TAX AUDIT REPORT AND AUDITED ANNUAL ACCOUNTS

DEVSHIBHAI RANMALBHAI CHAVDA

(PROP. OF KARTIKSWAMI PETROLEUM &

PROP. OF MAYUR CONSTRUCTION)

I.T. PAN : AEKPC9525L

ADDRESS:

PLOT NO. 211,212 G.K. COMMERCIAL COMPLEX

KHODIYAR COLONY AERODROME ROAD

JAMNAGAR – 361006.

Financial Year: 2021-22
Assessment Year: 2022-23

Auditors:

AVHP & Company LLP

Chartered Accountants

307, Madhav Darshan Complex,
Opp. Cricket Ground, Lal Bunglow
Jamnagar – 361001
(0288) 2660219

Acknowledgement Number:732965651181022 **Date of filing:18-Oct-2022**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)	Assessment Year 2022-23

PAN	AEKPC9525L		
Name	DEVSHIBHAI RANMALBHAI CHAVDA		
Address	211 212 , G.K.COMMERCIAL COMPLEX , KHODIYAR COLONY , AERODROME ROAD , JAMNAGAR , 11-Gujarat , 91-India , 361006		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	732965651181022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		6,37,260
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	6,37,260
	Net tax payable	4	80,764
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	80,764
	Taxes Paid	7	81,209
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 450
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by DEVSHIBHAI RANMALBHAI CHAVDA in the capacity of Self having PAN AEKPC9525L from IP address 150.129.166.5 on 18-Oct-2022

DSC Sl. No. & Issuer 5790005 & 63581125176326035556CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

System Generated

Barcode/QR Code

AEKPC9525L037329656511810225D2A413F261A12D56C7DEA68195F8E57AB2E8A3C

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	: **Devshibhai Ranmalbhai Chavda**		
PAN	: **AEKPC9525L**		
Father's Name	: Ranmalbhai Chavda		
Office Address	: Mayur Builders, 211 212, G.k.commercial Complex, Khodiyar Colony, Aerodrome Road, Jamnagar, Gujarat-361006		
Residential Address	: 211 212, G.k.commercial Complex, Khodiyar Colony, Aerodrome Road, Jamnagar, Gujarat-361006		
Status	: INDIVIDUAL	Assessment Year	: 2022 - 2023
Ward No	: ITO WD 1(3), JNR	Financial Year	: 2021 - 2022
Gender	: Male	Date Of Birth	: 23/03/1970
Email Address	: ca.amitvithalani@gmail.com		
Residential Status	: Resident		
Name Of Bank	: Bank Of Baroda		
Micr Code	: 361012005		
Ifsc Code	: Barb0ssijam		
Address	: Ssi Jamnagar		
Account No.	: 25970200000034		
Opted For Taxation U/s 115BAc	: No		
Return	: Original (Filing Date : 18/10/2022 & No. : 732965651181022)		
Import Date	: Ais : 30-09-2022 07:13 Pm	Tis : 30-09-2022 07:14 Pm	
	26as : 12-10-2022 01:31 Pm		

COMPUTATION OF TOTAL INCOME

Income From House Property			222457
Let Out			
Name Of Tenant : Nayara Energy Limited (Tan : Rkte00150d)			
Address : Changa Patiya, Jamnagar, Gujarat-361012			
Annual Value		317795	
Less: Standard Deduction U/s 24(a)		-95338	
Taxable Income From House Property		222457	
Profits And Gains From Business And Profession			0
Mayur Construction And Kartikswami Petroleum			
Profit Before Tax As Per Profit And Loss Account		252695	
Add : Depreciation Disallowed		359931	
		612626	
Less :			
Saving Bank Account Interest Income	2095		
Rent Income	317795		
Interest On Fdr	7373		
Allowed Depreciation	359931	-687194	
		-74568	
Out Of Loss Of Rs. 74568, Unabsorbed Depreciation Is Rs. 74568			
Income From Other Sources			10931
Saving Bank Interest		2095	
Interest On Fixed Deposits		8836	
Total		10931	
Inter-head Adjustment Of Losses U/s 71			
Unabsorbed Depreciation Set Off From :			
House Property Income			-74568
Gross Total Income			158820

Less Deductions Under Chapter-VIA

80C Deduction		105461	
80TTA Interest On Deposits In Savings Account		2095	
Total Deductions			107556
Total Income			51264
Total Income Rounded Off U/s 288A			51260

Agriculture Income			
Gross Receipts		679800	
Less: Expenditure Incurred		-315000	
Net Agricultural Income		364800	

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 51260		Nil
Less Tax Deducted At Source		
Section 194i(b): Section 194i(b)	25424	
Section 206cr: Section 206cr	48285	73709
		-73709
Less Self Assessment Tax U/s 140A		
Bank Of Baroda - 0202976 - 60265 - 14-10-2022	7500	7500
Refundable		(81209)
Tax Rounded Off U/s 288B		(81210)

Detail Of Deduction U/s 80C

Ppf	100000
Life Insurance Premium	5461
Total	105461

Information regarding Turnover/Gross Receipt Reported for GST	
GSTIN	**Annual value of outward supplies as per the GST returns filed**
24AEKPC9525L1ZA	Nil
24AEKPC9525L2Z9	43239008
Total	**43239008**

FIXED ASSETS

Block	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BUILDING	10.00%	5,06,631	0	0	0	5,06,631	50,663	4,55,968
FURNITURE AND FITTINGS	10.00%	55,575	0	0	0	55,575	5,558	50,017
MACHINERY AND PLANT	15.00%	19,27,541	0	0	0	19,27,541	2,89,131	16,38,410
MACHINERY AND PLANT	40.00%	36,448	0	0	0	36,448	14,579	21,869
Total		25,26,195	0	0	0	25,26,195	3,59,931	21,66,264

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	Rent received	House Property		254237	254237	317795.00	-63558.00		
2	Interest from deposit	Other Source	194A	8836	8836	8836.00	Nil	7373.00	-1463.00
3	Business receipts	Business		235217	235217	45094087.00	-44858870.00	43239008.00	-1855079.00
4	GST turnover	Profit & Loss A/c		43239008	43239008	45094087.00	-1855079.00	43239008.00	-1855079.00

5	**GST purchases**	Profit & Loss A/c		381050	381050	39418070.00	-39037020.00		
6	**Business expenses**			48292917	48292917				
7	**Cash deposits**			16721900	16721900			16721900.00	Nil
8	**Cash withdrawals**			100000	100000			100000.00	Nil

Bank of Baroda
Taxpayers Counterfoil Date:15-12-2022 13:07:51
Taxpayers Counterfoil - Form No.280

Taxpayers Counterfoil - Form No. 280		For use in Receiving Bank
PAN	[illegible]	Debit to A/c on: 14-10-2022 13:38:16
Full Name	[illegible] CHAVDA	
Address	[illegible] COMMERCIAL COMPLEX [illegible] COLONY, [illegible] ROAD [illegible] GUJARAT - [illegible]	
Debit to A/c No.	[illegible]	Bank of Baroda Law Garden Branch, Ahmedabad
	Fee No. 7500	
Transaction Type	Transfer	
Tax	7500	
Surcharge	0	BSR CODE : 020 2974
Education Cess	0	Date of Tender : 14-10-2022
Interest	0.00	Challan Serial No : 40265
Penalty	0.00	
Others/Fee Under Sec. 234E	0.00	Challan Identification No :
Total Amount	7500	[illegible]
Rs (in words)	SEVEN THOUSAND FIVE HUNDRED ONLY	RUPEES SEVEN THOUSAND FIVE HUNDRED ONLY
With (Name of the Bank and Branch)	BANK OF BARODA, [illegible] : LAW GARDEN, [illegible]	
On account of	(0021) INCOME-TAX (OTHER THAN COMPANIES)	
Type of Payment	(300) SELF ASSESSMENT TAX	
For the Assessment Year	2022 - 23	
Transaction Date and Time	14-10-2022 13:38:16	

