Acknowledgement Number:636297381121022 **Date of filing:12-Oct-2022**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAMFH6186Q		
Name	HINDVA INFRATECH		
Address	FLAT NO. 302 , SHIV DRASHIT-4 , SHIV DRASHIT-4 , NANA MAVA ROAD , NANA MAVA ROAD , RAJKOT , RAJKOT , 11-Gujarat , 91-India , 360004		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	636297381121022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		37,500
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	37,500
	Net tax payable	4	11,700
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	11,700
	Taxes Paid	7	18,080
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 6,380
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by RUSHIT CHHGANBHAI KOTADIYA in the capacity of Partner having PAN GEMPK4498N from IP address 43.241.145.35 on 12-Oct-2022
DSC Sl. No. & Issuer 5034066 & 50680370CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

AAMFH6186Q05636297381121022098 6B8093D5467EEF1FF5B601D0AB43CA9B9BC10

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE	:	**HINDVA INFRATECH**		
PAN	:	**AAMFH6186Q**		
OFFICE ADDRESS	:	FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT, GUJARAT-360004		
STATUS	:	FIRM	ASSESSMENT YEAR	: 2022 - 2023
WARD NO	:	ITO WD 1(1)(3) , RKT	FINANCIAL YEAR	: 2021 - 2022
D.O.I.	:	15/11/2019		
EMAIL ADDRESS	:	hindvainfratech@gmail.com		
NAME OF BANK	:	KOTAK MAHINDRA BANK LIMITED		
MICR CODE	:	360485003		
IFSC CODE	:	KKBK0002789		
ADDRESS	:	RAJKOT RINA ROAD BRANCH		
ACCOUNT NO.	:	8000885000		
RETURN	:	ORIGINAL (FILING DATE : 12/10/2022 & NO. : 636297381121022)		
IMPORT DATE	:	AIS : 26-08-2022 12:56 PM 26AS : 08-10-2022 03:44 PM	TIS : 08-10-2022 03:38 PM	

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION			43875
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		50000	
ADD :			
DEPRECIATION DISALLOWED	18825		
DISALLOWED PARTNERS' REMUNERATION	290000		
DISALLOWED PARTNERS' INTEREST	53352	362177	
		412177	
LESS :			
FD INTREST INCOME	6125		
ALLOWED DEPRECIATION	18825	-24950	
		387227	
LESS :			
ALLOWED INTEREST	53352		
ALLOWED REMUNERATION U/S 40b [AS PER CALCULATION]	290000	-343352	
		43875	
INCOME FROM OTHER SOURCES			6125
INTEREST FROM FD		6125	
TOTAL		6125	
BROUGHT FORWARD LOSSES SET-OFF			
BUSINESS LOSSES FOR THE A.Y. 2020-21			-12503
GROSS TOTAL INCOME			37497
TOTAL INCOME			37497
TOTAL INCOME ROUNDED OFF U/S 288A			37500

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 37500 @ 30%		11250
		11250
ADD: HEALTH AND EDUCATION CESS @ 4%		450
		11700
LESS TAX DEDUCTED AT SOURCE		
SECTION 194N: CASH WITHDRAWAL	18080	18080
		-6380
REFUNDABLE		(6380)

CALCULATION OF REMUNERATION ALLOWED U/S 40b

TOTAL PROFIT / LOSS (AS PER COMPUTATION)	387227
LESS : ALLOWED INTEREST	-53352
BOOK PROFIT	333875
MAXIMUM REMUNERATION ALLOWED [90% OF RS. 300000 + 60% OF NEXT RS. 33875]	290325
REMUNERATION PAID	290000
REMUNERATION ALLOWED	290000

PARTNER'S REMUNERATION

NAME OF PARTNER	REMUNERATION PAID	INTEREST	INTT. RATE	PROFIT RATIO	SHARE IN INCOME	ALLOWED REMUNERATION
CHHAGANBHAI MANJIBHAI KOTADIYA	145000			50%	18748	145000
RUSHIT CHHAGANBHAI KOTADIYA	145000			50%	18749	145000
TOTAL	**290000**	**0**			**37497**	**290000**

