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. **I** have examined the **balance sheet** as on 31st March **2021** , and the **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021** attached herewith, of

Name	SAMAY CONSTRUCTION
Address	F. P. NO. 72, OPP. GYMKHANA GROUND , NEAR EYE HOSPITAL, UNJHA , Unjha S.O , Unjha , MAHESANA , 11-Gujarat , 91-India , Pincode - 384170
PAN	ACXFS1645J
Aadhaar Number of the assessee, if available	

2. **I** certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at **F. P. NO. 72, OPP. GYMKHANA GROUND, NEAR EYE HOSPITAL, UNJHA, MEHSANA, GUJARAT-384170** and **5** branches.

3. a. **I** report the following observations/comments/discrepancies/inconsistencies if any:
ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ARE ENCLOSED

b. Subject to above,-

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

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

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

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2021** ; and

ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In **my** opinion and to the best of **my** information and according to the explanations given to **me** , 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
1	Others	ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ARE ENCLOSED

Accountant Details

Name	**VASANT S PATEL**	Digitally signed by Vasant Shankarlal Patel Date: 2021.12.01 14:27:07 +05'30'
Membership Number	**040817**	

FRN (Firm Registration Number)	**0107777W**
Address	**BEHIND MODI MARKETNR JAWAHAR SOCIETY** , **MARKETYARD ROADVISNAGAR** , **Visnagar S.O** , **Visnagar** , **MAHESANA** , **11-Gujarat** , **91-India** , **Pincode** - **384315**

Date of signing Tax Audit Report	**01-Dec-2021**
Place	**VISNAGAR**
Date	**01-Dec-2021**

This form has been digitally signed by **VASANT SHANKARLAL PATEL** having PAN **ABNPP8422D** from IP Address **VISNAGAR** on **06/12/2021 05:40:16 PM** Dsc Sl.No and issuer **,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

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	**SAMAY CONSTRUCTION**
2. Address of the Assessee	**F. P. NO. 72, OPP. GYMKHANA GROUND**, **NEAR EYE HOSPITAL, UNJHA**, **Unjha S.O**, **Unjha**, **MAHESANA**, **11-Gujarat**, **91-India**, **Pincode - 384170**
3. Permanent Account Number (PAN)	**ACXFS1645J**
Aadhaar Number of the assessee, if available	
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	Goods and Services Tax 11-Gujarat	24ACXFS1645J2ZK
2	Goods and Services Tax 27-Rajasthan	08ACXFS1645J1ZF

5. Status	**Firm**
6. Previous year	**01-Apr-2020** to **31-Mar-2021**
7. Assessment year	**2021-22**

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

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 (%)
1	PATEL POOJABEN NIKULBHAI	25

2	PATEL PIYUSHKUMAR GOVINGBHAI	25
3	PATEL NIKUL DILIPBHAI	25
4	PATEL AMITABEN PIYUSHKUMAR	25

(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	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(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 ? **Yes**

Sl .No.	Books prescribed
1	CASH BOOK, BANK BOOK, DAY BOOK, JOURNAL, LEDGER AND REGISTERS

(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
1	CASH BOOK, BANK BOOK, DAY BOOK, JOURNAL, LEDGER AND REGISTERS	F. P. NO. 72, OPP. GYMKHANA GROUND	NEAR EYE HOSPITAL, UNJHA	MAHESANA	384170	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 BOOK, BANK BOOK, DAY BOOK, JOURNAL, LEDGER AND REGISTERS

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**

(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	AS PER NOTES
2	ICDS III-Construction Contracts	AS PER NOTES
3	ICDS II-Valuation of Inventories	AS PER NOTES
4	ICDS IV-Revenue Recognition	AS PER NOTES
5	ICDS IX Borrowing Costs	NO
6	ICDS VII-Governments Grants	NO
7	ICDS V-Tangible Fixed Assets	AS PER NOTES

8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	AS PER NOTES

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

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
1	Nil	₹ 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
1	Nil	₹ 0

(d). any other item of income;

Sl. No.	Description	Amount
1	Nil	₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
1	Nil	₹ 0

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 property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State			
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	Plant and Machinery @ 15%	15	₹ 3,97,084	₹ 0	₹ 0	₹ 3,97,084	₹ 0	₹ 0	₹ 8,552	₹ 0	₹ 58,280	₹ 3,30,252
2	Plant and Machinery @ 40%	40	₹ 9,955	₹ 0	₹ 0	₹ 9,955	₹ 0	₹ 0	₹ 3,953	₹ 0	₹ 2,401	₹ 3,601
3	Furnitures & Fittings @ 10%	10	₹ 1,48,199	₹ 0	₹ 0	₹ 1,48,199	₹ 0	₹ 0	₹ 43,400	₹ 0	₹ 10,480	₹ 94,319

