CA HARSHAD SUDHIR & CO Chartered Accountants

410, 4th Floor, The Grand Mall, Opp. SBI Zonal Office, S. M. Road, Ambawadi, Ahmedabad-380015.
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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. We have examined the balance sheet as on **31st March, 2019** and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019, attached herewith, of

Name	**RASHMI REALTY**
Address	209, 2ND FLOOR, AXAT TOWER, OPP RAJPATH CLUB, BODAKDEV AHMEDABAD 380054
Permanent Account Number	**AAUFR6328Q**

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 209,AKSHAT COMPLEX,NR. PAKWAN RESTAURANT, OPP. RAJPATH CLUB, BODAKDEV, AHMEDABAD-380054 and 0 branches.

3. a) We report the following observations / comments / discrepancies / inconsistencies; if any

NIL

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, 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 Our opinion and to the best of Our information and according to explanations given to Us, the particulars given in the said Form No. 3CD are true and correct subject to following observations / qualifications, if any :

Not Applicable

Place	AHMEDABAD	For	**HARSHAD SUDHIR & CO.** **Chartered Accountants**
Date	11/09/2019		
		Signing Person	SUDHIR S. SHAH
		Membership #	115947
		Firm Registration #	129775W
		Address	410, THE GRANDMALL,OPP. C.N.VIDHYALAY SCHOOL AHMEDABAD Gujarat 380015

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Notes :

1. *Delete whichever is not applicable.
2. **Mention the total number of branches.
   *** This report has to be signed by -
   i) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
   ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.
3. The person, who signs this audit report, shall indicate reference of his membership number / certificate of practice number / authority under which he is entitled to sign this report.

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	**RASHMI REALTY**	
2	Address	209, 2ND FLOOR, AXAT TOWER, OPP RAJPATH CLUB, BODAKDEV AHMEDABAD 380054	
3	Permanent Account Number	**AAUFR6328Q**	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the Registration No. or any other Identification No. allotted for the same	Type: GST	Registration/ID #: 24AAUFR6328Q1Z9
5	Status	3-Firm	
6	Previous Year From / To	01/04/2018 - 31/03/2019	
7	Assessment Year	**2019-20**	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clauses: 44ABa	

PART – B

9 a. If Firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.

Name	Profit sharing Ratio
DIPAKBHAI HIRPARA	15.00
JIGNESHBHAI HIRPARA	11.25
HARSHALBHAI HIRPARA	10.00
NIKUNJBHAI VEKARIYA	15.00
GAURANGBHAI VEKARIYA	13.75
KAMARALI MOMIN	15.00
RIZVANA MOMIN	5.00
PREMJIBHAI PATEL	15.00

b. If there is any change in the partners / members or in their profit sharing ratio since the last date of preceding year, the particulars of such change. — Not Applicable

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)*

Code	Trade Name	Description
06002	RASHMI REALTY	CIVIL CONTRACTOR

b. If there is any change in the nature of business or profession, the particulars of such change — Not Applicable

11 a. Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed

Particulars
PURCHASE REGISTER, CASH BOOK, BANK BOOK, JOURNAL, GENERAL LEDGER.

b. List of books of account maintained and the address at which books of accounts are kept. *(In case of 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.)*

Particulars	Address
PURCHASE REGISTER, CASH BOOK, BANK BOOK, JOURNAL, GENERAL LEDGER.	SUCH BOOKS ARE MAINTAINED IN COMPUTER SYSTEM AT ADDRESS 209,AKSHAT COMPLEX, NR. PAKWAN RESTAURANT,OPP. RAJPATH CLUB, BODAKDEV, AHMEDABAD 380054

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

Particulars
PURCHASE REGISTER, CASH BOOK, BANK BOOK, JOURNAL, GENERAL LEDGER.