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	24AAMFH6186Q1ZJ
Amount of turnover/Gross receipt as per the GST return filed	9492011

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AIR CONDITIONER	15%	39,024.00	0.00	0.00	0.00	39,024.00	5,854.00	33,170.00
MOBILE	15%	44,674.00	0.00	16,941.00	0.00	61,615.00	7,972.00	53,643.00
CONTAINER OFFICE	10%	0.00	0.00	1,00,000.00	0.00	1,00,000.00	5,000.00	95,000.00
Total		**83,698.00**	**0.00**	**1,16,941.00**	**0.00**	**2,00,639.00**	**18,826.00**	**1,81,813.00**

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2020-21	Ordinary Business	12503	12503	-

As per Form 26AS [File Creation Date: 08-10-2022] last imported on 08-10-2022 03:44 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	B/F C/F
194N : Cash withdrawal								
1.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	300000	31/03/2022	6000	6000	
2.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	604000	30/03/2022	12080	12080	
			Grand Total	**904000**		**18080**	**18080**	

Details of Taxpayer Information Summary

S. N.	Information Category (1)	Income Head (2)	Section (3)	Processed Value (4)	Derived Value (5)	As per Computation/ ITR (6)	Difference (7)=(5)-(6)	As per 26AS (8)	Difference (9)=(8)-(6)
1	**Interest from deposit**	Other Source	194A	5170	5170	6125.00	-955.00	0.00	-6125.00
2	**GST turnover**	Profit & Loss A/c		6166449	6166449	9492011.00	-3325562.00	6166449.00	-3325562.00

3	**GST purchases**	Profit & Loss A/c		5812845	5812845	7522413.00	-1709568.00		
4	**Cash withdrawals**			904000	904000			0.00	904000.00
5	**Purchase of time deposits**			12870000	12870000				

HINDVA INFRATECH

FLAT NO. 302, SHIV DRASHIT-4,
NANA MAVA ROAD,

RAJKOT
RAJKOT : 360004

PAN : AAMFH6186Q

-: Tax Audit Report :-

F.Y. 2021-22
A.Y. 2022-23

Auditors :-

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM,
GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com
PAN : AAJFV9907C

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@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, 2022 and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022 attached herewith, of

HINDVA INFRATECH

FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT RAJKOT : 360004

PAN **AAMFH6186Q** Aadhar Number (if available)

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 RAJKOT and 0 branches.

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

(i) Please refer Significant accounting policies and notes to accounts attached herewith form part of this

(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, 2022; and

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

4. The statement of particulars required to be furnished 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	Proper stock records are not maintained by the assessee.	Quantative details are not maintained property and closing value is taken is as certified by the partner

VORA & KATHIRIYA
Chartered Accountants

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724
UDIN : 22145724ATCWYC7272
FRN No.: 134253W

Place **RAJKOT**
Date **19/09/2022**

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	**HINDVA INFRATECH**
02	Address	**FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT RAJKOT : 360004**
03	Permanent Account Number	**AAMFH6186Q**
04	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 any other identification number alloted for the same.	**As Per Annexure-A**
05	Status	**Firm**
06	Previous Year From	**01/04/2021 to 31/03/2022**
07	Assessment Year	**2022-23**
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(e)- When provisions of section 44AD(4) are applicable**
8a	Whether the assessee has opted for taxation u/s.115BA/115BAA/115BAB/115BAC/115BAD?	**No**
	Section under which option exercised	

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 (%)* CHHAGANBAHI MANJIBHAI KOTADIYA — 50% RUSHIT CHHAGANBHAI KOTADIYA — 50%
	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*: 06010 *Sub-sector*: Other construction activity n.e.c. *Sector*: 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 one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)*	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (All books are computerised)** **Address: FLAT NO. 302, SHIV DRASHIT-4,NANA MAVA ROAD, RAJKOT 360004**
	c)	List of books of account and nature of relevant documents examined	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register**
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 had 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	**No**
	f)	Disclosure as per ICDS	**As Per Annexure-B**
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			**Rs.18826 As Per Annexure-C**
19	Amount admissible under section : *(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**
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	**As Per Annexure-D**
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**