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
1	Nil	₹ 0

(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	INCOME TAX EXP	₹ 79,710
2	DONATION EXP	₹ 70,000

Personal expenditure

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount

1	Nil	₹ 0

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

Sl.No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

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

Sl. No.	Particulars	Amount
1	Nil	₹ 0

(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 during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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:

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**

vii. 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									

viii.	Payment to PF /other fund etc. under sub-clause (iv)	**₹ 0**
ix.	Tax paid by employer for perquisites under sub-clause (v)	**₹ 0**

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

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 available
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 available
No records added						

(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	NIL	₹ 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
1	Nil	₹ 0

(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
1	SAMAY INFRA	ADGFS2643N		ASSOCIATES CONCERN	INTEREST	₹ 41,78,923

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.

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
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS	₹ 4,62,117

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
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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) ? **No**

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) ?

Please furnish the details of the same

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:

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						

B.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 :-

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	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 64,30,950	No	₹ 55,75,149	Yes-Net banking	
2	NEATPICK AGRO & HERBS LLP	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	AAOFN1727B		₹ 2,73,091	Yes	₹ 2,73,091	Yes-Net banking	
3	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 12,90,000	No	₹ 12,13,717	Yes-RTGS	
4	SANDIPKUMAR NATVARLAL PATEL	UNJHA	AGRPP6589J		₹ 10,00,000	No	₹ 22,01,086	Yes-RTGS	
5	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 1,28,57,000	No	₹ 2,63,32,020	Yes-Net banking	
6	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 1,94,58,933	No	₹ 2,69,22,400	Yes-Net banking	
7	GIRISHKUMAR RAMJIBHAI PATEL	UNJHA	BITPP5129H		₹ 70,617	Yes	₹ 70,617	Yes-Net banking	
8	NEATPICK AGRO & HERBS LLP	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	AAOFN1727B		₹ 2,26,909	Yes	₹ 2,26,909	Yes-Net banking	
9	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 57,94,856	No	₹ 43,05,757	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.
1	UMANG RATILAL PATEL	UNJHA			₹ 6,00,000	Yes-Cheque	Account payee cheque
2	BALKISHAN PRAVINCHANDRA PATEL	UNJHA			₹ 6,00,000	Yes-Cheque	Account payee cheque
3	PATEL KAILASHBEN AJITBHAI	UNJHA			₹ 6,00,000	Yes-Cheque	Account payee cheque
4	RAVINABEN AMBARAMBHAI CHAUDHARI	UNJHA			₹ 7,00,000	Yes-Cheque	Account payee cheque
5	SUCHITA B PATEL	UNJHA			₹ 7,00,000	Yes-Cheque	Account payee cheque
6	GAURAV SURESHBHAI MEVADA	UNJHA			₹ 2,00,000	Yes-Cheque	Account payee cheque
7	KAMINIBEN SONI	UNJHA			₹ 7,00,000	Yes-Cheque	Account payee cheque
8	HEMANT MANUBHAI DAVE	UNJHA			₹ 6,00,000	Yes-Cheque	Account payee cheque
9	PAVAN CHANDUBHAI PATEL	UNJHA			₹ 1,35,000	Yes-Cheque	Account payee cheque
10	JIGNESHBHAI PRAVINBHAI SUTHAR	UNJHA			₹ 9,00,000	Yes-RTGS	
11	NARSENGABHAI RAMDASBHAI PATEK	UNJHA			₹ 9,00,000	Yes-RTGS	
12	RAVIKUMAR MAHESHBHAI PATEL	UNJHA			₹ 9,00,000	Yes-RTGS	
13	HIRENBHAI	UNJHA			₹ 9,00,000	Yes-RTGS	
14	ABHISHEK SHAH	UNJHA			₹ 9,00,000	Yes-RTGS	
15	PRAHLADBHAI JOITARAM PATEL	UNJHA			₹ 9,00,000	Yes-RTGS	