12 Whether the profit & loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections *(44AD, 44ADA, 44AE, 44AF, 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-a-vis the method employed in the immediately preceding previous year — No

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

Particulars	Increase in Profit	Decrease in Profit
NO CHANGE	0.00	0.00

d. Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). — No

e. If answer to (d) above is in the affirmative, give details of such adjustments: — Not Applicable

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Disclosure as per ICDS:

		ICDS	Disclosure
		ICDSI	All significant accounting policies adopted has been disclosed in Schedule H of significant accounting policies. There is no change in accounting policies during previous year which has material effect.
		ICDSII	Inventory is measured at cost basis. Standard costing method has not been used as a measurement of cost.
		ICDSIII	As the assessee is not engaged in this business, this ICDS is not applicable.
		ICDSIV	Percentage completion method has been used to determine the stage of completion of service transaction in progress and revenue recognition.
		ICDSV	Please refer Annexure 1 for deprecaiton
		ICDSVII	As the assessee has not received any government grant during previous year, this ICDS is not applicable.
		ICDSIX	No borrowing costs have been capitalized during the year
		ICDSX	A provision shall be recognized when the assessee has a present obligation as a result of a past event, it is reasonably certain that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate, No reimbursement has been expected for any provision made.
14	a. Method of valuation of closing stock employed in the previous year	WORK IN PROGRESS 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 :-	Not Applicable	
15	Give the following particulars of the capital asset converted into stock-in-trade :		
	a. Description of capital asset; }		
	b. Date of acquisition; }	Not Applicable	
	c. Cost of acquisition; }		
	d. Amount at which the asset is converted into stock-in-trade; }		
16	Amounts not credited to the profit and loss account, being :		
	a. The items falling within the scope of section 28;	Not Applicable	
	b. The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Not Applicable	
	c. Escalation claims accepted during the previous year	Not Applicable	
	d. Any other item of income;	Not Applicable	
	e. Capital receipt, if any	Not Applicable	
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 :	Not Applicable	
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 :-		
	a. Description of block of assets/class of assets }		
	b. Rate of depreciation }		
	c. Opening WDV / Actual		
	d. Actual cost or written down value, as the case may be}		
	e. Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use: including adjustments on account of }		

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	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994, }	As Per Annexure - 1
	ii. change in rate of exchange of currency, and }	
	iii. subsidy or grant or reimbursement, by whatever name called }	
	g. Depreciation allowable. }	
	h. Written down value at the end of the year. }	
19	Amounts admissible under sections :	Not Applicable
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)]*	Not Applicable
	b. Details of contributions received from employees for various funds as referred to in section 36(1)(va) :	Not Applicable
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	As Per Annexure - 2
	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:	Not Applicable
	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)	Not Applicable
	ii. as payment referred to in sub-clause (ia)	
	A) Details of payment on which tax is not deducted:	Not Applicable
	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.	Not Applicable
	iii. as payment referred to in sub-clause (ib)	
	A) Details of payment on which levy is not deducted:	Not Applicable
	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.	Not Applicable
	iv. fringe benefit under sub-clause (ic)	
	v. wealth tax under sub-clause (iia)	
	vi. royalty, license fees etc. under sub-clause (iib)	
	vii. salary payable outside India/to a non resident without TDS etc under sub-clause (iii)	Not Applicable
	viii. payment to PF /other fund etc. under sub-clause (iv)	
	ix. tax paid by employer for perquisites under sub-clause (v)	
	c. Amount debited to Profit & Loss a/c being interest, salary, bonus, commission or remuneration inadmissible under section 40 (b) / 40 (ba) and computation thereof;	Not Applicable
	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 u/s 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Not Applicable
	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);	Not Applicable
	e. provision for payment of gratuity not allowable under section 40A (7);	NIL
	f. any sum paid by the assessee as an employer not allowable under section 40A(9)	NIL
	g. particulars of any liability of a contingent nature.	Not Applicable
	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,	Not Applicable
	i. amount inadmissible under the proviso to section 36(1)(iii);	NIL
22	Amount of interest inadmissible under section 23 of the Micro,Small & Medium Enterprises Development Act, 2006	NIL
23	Particulars of payment made to persons specified under section 40A(2)(b)	Not Applicable
24	Amounts deemed to be profits and gains U/s 32AC or 32AD or 33AB or 33ABA or 33AC	Not Applicable
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Not Applicable
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	Not Applicable
	b) not paid during the previous year	Not Applicable
	B) was incurred in the previous year and was	

