00 |
| PRAKASCHANDRA THAKORDAS PASTAGIYA(B/502) | 9,00,000.00 |
| PRAVINKUMAR VITHALBHAI PATEL(B/301) | 9,25,000.00 |
| PRITI RUPESH DESAI(B/1101) | 10,01,000.00 |
| PRIYANKA NABIN CHARABORTY(A/1304) | 51,000.00 |
| RAJEN ANANTARI MANIAR(B/604) | 20,46,000.00 |
| RINKEL SANIR MOGERA(B/203) | 19,33,939.00 |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

# DIGJA INFRASTUCTURE LLP

| | | |
|---|---|---|
| RONAK PRAKASH BHATT(B/201) | | 17,01,000.00 |
| SAGAR AJAY SHAH(A/604) | | 3,50,000.00 |
| SAGAR KAUSHIKBHAI MODI(A/404) | | 11,51,000.00 |
| SAGAR MUKESH THAKKAR(B/702) | | 50,000.00 |
| SANGITA KIRITBHAI PRAJAPATI(B/403) | | 16,56,000.00 |
| SANJAY SUBHASHBHAI GAVINT(A/202) | | 51,000.00 |
| SANJAYKUMAR GOVINDJI THAKKAR(A/501) | | 51,000.00 |
| SUHAG JAYANTILAL SUCHAK(A/504) | | 20,51,000.00 |
| VARSHABEN PINAK RAICHAND(A/1404) | | 1,50,000.00 |
| VIMAL DINESHKUMAR SHAH(B/501) | | 10,51,000.00 |
| YOGESH HIMATBHAI VANDRA(B/704) | | 21,000.00 |
| | **Total** | **6,90,42,665.00** |
| Expenses Payable | | 25,000.00 |
| **OTHER CURRENT LIABILITIES** | | |
| HETALBEN R. PATEL-ADVANCE LAND PAYMENT | | 6,04,00,000.00 |
| **OTHER LIABILITIES** | | |
| BOND RESERVATION | | 87,641.00 |
| ESI PAYABLE | | 10,658.00 |
| KALUBHAI R. DESAI | | 1,42,352.00 |
| PF PAYABLE | | 4,571.00 |
| RETENTION MONEY | | 73,000.00 |
| SALARY PAYABLE | | 1,81,058.00 |
| TDS - PROFEESIONAL/TECHNICAL SEVICES(94J) | | 75,019.00 |
| TDS -CONTRACTOR(94C) | | 7,50,975.00 |
| TDS ON BROKERAGE(94H) | | 60,000.00 |
| TDS ON INTEREST(94A) | | 5,71,485.00 |
| TDS ON LAND | | 4,13,680.00 |
| TDS ON SALARY A/C (92B) | | 100.00 |
| | **Total** | **23,70,539.00** |
| **SUNDRY CREDITORS** | | |
| AJAYKUMAR V. DESAI | | 98,685.00 |
| BHAGWATI STEELS | | 14,610.00 |
| BHARATSHING P. JADEA. | | 92,040.00 |
| CHATURU RAM | | 99,149.00 |
| COPYHEART | | 11,210.00 |
| HI-TECH MARKETING | | 9,676.00 |
| KA,MALBHAI AJMALBHAI PANCHAL | | 1,000.00 |
| KARMAN KHETSHI GADHVI | | 1,63,193.00 |
| KRISHNA SALES CORPORATION | | 24,750.00 |
| KWALITY INDUSTRIES | | 25,396.00 |
| LALJIBHAI GOPALBHAI PANSURIYA | | 97,510.00 |
| M. D. GANDHAVI | | 1,00,000.00 |
| MANISHBHAI U. SAVALIYA | | 1,00,000.00 |
| MEHUL D. UKANI | | 99,730.00 |
| MIRAL INFRASTRCTURE | | 15,00,000.00 |
| NARENDRA BAHADUR SINGH | | 98,663.00 |
| NEW FANGAY ROADWAYS | | 8,21,000.00 |
| NILESH D. UKANI | | 98,900.00 |
| OM CONSTRUCTION CO. | | 1,20,27,043.00 |
| PATEL CONSULTANCY | | 7,080.00 |
| POWER CAFE CONSULTANTS | | 17,500.00 |
| PRADIP MAITY | | 95,884.00 |