M/S Mayur Construction

Mayur Construction

60FT ROAD

MEHUL NAGAR

JAMNAGAR

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities	as at 31-Mar-2022	
Capital Account		1,24,61,707.97
Agriculture Loan Interest	(-)14,654.07	
Devabhai Ramabhai Chavda Cap A/c	1,26,70,638.04	
Tuition Fees	(-)4,076.00	
VALIBEN CHAVDA - GIFT	(-)1,90,000.00	
Loans (Liability)		2,06,84,794.72
Bank OD A/c	6,81,255.00	
Secured Loans	3,20,650.72	
Unsecured Loans	1,96,82,889.00	
Current Liabilities		2,97,874.00
Sundry Creditors	2,97,874.00	
Suspense A/c		
Profit & Loss A/c		
Opening Balance		
Current Period	8,43,097.53	
Less: Transferred	8,43,097.53	
Total		3,34,44,376.69

Assets	as at 31-Mar-2022	
Fixed Assets		27,12,465.00
AIR CONDITIONER	12,325.00	
BMW	3,93,125.00	
FARM A/C	28,450.00	
Gold Ornament	60,800.00	
HERO HONDA MOTOR CYCLE - NEW	13,550.00	
HERO HONDA SPL PRO	47,299.00	
MOBILE PHONE	42,912.00	
NICON 223 - CAMERA	4,900.00	
OFFICE FURNITURE	44,673.00	
Office Premises Purchase	4,55,968.00	
RESIDENTIAL HOUSE	8,82,945.00	
Royal Enfield - Bullet	1,54,083.00	
Sony LED	16,900.00	
SPLENDER PLUS	44,005.00	
Suzuki Access-125	53,050.00	
TELEVISION PURCHASED	7,480.00	
Toyota Fortuner	4,50,000.00	
Investments		1,88,02,063.81
Fixed Deposit -Bank of Baroda	10,978.00	
Fixed Deposit - Indian Bank	1,55,296.00	
ICICI Lambord Insu	3,160.00	
Kartikswami Petrolium	61,51,789.96	
L I C of India	3,75,975.00	
Mayur Builders Firm	60,97,585.85	
Mayur Infraspace Pvt Ltd	51,00,000.00	
Pooja Engineering	5,15,000.00	
Providend Fund	3,71,259.00	
RELIANCE LIFE INSURANCE	10,000.00	
THE PEARLESS JANTA INSURANCE COMPANY	1,000.00	
Current Assets		1,19,29,847.88
Closing Stock	19,80,000.00	
Deposits (Asset)	2,39,937.26	
Loans & Advances (Asset)	72,98,000.00	
Sundry Debtors	8,60,156.52	
Cash-in-hand	14,56,339.20	
Bank Accounts	69,989.90	
TDS Receivable	25,425.00	
Total		3,34,44,376.69

M/S Mayur Construction

Mayur Construction
80FT ROAD
MEHUL NAGAR
JAMNAGAR

Profit & Loss A/c

1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022		Particulars	1-Apr-2021 to 31-Mar-2022	
Opening Stock		**25,02,750.00**	**Sales Accounts**		**9,20,000.00**
Stock (Work in Progress)	*25,02,750.00*		*Sales A/c.*	*9,20,000.00*	
Purchase Accounts			**Direct Incomes**		
Direct Expenses			Closing Stock		**19,80,000.00**
			Stock (Work in Progress)	*19,80,000.00*	
Gross Profit c/o		***3,97,250.00***			
		29,00,000.00			**29,00,000.00**
Indirect Expenses		**1,76,588.07**	Gross Profit b/f		***3,97,250.00***
Accounting Expenses	*12,500.00*				
Audit Fees	*18,290.00*		**Indirect Incomes**		**6,22,435.60**
Bank Charges	*1,632.07*		*Bank Interest Income*	*28.00*	
Depreciation	*1,20,038.00*		*Interest From Mayur Builders*	*3,44,800.00*	
Interest Expenses	*12,616.00*		*Interest on Fixed Deposit*	*7,373.00*	
Internet Charges	*5,500.00*		*Profit From Mayur Builders*	*26,967.60*	
Repair & Maintenance Exp.	*6,012.00*		*Remuneration From Mayur Builders*	*2,41,200.00*	
			Saving Bank Interest	*2,067.00*	
Nett Profit		***8,43,097.53***			
Total		**10,19,685.60**	**Total**		**10,19,685.60**

Kartikswami Petroleum
Charga Patiya
Jamnagar

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities	as at 31-Mar-2022	
Capital Account		**4,235,385.62**
Chavda Devshibhai Ramsibhai (Cap A/c)	*4,235,385.62*	
Loans (Liability)		**9,788,547.44**
Bank OD A/c	*6,809,828.44*	
Unsecured Loans	*533,694.00*	
Mayur Infraspace Pvt.Ltd.Loan	*2,445,025.00*	
Suspense A/c		
Profit & Loss A/c		
Opening Balance		
Current Period	*22,565.30*	
Less: Transferred	*22,565.30*	
Total		**14,023,933.06**

Assets	as at 31-Mar-2022	
Current Liabilities		**805,515.58**
Duties & Taxes	*776,924.19*	
Sundry Creditors	*28,591.39*	
Fixed Assets		**4,767,279.00**
Building	*3,450,108.00*	
Computer Equipments	*17,549.00*	
Fire Equipments	*18,077.00*	
Furniture Purchase	*50,017.00*	
Machinery	*1,179,016.00*	
Office Equipments	*40,172.00*	
Software Accountspro	*4,320.00*	
Tablet Samsung	*8,020.00*	
Current Assets		**8,451,138.48**
Closing Stock	*380,359.56*	
Deposits (Asset)	*10,000.00*	
Loans & Advances (Asset)	*621,000.00*	
Sundry Debtors	*4,385,164.50*	
Cash-in-Hand	*2,681,592.65*	
Bank Accounts	*329,463.77*	
TCS Diesel+Petrol	*63,558.00*	
Total		**14,023,933.06**

Kartikswami Petroleum

Charga Patiya

Jamnagar

Profit & Loss A/c

1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022		Particulars	1-Apr-2021 to 31-Mar-2022	
Opening Stock		777,531.74	**Sales Accounts**		**43,243,324.23**
Diesel	*418,821.85*		*Sales - Diesel*	*30,348,493.26*	
Oil 18%	*8,481.77*		*Sales - Petrol*	*12,894,830.97*	
Petrol	*350,228.12*				
			Direct Incomes		**317,795.00**
Purchase Accounts		**39,418,070.24**	*Rent Income-18%*	*317,795.00*	
Oil Purchase 18%	*3,391.53*				
Purchase 18%	*24,358.53*		Closing Stock		**380,359.56**
Purchase Diesel	*27,854,639.67*		*Diesel*	*266,073.34*	
Purchase Petrol	*11,535,680.51*		*Oil 18%*	*8,481.77*	
			Petrol	*105,804.45*	
Direct Expenses		**1,857,249.00**			
ST Cess Diesel	*1,314,877.00*				
ST Cess Petrol	*542,372.00*				
Gross Profit c/o		***1,888,627.81***			
		43,941,478.79			**43,941,478.79**
Indirect Expenses		**1,893,062.51**	Gross Profit b/f		***1,888,627.81***
Accounting Expense	*48,999.00*				
Audit Fees	*8,500.00*		**Indirect Incomes**		**27,000.00**
Automation Fees	*50,804.00*		*Special Incentive*	*27,000.00*	
Bank Charges	*15,727.21*				
Cctv Repairing Expense	*7,615.00*				
Depreciation Expense	*239,893.00*				
EFP Reimbursement	*1,593.18*				
Electricty Expense	*109,551.76*				
FATA	*184,821.00*				
Generator Services Expense	*10,371.00*				
GPRS Rent Charges	*3,532.92*				
GST & Vat Consultancy Fees	*20,000.00*				
Inspection Charges-Cc	*16,987.74*				
Insurance Expenses	*6,421.00*				
Interest Expenses	*684,871.70*				
Interest on Vat Payment	*10,903.00*				
Loan Processing Charges	*23,600.00*				
Penalty on Delayed Payment-Nayara	*8,500.00*				
Pos Rent Expenses	*7,065.84*				
Round Off	*5.16*				
Staff Salary	*421,000.00*				
Uniform Expense	*2,300.00*				
Nett Profit		***22,565.30***			

