Tax Audit Report

U/s.44AB

Of

HARE KRISHNA INFRA

A.Y. 2019-2020

SNK & Co.
CHARTERED ACCOUNTANTS
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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 31/03/2019, and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019, attached herewith of Hare Krishna Infra, 316/11, Vedant Industrial Park, Anjani Industrial, Amroli, Surat, Gujarat-394107. PAN - AAJFH6967J.

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 316/11, Vedant Industrial Park, Anjani Industrial, Amroli, Surat, Gujarat-394107.

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

   (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-NIL

For SNK & Co.
Chartered Accountants
FRN : 109176W

Samir B Shah
(Partner)
M. No. : 103562
UDIN-19103562AAAACR4371
Date : September 06, 2019
Place : Surat

SNK & Co. Chartered Accountants

Form No 3CB
[See rule 6G(1)(b)]
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         (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-NIL

For SNK & Co.
Chartered Accountants
FRN : 109176W

Samir B Shah
(Partner)
M. No. : 103562
UDIN-19103562AAAACR4371
Date : September 06, 2019
Place : Surat

FORM NO. 3CD
[See rule 6G(2)]
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1 Name of the assessee : **HARE KRISHNA INFRA**

2 Address : **316/11, Vedant Industrial Park, Anjani Industrial, Amroli, Surat, Gujarat-394107**

3 Permanent Account Number : **AAJFH6967J**

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 : **No**

5 Status : **Firm**

6 Previous year from : **01/04/2018 to 31/03/2019**

7 Assessment year : **2019-2020**

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

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : **AS PER ANNEXURE 'I'**

9 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. : **AS PER ANNEXURE 'II'**

10 a Nature of business or profession. :

Sector	Sub sector	Code
Real Estate And Renting Services	Developing and sub-dividing real estate into lots(07003)	07003

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **No**

b List of books of account maintained and the address at which the books of accounts are kept.(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Address
Bank Book	316/11, Vedant Industrial,Park,Anjani,Industrial,Amroli,Surat,Gujarat,394107.
Purchase Register	
Journal Book	
Ledger	
Cash Book	

c List of books of account and nature of relevant documents examined. : **Bank Book**
Purchase Register
Journal Book
Ledger
Cash book

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

Section	Amount
Nil	Nil

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

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : **No**

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

Particulars	Increase in profit	Decrease in profit
NA	NA	NA

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

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

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil

Total			

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

14 a Method of valuation of closing stock employed in the previous year. : The firm being engaged in the business of development of plotting of real estate project. It has adopted Project Completion Method for accounting purpose in respect of its developing & building real estate project. All the expenses related to development & administrative expenses and financial charges are debited to Work-in-Progress account. On sale of plots developed in the project, proportionate cost is debited to profit and loss account.

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

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

b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned. : **NA**

c Escalation claims accepted during the previous year. : **NA**

d Any other item of income. : **NA**

e Capital receipt, if any. : **NA**

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: : **NA**

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- : **AS PER ANNEXURE 'IV'**

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

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)] : **NA**

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

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

Capital expenditure : **NA**

Personal expenditure : **NA**

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

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

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

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

Particulars	Amount
Interest on TDS	2429

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

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

b Amounts inadmissible under section 40(a):-

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

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

(B) Details of payment on which tax has been deducted but has not : **NA** been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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

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

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139 : **NA**

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

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

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139 : **NA**

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

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

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

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

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

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

c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof : **AS PER ANNEXURE 'V'**

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 : **Yes** payee bank draft. If not, please furnish the details

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

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

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

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

h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income : **NA**

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

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : **NIL- As per the information provided by the partners of the firm, there is no specific information from the supplier/contractor of there being registered as MSME unit.**

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

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

25 Any amounts of profits chargeable to tax under section 41 and computation thereof : **NA**

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of

section 43B, the liability for which:-

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year : **NA**

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

B Was incurred in the previous year and was:-

(a) Paid on or before the due date for furnishing the return of income of the previous year 139(1); : **NA**

(b) Not paid on or before the aforesaid date. : **NA**

state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account : **Yes, such duties and taxes wherever applicable are passed through profit and loss account.**

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

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

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same. : **NA**

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. : **NA**

A Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If : **No** yes, please furnish the following details:

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, if yes, please furnish the following details: : **No**

Nature of income	Amount
Nil	Nil

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque.(Section 69D) : **No**

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, if yes, please furnish the following details : **No**

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details : **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an Impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2020) : **NA**

Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
NA	NA

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- : **AS PER ANNEXURE 'VII', We are unable to certify the detail, since the necessary evidence is not in the position of the assessee.**

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- : **AS PER ANNEXURE 'VIII', We are unable to certify the detail, since the necessary evidence is not in the position of the assessee.**

(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 : **NA**

B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details	:	No

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C	Whether the assessee has entered into an Impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2020)	:	**NA**

Nature of the impermissible avoidance arrangement	**Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement**
NA	NA

31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	:	**AS PER ANNEXURE 'VII', We are unable to certify the detail, since the necessary evidence is not in the position of the assessee.**
	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	:	**AS PER ANNEXURE 'VIII', We are unable to certify the detail, since the necessary evidence is not in the position of the assessee.**
		(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	:	**NA**

Annexure 'I'

Names of partners/members and their profit sharing ratios

SN	Name	Profit Sharing Ratio (%)
1	Vipulbhai Laljibhai Parakhiya	50.00
2	Vipulbhai Punabhai Donga	50.00

Annexure 'II'

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.

SN	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing Ratio	Remarks
1	01/04/2018	Vipulbhai Laljibhai Parakhiya	Change in profit sharing ratio	27.5	50	Change in profit sharing ratio
2	01/04/2018	Vipulbhai Punabhai Donga	Change in profit sharing ratio	27.5	50	Change in profit sharing ratio
3	01/04/2018	Arunbhai Kantibhai Patel	Deletion	27	0	Retred from firm
4	01/04/2018	Ashokbhai Mihohanbhai Sakariya	Deletion	18	0	Retred from firm

Annexure 'III'

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	1.SIGNIFICANT ACCOUNTING POLICIES: (a)Basis of Accounting: The financial statements have been prepared on the historical cost convention and in accordance with normally accepted accounting principles by following mercantile system of accounting. The firm being engaged in the business of development of plotting of real estate project. It has adopted Project Completion Method for accounting purpose in respect of its developing & building real estate project. All the expenses related to development & administrative expenses and financial charges are debited to Work-in-Progress account. On sale of plots in the project, proportionate cost is debited to profit and loss account. (b)Revenue Recognition: All income and expenditure are accounted on accrual basis. The firm being engaged in the business of development of plotting of real estate project. It has adopted Project Completion Method for accounting purpose in respect of its developing & building real estate

SN	ICDS	Disclosure
		project. All the expenses related to development & administrative expenses and financial charges are debited to Work-in-Progress account. On sale of plots developed in the project, proportionate cost is debited to profit and loss account. (c)Fixed Assets: Fixed Assets are stated at cost of acquisition less depreciation. Depreciation has been provided as per the provision of the Income Tax Act, 1961.
2	ICDS II-Valuation of Inventories	Since the firm is engaged in the business of Plotting of land, ICDS-2 is not applicable.
3	ICDS III-Construction Contracts	Since the firm is engaged in the business of Plotting of land on its own and not as a contractor. Thus ICDS-3 is not applicable.
4	ICDS IV-Revenue Recognition	All income and expenditure are accounted on accrual basis. The firm being engaged in the business of development of plotting of real estate project. It has adopted Project Completion Method for accounting purpose in respect of its developing & building real estate project. All the expenses related to development & administrative expenses and financial charges are debited to Work-in-Progress account. On sale of plots developed in the project, proportionate cost is debited to profit and loss account.
5	ICDS V-Tangible Fixed Assets	Disclosure required in ICDS-V is disclosed vide Annexure-IV of tax audit report.
6	ICDS VI - Changes in Foreign Exchange Rates	No transaction is entered by the firm in foreign currency during the year.
7	ICDS VII-Governments Grants	No Government grant is receivable or received during the year
8	ICDS VIII - Securities	No securities is held as stock in trade by the firm. Thus, ICDS-VIII (Part-A) dealing with securities held as stock in trade is not applicable to the firm.
9	ICDS IX Borrowing Costs	Borrowing costs that are attributable to the acquisition and construction of qualifying assets are capitalized as part of cost of such asset till such time the asset is ready for its intended use. All other borrowing costs are charged to the Profit & Loss Account.
10	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	A provision is recognized when the firm has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A contingent asset is neither recognized nor disclosed in the financial statements.