Pradeep K. Singhi & Associates * SURAT * Chartered Accountants

| | |
|---|---|
| RAMESHWAR CONSTRUCTION COMPANY | 1,00,896.00 |
| RAVI D. DUBAL | 30,138.00 |
| SAGTHABHAI DEVABHAI PATEL | 6,000.00 |
| SHARDA ENTERPRISE | 14,645.00 |
| SHREE DARSHAN HARDWARE | 8,051.00 |
| SHREE RAM ELECTRIC | 49,481.00 |
| TIRUPATI PIPE AND STEEL | 66,475.00 |
| TIRUPATI SALE CORPORATION | 92,624.00 |
| TOTAL ELECTRICAL SOLUTION | 1,68,474.00 |
| TREXCHEM ORGANSYS PVT. LTD. | 4,64,471.00 |
| VELJI DHARAMSHI SORATHIA | 3,53,920.00 |
| VIJAY B. RATHOD | 72,479.00 |
| Total | **1,70,30,673.00** |
| **TOTAL** | **14,88,68,877.00** |

**Schedule : 5**

**FIXED ASSETS**

| Particulars | Rate | WDV as on 01/04/2018 | Addition | | Deduction | Total | Dep for the Year | WDV as on 31/03/2019 |
|---|---|---|---|---|---|---|---|---|
| | | | More than 180 Days | Less than 180 Days | | | | |
| | | Rupees | Rupees | Rupees | Rupee | Rupees | Rupees | Rupees |
| **OFFICE EQUIPMENT** | | | | | | | | |
| AIR CONDITIONER | 15% | 21,250.00 | 0.00 | 0.00 | 0.00 | 21,250.00 | 3,188.00 | 18,062.00 |
| SOFTWARE PUR | 40% | 0.00 | 17,797.00 | 36,000.00 | 0.00 | 53,797.00 | 14,319.00 | 39,478.00 |
| **BUILDINGS** | | | | | | | | |
| SHOP (G-08 SHIV KARTIK ENCLAVE) | - | 0.00 | 9,24,060.00 | 0.00 | 0.00 | 9,24,060.00 | 0.00 | 9,24,060.00 |
| SHOP (G-32 SHIV KARTIK) | - | 0.00 | 10,17,610.00 | 0.00 | 0.00 | 10,17,610.00 | 0.00 | 10,17,610.00 |
| SHOP (G/F65 SHIVANJALI APARTMENT) | - | 10,59,200.00 | 0.00 | 0.00 | 0.00 | 10,59,200.00 | 0.00 | 10,59,200.00 |
| SHOP (M-7 SHIV KARTIK ENCLAVE) | - | 0.00 | 7,45,050.00 | 0.00 | 0.00 | 7,45,050.00 | 0.00 | 7,45,050.00 |
| SHOP (U-04 SHIV KARTIK ENCLAVE) | - | 0.00 | 13,11,430.00 | 0.00 | 0.00 | 13,11,430.00 | 0.00 | 13,11,430.00 |
| SHOP (U-1 SHIV SOMESHWAR ENCLAVE) | - | 16,78,605.00 | 0.00 | 1,500.00 | 0.00 | 16,80,105.00 | 0.00 | 16,80,105.00 |
| SHOP (U-15 SHIV SOMESHWAR) | - | 14,87,420.00 | 0.00 | 1,500.00 | 0.00 | 14,88,920.00 | 0.00 | 14,88,920.00 |
| SHOP (U-27 SHIV KARTIK ENCLAVE) | - | 0.00 | 11,33,300.00 | 0.00 | 0.00 | 11,33,300.00 | 0.00 | 11,33,300.00 |