16	DAHYABHAI PABABHAI PATEL	UNJHA	₹ 9,00,000	Yes-RTGS
17	RAJUJI MAHESHJI THAKOR	UNJHA	₹ 9,00,000	Yes-RTGS
18	KEYURKUMAR PATEL	UNJHA	₹ 9,00,000	Yes-RTGS
19	NIKUL HASHMUKHBHAI PATEL	UNJHA	₹ 5,00,000	Yes-RTGS
20	DINESHBHAI RAMESHBHAI VAJIR	UNJHA	₹ 9,65,000	Yes-RTGS
21	JANAK GAS ENTERPRISE C/O NARESHBHAI P PATEL	UNJHA	₹ 19,91,000	Yes-RTGS

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:-

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	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 19,38,091	₹ 55,75,149	Yes-Net banking	
2	MEET ENTERPRISE	UNJHA	APJPP8507P		₹ 1,14,398	₹ 1,04,166	Yes-Net banking	
3	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 11,01,000	₹ 2,63,32,020	Yes-Net banking	
4	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 4,40,000	₹ 2,69,22,400	Yes-Net banking	
5	ZANKHANABEN VIMALKUMAR PATEL	UNJHA	ANGPP7285F		₹ 21,30,000	₹ 62,27,000	Yes-Net banking	
6	SAMAY INFRA	OPP.GYMKHANA GROUND, Nr.EYE HOSPITAL, UNJHA	ADGFS2643N		₹ 27,83,600	₹ 43,05,757	Yes-Net banking	

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:-

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)		Remarks
						Amount	Order U/s & Date	
No records added								

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 ?

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.

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). **No**

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.
	No records added	

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 ? **Yes**

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)
1	AHMS27946C	194A	Interest other than Interest on securities	₹ 56,16,042	₹ 56,16,042	₹ 56,16,042	₹ 4,21,204	₹ 0	₹ 0	₹ 0
2	AHMS27946C	194C	Payments to contractors	₹ 30,88,350	₹ 30,88,350	₹ 30,88,350	₹ 23,663	₹ 0	₹ 0	₹ 0
3	AHMS27946C	194J	Fees for professional or technical services	₹ 2,30,000	₹ 2,30,000	₹ 2,30,000	₹ 17,250	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? **Yes**

Please furnish the details:

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.
1	AHMS27946C	26Q	15-Jul-2021	03-Sep-2021	Yes	

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

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
1	AHMS27946C	₹ 38,693	₹ 40	22-Jul-2021
2	AHMS27946C	₹ 0	₹ 113	22-Jul-2021
3	AHMS27946C	₹ 0	₹ 1,950	22-Jul-2021
4	AHMS27946C	₹ 0	₹ 12,460	22-Jul-2021
5	AHMS27946C	₹ 0	₹ 1,625	22-Jul-2021
6	AHMS27946C	₹ 0	₹ 1,181	22-Jul-2021
7	AHMS27946C	₹ 0	₹ 188	23-Jul-2021
8	AHMS27946C	₹ 0	₹ 12,576	28-Aug-2021
9	AHMS27946C	₹ 0	₹ 120	28-Aug-2021
10	AHMS27946C	₹ 0	₹ 2,222	30-Nov-2021

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			0	0	0	0	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										

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	Consumption 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 ?

Please furnish the following details:-

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

37. Whether any cost audit was carried out ?

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 ?

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. ?

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	21675595			4800000		
(b)	Gross profit / Turnover	12590706	21675595	58.09	13769203	4800000	286.86
(c)	Net profit / Turnover	105883	21675595	0.49	176876	4800000	3.68
(d)	Stock-in-Trade / Turnover	49680238	21675595	229.2	46915449	4800000	977.41
(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.
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	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

Accountant Details

Accountant Details

Name	**VASANT S PATEL** Digitally signed by Vasant Shankarlal Patel Date: 2021.12.01 14:29:03 +05'30'
Membership Number	**040817**
FRN (Firm Registration Number)	**0107777W**
Address	**BEHIND MODI MARKETNR JAWAHAR SOCIETY**, **MARKETYARD ROADVISNAGAR**, **Visnagar S.O**, **Visnagar**, **MAHESANA**, **11-Gujarat**, **91-India**, **Pincode - 384315**
Place	**VISNAGAR**
Date	**01-Dec-2021**

Additions Details (From Point No.18)

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							

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							

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
Plant and Machinery @ 15%	1	31-Mar-2021	₹ 5,681	☐
	2	31-Mar-2021	₹ 2,871	☐

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions

of Assets/Class of Assets				deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	1	31-Mar-2021	₹ 3,953	☐