	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)				**As Per Annexure-E**
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)	**As Per Annexure-F**
			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 credits / Input tax credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/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			**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**

	29A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? If yes, please furnish the following details:		**No**
	29B(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? If yes, please furnish the following details:		**No**
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**
	30A(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**
	30B(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? If yes, please furnish the following details:		**No**
	30C(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) If yes, please furnish the following details:		**No**
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-G**
	b)	Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year *(Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)*	**Nil**
		(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) 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**

		(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**
		(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 *(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 saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)*	**Nil**
	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	**As Per Annexure-H**
	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 *(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)*	**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**

	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	**As Per Annexure-I**
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	**As Per Annexure-J**
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	**As Per Annexure-K**
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	**Omitted by the Income-tax (Eighth Amendment) Rules, 2021, w.e.f. 01/04/2021**
		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?	**No**
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	**As Per Annexure-L**
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**
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286?	**No**
	If not due, 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)	**No**

For HINDVA INFRATECH

PARTNER

Place **RAJKOT**

Date **19/09/2022**

VORA & KATHIRIYA

Chartered Accountants

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 22145724ATCWYC7272

FRN No.: 134253W

Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAMFH6186Q1ZJ

Annexure-B

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	Accounting policies have been followed as per ICDS I
ICDS II = Valuation of Inventories	VALuation have been made as per ICDS II
ICDS III = Construction Contracts	ICDS III is followed.
ICDS IV = Revenue Recognition	Revenue has been recognized as per ICDS IV
ICDS VII = Governments Grants	No goverment grant have been received.
ICDS IX = Borrowing Costs	No borrowing cost have been capitalized
ICDS X = Provisions, Contingent Liabilities/Assets	Privision have been made as per ICDS X.

Annexure-C

(18) Particulars of the depreciation allowable as per the Income-tax Act, 1961

Block of Asset	Rate of Depr.	Opening WDV	Adjustment made to the WDV u/s. 115BAC /115BAD	Adjustment made to WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	ADDITIONS							DEDUCTIONS		Depreciation Allowable (D)	WDV at end of the year (A+B-C-D)
						Date of Purc-hase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy / Grant	Total Amount	Date of Sale	Amount		
Plant & Machinery (15%)	15	83698	0	0	83698	03-11-21	03-11-21	16941	Nil	Nil	Nil	16941	Nil	Nil	13826	86813
Furnitures and Fittings (10%)	10				0	17-12-21	17-12-21	100000	Nil	Nil	Nil	100000	Nil	Nil	5000	95000
*** TOTAL ***		**83698**	**0**	**0**	**83698**			**116941**	**0**	**0**	**0**	**116941**		**0**	**18826**	**181813**

Annexure-D

(21c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba)

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Interest	40(b)	53352	53352	0	INTREST OF PARTNERS
Remuneration	40(b)	290000	290000	0	REMUNERATION OF PARTNERS

Annexure-E

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

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
Chhaganbhai Manjibhai Kotadiya	ATCPK6344G	PARTNER	INTREST & REMUNERATION OF PARTNER	180391
Rushit Chhaganbhai Kotadiya	GEMPK4498N	PARTNER	INTREST & REMUNERATION OF PARTNER	162961

Annexure-F

(26i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing

Section	Nature of liability	Amount
Sec 43B(a)	GST PAYABLE ADJ. AGAINST ITC AVAILABLE IN MAY 2022	598602
Sec 43B(a)	TDS PAYABLE PAID ON 09/06/2022	11955

Annexure-G

(31a) 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 or 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
SARITABEN RAJKOT		35000	No	35000	Cheque	Account payee cheque

VANK VIKRAMBHAI RAJKOT	AHXPV0653Q	1000000	No	1000000	Cheque	Account payee cheque
YATINBHAI RAJKOT		3000000	Yes	3000000	Cheque	Account payee cheque