Pradeep K. Singh & Associates * SURAT * Chartered Accountants

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| SHOP (U-28 SHIV KARTIK ENCLAVE) | - | 0.00 | 11,02,210.00 | 0.00 | 0.00 | 11,02,210.00 | 0.00 | 11,02,210.00 |
| SHOP G/F-65, RAJKOT | - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **COMPUTER** | | | | | | | | |
| COMPUTER | 40% | 23,280.00 | 0.00 | 0.00 | 0.00 | 23,280.00 | 9,312.00 | 13,968.00 |
| **PLANT & MACHINERY** | | | | | | | | |
| AUTO LEVELING MACHINE | 15% | 12,549.00 | 0.00 | 0.00 | 0.00 | 12,549.00 | 1,882.00 | 10,667.00 |
| OVEN HIGH TEMPRATURE 200 | 15% | 49,100.00 | 0.00 | 0.00 | 0.00 | 49,100.00 | 7,365.00 | 41,735.00 |
| PRESS, TURNING AND FACING MACHINE | 15% | 1,47,029.00 | 0.00 | 0.00 | 0.00 | 1,47,029.00 | 22,054.00 | 1,24,975.00 |
| SPRING COILING MACHINE | 15% | 2,70,537.00 | 0.00 | 0.00 | 0.00 | 2,70,537.00 | 40,581.00 | 2,29,956.00 |
| TMTL MAKE SILENT GENSET | 15% | 4,44,231.00 | 0.00 | 0.00 | 0.00 | 4,44,231.00 | 66,635.00 | 3,77,596.00 |
| WALL CHASER | 15% | 0.00 | 11,230.00 | 0.00 | 0.00 | 11,230.00 | 1,685.00 | 9,545.00 |
| WET MIX PLANT 200 | 15% | 15,67,782.00 | 0.00 | 0.00 | 0.00 | 15,67,782.00 | 2,35,167.00 | 13,32,615.00 |
| **FURNITURE & FITTINGS** | | | | | | | | |
| FURNITURE | 10% | 33,643.00 | 8,898.00 | 0.00 | 0.00 | 42,541.00 | 4,254.00 | 38,287.00 |
| **COMPUTOR** | | | | | | | | |
| PRINTER | 40% | 6,936.00 | 0.00 | 0.00 | 0.00 | 6,936.00 | 2,774.00 | 4,162.00 |
| **Total** | | **68,01,562.00** | **62,71,585.00** | **39,000.00** | **0.00** | **1,31,12,147.00** | **4,09,216.00** | **1,27,02,931.00** |

**Schedule : 6**

**INVESTMENTS**

| PARTICULARS | AMOUNT |
|---|---|
| **INVESTMENTS** | |
| SARDAR SAROVAR NARMADA NIGAM LTD | 2,40,000.00 |
| SHAMARTH ENTERPRISE | 1,65,000.00 |
| SWING DEVELOPER | 49,968.85 |
| **TOTAL** | **4,54,968.85** |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

# DIGJA INFRASTUCTURE LLP

Schedule : 7

## INVENTORY

| PARTICULARS | AMOUNT |
|---|---|
| CLOSING WORK IN PROGRESS | |
| WIP | 31,70,58,031.60 |
| TOTAL | 31,70,58,031.60 |

Schedule : 8

## SUNDRY DEBTORS

| PARTICULARS | AMOUNT |
|---|---|
| SUNDRY DEBTORS | |
| AIRPORT AUTHORITY INDIA-RJT | 15,317.00 |
| AIRPORT AUTHORITY INDIA-SURAT | 23,270.00 |
| DIRECTORATE OF LIGHTHOUSE & LIGHTSHIPS | 1,32,000.00 |
| SATISHBHAI V. BHIMANI | 10,610.22 |
| TOTAL | 1,81,197.22 |

Schedule : 9

## CASH AND BANK

| PARTICULARS | AMOUNT |
|---|---|
| CASH AND BANK | |
| CASH | 43,080.00 |
| INDUSIND BANK(66) | 50,000.00 |
| INDUSLAND BANK(64) | 1,51,000.00 |
| SBI (444) | 28,734.08 |
| SBI(35989) | 9,874.19 |
| TOTAL | 2,82,688.27 |