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Kartikswami Petroleum

Profit & Loss A/c : 1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
Total	1,915,627.81	Total	1,915,627.81

Acknowledgement Number:607484850300922

FORM 3CB [See rule 6G(1)(b)]

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

1. **We** have examined the **balance sheet** as on 31st March **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	DEVSHIBHAI RANMALBHAI CHAVDA
Address	211 212, G.K.COMMERCIAL COMPLEX KHODIYAR COLONY, AERODROME ROAD , Khodiyar Colony S.O , Jamnagar , JAMNAGAR , 11-Gujarat , 91-India , Pincode - 361006
PAN	AEKPC9525L
Aadhaar Number of the assessee, if available	656838690874

2. **We** certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at

211 212, G.K.COMMERCIAL COMPLEX, KHODIYAR COLONY, AERODROME ROAD, JAMNAGAR, GUJARAT-361006

and **0** branches.

3\. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:

(i) These financial statements are the responsibility of the Assessee. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India.Those standards require us to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that my audit provides areasonable basis for our opinion. (ii) Balances of Sundry Debtors, Creditors, Loans and Advances and Banks are subject to Confirmation and subsequent reconciliation if any. Closing stock includes Raw material, work in progress, and finished stock, valuation of closing stock is subject to the confirmation of receipt of expert opinion and subsequent reconciliation and changes if any. (iii) Assessee is having Two proprietorship Concerns. The Audit report as well as details of Form 3CD has been prepared on the basis of books of accounts maintained for the name and style of Mayur Construction and M/s. Kartikswami Petroleum. (iv) Under Clause 35 (b) B. of 3CD report we are not able to furnish quantitative information as the relevant records available with the management are inadequate for the purpose of furnishing such information. (v) It is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in Clause 44 of 3CD Report.

b. Subject to above,-

A. **We** have obtained all the information and explanations which, to the best of **our** knowledge and belief, were necessary for the purposes of the audit.

B. In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.

C. In **our** opinion and to the best of **our** information and according to the explanations given to **us** the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022** ; 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 **our** opinion and to the best of **our** information and according to the explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
	No records added	

Accountant Details

Name	**AMIT LAXMIDAS VITHALANI**
Membership Number	149426
FRN (Firm Registration Number)	0W100671
Address	**307MADHAV DARSHAN , OPP. CRICKET GROUNDLAL BUNGLOW , Lal Bunglow S.O , Jamnagar , JAMNAGAR , 11-Gujarat , 91-India , Pincode - 361001**

Date of signing Tax Audit Report	**30-Sep-2022**
Place	**JAMNAGAR**
Date	**30-Sep-2022**

This form has been digitally signed by **AMIT LAXMIDAS VITHALANI** having PAN **AGAPV6231E** from IP Address **JAMNAGAR** on **30/09/2022 11:35:43 PM** Dsc Sl.No and issuer **441205179472CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

Acknowledgement Number:607484850300922

FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	**DEVSHIBHAI RANMALBHAI CHAVDA**
2. Address of the Assessee	**211 212, G.K.COMMERCIAL COMPLEX** **KHODIYAR COLONY, AERODROME ROAD** **, Khodiyar Colony S.O , Jamnagar , JAMNAGAR , 11-Gujarat , 91-India , Pincode - 361006**
3. Permanent Account Number (PAN)	**AEKPC9525L**
Aadhaar Number of the assessee, if available	**656838690874**
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**

Sl. No.	Type	Registration /Identification Number
1	Sales Tax/VAT 11-Gujarat	24100189157
2	Goods and Services Tax 11-Gujarat	24AEKPC9525L2Z9

5. Status	**Individual**
6. Previous year	**01-Apr-2021** to **31-Mar-2022**
7. Assessment year	**2022-23**

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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	**No**
Section under which option exercised	

PART - B

Acknowledgement Number:607484850300922

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ? No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
			No records added			

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	REAL ESTATE AND RENTING SERVICES	Operating of real estate of self-owned buildings (residential and non-residential)	07002
2	WHOLESALE AND RETAIL TRADE	Retail sale of automotive fuel	09004

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

Sl. No.	Business	Sector	Sub Sector	Code
		No records added		

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? No

Sl.No.	Books prescribed

(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.)

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

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1	CASH AND BANK BOOK,PURCHASE REGISTER,SALES REGISTER,JOURNALS,LEDGERS (ALL IN COMPUTER SOFTWARE)	211 212, G.K.COMMERCIAL COMPLEX	KHODIYAR COLONY, AERODROME ROAD	JAMNAGAR	361006	91-India	11-Gujarat
2	CASH AND BANK BOOK,PURCHASE REGISTER,SALES REGISTER,JOURNALS,LEDGERS (ALL IN COMPUTER SOFTWARE)	OLD SURVEY NO.287 PAIKI 1	CHANGA PATIYA,CHANGA	JAMNAGAR	361012	91-India	11-Gujarat

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH AND BANK BOOK,PURCHASE REGISTER,SALES REGISTER,JOURNALS,LEDGERS (ALL IN COMPUTER SOFTWARE)

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ? **No**

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. **Mercantile system**

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ? **No**

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(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**

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(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The accounts are prepared on historical cost basis. Accounting Policies not referred to otherwise are consistent with generally accepted accounting principles
2	ICDS II-Valuation of Inventories	Inventory consists of Raw Meterial, Work in progress and Finished Stock it is valued at cost or Net Relizable Value whichever is lower, on average cost basis. Inventory also consists stock of Fuel i.e. Petrol and Diesel, this stock is prone to pilfrege and wastage.
3	ICDS III-Construction Contracts	This ICDS is not applicable to the concern.
4	ICDS IV-Revenue Recognition	In case of Mayur Construction Revenue is recognized at the time of risk and rewards are transferred. Revenue is recognized when Sale deed or Conveyance deed is executed. In case of Registered sale agreement, revenue is recognized as per the term of registered sale agreement.In Case of Kartikswami Petroleum Revenue in case of sale of goods is recognised when the goods are transferred to the buyer including all risks and rewards regarding ownership, and when there is a reasonable certainty regarding the ultimate collection.
5	ICDS V-Tangible Fixed Assets	Fixed asset are valued at cost less depreciation. The depreciation has been calculated at the rates provided as per Income Tax provisions.
6	ICDS VII-Governments Grants	This ICDS is not applicable to the concern
7	ICDS IX Borrowing Costs	The Borrowing costs that are directly attributable to the acquisition or production of qualifying asset is recognised as a part of the cost of that asset. The amount of borrowing cost eligible for capitalisation is determined as per ICDS.
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	This ICDS is not applicable to the concern

14.(a). Method of valuation of closing stock employed in the previous year — **Lower of Cost or Market rate**

(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**

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

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

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Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
		No records added		

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

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

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of	Address of Property	Consideration received or	Value adopted or	Whether provisions

	property	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	accrued	assessed or assessable	of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
1								₹ 0	₹ 0	