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	a) paid on or before the due date for furnishing the return of income of the previous year u/s 139 (1);	Not Applicable
	b) not paid on or before the aforesaid date.	Not Applicable
	State whether Sales tax, Customs duty, Excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits & loss account.	
27	a. Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts	Not Applicable
	b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Not Applicable
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.	Not Applicable
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.	Not Applicable
	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 details.	Not Applicable
	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 details:	Not Applicable
30	Details of any amount borrowed on hundi or any amount due thereon (*including interest on the amount borrowed*) repaid, otherwise than through an A/c payee cheque. [Section 69D]	Not Applicable
	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 details:	Not Applicable
	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? f yes, please furnish the details:	Not Applicable
	C. Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year ? If yes, please furnish the details:	Not Applicable
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 :	
	i) name, address and permanent account number (if available with the assessee) of the lender or depositor }	
	ii) amount of loan or deposit taken or accepted }	
	iii) whether the loan or deposit was squared up during the previous year }	As Per Annexure - 3
	iv) maximum amount outstanding in the account at any any time during the previous year }	
	v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. }	
	b. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :	
	i) name, address and PAN (if available with assessee) from whom specified sum is received }	
	ii) amount of specified sum taken or accepted }	Not Applicable
	iii) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. }	
	(Particulars of a & b need not be given in the case of Government company, a banking company or a corporation established by a Central, State or Provincial Act)	
	ba. 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 tthrough a bank account	Not Applicable
	bb. 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 :-	Not Applicable
	bc. 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.	Not Applicable

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	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	Not Applicable
	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 :	
	i) name, address and permanent account number (if available with the assessee) of the payee ii) amount of the repayment; iii) maximum amount outstanding in the account at any time during the previous year iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft	As Per Annexure - 4
	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:	
	i) name, address and permanent account number (if available with the assessee) of the payer ii) amount of loan or deposit received other than by Cheque/DD/ECS	Not Applicable
	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 :	
	i) name, address and permanent account number (if available with the assessee) of the payer ii) amount of loan or deposit received by Cheque/DD	Not Applicable
	(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)	
	a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : *(Serial No, Assessment Year, Nature of Loss, Amount as Returned (Rs.), Amount as assessed, Remarks)*	Not Applicable
	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 ;	N
	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.	NA
	d. whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, If yes, please furnish details of the same	NA
	e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	Not Applicable
34	a. Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish :	As Per Annexure - 5
	b. Whether the assessee has furnished the statement of tax deducted or tax collected. If YES, please furnish the details:	As Per Annexure - 6
	c. Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	As Per Annexure - 7
35	a. In the case of a trading concern, give quantitative details of principal items of goods traded	
	i) Opening Stock ii) Purchases during the previous year iii) Sales during previous year iv) Closing Stock v) Shortage / excess, if any	Not Applicable
	b. In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products :	
	A. Raw Materials a) Opening Stock b) Purchases during the previous year c) Consumption during the previous year d) Sales during the previous year e) Closing Stock; f) Yield of finished products g) Percentage of yield h) Shortage / excess, if any	Not Applicable
	B. Finished Products a) Opening Stock b) Purchases during the previous year c) Quantity manufactured during the previous year d) Sales during the previous year	Not Applicable

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	e) Closing stock }	
	f) Shortage / excess, if any }	
	C. By-Products	
	a) Opening Stock }	
	b) Purchases during the previous year }	
	c) Consumption }	Not Applicable
	d) Sales during the previous year }	
	e) Closing stock }	
	f) Shortage / excess, if any }	
36	In case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	
	a) total amount of distributed profits;	
	b)amount of reduction as referred to in section 115-O(1A)(i);	
	c) amount of reduction as referred to in section 115-O(1A)(ii);	Not Applicable
	d) total tax paid thereon;	
	e) dates of payment with amounts.	
	Aa.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 details:-	Not Applicable
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NA
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NA
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year :	