Schedule : 10

## OTHER CURRENT ASSETS

| PARTICULARS | AMOUNT |
|---|---|
| OTHER ASSETS | |
| BHFL TDS RECEVIABLE | 3,348.00 |
| INTEREST ACCURED | 17,493.00 |
| RETENTION MONEY | 21,74,543.40 |
| TDS RECEIVABLE(17-18) | 75,860.00 |
| TDS RECEIVABLE(18-19) | 5,83,767.57 |
| Total | 28,55,011.97 |
| OTHER CURRENT ASSETS | |
| CGST | 51,07,571.43 |
| GST ADJUSTMENT | 1,69,754.92 |
| GST RECEIVABLE | 80,41,119.80 |
| IGST | 1,09,924.67 |
| SGST | 51,22,551.42 |
| YUVARAJ ENTERPRISE | 77,431.42 |
| Total | 1,86,28,353.66 |
| TOTAL | 2,14,83,365.63 |

Schedule : 11

## LOANS AND ADVANCES (ASSETS)

| PARTICULARS | AMOUNT |
|---|---|
| ADVANCE FOR LAND | |
| DEVENDRABHAI NATHUBHAI PATEL | 41,41,840.00 |
| MANHARBHAI NATHUBHAI PATEL | 2,06,84,000.00 |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

## DIGJA INFRASTUCTURE LLP

| | |
|---|---|
| SAI DEVELOPERS | 8,40,900.00 |
| Total | 2,56,66,740.00 |
| **LOAN & ADVANCES** | |
| ASHABEN NITINBHAI DESAI(LOAN A/C) | 5,25,000.00 |
| OM CONSRTUCTION COMPANY (VADODARA) | 46,16,700.00 |
| PUSHPENDRA DIWANSINGH ZALA | 18,48,237.00 |
| TENDER EMD | 2,48,836.00 |
| Total | 72,38,773.00 |
| **TOTAL** | **3,29,05,513.00** |

Schedule : 12

### SALES A/C

| PARTICULARS | AMOUNT |
|---|---|
| **SALES** | |
| ESCALATION INCOME(MIRAL) | 3,56,790.03 |
| ROLLER COMPOSITION | 22,750.00 |
| WORK CONTRACT(MIRAL) | 2,53,70,923.44 |
| WORKS CONTRACT INCOME (ELECTRICAL) | 45,45,018.98 |
| **TOTAL** | **3,02,95,482.45** |

Schedule : 13

### INDIRECT INCOMES

| PARTICULARS | AMOUNT |
|---|---|
| **INDIRECT INCOMES** | |
| VATAV KARSAR | 3,606.94 |
| **INTEREST INCOME** | |
| BOND FORFEIT | 12,000.00 |
| SARDAR SAROVAR NARMADA NIGAM LTD | 10,783.00 |
| TENDER FD INTEREST | 13,000.00 |
| Total | 35,783.00 |
| **TOTAL** | **39,389.94** |

Schedule : 14

### OPENING STOCK

| PARTICULARS | AMOUNT |
|---|---|
| **OPENING STOCK** | |
| OPENING STOCK | 7,42,84,165.85 |
| **TOTAL** | **7,42,84,165.85** |

Schedule : 15

### PURCHASE A/C

| PARTICULARS | AMOUNT |
|---|---|
| **PURCHASE A/C** | |
| LAND (FP-12) | 10,00,00,000.00 |
| PURCHASE A/C (AAI-SURAT) | 3,30,937.32 |
| PURCHASE A/C (LIGHT HOUSE-JMNGR) | 11,25,387.12 |
| PURCHASE A/C(AAI-RJT) | 7,720.00 |
| PURCHASE A/C(MESHARIYA) | 12,66,680.84 |
| PURCHASE A/C(SD ELECTRICAL) | 6,49,930.40 |
| PURCHSE A/C(MIRAL) | 2,08,97,789.77 |
| **TOTAL** | **12,42,78,445.45** |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