Annexure-H

(31c) 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

Name & Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the 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 ECS through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an an account payee cheque or an account payee bank draft
YATINBHAI RAJKOT		3000000	3000000	Cheque	Account payee cheque
NITABEN GAJERA RAJKOT	CLCPG9524L	328879	462000	Cheque	Account payee cheque

Annexure-I

(34a) 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

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
RKTH03220A	194C	Payments to contractors	1669040	1195480	1195480	11955	0	0	0

Annexure-J

(34b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If yes, please furnish the details

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 transactions which are required to be reported	If not, please furnish list of details/transaction which are not reported
RKTH03220A	Form 26Q	31/05/2022	13/06/2022	Yes	

Annexure-K

(34c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
		Amount	Dates of payment
RKTH03220A	717	717	09/06/2022

Annexure-L

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

		Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee		9492011			5504735	
(b)	Gross profit / Turnover	446439	9492011	4.70 %	346799	5504735	6.30 %
(c)	Net profit / Turnover	50000	9492011	0.53 %	31344	5504735	0.57 %
(d)	Stock-in-Trade / Turnover	4674630	9492011	49.25 %	4388584	5504735	79.72 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

VORA & KATHIRIYA
Chartered Accountants

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724
UDIN : 22145724ATCWYC7272
FRN No.: 134253W

Place **RAJKOT**
Date **19/09/2022**

HINDVA INFRATECH

Balance Sheet As At 31/03/2022

F.Y.: 2021-22

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
*** Sources Of Funds ***			
Capital:			
Partner Capital	**B1**		30,35,348.00
Loan Funds:			
Un-secured Loan	**B2**	23,93,121.00	
			23,93,121.00
Current Liabilities & Provision:			
Sundry Creditors	**B3**	22,11,452.00	
Other Liabilities And Provisions	**B4**	44,000.00	
Duties And Taxes	**B5**	6,10,557.00	
			28,66,009.00
Total Sources Of Funds			**82,94,478.00**
*** Application Of Funds ***			
Fixed Assets:			
Gross Block		2,00,637.00	
Less:depreciation		18,825.00	
Net Block	**B6**		1,81,812.00
Investments	**B7**		2,70,000.00
Current Assets:			
Inventories		46,74,630.00	
Loans And Advances	**B8**	22,87,500.00	
Duties & Taxes	**B9**	7,21,885.00	
Advances To Creditors	**B10**	1,00,900.00	
Bank Balance	**B11**	54,292.00	
Cash Account		3,459.00	
			78,42,666.00
Total Application Of Funds			**82,94,478.00**

As Per Our Report Of Even Date

For HINDVA INFRATECH

Kotadiya Rushit Chhaganbhai

Digitally signed by Kotadiya Rushit Chhaganbhai
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cn=Kotadiya Rushit Chhaganbhai
Date: 2022.09.22 11:22:22 +05'30'

PARTNER

Place **RAJKOT**

Date **19/09/2022**

VORA & KATHIRIYA

Chartered Accountants

MOHIT MEGHAJIBHAI KATHIRIYA

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DN: c=IN, postalCode=360004, st=GUJARAT, l=RAJKOT, o=Personal,
serialNumber=349d3d26677c6c4c3c4a65ee90da6b419c79c172d78f7
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MEGHAJIBHAI KATHIRIYA
Date: 2022.09.22 11:21:13 +05'30'

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 22145724ATCWYC7272

FRN No.: 134253W

HINDVA INFRATECH

Schedule Forming Part Of Balance Sheet As At 31/03/2022

F.Y.: 2021-22

Partner Capital		**SCHEDULE-B1**
<u>CHHAGANBAHI MANJIBHAI KOTADIYA</u>		
Credit:		
Partner Interest	35,391.00	
Partner Remuneration	1,45,000.00	
Net Profit From Pnl A/c.	25,000.00	
Capital Introduce	51,55,800.00	
	53,61,191.00	
Debit:		
Opening Balance	1,07,252.00	
Withdrawal Of Capital	30,26,000.00	
	31,33,252.00	
Total of CHHAGANBAHI MANJIBHAI KOTADIYA		**22,27,939.00**
<u>RUSHIT CHHAGANBHAI KOTADIYA</u>		
Credit:		
Opening Balance	2,63,748.00	
Partner Interest	17,961.00	
Partner Remuneration	1,45,000.00	
Net Profit From Pnl A/c.	25,000.00	
Capital Introduce	37,13,000.00	
	41,64,709.00	
Debit:		
Withdrawal Of Capital	33,57,300.00	
	33,57,300.00	
Total of RUSHIT CHHAGANBHAI KOTADIYA		**8,07,409.00**
Total of Partner Capital		**30,35,348.00**