Annexure 'IV'

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 :-

SN	Description of the Block of Assets	Rate of depreciation	Opening WDV (A)	Purchase Value (1)	CENVAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchase (B) 1-2+3-4	Deductions (c)	Depreciation allowable (D)	Written down value at the end of the year (A+B-C-D)	Block Nil
1	(18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	0	49560	0	0	0	49560		9912	39648	
	Total		**0**	**49560**	**0**	**0**	**0**	**49560**	**0**	**9912**	**39648**	

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

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
01/03/2019	01/03/2019	49560	0	0	0	49560
	Total	**49560**	**0**	**0**	**0**	**49560**

Annexure 'V'

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

SN	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)	2245848	2245848	0	Interest on capital is paid @9% p.a

Annexure 'VI'

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

SN	Name of Related Person	PAN	Relation :	Nature of Transaction	Payment made (Amount):
1	Vipulbhai Laljibhai Parakhiya	ABPPP6623E	Partner	Interest on Capital	1338423
2	Vipulbhai Punabhai Donga	ASOPD2051J	Partner	Interest on Capital	907425

Annexure 'VII'

Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

Name of the lender or depositor:	Address of the lender or depositor:	PAN of the lender or depositor:	Amount of loan or deposit taken or accepted:	Whether the loan/ deposit was squared up during Previous Year:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Ankurbhai Kantibhai Patel	75, Moti Fali,Kosad,Surat	AOYPP9836P	1000000	No	29592054	Yes-Cheque	Account payee cheque
Ankurbhai Kantibhai Patel	75, Moti Fali,Kosad,Surat	AOYPP9836P	1080000	No	29592054	Yes-Electronic clearing system	
Arvindbhai Kanubhai Narola	Surat		700000	No	700000	Yes-Cheque	Account payee cheque
Bharatbhai Lavjibhai Sojitra	82 Shriji Park Soc. Laxmikant Ashram Road Katargam Surat	ABBPP1995K	5000000	Yes	5175135	Yes-Electronic clearing system	
Jagdishbhai Vinubhai Jasani	3, Bajarang App. Anjani Soc.Nr Sahjanand Soc.,Punagam Surat	ANJPD3471E	500000	Yes	700000	Yes-Cheque	Account payee cheque
Jagdishbhai Vinubhai Jasani	3, Bajarang App. Anjani Soc.Nr Sahjanand Soc.,Punagam Surat	ANJPD3471E	200000	Yes	700000	Yes-Electronic clearing system	
Manishbhai Dahyabhai patel	Surat		300000	Yes	300000	Yes-Cheque	Account payee cheque
Sejalben	C-802,	CLOPD2066E	250000	Yes	250000	Yes-	

Jagdishbhai Dudhat	Shaligram Status Opp. Utran Power House Utran Surat					Electronic clearing system	
Vinubhai Ranchoodbhai Dudhat	3 Bajarang Appt. Anjani Soc.Nr Sahajanand Soc. Punagam Surat	CLOPD1781L	800000	No	1800986	Yes-Electronic clearing system	

Annexure 'VIII'

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

SN	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of through a bank account	In case 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	P-01 Bharatbhai Lavjbhai Sojitra	Surat		6803000	Yes-Electronic clearing system	Other mode
2	P-03 Dineshbhai Jasani	4, Gokuldham Soc. Sudama Chowk Mota Varachha Surat	AMYPJ8458R	1815400	Yes-Cheque	Account payee cheque
3	P-04 Sanjaybhai Nathani Moradiya	Surat		757488	Yes-Cheque	Account payee cheque
4	P-05 Manishbhai Himmatbhai	Surat		767100	Yes-Cheque	Account payee cheque
5	P-06 Rajeshbhai	B/103, Shivalik Hieghts	APBPK4910R	1867300	Yes-Electronic clearing system	Other mode

	Narshihai Moradiya	Utran Surat				
6	P-06 Shilpaben Mehulbhai Kalatiya	Surat		400000	Yes-Cheque	Account payee cheque
7	P-07 Maulik R Mehta	1402/A Tulsi Tower M G Road, Goregauv (W) Mumbai	AHEPM4058M	1367600	Yes-Cheque	Account payee cheque
8	P-08 Dayaben Rajeshbhai Bhingradiya	50, Paramhans Soc. Ambatalavdi Road Katargam Surat	BYIPB4597C	1867800	Yes-Cheque	Account payee cheque
9	P-09 Anjuben Vashrambhai Patel	2/B Labh Darshan Appt. C S Of Road Djilsar Mumbai	AALPP0609H	1868100	Yes-Cheque	Account payee cheque
1	P-10 Ashmitaben Rajeshbhai Pansuriya	44, Vaikut Dham Soc. Lakshmikant Ashram Road Katargam Surat	ATYPP9849H	4535600	Yes-Cheque	Account payee cheque
11	P-12 Arvind Keshavbhai Bhingradiya	30, Kailash Nagar Soc. Nr Gayatri Nagar Dabholi Road Surat	AMOPB1056B	1655800	Yes-Cheque	Account payee cheque
12	P-13 Purvilaben Maheshbhai Moradiya	310/ Akshardham Soc. Laxmikant Ashram Road Katarga	BRKPM7874P	1655800	Yes-Cheque	Account payee cheque