# DIGJA INFRASTUCTURE LLP

Schedule : 16

DIRECT EXPENSES

| PARTICULARS | AMOUNT |
|---|---|
| **DIRECT EXPENSES** | |
| CARTING (MIRAL) | 28,43,594.00 |
| DASTAVAG REG. FEES-(S.S.) | 10,00,350.00 |
| DEVELOPMENT & CONSTRUCTION EXP (SD) | 10,60,11,600.00 |
| DGVCL (SD) | 42,593.00 |
| LABOUR WORKS | 9,00,400.00 |
| LABOUR WORKS(MIRAL) | 10,30,818.00 |
| LABOUR WORKS(SD ELECTRICALS) | 5,04,222.00 |
| RERA REG. FEES (SD) | 11,000.00 |
| SMC(S.S.) | 19,69,852.00 |
| SMC(SD) | 31,71,059.00 |
| STAMP DUTY(S.S.) | 49,00,000.00 |
| STAMP DUTY(SD) | 9,10,100.00 |
| SUDA(S.S.) | 25,565.00 |
| VAKIL FEES(S.S.) | 8,000.00 |
| VEHICLE HIRE ON CONTRACT(MIRAL) | 31,12,830.74 |
| TOTAL | 12,64,41,983.74 |

Schedule : 17

ADMINISTRATIVE EXPENSES

| PARTICULARS | AMOUNT |
|---|---|
| **ADMINISTRATIVE EXPENSES** | |
| ADVERTIESMENT EXPENSES | 49,998.00 |
| ADVERTISEMENT EXP. (MIRAL) | 20,000.00 |
| AUDIT FEES | 25,000.00 |
| BANK CHARGES | 2,901.15 |
| BROKERAGE EXPENSNE (SD) | 16,00,120.00 |
| CAMP & COLONY RENT(MIRAL) | 1,30,000.00 |
| CONSULTANCY FEES | 1,66,618.64 |
| CONSULTANCY FEES(SD) | 22,07,218.00 |
| COOKING CHARGES(MIRAL) | 1,34,400.00 |
| ESI-EMPLOYER CONTRIBUTION | 21,917.00 |
| FREIGHT | 1,572.00 |
| GST LATE FEES | 650.00 |
| INSURANCE EXP. | 1,73,570.00 |
| INSURANCE EXPENSES(SD) | 1,72,590.00 |
| INTERNET CHARGES | 4,237.00 |
| LEGAL EXPENSES(MIRAL) | 1,500.00 |
| LICENCE FEES | 5,000.00 |
| LOAN EXPENSES | 3,03,490.00 |
| LOAN PROCCESING FEES(SD) | 13,58,474.58 |
| OFFICE EXPENSES | 1,228.82 |
| PACKAING & FORWARDING CHARGES | 1,300.00 |
| PF- EMPLOYER CONTRIBUTION | 30,268.00 |
| R/OFF | 7.78 |
| REGESTRATION FEES(SD) | 5,540.00 |
| SALARY EXP. | 20,70,819.00 |
| SMC(GENERAL) | 1,02,132.00 |
| STAMP DUTY | 32,000.00 |
| STATIONARY & PRINTING EXPENSES(SD) | 35,025.00 |
| SUPERVISION CHARGES(MIRAL) | 78,250.00 |
| TENDER FEES | 3,225.00 |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

| | |
|---|---|
| TRADE MARK EXPENSES | 9,500.00 |
| VEHICLE & MACHINARY MAINTANCE EXP.(MIRAL) | 18,392.00 |
| WATERING EXP. | 1,22,148.00 |
| **TOTAL** | **88,89,091.97** |