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%	1	31-Mar-2021	₹ 29,221	☐
	2	31-Mar-2021	₹ 14,179	☐

This form has been digitally signed by **VASANT SHANKARLAL PATEL** having PAN **ABNPP8422D** from IP Address **VISNAGAR** on **06/12/2021 05:40:16 PM** Dsc Sl.No and issuer **,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

SAMAY CONSTRUCTION

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2021

Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
Partners' / Members' Fund			**Fixed Assets**		
Partners' / Members' capital		-4477412	Gross Block		428173
Loan Funds			**Investments**		
Secured Loans			**Long-term Investments**		
Rupee Loans from Banks		20424187	Investment in property		50126849
Unsecured Loans			Equity instruments (Unlisted)		476500
Rupee Loans from Others			**Current Assets, Loans and Advances**		
Inter Branch Balance	41826		**Current Assets**		
Unsecured loans	15507040	15548866	**Inventories**		
Current Liabilities and Provisions			Work-in-progress		49680238
Current Liabilities			Sundry Debtors (Others)		1125000
Sundry Creditors (Others)		10152025	**Cash and Bank Balances**		
Provisions			Balance with banks		244632
Other Provisions		462117	Cash-in-hand		35714
Advances			Other Current Assets		
From Others			Amita Piyushbhai Patel Innova Vehicle	561610	
Advance from Associates Concern	66860025		Certified Work Adjustment	1200000	
Advance Recidency Booking	2950000	69810025	Chintan P Shah	7500	
			Famous PLywood and Hardwere	240000	
			Vinit Devraj Sud	50000	2059110
			Loans and Advances		
			Advances recoverable in cash or in kind or for value to be received		1958800
			Deposits, loans and advances to corporate and others		44715
			Balance with Revenue Authorities		
			GST Receivable	5468329	
			TCS Receivable	134356	
			TDS Receivable	137392	5740077
TOTAL		**111919808**	**TOTAL**		**111919808**

FOR, V.S.PATEL & ASSOCIATES
Chartered Accountants
FRN: 107777W

Digitally signed by Patel Nikulkumar
Date: 2021.12.01 15:50:42 +05'30'

Digitally signed by Vasant Shankarlal Patel
Date: 2021.12.01 15:53:36 +05'30'

(VASANT S. PATEL)
Proprietor M. No: 040817
PLACE: VISNAGAR DATE: 01-12-2021
UDIN: 21040817AAAAIB8140

SAMAY CONSTRUCTION

MANUFACTURING ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2021

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Opening Inventory		**Closing Stock**	
To Opening stock of Work in progress	46915449	By Work-in-progress	49680238
To Purchases	7967720		
To Direct wages	2850000		
Direct expenses			
To Carriage inward	377688	**By Cost of Goods Produced**	**8430619**
TOTAL	**58110857**	**TOTAL**	**58110857**

TRADING ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2021

Particulars		Amount (Rs.)	Particulars	Amount (Rs.)
To Cost of Goods Produced		**8430619**	**Sales/Gross Receipts**	
Direct Expenses			By Sale of services	21675595
To Other direct expenses				
Gst Exp	121			
Gst Paid on Booking	654148	654269		
To Gross Profit		**12590707**		
TOTAL		**21675595**	**TOTAL**	**21675595**

FOR, V.S.PATEL & ASSOCIATES
Chartered Accountants
FRN: 107777W

Digitally signed by Patel Nikulkumar
Date: 2021.12.01 15:51:30 +05'30'

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Date: 2021.12.01 15:53:04 +05'30'

(VASANT S. PATEL)
Proprietor M. No: 040817
PLACE: VISNAGAR DATE: 01-12-2021
UDIN: 21040817AAAAIB8140

SAMAY CONSTRUCTION

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2021

Particulars		Amount (Rs.)	Particulars		Amount (Rs.)
To Power and fuel		1511818	**By Gross Profit**		**12590707**
Compensation to employees			**Other income**		
To Salaries and wages		2075125	By Interest income		423369
Insurance			By Any other income		
To Other Insurance including factory, office, car, goods etc.		15052	KASAR VATAV	90953	
			ROUND OFF	52	91005
To Entertainment		109738			
To Advertisement		180360			
Commission					
To Paid to Others		36530			
Professional / Consultancy Fees / Fee for Technical Services					
To Paid to Others		247000			
To Traveling expenses other than on foreign travelling		292515			
To Donation		70000			
Rates and taxes paid					
To Central Goods & Service Tax (CGST)		1701			
To State Goods & Services Tax (SGST)		1701			
To Any other rate, tax, duty or cess incl STT and CTT		79710			
To Other expenses					
MUNICIPALITY FEES EXP	13272				
OTHER EXP	1152				
WATER CHARGES EXP	157990				
DIARY EXP	5550				
GST LATE FILING FEE	20				
INTERNET EXP	1686				
LOAN MORGAGE STAMP DUTY EXP	41500	221170			
Interest					
To Paid in India, or paid to a resident (To other than Partners)		8085616			
To Depreciation and amoritisation		71162			
To Net Profit		**105883**			
		13105081			**13105081**
To Balance carried to Balance Sheet in partner's account		**105883**	**By Net Profit**		**105883**
TOTAL		**105883**	**TOTAL**		**105883**