		m Surat				
13	P-14 Aruna ben Arvin dbhai Bhigr adiya	30, Kailash Nagar Soc. Nr Gayatri Mandir Dabholi Road Surat	BQQPB3476G	1655800	Yes-Cheque	Account payee cheque
14	P-15 Bhimji bhai Muljib hai Kathir iya	401, Viktoriya Haritage Shaligra m Status Utran Surat	AKVPD9270A	982847	Yes-Cheque	Account payee cheque
15	P-15 Bhimji bhai Muljib hai Kathir iya	401, Viktoriya Haritage Shaligra m Status Utran Surat	AKVPD9270A	200000	Yes-Electronic clearing system	Other mode
16	P-16 Rajes hbhai Bhimji bhai Dham eliya	401, Viktoriya Haritage Shaligra m Status Utran Surat	AKVPD9271B	983707	Yes-Cheque	Account payee cheque
18	P-17 Himm atbha i Jada vbhai Godh ani	96, Kamal Soc. Kapodra Surat	AYJPG3633J	1100000	Yes-Cheque	Account payee cheque
20	P-18 Pares hbhai Himm atbha i Godh ani	96, Kamalpa rk Soci. Kapodra Surat	AOKPG7051F	1255800	Yes-Cheque	Account payee cheque
21	P-19 Naray anbh ai K Tavet hiya	146, Haridha m Soc. Laxmika nt Ashram Road Katarga m Surat	AEJPT8756R	1475800	Yes-Cheque	Account payee cheque
22	P-20 Umes hbhai Rama nbhai Desai	M-602, Kingston e Bhatha Surat	BDYPD9703K	7853100	Yes-Cheque	Account payee cheque

23	P-21 Rakeshbhai M Kumavat	Surat		3409000	Yes-Cheque	Account payee cheque
24	P-22 Bhaveshbhai Donda	Surat		700000	Yes-Cheque	Account payee cheque
25	P-23 Bhaveshbhai Donda	Surat		500000	Yes-Cheque	Account payee cheque
26	P-24 Vijaybhai Jasani	Surat		750000	Yes-Cheque	Account payee cheque
27	P-25 Shaileshbhai Jasani	Surat		1250000	Yes-Cheque	Account payee cheque
28	P-27 Vaidik Rajubhai Tavethiya	Surat		400000	Yes-Cheque	Account payee cheque
29	P-31 Jigneshbhai Nathabhai Bokha	13, Gajanand Park Soc, Ambatalavdi Katargam Surat	CHQPB8087H	2006300	Yes-Cheque	Account payee cheque
30	P-32 Ravjibhai Jivrajbhai Bokha	14, Gajanand Park Soc. Ambatalavdi Katargam Surat	AJFPB8079G	2006300	Yes-Cheque	Account payee cheque
31	P-33 Harshaben Mayurbhai Domadiya	G/102, Koper Stone Nr Shreedhar Banglows Thakeh Ahemdabad	AMRPD8325J	1256300	Yes-Cheque	Account payee cheque

32	P-34 Sangitaben Prijeshbhai Dongadiya	G/201 Vastukala Appt. Singanpor Char Rasta Ved Road Surat	AOUPD5927M	1206300	Yes-Cheque	Account payee cheque
33	P-35 Rohitbhai	Surat		2006300	Yes-Cheque	Account payee cheque
34	P-36 Vipulbhai Daliya	Surat		1000000	Yes-Cheque	Account payee cheque
35	P-38 Jerambhai Pavashiya	Surat		2200000	Yes-Cheque	Account payee cheque
36	P-39 Manharlal Nathubhai Patel	PARA FALIYU GOTHAN Surat	ANAPP1739J	3430300	Yes-Cheque	Account payee cheque
37	P-40 Ashaben Mukeshbhai Janjadiya	D/1102, Shivanjali Hights-2 Abrama Road Mota Varchha Surat		1752700	Yes-Cheque	Account payee cheque
38	P-44 Bharti Dinesh Paldiya	F/304,Sangrila Hights Vip Road Utran Surat	DQAPP5554D	4866200	Yes-Cheque	Account payee cheque
39	P-45 Rajubhai Mangalbhai Tavethiya	54/55, JILL PARK SOC.-2 AMBATA LAVDI ROAD KATARGAM SURAT	AELPT1679P	2003700	Yes-Cheque	Account payee cheque
40	P-46 Vaidik Parshotambhai Tavethiya	54/55 Jillpark Soc.-2 Ambatalavdi Road Katargam Surat		2003700	Yes-Cheque	Account payee cheque