**Schedule : 18**

**FINANCIAL EXPENSES**

| PARTICULARS | AMOUNT |
|---|---|
| **INTEREST EXPENSES** | |
| LATE PAYMENT INT. EXPENSES | 17,492.00 |
| TDS LATE PAYMENT INTEREST EXPENSES | 29,381.00 |
| **Total** | **46,873.00** |
| **INTEREST ON SECURED LOAN** | |
| BHFL | 48,86,747.00 |
| HDB FINACIAL SERVICES LOAN AND INSURANCE | 7,472.00 |
| HINDUJA LEYLAND FINANCE | 10,36,231.00 |
| **Total** | **59,30,450.00** |
| **INTEREST ON UNSECURED LOANS** | |
| ARTIBEN PIYUSHBHAI PATEL | 1,30,892.00 |
| ASHOKBHAI R. BHALALA | 46,904.00 |
| AXA F TECH | 16,644.00 |
| BHALDEEP TRANSPORT | 24,898.00 |
| BHARATBHAI S KEVADIYA | 63,296.00 |
| BHAVESHBHAI L. PANSURIYA (HUF) | 1,71,153.00 |
| BHAVESHBHAI L. PANSURIYA-UL | 1,18,030.00 |
| BHAVIN G. POKIYA | 1,35,815.00 |
| BHUMIKA VARUNBHAI PANSURIYA | 11,094.00 |
| CHETANABEN RIDDHISHBHAI DANGASHIYA | 1,77,114.00 |
| CHETNABEN BHAVESHBHAI GAJERA | 87,297.00 |
| DINESHBHAI GOVINDBHAI DHANRADE | 44,209.00 |
| GANDUBHAI TAPUBHAI SANGHANI | 1,81,491.00 |
| GHANSYAMBHAI UKABHAI SAVALIVA | 1,62,715.00 |
| HANSA BHARATBHAI KUMBHANI | 1,35,133.00 |
| HARESH K. DESAI | 1,95,330.00 |
| HARESH K. DESAI (HUF) | 2,37,076.00 |
| HEMANTKUMAR D. PATEL | 9,382.00 |
| HETAL MEHULBHAI DANGASIYA | 8,509.00 |
| HIRABEN PREMJIBHAI PATEL | 1,29,318.00 |
| JAIMINBHAI RAMESHBHAI TRIVEDI | 43,262.00 |
| JAYABEN R. KHUNT | 15,150.00 |
| JAYESH PRANLAL RANA | 27,603.00 |
| KALIDAS AMBALAL DANGASIYA | 2,25,389.00 |
| KALIDAS AMBALAL DANGASIYA (HUF) | 16,985.00 |
| KALUBHAI R. DESAI | 91,659.00 |
| KALUBHAI R. DESAI (HUF) | 1,66,334.00 |
| KANCHANBEN MAHESHBHAI PATEL | 1,831.00 |
| LALJIBHAI GOPALBHAI PANSURIYA | 1,67,608.00 |
| LALJIBHAI GOPALBHAI PANSURIYA (HUF) | 2,33,545.00 |
| MAHESH NANJIBHAI GAJERA | 26,933.00 |
| MANGALBEN DINESHBHAI DHANRADE | 44,209.00 |
| MANHARBHAI NAANJIBHAI SOLANKI | 45,390.00 |
| MANISHBENBEN KISHORBHAI SATANI | 38,019.00 |
| MANJUBEN KALIDAS DANGASIYA | 50,897.00 |
| MANJULABEN ROHITBHAI PANSURIYA | 9,981.00 |
| MUKTABEN HIMMATBHAI KACHHADIYA | 82,864.00 |

Pradeep K. Singhi & Associates * Chartered Accountants * SURAT

| | |
|---|---|
| NARESH K. DESAI (HUF) | 3,17,782.00 |
| NARESHBHAI KALUBHAI DESAI | 2,40,179.00 |
| NILESH D. UKANI-UL | 1,39,725.00 |
| NILESH KANAIYALAL SOLANKI | 25,530.00 |
| NILESH NARENDRABHAI BARBHAI | 41,671.00 |
| NIMESH M. RAMANI | 2,11,097.00 |
| NITINBHAI K. DESAI-UL | 5,68,438.00 |
| NITINBHAI KALUBHAI DESAI(HUF) | 5,147.00 |
| PRAKASHBHAI BHARATBHAI VAGHASIYA | 26,933.00 |
| PREMJIBHAI R. DANGASHIYA | 39,919.00 |
| PRITESHBHAI HASMUKHBHAI KAVASTHA | 43,758.00 |
| RAJESHBHAI MAGANBHAI ZALA | 46,262.00 |
| RAJUBHAI PRANLAL RANA | 65,167.00 |
| REKHABEN JAYANTIBHAI KUMBHANI | 64,504.00 |
| REKHABEN NARENDRABHAI BARBHAI | 36,395.00 |
| RIDDISH P DANGASIYA(HUF) | 18,078.00 |
| ROHITBHAI GOPALBHAI PANSURIYA(HUF) | 8,327.00 |
| SANDIP BALUBHAI DESAI | 91,561.00 |
| SHILPABEN VIPULBHAI SATANI | 36,000.00 |
| SURESHBHAI K. SOJITRA | 33,288.00 |
| TEJAL CHIMANBHAI SAVANI | 1,08,266.00 |
| VALLABHBHAI NAGJIBHAI MORADIYA | 1,50,756.00 |
| VALLABHBHAI NAGJIBHAI MORADIYA HUF | 74,121.00 |
| VARUN R. PANSURIYA | 1,68,267.00 |
| VARUN R. PANSURIYA (HUF) | 64,047.00 |
| VIDHI CREATION | 89,569.00 |
| VILASBEN CHIMANBHAI SAVANI | 72,415.00 |
| Total | **61,61,161.00** |
| **TOTAL** | **1,21,38,484.00** |