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Buildings @ 10%	10	₹ 5,06,631	₹ 0	₹ 0	₹ 5,06,631	₹ 0	₹ 0	₹ 0	₹ 0	₹ 50,663	₹ 4,55,968
2	Furnitures & Fittings @ 10%	10	₹ 55,575	₹ 0	₹ 0	₹ 55,575	₹ 0	₹ 0	₹ 0	₹ 0	₹ 5,558	₹ 50,017
3	Plant and Machinery @ 15%	15	₹ 19,27,541	₹ 0	₹ 0	₹ 19,27,541	₹ 0	₹ 0	₹ 0	₹ 0	₹ 2,89,131	₹ 16,38,410
4	Plant and Machinery @ 40%	40	₹ 36,448	₹ 0	₹ 0	₹ 36,448	₹ 0	₹ 0	₹ 0	₹ 0	₹ 14,579	₹ 21,869

19. Amount admissible under section-

Sl. No.	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 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
		No records added			

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

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount

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No records added

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl .No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

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

A. Details of payment on which tax is not deducted:

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Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

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

vi. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

vii. 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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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. Please furnish the details ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if avaiabe
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ? Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if avaiable
No records added						

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

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
No records added		

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

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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) ? — Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

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) ? — Not Applicable

Please furnish the details of the same

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Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. 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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

(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;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
			No records added			

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

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

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Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	VAT PAYABLE	₹ 1,01,488

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

Sl. 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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

8.a. 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 ? **No**

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ? **No**

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

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Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	MITESH DEVSHIBHAI CHAVDA FOR KARTIK SWAMI PETROLEUM	JAMNAGAR	BYFPC6605R		₹ 6,25,999	No	₹ 3,60,559	Yes-Net banking	

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

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Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	MITESH DEVSHIBHAI CHAVDA FOR KARTIKSWAMI PETROLEUM	JAMNAGAR	BYFPC6605R		₹ 9,79,650	₹ 3,60,559	Yes-Cheque	Account payee cheque
2	MITESH D C HAVDA FOR MAYUR CONSTRUCTION	JAMNAGAR	BYFPC6605R		₹ 3,70,000	₹ 6,56,000	Yes-Electronic clearing system	
3	POLABHAI BARIYA	JAMNAGAR	BPBPB4620L		₹ 5,80,000	₹ 15,60,000	Yes-Cheque	Account payee cheque
4	PUNJA RANMAL CHADVA	JAMNAGAR	BBXPC8418F		₹ 4,00,000	₹ 4,00,000	Yes-Cheque	Account payee cheque
5	MAYUR BUILDCON (HUF)	JAMNAGAR	AAHHD3270Q		₹ 50,000	₹ 95,12,989	Yes-Electronic clearing system	
6	RAMBHAI DADUBHAI CHAVDA	JAMNAGAR			₹ 4,00,006	₹ 4,00,000	Yes-Cheque	Account payee cheque
7	MERAMAN RANMAL GOJIYA	JAMNAGAR			₹ 50,000	₹ 1,00,000	Yes-Cheque	Account payee cheque

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:-

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Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount	Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0		

b. Whether a change in share holding 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 ? **Not Applicable**

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? **No**

Please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
Please furnish the details of the same.	₹ 0
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.	Not Applicable
Please furnish the details of the same.	₹ 0

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

Sl. No.	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.
1	80C	₹ 1,05,461
2	80TTA	₹ 2,095

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	No

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
				₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?	No
Please furnish the details:	

Acknowledgement Number:607484850300922

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

35.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	DIESEAL	litre	7,158	3,85,908	3,89,367	3,699	0
2	OIL	numbers	52	0	0	52	0
3	PETROL	litre	5,890	1,55,091	1,59,548	1,433	0

(b). In the case of manufacturing concern, give quantitative details of the prinicipal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

Acknowledgement Number:607484850300922

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(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 ? **No**

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ? **Not Applicable**

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ? **Not Applicable**

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? **Not Applicable**

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	44163324			37379286		
(b)	Gross profit / Turnover	2898845	44163324	6.56	1506822	37379286	4.03
(c)	Net profit / Turnover	865663	44163324	1.96	864951	37379286	2.31
(d)	Stock-in-Trade / Turnover	2360360	44163324	5.34	3280282	37379286	8.78
(e)	Material consumed / Finished goods produced	0	0	0	0	0	0

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.

Sl. No.	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
			No records added			

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. 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/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.

Acknowledgement Number:607484850300922

No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? No

b. Please furnish the following details:

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	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	

No records added

Accountant Details

Accountant Details

Name	AMIT LAXMIDAS VITHALANI
Membership Number	149426
FRN (Firm Registration Number)	0W100671
Address	307MADHAV DARSHAN, OPP. CRICKET GROUNDLAL BUNGLOW, Lal Bunglow S.O, Jamnagar, JAMNAGAR, 11-Gujarat, 91-India, Pincode - 361001
Place	JAMNAGAR
Date	30-Sep-2022

Additions Details (From Point No.18)

Acknowledgement Number:607484850300922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	No records added							

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
	No records added			

Acknowledgement Number:607484850300922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%		No records added		

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%		No records added		

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%		No records added		

This form has been digitally signed by **AMIT LAXMIDAS VITHALANI** having PAN **AGAPV6231E** from IP Address **JAMNAGAR** on **30/09/2022 11:35:43 PM** Dsc Sl.No and issuer **441205179472CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

M/S Mayur Construction
Mayur Construction
80FT ROAD
MEHUL NAGAR
JAMNAGAR

Trial Balance
1-Apr-2021 to 31-Mar-2022

	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account	**18,930.07**	**1,14,52,411.21**	**2,08,930.07**	**1,26,70,638.04**
Agriculture Loan Interest	*14,854.07*		*14,854.07*	
Devsibhai Ranmalbhai Chavda Cap A/c.		*1,14,52,411.21*		*1,26,70,638.04*
Tuition Fees	*4,076.00*		*4,076.00*	
VALIBEN CHAVDA - GIFT			*1,90,000.00*	
Loans (Liability)	**3,408.00**	**2,21,04,121.72**	**50,000.00**	**2,07,34,794.72**
Bank OD A/c	3,408.00			6,81,255.00
RNSB CC - 473	3,408.00			6,81,255.00
Secured Loans		3,21,232.72		3,20,650.72
BOB Agriculture Loan - 6153		3,21,232.72		3,20,650.72
Unsecured Loans		2,17,82,889.00	50,000.00	1,97,32,889.00
B D Karangiya		5,00,000.00		5,00,000.00
Devraj Bariya		4,00,000.00		4,00,000.00
Devsi Alabhai Jogal		5,00,000.00		5,00,000.00
Dhaniben Yogesh Gojiya		6,00,000.00		6,00,000.00
Girish R Gojiya		6,00,000.00		6,00,000.00
Jaga Devabhai Gojiya		5,00,000.00		5,00,000.00
Jaga Naran Bandhiya		6,00,000.00		6,00,000.00
Jasuben Alabhai Jogal		10,00,000.00		10,00,000.00
Manisha G Gojiya		6,00,000.00		6,00,000.00
Matru Ashish Enterprise		10,00,000.00		10,00,000.00
Mayur Buildcon - D R Chavda - HUF		95,12,989.00		94,62,989.00
Mayur Deep Flat Owners Association		44,000.00		44,000.00
Mayur Dham Flat Owners Asso.		10,00,000.00		8,00,000.00
Meraman Ranmal Gojiya		1,00,000.00		50,000.00
Mitesh Devsibhai Chavda		6,56,000.00		2,86,000.00
Parbatbhai Karanbhai Chavda		1,59,900.00		1,59,900.00
Polabhai Bariya		15,60,000.00		9,80,000.00
Punja Ranmal Chavda		4,00,000.00	50,000.00	
Puriben Suresh Gojiya		6,00,000.00		6,00,000.00
Rambhai Dadubhai Chavda		4,00,000.00		
Suresh Gojiya		6,00,000.00		6,00,000.00
Vinjuben Maldebhai Chavda		4,50,000.00		4,50,000.00
Current Liabilities		**3,22,874.00**	**25,000.00**	**3,22,874.00**
Sundry Creditors		3,22,874.00	25,000.00	3,22,874.00
Maruti Stone Crusher		2,14,247.00		2,14,247.00
Maruti Stone Suppliers		1,08,627.00		1,08,627.00
Yash Motors			25,000.00	
Carried Over	**22,338.07**	**3,38,79,406.93**	**2,83,930.07**	**3,37,28,306.76**

continued ...