FOR, V.S.PATEL & ASSOCIATES
Chartered Accountants
FRN: 107777W

Digitally signed by Patel Nikulkumar
Date: 2021.12.01 15:52:00 +05'30'

Digitally signed by Vasant Shankarlal Patel
Date: 2021.12.01 15:52:38 +05'30'

(VASANT S. PATEL)
Proprietor M. No: 040817
PLACE: VISNAGAR DATE: 01-12-2021
UDIN: 21040817AAAAIB8140

Accounting Polices & Notes on Accounts A.Y. 2021-22 (F.Y.2020-21)

NAME OF ASSESSEE: SAMAY CONSTRUCTION

1. The Balance Sheet and Profit and Loss Account are being Financial Statements which are the responsibility of the Assessee. Our responsibility is to express an opinion on these financial statements based on audit.
2. We conducted our audit in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from any material misstatement.
3. 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 principals used and significant estimates made by management as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. The Financial Statement are prepared in considering the principles of going concern and historical cost.
5. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
6. Various Debit and Credit balances are subject to Confirmation.
7. We are informed that method of accounting being Mercantile System is followed by the assessee.
8. Payment of specified amount under section 40A (3), Loans or Deposit taken or accepted u/s 269 SS and repayment of Loans or Deposits u/s 269 T are as certificate by the Assessee backed by test checks to the extent evidence in possession of the assessee made available to us.
9. Cash on hand as on date of Balance Sheet has not been verified by us.
10. Figures in paisa have been rounded off to the nearest rupees.
11. There are no any contingent liabilities at the closing of the year.
12. There is no any demand raised nor refund was issue under any tax law other than IT Act / GST Act.
13. During the course of audit, there are some Vouchers/Bills which are not produce before us for verification wherein we relied on certificate from Assessee.
14. In the opinion of the Assessee, Current Assets, Loans and Advances are realisable approximately of the value stated if realised in the ordinary course of Business as certified by the assessee.
15. All the books have been kept on computer and verified on computer and printout are taken as per needs.
16. Advances From Customer and Purchases are verified from data uploaded in the GST Portal.
17. Figures of the balance of W.D.V. to Block of Assets have been taken as per Previous year 's Income Tax Record. Fixed Assets are stated at cost less Depreciation. Depreciation on Fixed Assets has been provided on W.D.V. method.
18. Valuation of Work-in-Progress is done on basis of Lower of Cost or Market rate as informed by the Firm and Certified by Chartered Engineer.
19. Assessee hereby confirms that all GST data in the books of account is reconciled with GSTIN Portal.
20. Amount of payment u/s 40 A (2) (b) is as Certified by the Assessee and verified to the extent information available on records and given by the Assessee.
21. Credit and Debit entries on account of interest and TDS respectively only during the year which have not been considered for the purpose of deposit transaction.
22. The Requirements is understood as restricted to whether or not tax deducted at source is deposited with the Government within the prescribed time.
23. Certified Contract Income is valued as per certified by the Assessee.
24. We are informed that amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006 is being Nil.
25. Revenue Recognition as under :
    Income from Construction Contracts which are item rate Contracts are recognized and accounted for at the Contract rate on the basis of Actual measurement of the work executed in respect of the Contracts.

FOR, V.S.PATEL & ASSOCIATES
Chartered Accountants
FRN: 107777W

Digitally signed by Patel Nikulkumar
Date: 2021.12.01 15:51:05 +05'30'

Digitally signed by Vasant Shankarlal Patel
Date: 2021.12.01 15:53:21 +05'30'

(VASANT S. PATEL)
Proprietor M. No: 040817
PLACE: VISNAGAR DATE: 01-12-2021
UDIN: 21040817AAAAIB8140