SHUBH DEVELOPERS

A,301, SHASHVAT APPARTMENT
OM NAGAR,NEAR HARIOM NAGAR
ZANZARDA ROAD
JUNAGADH
JUNAGADH : 362001

PAN : ADOFS8693J

-: Tax Audit Report :-

F.Y. 2018-19

A.Y. 2019-20

Furnish date
17/09/2019

Auditors :-

S K K & ASSOCIATES
Chartered Accountant
301,V ARCADE, NEAR RAJKOT NAGRIK BANK
VANZARI CHOWK
JUNAGADH : 362001
Mobile: 9409059596,Email: kariyaprince@gmail.com
PAN : BMFPK3632Q

S K K & ASSOCIATES
Chartered Accountant
301,V ARCADE, NEAR RAJKOT NAGRIK BANK VANZARI CHOWK JUNAGADH : 362001
Mobile: 9409059596,Email: kariyaprince@gmail.com

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
   SHUBH DEVELOPERS
   A,301, SHASHVAT APPARTMENT OM NAGAR,NEAR HARIOM NAGAR ZANZARDA ROAD JUNAGADH JUNAGADH : 362001
   PAN **ADOFS8693J**

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 JUNAGADH and 0 branches.

3. **(a)** We report the following observations/comments/discrepancies/inconsistencies; if any
   (i) These Financial statement are the responsibility of the Partners', our responsibility is to express an opinion on these financial statements based on our audit.
   (ii) We conduct our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free form of material misstatements. An audit includes examining, on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
   (iii) As per notes forming part of Audit Report and Annexure to Form No. 3CD

   (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 give 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 u/s.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 and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	*Qualification Type*	*Observations/Qualifications*
1		

S K K & ASSOCIATES
Chartered Accountant

P. M. Kariya

PRINCE MAHESHBHAI KARIYA
Partner
Mem.No.: 162675
UDIN : 19162675AAAAOQ2717
FRN No.: 148289W

Place **JUNAGADH**
Date **09/09/2019**

S K K & Associates * Chartered Accountants * F.R.N. 148289W

S K K & ASSOCIATES
Chartered Accountant
301,V ARCADE, NEAR RAJKOT NAGRIK BANK VANZARI CHOWK JUNAGADH : 362001
Mobile: 9409059596,Email: kariyaprince@gmail.com

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

01	Name of the assessee	**SHUBH DEVELOPERS**
02	Address	**A,301, SHASHVAT APPARTMENT OM NAGAR,NEAR HARIOM NAGAR ZANZARDA ROAD JUNAGADH JUNAGADH : 362001**
03	Permanent Account Number	**ADOFS8693J**

04 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods & services tax, customs duty, etc. If yes, please furnish the registration number or any other identification number alloted for the same. :

Type	*State*	*Registration/Identification Number*
Goods and Services Tax	GUJARAT	24ADOFS8693J1Z6

05	Status	**Firm**
06	Previous Year From	**01/04/2018 to 31/03/2019**
07	Assessment Year	**2019-20**

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

Relevant clause of section 44AB under which the audit has been conducted
Clause 44AB(e)- Profits and gains lower than deemed profit u/s 44AD

PART-B

09 a) In 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 ? :

Name of Partners/Members	*Ratio (%)*
CHANDUBHAI M KALRIYA	10%
GIRISHBHAI D KAGATHARA	30%
JASMINBHAI K KORADIYA	10%
KALPESHBHAI R BHIMANI	30%
UTSAVBHAI P KALARIYA	20%

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 Change**

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	*Sub-sector*	*Sector*
06004	Building completion	CONSTRUCTION
06010	Other construction activity n.e.c.	CONSTRUCTION
06002	Building of complete constructions or parts- civil contractors	CONSTRUCTION

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

11 a) Whether books of account are prescribed u/s.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 onelocation, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)* :