Particulars	Previous year			Preceeding Previous year		
1. Total turnover of the assessee						
2. Gross profit / Turnover (%)						
3. Net profit / Turnover (%)						
4. Stock-in-trade / Turnover (%)						
5. Material consumed / Finished goods produced						

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	Not Applicable
42	Whether the assessee is required to furnish statement in Form # 61 or Form No. 61A or Form No. 61B? (b)If yes, please furnish details:	Not Applicable
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 details:	Not Applicable
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)	Not Applicable

Place	AHMEDABAD	For **HARSHAD SUDHIR & CO.**
		Chartered Accountants
Date	11/09/2019	
	Signing Person	SUDHIR S. SHAH
	Membership #	115947
	Firm Registration #	129775W
	Address	410, THE GRANDMALL,OPP. C.N.VIDHYALAY SCHOOL AHMEDABAD Gujarat 380015

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Note : * *Please enter the relevant code pertaining to the main area of your business activity.*

Annexure '1' To Form 3CD

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 / Block of Assets	Rate %	Actual cost / WDV	Additions	Date put to use	CENVAT	Change in Exchange Rate	Subsidy or Grant	Total	Deductions	Depreciation	Closing WDV
Plant & Machinery-1	15	26,775	0					26,775	0	4,016	22,759
Plant & Machinery-3	40	0	34,335					34,335	0	6,867	27,468
COMPUTER			34,335	19/12/2018	0	0	0				

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RASHMI REALTY

AAUFR6328Q

Ass.Year : 2019-20

Annexure '2' To Form 3CD

21a. Details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Particulars	Nature	Amount
GST LATE FEES	Penalty	400.00
TDS PENALTY	Penalty	2,000.00

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Annexure '3' To Form 3CD

31a. Particulars of each Loan / Deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name of Lender/Depositor	Address	PAN	Amount of Loan/Deposit taken/accepted	Whether Loan/Deposit was squared up during previous year	Maximum Amount outstanding at any time during previous year	Whether the loan/deposit was taken/accepted by cheque/bank draft/use of electronic clearing system through a bank account	In case the loan/deposit was taken/accepted by cheque/bank draft, whether the same was taken or accepted by an A/c payee cheque/bank draft
KOKILABEN V VEKARIYA	AHMEDABAD	AHDPV4826F	11,50,000	No	11,50,000	ECS	
ROYAL INFRASTRUCTURE	AHMEDABAD	AAJFR6261R	25,00,000	Yes	25,00,000	ECS	

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Annexure '4' To Form 3CD

31c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

Name of Payee	Address	PAN	Amount of Repayment	Maximum Amount outstanding in the A/c at any time during previous year	Whether Repayment was made by cheque/bank draft/ECS through bank A/c	In case Repayment was made by cheque/bank draft, whether the same was taken/accepted by an A/c payee cheque/DD
AADITYA BIZTRADE CENTER PVT LTD	AHMEDABAD	AAMCA3412D	39,00,000	39,00,000	ECS	
ROYAL INFRASTRUCTURE	AHMEDABAD	AAJFR6261W	25,00,000	25,00,000	ECS	

HARSHAD SUDHIR & CO. CHARTERED ACCOUNTANTS AHMEDABAD

RASHMI REALTY

PAN # AAUFR6328Q

Ass.Year : 2019-

Annexure '5' To Form 3CD

34a. Details: Assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

TAN	Section	Payment Nature	Total Amount Payment/Receipt	Total amount on which tax required to be Deducted/ Collected	Total Amount on which tax Deducted /Collected at Spcfd.Rate	Tax Amount Deducted/ Collected	Total amount on which tax Deducted/ Collected < Spcfd.Rate	Tax Amount Deducted/ Collected on Prvs.column	Tax Amount Deducted/ Collected Not deposited to CG
AHMR10521A	194C	CONSTRUCTION LABOUR EXP	2,79,800.00	2,79,800.00	2,79,800.00	2,798.00	0.00	0.00	0.00

HARSHAD SUDHIR & CO. AHMEDABAD CHARTERED ACCOUNTANTS

JFR6328Q

RASHMI REALTY

Ass.Year : 2019-20

Annexure '6' To Form 3CD

s: If Assessee required to furnish the statement of tax deducted or tax collected