M/S Mayur Construction

Trial Balance : 1-Apr-2021 to 31-Mar-2022

	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	**22,338.07**	**3,38,79,406.93**	**2,83,930.07**	**3,37,28,306.76**
Fixed Assets	**28,32,503.00**		**27,12,465.00**	
AIR CONDITIONER	*12,325.00*		*12,325.00*	
BMW	*4,62,500.00*		*3,93,125.00*	
FARM A/C	*28,450.00*		*28,450.00*	
Gold Ornament	*60,800.00*		*60,800.00*	
HERO HONDA MOTOR CYCLE - NEW	*13,550.00*		*13,550.00*	
HERO HONDA SPL PRO	*47,299.00*		*47,299.00*	
MOBILE PHONE	*42,912.00*		*42,912.00*	
NICON 223 - CAMERA	*4,900.00*		*4,900.00*	
OFFICE FURNITURE	*44,673.00*		*44,673.00*	
Office Premises Purchase	*5,06,631.00*		*4,55,968.00*	
RESIDENTIAL HOUSE	*8,82,945.00*		*8,82,945.00*	
Royal Enfield - Bullet	*1,54,083.00*		*1,54,083.00*	
Sony LED	*16,900.00*		*16,900.00*	
SPLENDER PLUS	*44,005.00*		*44,005.00*	
Suzuki Access-125	*53,050.00*		*53,050.00*	
TELEVISION PURCHASED	*7,480.00*		*7,480.00*	
Toyota Fortuner	*4,50,000.00*		*4,50,000.00*	
Investments	**1,78,64,057.21**		**1,88,02,063.81**	
Fixed Deposit -Bank of Baroda	*10,521.00*		*10,978.00*	
Fixed Deposit - Indian Bank	*1,58,380.00*		*1,65,296.00*	
ICICI Lambord Insu			*3,180.00*	
Kartikswami Petrolium	*50,53,789.96*		*61,51,789.96*	
L I C of India	*3,90,489.00*		*3,75,975.00*	
Mayur Builders Firm	*63,53,618.25*		*60,97,585.85*	
Mayur Infraspace Pvt Ltd	*51,00,000.00*		*51,00,000.00*	
Pooja Engineering	*5,15,000.00*		*5,15,000.00*	
Providend Fund	*2,71,259.00*		*3,71,259.00*	
RELIANCE LIFE INSURANCE	*10,000.00*		*10,000.00*	
THE PEARLESS JAN FAI INSURANCE COMPANY	*1,000.00*		*1,000.00*	
Current Assets	**1,31,60,506.65**		**1,25,29,991.36**	**77,393.48**
Opening Stock	25,02,750.00		25,02,750.00	
Stock (Work in Progress)	25,02,750.00		25,02,750.00	
Deposits (Asset)	3,69,937.26		2,39,937.26	
JMC (Permission Deposit)	10,830.00		10,830.00	
Nayara Energy Pvt Ltd	2,29,107.26		2,29,107.26	
Oshwal Sikshank Ane Rahat Sangh	1,30,000.00			
Loans & Advances (Asset)	89,73,000.00		72,98,000.00	
Mayur Infraspace Pvt Ltd Loan A/c.	89,73,000.00		72,98,000.00	
Sundry Debtors	2,03,537.00		9,37,550.00	77,393.48
Avhp and Co LLP				
Bodar Raj Hardashbhai			9,20,000.00	
Hongkong and Shanghai Ba			17,550.00	
Nyara Energy -Rent Receivable	2,03,537.00			77,393.48
Carried Over	**3,38,79,406.93**	**3,38,79,406.93**	**3,43,28,450.24**	**3,38,05,700.24**

continued ...

M/S Mayur Construction

Trial Balance : 1-Apr-2021 to 31-Mar-2022

	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	**3,38,79,406.93**	**3,38,79,406.93**	**3,43,28,450.24**	**3,38,05,700.24**
Cash-in-hand	10,58,529.20		14,56,339.20	
Cash	10,58,529.20		14,56,339.20	
Bank Accounts	27,330.19		69,989.90	
BOB SAVING A/C NO - 25970100000981	3,529.69		48,679.40	
The Co CO Bank - 00260	22,813.50		18,213.50	
The Coco Bank - 9020100000023	987.00		3,097.00	
TDS Receivable	*25,425.00*		*25,425.00*	
Sales Accounts				**9,20,000.00**
Sales A/c.				*9,20,000.00*
Indirect Incomes				**6,22,435.60**
Bank Interest Income				*28.00*
Interest From Mayur Builders				*3,44,800.00*
Interest on Fixed Deposit				*7,373.00*
Profit From Mayur Builders				*26,967.60*
Remuneration From Mayur Builders				*2,41,200.00*
Saving Bank Interest				*2,067.00*
Indirect Expenses			**1,76,588.07**	
Accounting Expenses			*12,500.00*	
Audit Fees			*18,290.00*	
Bank Charges			*1,632.07*	
Depreciation			*1,20,038.00*	
Interest Expenses			*12,616.00*	
Internet Charges			*5,500.00*	
Repair & Maintenance Exp.			*6,012.00*	
Profit & Loss A/c			8,43,097.53	
Grand Total	**3,38,79,406.93**	**3,38,79,406.93**	**3,53,48,135.84**	**3,53,48,135.84**

Kartikswami Petroleum

Changa Patiya

Jamnagar

Trial Balance

1-Apr-2021 to 31-Mar-2022

	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Capital Account		**5,053,788.74**		**4,235,385.62**
Chavda Devshibhai Ranmalbhai (Cap A/c)		*5,053,788.74*		*4,235,385.62*
Loans (Liability)		**8,340,991.57**		**9,788,547.44**
Bank OD A/c		6,625,646.57		6,809,828.44
SBI Bank - 4411 CC		1,155,410.33		2,122,262.20
SBI Bank - 6768 OD		4,463,942.24		3,933,066.24
SBI OD-6138		1,006,294.00		754,500.00
Unsecured Loans		884,345.00		533,694.00
FITL Covid Loan-Sbi		1,786.00		1,786.00
Jivabhai Khimabhai Jogal		250,000.00		250,000.00
Mayur Enterprise		175,000.00		175,000.00
Mayur Nivas Jamngar		97,000.00		97,000.00
Mitesh Devshibhai Chavda		360,559.00		9,908.00
Mayur Infraspace Pvt.Ltd.Loan		*831,000.00*		*2,445,025.00*
Current Liabilities	**1,135,145.59**	**531,510.91**	**1,084,693.45**	**279,177.87**
Duties & Taxes	928,864.63	400,696.84	878,412.49	101,488.30
CGST	368,556.70		343,330.63	
IGST	191,751.23		191,751.23	
Input VAT Diesel				
Input VAT Petrol				
Output VAT Diesel				
Output VAT Petrol				
SGST	368,556.70		343,330.63	
Vat Payable		400,696.84		101,488.30
Sundry Creditors	206,280.96	130,814.07	206,280.96	177,689.57
Akshar Fabrication	139,923.96		139,923.96	
AVHP & Company LLP		11,800.00		10,030.00
Balaji Electronics		16,050.00		16,050.00
Chavda Ashish				
Chavda Nayanaben				
Karan Dhrewada				
Kirit Govindbhai				
Maa Motors				
Naksh Enterprise				
Naranbhai Diparam				
Nayara Energy Limited		101,769.07		150,415.57
Parmar Girirajsinh				
PGVCL				
SBI General Insurance Co.Ltd		1.00		
Shreeji Oil Agency		1,194.00		1,194.00
Tushar Ghadiya				
Urban Telecom India	66,357.00		66,357.00	
Carried Over	**1,135,145.59**	**13,926,291.22**	**1,084,693.45**	**14,303,110.93**

continued ...