Pradeep K. Singhi & Associates
SURAT
Chartered Accountants

# DIGJA INFRASTUCTURE LLP

**AUDIT NOTES & COMMENTS**

1. DIGJA INFRASTUCTURE LLP is a proprietorship firm, run by **DIGJA INFRASTUCTURE LLP.**

2. The Schedules referred to in the form no. 3CD, Balance sheet and profit & loss A/c form an integral part of the accounts.

3. SIGNIFICANT ACCOUNTING POLICIES :-

**1.) GENERAL :-**

i) The Assessee is following mercantile System of accounting and there is no change in method of accounting employed in the immediate preceding previous year.

ii) The accounts are prepared on the basis of accounting pronciples of a going concern.

**2.) REVENUE RECOGNITION :-**

i) Income, not specifically referred to otherwise are accounted on accrual basis.

ii) Expenses, not specifically referred to otherwise considered payable are accounted for on accrual basis.

**3.) FIXED ASSETS :-**

Fixed assets are stated at the cost of acquisition inclusive of freight and other direct expenses and capitalisation of pre- operative expenses. None of the fixed assets have been revalued during the year.

**4.) DEPRECIATION :-**

The depreciation has been provided on written down value method at the rate specified in the schedule to the Income tax act, 1961.

**5.) CONTINGENT LIABILITIES :-**

As explained by the assessee, there is no contingent liability.

**6.) VALUATION OF INVENTORIES :-**

Inventories on **31st March, 2019** is taken valued at cost or market value whichever is less.

**7.) INVESTMENTS :-**

Value of Investments are stated at cost.

**8.) MATTERS RELEVANT TO PRIOR PERIOD AND EXTRA ORDINARY ITEMS:-**

As expained by the management, there is no such matter during the period prior to the period under audit or there is no extra ordinary item, which required a special attention.

**9.) OTHERS :-**

i) The assessee has not provided for any tax liability.

ii) According to the informations and explanations given to us, there were no undisputed amounts payable in respect of Income tax, Sales-tax, Wealth tax, Custom duty, Excise duty as on **31st March, 2019.**

Pradeep K. Singhi & Associates * SURAT * Chartered Accountants

## DIGJA INFRASTUCTURE LLP

**AUDIT NOTES & COMMENTS**

4. In the opinion of the assessee and to the best of his knowledge and belief, the current assets, Loans and Advances Are approximately of the valued stated if realised in the ordinery course of the business. The Provision for all determined liabilities are adequate & not in excessof the amount reasonably.

5. The quantity and value of Stock and Cash and Bank Balances as at **31st March, 2019** have been taken as certified by the assessee.

Signature to Annextures & Schedules

For DIGJA INFRASTUCTURE LLP

KAILASHBEN L. PANSURIYA
(PARTNER)

Pradeep K. Singhi & Associates * SURAT * Chartered Accountants *

For PRADEEP K. SINGHI AND ASSOCIATES
CHARTERED ACCOUNTANTS

PRADEEPKUMAR SINGHI
(PARTNER)
M. NO. : 024612
FRN : 0126027W

Place : SURAT
Date : 28/09/2019