AN	Form Type	Furnishing Due Date	Furnished Date	Whether the statement of TDS/TCS contains information about all transactions which are required to be reported	Not Reported list
21A	26Q	31/01/2019	16/01/2019	Yes	
521A	26Q	31/05/2019	01/05/2019	Yes	

HARSHAD SUDHIR & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

RASHMI REALTY

PAN # AAUFR6328Q

Ass.Year : 2019-20

Annexure '7' To Form 3CD

34c. Details: Assessee is liable to pay interest under section 201(1A) or section 206C(7)

TAN	Interest Amount	Amount Paid	Payment Date
AHMR10521A	320.00	320.00	06/06/2018

HARSHAD SUDHIR & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

RASHMI REALTY

BALANCE SHEET AS AT 31ST MARCH, 2019

PARTICULARS	SCHEDULE	AS AT 31-03-2019 AMOUNT (Rs.)	AS AT 31-03-2019 AMOUNT (Rs.)
SOURCES OF FUNDS :			
Partner's Capital Account	A		5,17,07,000
Unsecured Loans:			
Kokilaben V Vekariya			11,50,000
TOTAL :			**5,28,57,000**
APPLICATION OF FUNDS :			
Fixed Assets	B		50,227
Current Assets, Loans And Advances :	C		
Construction Work In Progress		4,52,27,169	
Cash And Bank Balance		2,23,018	
Loans and Advances		75,00,000	
Other Current Assets		39,548	
		5,29,89,735	
Less : Current Liabilities and Provisions :			
Sundry Creditors and Other Liabilities	D	1,82,962	
Nett Current Assets :			5,28,06,773
TOTAL :			**5,28,57,000**

Notes forming part of Accounts Schedule - 'G'
As per our attached of report of even date.

For, HARSHAD SUDHIR AND CO.
CHARTERED ACCOUNTANTS
FRN No. 129775W

HARSHAD SUDHIR & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(Sudhir S. Shah)
Partner
M.No. 115947
UDIN :19115947AAAABR7198

Place: Ahmedabad
Date: 11.09.2019

For, RASHMI REALTY

Partner

Place: Ahmedabad
Date: 11.09.2019

RASHMI REALTY
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

PARTICULARS	SCHEDULE	YEAR ENDED 31-03-2019 AMOUNT (Rs.)	AMOUNT (Rs.)
INCOME :			
Closing WIP			4,52,27,169
Other Income:			
Kasar A/c			19,902
TOTAL :			**4,52,47,071**
EXPENDITURE :			
Opening WIP			1,03,53,286
Purchase of Material			1,53,240
Land NA-Use Approval Fees			3,04,015
Land Premium			2,52,84,650
Building Development and FSI Exp			84,20,275
Direct Expenses for Construction	E		3,97,089
Administrative and Other Expenses	F		3,34,516
TOTAL :			**4,52,47,071**
Profit After Tax Trf to Capital Account			**0**

Notes forming part of Accounts Schedule - 'G'

As per our attached of report of even date.

For, HARSHAD SUDHIR AND CO
CHARTERED ACCOUNTANTS
FRN 129775W

(Sudhir S. Shah)
Partner
M.No. 115947
UDIN :19115947AAAABR7198

Place: Ahmedabad
Date: 11.09.2019

For, RASHMI REALTY

Partner

Place: Ahmedabad
Date: 11.09.2019

RASHMI REALTY

SCHEDULE - ' A ' PARTNER'S CAPITAL ACCOUNT

Sr. No.	Name	P&L Sharing Ratio	Opg. Bal. as at 01-04-2018	Addition during the year	Salary	Interest	Profit during the year	Withdrawals during the year	Clg. Bal. as at 31-03-2019
1	Dipakbhai N Hirpara	15.00%	35,07,000	67,65,000	-	-	0	-	1,02,72,000
2	Gaurang V Vekariya	13.75%	10,00,000	39,00,000	-	-	0	-	49,00,000
3	Jigneshbhai Hirapara	11.25%	85,000	1,79,70,000	-	-	0	1,70,000	1,78,85,000
4	Nikunj Vekariya	15.00%	20,00,000	45,50,000	-	-	0	-	65,50,000
5	Premjibhai P Patel	15.00%	73,50,000	47,50,000	-	-	0	-	1,21,00,000
6	Harshal D Hirpara	10.00%	-	-	-	-	0	-	0
7	Kamarali Momin	15.00%	-	-	-	-	0	-	0
8	Rizwana Momin	5.00%	-	-	-	-	0	-	0
	TOTAL		1,39,42,000	3,79,35,000	-	-	0	1,70,000	5,17,07,000