Kartikswami Petroleum
Trial Balance : 1-Apr-2021 to 31-Mar-2022

	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	**1,135,145.59**	**13,926,291.22**	**1,084,693.45**	**14,303,110.93**
Fixed Assets	**5,007,172.00**		**4,767,279.00**	
Building	*3,450,108.00*		*3,450,108.00*	
Computer Equipments	*29,248.00*		*17,549.00*	
Fire Equipments	*21,267.00*		*18,077.00*	
Furniture Purchase	*55,575.00*		*50,017.00*	
Machinery	*1,387,078.00*		*1,179,016.00*	
Office Equipments	*47,261.00*		*40,172.00*	
Software Accountspro	*7,200.00*		*4,320.00*	
Tablet Samsung	*9,435.00*		*8,020.00*	
Current Assets	**7,792,973.78**	**9,000.15**	**8,857,310.66**	**9,000.00**
Opening Stock	777,531.74		777,531.74	
Deposits (Asset)	10,000.00		10,000.00	
Vat Security Deposit	10,000.00		10,000.00	
Loans & Advances (Asset)	1,237,975.00	9,000.00	630,000.00	9,000.00
Bariya Polabhai Jivabhai	30,000.00		30,000.00	
Chavda Parbatbhai Kamabhai	200,000.00		200,000.00	
Chavda Punjabhai Ranmalbhai		9,000.00		9,000.00
Mayur Infraspace Pvt.Ltd.	607,975.00			
Rambhai Dadubhai Chavda	400,000.00		400,000.00	
Sundry Debtors	2,086,401.49	0.15	4,385,164.50	
Akshit Enterprise	185,163.72		1,921,808.00	
Ashapura Traders				
Ashish Brass				
CTA Logistics Ltd				
Decora Brass	8,455.78			
Devraj Transport			589,845.00	
Devshibhai Jogal				
Dharmedrasinh Zala				
Dipak Sinh				
Firojbhai Ismailbhai Maher				
Firoz Khan				
Fleet Card-Nayara				
HDFC POS				
Jay Dwarkadhish Transport			64,675.00	
Jay Shree Gatral Road Line	165,956.45			
Kirloskar Oil Engines Limited				
Laxmi Enterprise				
Mahadev Rajasthan Transport Co.	737,835.50		600,150.50	
Maher Transport	312,432.88		353,428.00	
Maruti Stone Crusher				
Mukeshbhai Dolakiya	0.21			
Narmada Brass				
Nayara Energy Ltd-Gst			375,000.00	
New Neelkanth	676,533.59		148,470.00	
Carried Over	**13,935,291.37**	**13,935,291.37**	**14,709,283.11**	**14,312,110.93**

continued ...

Kartikswami Petroleum
Trial Balance 1-Apr-2021 to 31-Mar-2022

	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	**13,935,291.37**	**13,935,291.37**	**14,709,283.11**	**14,312,110.93**
Om Trading				
Parbatbhai Ambaliya				
Parth Joishar				
Rajesh Dhirajlal Parmar				
Real Roadline Pvt Ltd	23.34			
Shiv Logistics		0.15		
Shree Gurukrupa Transport Co.	0.02			
Shriji Infrastrcture				
Sukhdevbhai Bachubhai Jadeja			331,788.00	
Sunilbhai Knetia				
Swipe Card				
Unique Techno Services				
Upi				
Cash-in-Hand	3,660,449.73		2,661,592.65	
Cash	3,660,449.73		2,661,592.65	
Bank Accounts	5,342.82		329,463.77	
SBI Bank - 6650	5,342.82		329,463.77	
TCS Diesel+Petrol	*15,273.00*		*63,558.00*	
Sales Accounts				**43,243,324.23**
Sales - Diesel				*30,348,493.26*
Sales - Petrol				*12,894,830.97*
Purchase Accounts			**39,418,070.24**	
Oil Purchase 18%			*3,391.53*	
Purchase 18%			*24,358.53*	
Purchase Diesel			*27,854,639.67*	
Purchase Petrol			*11,535,680.51*	
Direct Incomes				**317,795.00**
Rent Income-18%				*317,795.00*
Direct Expenses			**1,857,249.00**	
ST Cess Diesel			*1,314,877.00*	
ST Cess Petrol			*542,372.00*	
Indirect Incomes				**27,000.00**
Special Incentive				*27,000.00*
Indirect Expenses			**1,893,062.51**	
Accounting Expense			*48,999.00*	
Audit Fees			*8,500.00*	
Automation Fees			*50,804.00*	
Bank Charges			*15,727.21*	
Cctv Repairing Expense			*7,615.00*	
Depreciation Expense			*239,893.00*	
EFP Reimbursement			*1,593.18*	
Electricty Expense			*109,551.76*	
FATA			*184,821.00*	
Generator Services Expense			*10,371.00*	
Carried Over	**13,935,291.37**	**13,935,291.37**	**57,877,664.86**	**57,900,230.16**

continued ...

Kartikswami Petroleum

Trial Balance : 1-Apr-2021 to 31-Mar-2022

	Opening Balance		Closing Balance	
	Debit	Credit	Debit	Credit
Brought Forward	**13,935,291.37**	**13,935,291.37**	**57,877,664.86**	**57,900,230.16**
GPRS Rent Charges			*3,532.92*	
GST & Vat Consultancy Fees			*20,000.00*	
Inspection Charges-Cc			*16,987.74*	
Insurance Expenses			*6,421.00*	
Interest Expenses			*694,871.70*	
Interest on Vat Payment			*10,903.00*	
Loan Processing Charges			*23,600.00*	
Penalty on Delayed Payment-Nayara			*8,500.00*	
Pos Rent Expenses			*7,065.84*	
Round Off			*5.16*	
Staff Salary			*421,000.00*	
Uniform Expense			*2,300.00*	
Profit & Loss A/c			22,565.30	
Grand Total	**13,935,291.37**	**13,935,291.37**	**57,900,230.16**	**57,900,230.16**

DEVSHIBHAI RANMALBHAI CHAVDA
BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	SCH NO		AMOUNT
		(Rs.)	(Rs.)
SOURCES OF FUNDS			
SHAREHOLDER'S FUNDS			
CAPITAL	1	1,01,80,503.63	
RESERVES AND SURPLUS		-	1,01,80,503.63
LOAN FUNDS			
SECURED LOANS	2	3,20,650.72	
UNSECURED LOANS	3	2,27,14,608.00	2,30,35,258.72
TOTAL FUNDS			**3,32,15,762.35**
APPLICATION OF FUNDS			
FIXED ASSETS	4		
GROSS BLOCK		78,39,675.00	
LESS : DEPRECIATION		3,59,931.00	
NET BLOCK		74,79,744.00	
CAPITAL WORK-IN-PROGRESS		-	74,79,744.00
INVESTMENTS	5		1,26,50,273.85
CURRENT ASSETS, LOANS & ADVANCES			
INVENTORIES	6	23,60,359.56	
SUNDRY DEBTORS	7	53,47,714.50	
CASH & BANK BALANCES	8	41,55,585.52	
OTHER CURRENT ASSETS	9	3,28,920.26	
LOANS & ADVANCES	10	79,79,000.00	
		2,01,71,579.84	
LESS : CURRENT LIABILITIES & PROVISIONS			
CURRENT LIABILITIES	11	70,85,835.34	
PROVISIONS		-	
		70,85,835.34	
NET CURRENT ASSETS			1,30,85,744.50
TOTAL FUNDS EMPLOYED			**3,32,15,762.35**