Un-Secured Loan		**SCHEDULE-B2**
Mukeshbhai Bachubhai	1,75,000.00	
Nitaben Gajera	1,33,121.00	
Piyushbhai Pusti	50,000.00	
Rinjalben Sagapariya	10,00,000.00	
Saritaben	35,000.00	
Vank Vikrambhai	10,00,000.00	
Total of Un-Secured Loan		**23,93,121.00**

Sundry Creditors		SCHEDULE-B3
Kiran Industries	30,829.00	
Maa Steel Trades	34,001.00	
Micro Alu World	95,888.00	
Oceano Enterprise	20,756.00	
Patel Consultant	87,030.00	
Riddhi Sales	21,830.00	
Shiv Traders	6,80,249.00	
Vaishnav Steel	57,344.00	
Vijaybhai Vallabhbhai Gajera	11,83,525.00	
Total of Sundry Creditors		**22,11,452.00**

Other Liabilities and Provisions		SCHEDULE-B4
Audit Fees Payable	18,000.00	
Professional Fees Payable	26,000.00	
Total of Other Liabilities and Provisions		**44,000.00**

Duties and Taxes		SCHEDULE-B5
Cgst Tax Payble In May-2022	2,99,301.00	
Sgst Tax Payble In May-2022	2,99,301.00	
Tds Payble	11,955.00	
Total of Duties and Taxes		**6,10,557.00**

Investments		SCHEDULE-B7
Auto Fd	2,70,000.00	
Total of Investments		**2,70,000.00**

Loans and Advances		SCHEDULE-B8
Gajera Dharmesh	7,58,500.00	
Hansaben C Kotadiya	4,43,000.00	
Hareshbhai Sagapariya	5,00,000.00	
Jhanvi C Kotadiya	5,86,000.00	
Total of Loans and Advances		**22,87,500.00**

Duties & Taxes		SCHEDULE-B9
Central Tax A/c. (i/p)	3,36,126.00	
Cgst Credit Taken In September	11,855.00	
Cgst Credit Taken In June-22	2,072.00	
Sgst Credit Taken In September	11,855.00	
Sgst Credit Taken In June -22	2,072.00	
State/ut Tax A/c. (i/p)	3,36,125.00	
Tds	3,700.00	
Tds On Cash Withdrawl	18,080.00	
Total of Duties & Taxes		**7,21,885.00**

Advances to Creditors		SCHEDULE-B10
Gujrat Sttel	25,000.00	
Navdeep Polymer	41,900.00	
Surat Steel	34,000.00	
Total of Advances to Creditors		**1,00,900.00**

Bank Balance		SCHEDULE-B11
Kotak Mahindra Bank-800088500	54,292.00	
Total of Bank Balance		**54,292.00**

Fixed Assets SCHEDULE-B6

Description	Rate	Opening WDV	Addition (1st Half)	Addition (2nd Half)	Sale (1st Half)	Sale (2nd Half)	Capital Gain/Loss	Depre-ciation on	Depre-ciation	Closing WDV
Air Conditioner	15	39023.00	0.00	0.00	0.00	0.00	0.00	39023.00	5853.00	33170.00
Mobile	15	44674.00	0.00	16940.00	0.00	0.00	0.00	61614.00	7972.00	53642.00
Contaier Office	10	0.00	0.00	100000.00	0.00	0.00	0.00	100000.00	5000.00	95000.00
** TOTAL **		**83697.00**	**0.00**	**116940.00**	**0.00**	**0.00**	**0.00**	**200637.00**	**18825.00**	**181812.00**

Notes Forming Part Of Balance Sheet As At 31/03/2022

(1) Method of Accounting

The Assesses is maintaining his Books of Accounts on Mercantile System of Accounting.