SCHEDULE - ' B ' FIXED ASSETS (AT WDV)

Sr. No.	Particulars	Rate %	WDV Bal. As at 01-04-18	Additions during the year	Deductions during the year	TOTAL	Dep. During the year	WDV Bal. As at 31-03-19
1	Air Conditioner	15%	26,775	-	-	26,775	4,016	22,759
2	Computer	40%	-	34,335	-	34,335	6,867	27,468
	TOTAL :		26,775	34,335	-	61,110	10,883	50,227

HARSHAD SUDHIR & CO. CHARTERED ACCOUNTANTS AHMEDABAD

SCHEDULE - 'C' :CURRENT ASSETS		
Closing Work In Progress (As certified and valued by the partners)		4,52,27,169
Loans and Advances :		
Kamarali Chandbhai Momin		75,00,000
Cash and Bank Balances :		
Cash on Hand	2,19,797	
Bank Of India	3,221	2,23,018
Other Curent Assets :		
CGST	19,774	
SGST	19,774	39,548
TOTAL :		**5,29,89,735**

SCHEDULE - 'D' : CURRENT LIABILITIES AND PROVISIONS		
Sundry Creditors and Other Liabilities :		
Sundry Creditors		1,82,962
TOTAL :		**1,82,962**

RASHMI REALTY

SCHEDULE - 'E' : DIRECT EXPENSES PARTICULARS	For the Year Ended 31-03-2019 Amount (Rs.)	Amount (Rs.)
Constuction Labour Exp.		3,00,000
Depart Labour Exp.		9,401
Electricity Exp.		11,440
Misc Site Exp.		59,848
Security Expense		10,000
Vehicle Expense		6,400
TOTAL :		**3,97,089**
SCHEDULE - 'F' : ADMINISTRATIVE AND OTHER EXPENSES		
Audit Fees		20,000
Professional and Consultancy Exp		25,500
Bank Charges		602
Bonus Exp.		5,000
Transportation Charges		24,800
Carting & Frieght Exp		1,960
Depreciation		10,883
Garden Expense		9,400
Office exp		16,738
Salary Exp.		1,83,015
Water Exp.		30,400
Telephone Expense		1,438
Stationery & Printing Expense		2,060
GST Late Fees		400
Interest on TDS		320
TDS Penalty		2,000
TOTAL :		**3,34,516**

HARSHAD SUDHIR & CO. AHMEDABAD CHARTERED ACCOUNTANTS

RASHMI REALTY

SCHEDULE - `G' : NOTES FORMINING PART OF ACCOUNTS

1. **METHOD OF ACCOUNTING** :

   The firm is maintaining its accounts on mercantile basis.

2. **REVENUE RECOGNITION :**

   Revenue is recognised on the Completion method as per Accounting Standards 7 issued by the ICAI.

3. **INVENTORIES:**

   Work in Progress and Materials has been valued at Cost

4. No provision is made for liabilities, which are contingent in nature but, if material, the same are disclosed by way of notes to the accounts.

5. Balance of Sundry Creditors, Sundry Debtors and Other Current Assets are subject to confirmation by the parties concerned.

As per our attached report of even date.

For, **HARSHAD SUDHIR & Co.**
Chartered Accountants
FRN NO. 129775W

HARSHAD SUDHIR & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(Sudhir S. Shah)
Partner
M.No.115947

Place : Ahmedabad
Date : 11.09.2019

For, **RASHMI REALTY**

Dipak N Hirpara
Partner

Place : Ahmedabad
Date : 11.09.2019