For AVHP & COMPANY LLP
CHARTERED ACCOUNTANTS
FRN : W100671

CA AMIT L. VITHALANI
(PARTNER)
M. NO.: 149426
I.T. PAN : AGAPV6231E
UDIN:- 22149426AXWNXU7669

For, MAYUR CONSTRUCTION & KARTIKSWAMI PETROLEUM

DEVSHIBHAI R. CHAVDA
(PROPRIETOR)
I.T. PAN : AEKPC9525L
PLACE : JAMNAGAR
DATE : 30.09.2022

DEVSHIBHAI RANMALBHAI CHAVDA
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2022

PARTICULARS	SCH NO		AMOUNT
SALES	12		4,41,63,324.23
OPENING STOCK	13	32,80,281.74	
PURCHASES	14	3,94,18,070.24	
DIRECT EXPENSES	15	18,57,249.00	
		4,45,55,600.98	
LESS : CLOSING STOCK		23,60,359.56	
COST OF GOODS SOLD			4,21,95,241.42
GROSS PROFIT			19,68,082.81
ADD : DIRECT INCOMES	16		9,30,762.60
			28,98,845.41
ADD : INDIRECT INCOMES	17		36,468.00
			29,35,313.41
LESS : INDIRECT EXPENSES	18		17,09,719.58
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX			12,25,593.83
LESS : DEPRECIATION			3,59,931.00
NET PROFIT/(LOSS) BEFORE TAX			8,65,662.83
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET			8,65,662.83

For AVHP & COMPANY LLP
CHARTERED ACCOUNTANTS
FRN : W100671

CA AMIT L. VITHALANI
(PARTNER)
M. NO.: 149426
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For, MAYUR CONSTRUCTION & KARTIKSWAMI PETROLEUM

DEVSHIBHAI R. CHAVDA
(PROPRIETOR)
I.T. PAN : AEKPC9525L
PLACE : JAMNAGAR
DATE : 30.09.2022

DEVSHIBHAI RANMALBHAI CHAVDA

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

Schedule : 1

CAPITAL

PARTICULARS	AMOUNT
CAPITAL	
DEVSIBHAI RANMALBHAI CHAVDA CAP A/C.	93,14,840.80
NET PROFIT	8,65,662.83
TOTAL	1,01,80,503.63

Schedule : 2

SECURED LOANS

PARTICULARS	AMOUNT
SECURED LOANS	
BOB AGRICULTURE LOAN - 6153	3,20,650.72
TOTAL	3,20,650.72

Schedule : 3

UNSECURED LOANS

PARTICULARS	AMOUNT
UNSECURED LOANS	
B D KARANGIYA	5,00,000.00
DEVRAJ BARIYA	4,00,000.00
DEVSI ALABHAI JOGAL	5,00,000.00
DHANIBEN YOGESH GOJIYA	6,00,000.00
FITL COVID LOAN-SBI	1,786.00
GIRISH R GOJIYA	6,00,000.00
JAGA DEVABHAI GOJIYA	5,00,000.00
JAGA NARAN BANDHIYA	6,00,000.00
JASUBEN ALABHAI JOGAL	10,00,000.00
JIVABHAI KHIMABHAI JOGAL	2,50,000.00
MANISHA G GOJIYA	6,00,000.00
MATRU ASHISH ENTERPRISE	10,00,000.00
MAYUR BUILDCON - D R CHAVDA - HUF	94,62,989.00
MAYUR DEEP FLAT OWNERS ASSOCIATION	44,000.00
MAYUR DHAM FLAT OWNERS ASSO.	8,00,000.00
MAYUR ENTERPRISE	1,75,000.00
MAYUR INFRASPACE PVT.LTD.LOAN	24,48,025.00
MAYUR NIVAS JAMNGAR	97,000.00
MERAMAN RANMAL GOJIYA	50,000.00
MITESH DEVSHIBHAI CHAVDA	2,95,908.00
PARBATBHAI KARANBHAI CHAVDA	1,59,900.00
POLABHAI BARIYA	9,80,000.00
PURIBEN SURESH GOJIYA	6,00,000.00
SURESH GOJIYA	6,00,000.00
VINJUBEN MALDEBHAI CHAVDA	4,50,000.00
TOTAL	2,27,14,608.00

Schedule : 4

CURRENT LIABILITIES

PARTICULARS	AMOUNT
ADVANCES FROM CUSTOMERS	
NYARA ENERGY -RENT RECEIVABLE	77,393.48
BANK OD A/C	
RNSB CC - 473	6,81,255.00
SBI BANK - 4411 CC	21,22,262.20
SBI BANK - 6768 OD	39,33,066.24
SBI OD-6138	7,54,500.00

Total	**74,91,083.44**
DUTIES AND TAXES	
CGST	(3,43,330.63)
IGST	(1,91,751.23)
SGST	(3,43,330.63)
VAT PAYABLE	1,01,488.30
Total	**(7,76,924.19)**
SUNDRY CREDITORS	
AKSHAR FABRICATION	(1,39,923.96)
AVHP & COMPANY LLP	10,030.00
BALAJI ELECTRONICS	16,050.00
MARUTI STONE CRUSHER	2,14,247.00
MARUTI STONE SUPPLIERS	1,08,627.00
NAYARA ENERGY LIMITED	1,50,415.57
SHREEJI OIL AGENCY	1,194.00
URBAN TELECOM INDIA	(66,357.00)
Total	**2,94,282.61**
TOTAL	**70,85,835.34**

Schedule : 5

FIXED ASSETS

Asset Group	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
COMPUTER EQUIPMENTS	40.00%	29,248.00	0.00	0.00	0.00	29,248.00	11,699.00	17,549.00
FIRE EQIPMENTS	15.00%	21,267.00	0.00	0.00	0.00	21,267.00	3,190.00	18,077.00
FURNITURE	10.00%	55,575.00	0.00	0.00	0.00	55,575.00	5,558.00	50,017.00
MACHINERY	15.00%	13,87,078.00	0.00	0.00	0.00	13,87,078.00	2,08,062.00	11,79,016.00
OFFICE	10.00%	5,06,631.00	0.00	0.00	0.00	5,06,631.00	50,663.00	4,55,968.00
OFFICE EQUIPMENTS	15.00%	47,261.00	0.00	0.00	0.00	47,261.00	7,089.00	40,172.00
PERSONAL ASSETS	-	18,63,372.00	0.00	0.00	0.00	18,63,372.00	0.00	18,63,372.00
PETROL PUMP BUILDING AT CHANGA	-	34,50,108.00	0.00	0.00	0.00	34,50,108.00	0.00	34,50,108.00
SOFTWARE	40.00%	7,200.00	0.00	0.00	0.00	7,200.00	2,880.00	4,320.00
TABLET SAMSUNG	15.00%	9,435.00	0.00	0.00	0.00	9,435.00	1,415.00	8,020.00
VEHICLE BMW CAR	15.00%	4,62,500.00	0.00	0.00	0.00	4,62,500.00	69,375.00	3,93,125.00
Total		78,39,675.00	0.00	0.00	0.00	78,39,675.00	3,59,931.00	74,79,744.00