(2) Depreciation

Assessee has provided Depreciation as per WDV Method of Income Tax Act.

(3) Inventories

Closing Inventories is Valued on the basis of cost or net realizable value whichever is lower.

(4) Verification And Confirmation

Balance of Unsecured Loans, Deposit, Sundry Debtors and Sundry Creditors are Subject to confirmation from the respective parties.

(5) Fixed Assets

Fixed Assets are shown at cost plus all other expenses which are required to put it to use.

(6) Regrouping and Rounding Off

Previous Year Figures have been regrouped and rounded off Where ever Required.

(7) Opening Balance

Opening Balances are taken from the balance sheet of the last year.

(8) Other Notes

a) Wherever adequate supporting evidence are not available we have relied on assessee's Authentication.
b) In respect of payment by cheque or bank DD u/s 40A(3) read with rule 6DD, it is not possible for us to verify whether the payment in excess of Rs. 10000/- have been made otherwise than by crossed cheque or bank DD as necessary evidence are not in the possession of the assessee.
c) No Direct personal expenditure debited to P & L A/c. however if any including in expenses. It is not separable or identify.
d) As explained to us by assessee there are no payments to any person u/s section 40A(2)(b) Income Tax Act,1961. Unless otherwise mentioned in form 3CD.
e) The Provisions of Tax Deducted at Source have been compiles with as per the books of accounts and other records produced before us and explanations provided to us. However due to the large volume of transaction, it is not possible for us to verify each and every transaction.

(9) clause 44

We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement thereof under the Goods and Service tax statute. It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books Of accounts. Further the standard accounting software used by Assessee is not configured to generate any report in respect of such historical data in absence Of any prevailing statutory requirement regarding the requisite information in this clause. In view Of above We are unable to verify and report the desired information in this clause.

VORA & KATHIRIYA
Chartered Accountants

MOHIT
MEGHAJIBHAI
KATHIRIYA

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DN: c=IN, postalCode=360004, st=GUJARAT, l=RAJKOT, o=Personal, serialNumber=349d3d26677c6c4c3c4a65ee90da6b419c79c172d78f75fea9850350628f616d, pseudonym=a97bb9f23dbf42f0b5aeeed15f42a775, 2.5.4.20=4086992582588decf3e9201b17045a9c8b7c52e52cd2dce4d9ff89f91e9b40d8, email=MMKATHIRIA@GMAIL.COM, cn=MOHIT MEGHAJIBHAI KATHIRIYA
Date: 2022.09.22 11:23:16 +05'30'

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724
UDIN : 22145724ATCWYC7272
FRN No.: 134253W

Place **RAJKOT**
Date **19/09/2022**

HINDVA INFRATECH

Trading, Profit & Loss Account for the financial year 2021-22

F.Y.: 2021-22

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
Sales	**P1**		94,92,011.00
Less: Cost Of Sales			
Opening Stock	**P2**	43,88,584.00	
Purchases	**P3**	75,22,413.00	
Direct Expenses	**P4**	18,09,205.00	
		1,37,20,202.00	
Less:closing Stock		46,74,630.00	90,45,572.00
Gross Profit			**4,46,439.00**
Add:other Income	**P5**		6,125.00
			4,52,564.00
Less: Administrative And Other Expenses			
Administrative And Selling Expenses	**P6**	40,387.00	
Depreciation		18,825.00	
			59,212.00
Net Profit Before Allocation Of Interest & Remuneration			**3,93,352.00**
Interest To Partner		53,352.00	
Remuneration To Partner		2,90,000.00	3,43,352.00
Net Profit Transfer To Partner's Capital Account			**50,000.00**

As Per Our Report Of Even Date

For HINDVA INFRATECH

Kotadiya Rushit Chhaganbhai

Digitally signed by Kotadiya Rushit Chhaganbhai
DN: c=IN, o=Personal,
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cn=Kotadiya Rushit Chhaganbhai
Date: 2022.09.22 11:26:12 +05'30'