Books maintained	*Address*	*City*	*State*	*Pincode*
Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register	A,301, SHASHVAT APPARTMENT OM NAGAR,NEAR HARIOM NAGAR ZANZARDA ROAD JUNAGADH	JUNAGADH	GUJARAT	362001

c) List of books of account and nature of relevant documents examined : **Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (All books are computerised)**

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**

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 ? : **There is no change in the method of accounting during the year**

c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss : **Not Applicable**

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 u/s.145(2) : **No**

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

f) Disclosure as per ICDS

ICDS	*Disclosure*
ICDS I = Accounting Policies	In preparing Financial Statements, the firm is following accounting policies consistently, in accordance with generally accepting accounting principles and not in violation of any of the ICDS. These accounting policies are adopted in a manner so as t
ICDS II = Valuation of Inventories	Inventories are valued at lower of cost or net realizable value (NRV). Cost of Inventories and NRV have been considered in accordance with ICDS-II.
ICDS III = Construction Contracts	As per this ICDS the revenue should be recognised as percentage completion method but the whole project is completed and assesee has not followed percentage completion method for revenue recognizion.
ICDS IV = Revenue Recognition	Revenue has been recognized as and when property in goods, with associated risk & reward of ownership transferred to the buyer. Thus, Revenue has been recognized in accordance with ICDS -IV
ICDS V = Tangible Fixed Assets	N.A
ICDS VII = Governments Grants	N.A
ICDS IX = Borrowing Costs	Borrowing cost includes interest, commitment charges, ancillary cost in connection with arrangement of borrowing. Total borrowing cost incurred is charged to revenue, and no borrowing cost has been capitalized during the year.
ICDS X = Provisions, Contingent Liabilities/Assets	There are no any provisions, contingent liabilities and contingent assets in financial statements, as stated in ICDS - X, hence no disclosure in this respect required

14 a) Method of valuation of closing stock employed in the previous year : **At Cost or Market Price whichever is less**

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

15 Give the following particulars of the capital asset converted into stock-in-trade : **Not Applicable as no capital assets are converted into stock in trade during the year**

16 Amount not credited to the profit and loss account, being

a) The items falling within the scope of section 28 : **Nil**

b) The performa 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, were such credits, drawbacks or refunds are admitted as due by the authorities concerned : **Nil**

c) Escalation claims accepted during the previous year : **Nil**

d) Any other item of income : **Nil**

e) Capital receipt, if any : **Nil**

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 : **No**

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 : **Nil**

19 Amount admissible under sections : *(32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)* **Nil**

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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)) : Nil

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

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

1. Capital expenditure : Nil
2. Personal expenditure : Nil
3. Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party : Nil
4. Expenditure incurred at clubs being entrance fees and subscriptions : Nil
5. Expenditure incurred at clubs being cost for club services and facilities used : Nil
6. Expenditure by way of penalty or fine for violation of any law for the time being force : Nil
7. Expenditure by way of any other penalty or fine not covered above : Nil
8. Expenditure incurred for any purpose which is an offence or which is prohibited by law : Nil

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 : Nil
- 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 u/s.200(1) : Nil

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

- A Details of payment on which tax is not deducted : Nil
- 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 : Nil

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

- A Details of payment on which levy is not deducted : Nil
- 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 : Nil

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) : Nil

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 :

Particulars	*Section*	*Amount debited to P/L A/C*	*Amount admissible*	*Amount inadmissible*	*Remarks*
Interest	40(b)	476514	476514	0	0
Remuneration	40(b)	140000	140000	0	0

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

e) Provision for payment of gratuity not allowable under section 40A(7) : 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 : Nil