Schedule : 6

INVESTMENTS

PARTICULARS	AMOUNT
INVESTMENTS	
FIXED DEPOSIT - INDIAN BANK	1,65,296.00
FIXED DEPOSIT BANK OF BARODA	10,978.00
ICICI LOMBARD	3,180.00
LIC OF INDIA	3,75,975.00
MAYUR BUILDERS FIRM	60,97,585.85
MAYUR INFRASPACE PRIVATE LIMITED	51,00,000.00
POOJA ENGINEERING	5,15,000.00
PROVIDEND FUND	3,71,259.00
RELIANCE LIFE INSURANCE	10,000.00
THE PEARLESS JAN FAI INSURANCE COMPANY	1,000.00
TOTAL	**1,26,50,273.85**

Schedule : 7

INVENTORY

PARTICULARS	AMOUNT
INVENTORY	
CLOSING STOCK	3,80,359.56
CLOSING STOCK - MAYUR CONSTRUCTION	19,80,000.00
TOTAL	**23,60,359.56**

Schedule : 8

SUNDRY DEBTORS

PARTICULARS	AMOUNT
ADVANCE TO CREDITORS	
YASH MOTORS	25,000.00
SUNDRY DEBTORS	
AKSHIT ENTERPRISE	19,21,808.00
BODAR RAJ HARDASBHAI	9,20,000.00
DEVRAJ TRANSPORT	5,89,845.00
HONGKONG & SANGHHAI BANK	17,550.00
JAY DWARKADHISH TRANSPORT	64,675.00
MAHADEV RAJASTHAN TRANSPORT CO.	6,00,150.50
MAHER TRANSPORT	3,53,428.00
NAYARA ENERGY LTD-GST	3,75,000.00
NEW NEELKANTH	1,48,470.00
SUKHDEVBHAI BACHUBHAI JADEJA	3,31,788.00
Total	**53,22,714.50**
TOTAL	**53,47,714.50**

Schedule : 9

CASH AND BANK

PARTICULARS	AMOUNT
CASH AND BANK	
BOB SAVING A/C NO - 25970100000981	48,679.40
CASH- KARTIKSWAMI	26,64,592.65
CASH -MAYUR CONSTRUCTION	10,91,539.20
SBI BANK - 6650	3,29,463.77
THE CO CO BANK - 00260	18,213.50
THE COCO BANK - 9020100000023	3,097.00
TOTAL	**41,55,585.52**

Schedule : 10

OTHER CURRENT ASSETS

PARTICULARS	AMOUNT
DEPOSITS	
JMC (PERMISSION DEPOSIT)	10,830.00
NAYARA ENERGY LIMITED	2,29,107.26
Total	**2,39,937.26**
OTHER CURRENT ASSETS	
TCS DIESEL+PETROL	63,558.00
TDS RECEIVABLE	25,425.00
Total	**88,983.00**
TOTAL	**3,28,920.26**

Schedule : 11

LOANS AND ADVANCES (ASSETS)

PARTICULARS	AMOUNT
LOANS AND ADVANCES (ASSETS)	
BARIYA POLABHAI JIVABHAI	30,000.00
CHAVDA PARBATBHAI KARNABHAI	2,00,000.00
CHAVDA PUNJABHAI RANMALBHAI	(9,000.00)
MAYUR INFRASPACE PRIVATE LIMITED	72,98,000.00
PUNJA RANMAL CHAVDA	50,000.00

RAMBHAI DADUBHAI CHAVDA	4,00,000.00
VAT SECURITY DEPOSIT	10,000.00
TOTAL	**79,79,000.00**

SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

Schedule : 12

SALES A/C

PARTICULARS	AMOUNT
SALES A/C	
SALES - DIESEL	3,03,48,493.26
SALES - PETROL	1,28,94,830.97
SALES -MAYUR CONSTRUCTION	9,20,000.00
TOTAL	**4,41,63,324.23**

Schedule : 13

DIRECT INCOMES

PARTICULARS	AMOUNT
DIRECT INCOMES	
INTEREST FROM MAYUR BUILDERS	3,44,800.00
PROFIT FROM MAYUR BUILDERS	26,967.60
REMUNERATION FROM MAYUR BUILDERS	2,41,200.00
RENT INCOME-18%	3,17,795.00
TOTAL	**9,30,762.60**

Schedule : 14

INDIRECT INCOMES

PARTICULARS	AMOUNT
INDIRECT INCOMES	
INTEREST ON FIXED DEPOSIT	7,373.00
SAVING BANK ACCOUNT INTEREST INCOME	2,095.00
SPECIAL INCENTIVE	27,000.00
TOTAL	**36,468.00**

Schedule : 15

OPENING STOCK

PARTICULARS	AMOUNT
OPENING STOCK	
DIESEL	4,18,821.85
OIL 18%	8,481.77
OPENING STOCK -MAYUR CONSUTRUCTION	25,02,750.00
PETROL	3,50,228.12
TOTAL	**32,80,281.74**

Schedule : 16

PURCHASE A/C

PARTICULARS	AMOUNT
PURCHASE A/C	
OIL PURCHASE 18%	3,391.53
PURCHASE 18%	24,358.53
PURCHASE DIESEL	2,78,54,639.67
PURCHASE PETROL	1,15,35,680.51
TOTAL	**3,94,18,070.24**

Schedule : 17

DIRECT EXPENSES

PARTICULARS	AMOUNT

DEVSHIBHAI RANMALBHAI CHAVDA

DIRECT EXPENSES	
ST CESS DIESEL	13,14,877.00
ST CESS PETROL	5,42,372.00
TOTAL	**18,57,249.00**

Schedule : 18

INDIRECT EXPENSES

PARTICULARS	AMOUNT
INDIRECT EXPENSES	
ACCOUNITNG FEES	12,500.00
ACCOUNTING EXPENSE	48,999.00
AUDIT FEES EXP	26,790.00
AUTOMATION FEES	50,804.00
BANK CHARGES	17,359.28
CCTV REPAIRING EXPENSE	7,615.00
EFP REIMBURSEMENT	1,593.18
ELECTRICTY EXPENSE	1,09,551.76
FATA	1,84,821.00
GENERATOR SERVICES EXPENSE	10,371.00
GPRS RENT CHARGES	3,532.92
GST & VAT CONSULTANCY FEES	20,000.00
INSPECTION CHARGES-CC	16,987.74
INSURANCE EXPENSES	6,421.00
INTEREST EXPENSES	7,07,487.70
INTEREST ON VAT PAYMENT	10,903.00
INTERNET CHARGES	5,500.00
LOAN PROCESSING CHARGES	23,600.00
PENALTY ON DELAYED PAYMENT-NAYARA	8,500.00
POS RENT EXPENSES	7,065.84
REPAIR & MAINTANANCE EXP.	6,012.00
ROUND OFF	5.16
STAFF SALARY	4,21,000.00
UNIFORM EXPENSE	2,300.00
TOTAL	**17,09,719.58**

Schedule : 19

Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.

3. Closing Stock of the company has been valued at cost price.

4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.

5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.

6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.

7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.

8. Final Accounts has been prepared on Going Concern assumption.

For AVHP & COMPANY LLP
CHARTERED ACCOUNTANTS
FRN : W100671

CA AMIT L. VITHALANI
(PARTNER)
M. NO.: 149426
I.T. PAN : AGAPV6231E
UDIN:- 22149426AXWNXU7669

For, MAYUR CONSTRUCTION & KARTIKSWAMI PETROLEUM

DEVSHIBHAI R. CHAVDA
(PROPRIETOR)
I.T. PAN : AEKPC9525L
PLACE : JAMNAGAR
DATE : 30.09.2022