41	P-47 Kajalben Ashokbhai Vadsak	, Shivnagar Soc.-2, Kanteshwar Mahadev Mandir Katargam Surat	AXJPV8313A	1733700	Yes-Cheque	Account payee cheque
42	P-48 Pankajbhai Damjibhai Gopani	Surat		1200000	Yes-Cheque	Account payee cheque
43	P-49 Jagdishbhai Damjibhai Gopani	Surat		1200000	Yes-Cheque	Account payee cheque
44	P-51 Anishaben Shaileshbhai Narola	72, Srushti Raw House Opp. Sanday Residency Sayan Road Surat	BCEPM7730F	2003700	Yes-Cheque	Account payee cheque
45	P-52 Ashaben Rasikbhai Narola	72, Srushti Raw House Opp. Sanday Residency Sayan Road Surat	ARSPN2011R	2003700	Yes-Cheque	Account payee cheque
46	P-53 Ashmitaben Kantilal Makaruiya	3/4, Dhanraj Society B/H Gajera Vidhyalaya Katargam Surat	AIYPM0786B	2003700	Yes-Cheque	Account payee cheque

Annexure 'IX'

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

SN	Name of Payee:	Address of Payee	PAN of Payee:	Amount of the repayment :	Maximum amount outstanding in the account at any time during Previous Year:	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
1	Ankurbhai Kantibhai Patel	75,Moti Fali, Kosad,Surat	AOYPP9836P	20517600	29592054	Yes-Electronic Clearing System	Other Mode
2	Ashaben Rashikbhai Narola	Surat		2000000	2000000	Yes-Electronic Clearing System	Other Mode
3	Ashmitaben Kantilal Makrubiya	Surat		2000000	2000000	Yes-Electronic Clearing System	Other Mode
4	Ashokbhai Mohanbhai Sakariya	9/10,Dayanand Society, Bh Navyug College ,Surat	ALLPS9141E	18048279	18048279	Yes-Electronic Clearing System	Other Mode
5	Bharatbhai Lavjibhai Sojitra	82 Shriji Park Soc. Laxmikant Ashram Road Katargam Surat	ABBPP1995K	5175315	5175315	Yes-Electronic Clearing System	Other Mode
6	Dineshbhai Jasani			300000	300000	Yes-Electronic Clearing System	Other Mode
7	Jagdishbhai Vinubhai Jasani	3, Bajarang App. Anjani Soc.Nr	ANJPD3471E	727940	727940	Yes-Electronic Clearing System	Other Mode

		Sahjanand Soc.,Punagam Surat					
8	Manishbhai Dahyabhai Patel	Surat		323701	323701	Yes-Electronic Clearing System	Other Mode
9	Piyushbhai Ravjibhai Sheta	A/602, Vatsalya Hights L P Savani Road Adajan Surat		4940700	4940700	Yes-Electronic Clearing System	Other Mode
10	Sejalben Jagdishbhai Dudhat	C-802, Shaligram Status Opp. Utran Power House Utran Surat	CLOPD2066E	258433	258433	Yes-Electronic Clearing System	Other Mode
11	P-01 Bharatbhai Lavjbhai Sojitra	Surat		68030	6734970	Yes-Electronic Clearing System	Other Mode
12	P-06 Shilpaben Mehulbhai Kalatiya	Surat		400000	400000	Yes-Electronic Clearing System	Other Mode
13	P-34 Sangitaben Prijeshbhai Dongadiya	G/201 Vastukala Appt. Singanpor Char Rasta Ved Road Surat	AOUPD5927M	20000	1906300	Yes-Electronic Clearing System	Other Mode
14	P-27 Vaidik Rajubhai Tavethiya	Surat		400000	400000	Yes-Electronic Clearing System	Other Mode