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 : Nil

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

Name of related Party	PAN of related party	Relation	Nature of Transaction	Payment Made
CHANDUBHAI KALARIYA		PARTNER	INTEREST ON CAPITAL	2485
GIRISHBHAI KAGATHRA		PARTNER	INTEREST ON CAPITAL	142328
GIRISHBHAI KAGATHRA		PARTNER	REMUNERATION	35000
JASMINBHAI KORADIYA		PARTNER	INTEREST ON CAPITAL	84931
JASMINBHAI KORADIYA		PARTNER	REMUNERATION	35000
KALPESHBHAI BHIMANI		PARTNER	INTEREST ON CAPITAL	166140
KALPESHBHAI BHIMANI		PARTNER	REMUNERATION	35000
UTSAVBHAI KALARIYA		PARTNER	INTEREST ON CAPITAL	80630
UTSAVBHAI KALARIYA		PARTNER	REMUNERATION	35000

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

25 Any amount of profit chargeable to tax under section 41 and computation thereof : Nil

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 preceeding previous year and was

a) paid during the previous year : Nil

b) not paid during the previous year : Nil

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) :

Section	Nature of liability	Amount
Sec 43B(a)	SGST	3928
Sec 43B(a)	CGST	3928

b) not paid on or before the aforesaid date : Nil

c) 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/Input Tax Credit (ITC) 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/Input Tax Credit (ITC) credits in the accounts : No

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

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? No
If yes, please furnish the following details:

(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? No
If yes, please furnish the following details:

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

A(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
If yes, please furnish the following details:

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		B(a) Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? **No** If yes, please furnish the following details:
		C(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (this clause is kept in abeyance till 31st March, 2020) **No** If yes, please furnish the following details:
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 :

Name & Address of the lender or depositor	*Permanent Account Number (if available with the assessee) of the lender or depositor*	*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 of use of ECS 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*
LAXMIDAS BHIMANI 303,SHANTIVAN APPARTMENT,SHANTI NAGAR,SWAMINARAYAN MANDIR,ZANZARDA ROAD,JUNAGADH - 362001	BTBPB1480L	200000	No	200000	Cheque	Account payee cheque

	b)	Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year : **Nil**
		(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)
		b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of electronic clearing system through a bank account : **Nil**
		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 transations relating to one event or occasions 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: **Nil**
		b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions 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: **Nil**
		b(d) 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 transations relating to one event or occasions 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: **Nil**
		(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 cse 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 the amount exceeding the limit specified in section 269T made during the previous year : **Nil**
	d)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year : **Nil**
	e)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year : **Nil**
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : **Nil**
	b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 : **Not Applicable**

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	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year If yes, please furnish the details of the same : **No**
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, please furnish details of the same : **No**
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year : **No**
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) : **No**
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish : **No**
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details : **No**
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish : **No**
35	a)	In the case of a trading concern, give quantitative details of prinicipal items of goods traded : **Nil**
	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 : **Nil**
	B	Finished products : **Nil**
	C	By-products : **Nil**
36		In the case of Domestic Company,details of tax on distributed profits under section 115-O in the following forms : **Not Applicable**
		A(a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2? : **Not Applicable** If yes, please furnish the following details:
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 : **Not Applicable**
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 : **Not Applicable**
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. ? 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 : **No**
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year

	Description	*Previous Year*			*Preceding previous Year*		
(a)	Total turnover of the assessee	0			0		
(b)	Gross profit / Turnover	0	0	0.00 %	0	0	0.00 %
(c)	Net profit / Turnover	0	0	0.00 %	0	0	0.00 %
(d)	Stock-in-Trade / Turnover	7615915	0	0.00 %	0	0	0.00 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings : **Nil**
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?: **No** If yes, please furnish:
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) If yes, please furnish:
	(c) If not due, please enter expected date of furnishing the report :

K.K & Associates
F.R.N. 148289W
Chartered Accountants

44	Break-up of total expenditure of entities registered or not registered under the GST (this clause is kept in abeyance till 31st March, 2020)

For SHUBH DEVELOPERS

S K K & ASSOCIATES
Chartered Accountant

P. M. Kariya

PRINCE MAHESHBHAI KARIYA
Partner
Mem.No.: 162675
UDIN : 19162675AAAAOQ2717
FRN No.: 148289W

S K K & Associates * F.R.N. 148289W * Chartered Accountants

Place JUNAGADH
Date 09/09/2019