PARTNER

Place **RAJKOT**

Date **19/09/2022**

VORA & KATHIRIYA

Chartered Accountants

MOHIT MEGHAJIBHAI KATHIRIYA

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cn=MOHIT MEGHAJIBHAI KATHIRIYA
Date: 2022.09.22 11:24:05 +05'30'

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 22145724ATCWYC7272

FRN No.: 134253W

HINDVA INFRATECH

Schedule Forming Part of Profit & Loss Account for the financial year 2021-22

F.Y.: 2021-22

Sales		**SCHEDULE-P1**
Sales	94,92,011.00	
Total of Sales		**94,92,011.00**

Opening Stock		**SCHEDULE-P2**
Opening Wip	43,88,584.00	
Total of Opening Stock		**43,88,584.00**

Purchases		**SCHEDULE-P3**
Purchase Of Material	75,22,413.00	
Total of Purchases		**75,22,413.00**

Direct Expenses		**SCHEDULE-P4**
Electric Fitting Expenses	13,732.00	
Electricity Expenses	26,433.00	
Fire And Safety Instruments	1,00,000.00	
Labour Expenses	16,69,040.00	
Total of Direct Expenses		**18,09,205.00**

Other Income		**SCHEDULE-P5**
Fd Interest Income	6,125.00	
Total of Other Income		**6,125.00**

Administrative and Selling Expenses		SCHEDULE-P6
Accounting Fees	9,000.00	
Audit Fees	6,000.00	
Kasar	397.00	
Professional Fees	14,000.00	
Regestration Expenses	10,990.00	
Total of Administrative and Selling Expenses		**40,387.00**

Date : 19/09/2022

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

We, hereby for the purpose of our audit for financial year ended on 31-03-2022, under the Income Tax Act, 1961, certify that we have not made any payment for any expenditure in excess of Rs. 10,000/- (except for the exemptions provided in the Rule 6DD of the Income Tax Rules) otherwise than account payee cheque or an account payee bank draft.

We further certify that we have not accepted or repaid any loan or deposit in excess of or the aggregate amount of each loan or deposit exceeding Rs. 10,000/- otherwise than by account payee cheque or an account payee bank draft during the financial year ended on 31-03-2022.

For HINDVA INFRATECH

PARTNER

Date : 19/09/2022

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Ref : Authorization To Use Your e-mail ID and Mobile / Telephone No. In Income Tax Proceedings And Other Incidental Matters

Dear Sir,

We hereby authorize you to use your mobile / telephone no. or your e-mail id in income tax department, wherever required. This is authority is granted to you to enable you to file our income tax returns online as well as for any matter of income tax department requiring an e-mail id and / or mobile no.

This authority is granted to you to make income tax matters convenient for us as well as you.

Further, this authority is granted on unconditional basis and you will be at discretion to use your mail id or mobile no..

You are free not to provide your e-mail id or mobile no. required anywhere if you wish so.

Moreover, you are also authorized to download any of my DSC on your computer and use that DSC unconditionally at your discretion.

This authority is merely given to make income tax matters convenient which you are looking for as our tax consultant on our behalf.

Moreover, you are also authorized to register myself with the income tax department for filing my returns online.

For HINDVA INFRATECH

PARTNER

Certificate under section 40A(3)

Date : 19/09/2022

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Dear sir,

I/We hereby certify that all the payments made for expenditure covered u/s.40A(3) of the Income Tax Act,1961 during the previous year were made by account payee cheque drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For HINDVA INFRATECH

PARTNER

Certificate under section 269SS & 269T

Date : 19/09/2022

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Dear sir,

I/We hereby certify that all the loans/deposits taken/accepted in an amount exceeding the limits specified in section 269SS of Income Tax Act,1961 and repayment thereof as specified u/s.269T of Income Tax Act,1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft. I/We further certify that no loan/deposits was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in section 269SS or 269T of the Income Tax Act,1961.

For HINDVA INFRATECH

PARTNER