SAURABH P. KULKARNI
Chartered Accountant
YOGESHWAR 45/2 EVEREST PARK SOC BEHIND LORDS INN HOTEL KALAWAD ROAD RAJKOT : 360005
Email: saurabhca1997@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

   BHARATBHAI SURESHBHAI BHATT(INDIVIDUAL) Proprietor BHARATBHAI
   OFFICE NO 205/6/7/8 TOWER - D , IMPERIAL HEIGHTS , OPP. BIG BAZAR 150-FEET RING ROAD RAJKOT : 360005
   PAN **AHYPB2442C** 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 1 branches.

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

   (i) The assesse is responsible for the preparation of the Statement of Particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of the Income-tax Rules, 1962 that give true and correct particulars as per the provisions of the Act read with Rules, notifications, circulars etc. that are to be included in the Statement. The Assessee has not complied with the provision of AS-22.
   (ii) The report of audit under section 44AB in Form No. 3CA /3CB (together with Statement of Particulars in Form No. 3CD) is required to be furnished electronically. However, in view of the constraints in the utility provided for furnishing such report electronically, it is not feasible to prepare and furnish Form No. 3CDgiving opinion as the auditor deems fit. Therefore the Form No. 3CD has been given to the assesse in physical form and also electronically. As such, the Form No. 3CD in the Electronic form should be read with the Form No. 3CD in physical form. In the event of any inconsistency between the reporting in the two Forms, the reporting in the Form given in the physical form shall prevail.
   (iii) Read with notes of Accounts & Notes forming part of the 3CD Report. (iv) As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement under the goods and service tax statute. Further, the standard accounting software used by assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of the above, we are unable to verify and report the desired information in this clause.

   (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		

Saurabh Prakash Kulkarni
M. No. 102265
RAJKOT
Chartered Accountants

Saurabh Prakash Kulkarni
M. No.
102265
RAJKOT
Chartered Accountants

SAURABH P. KULKARNI
Chartered Accountant

SAURABH P KULKARNI
PROPRIETOR
Mem.No.: 102265
UDIN : 22102265AUPGAV2174

Place RAJKOT
Date 24/09/2022

SAURABH P. KULKARNI
Chartered Accountant
YOGESHWAR 45/2 EVEREST PARK SOC BEHIND LORDS INN HOTEL KALAWAD ROAD RAJKOT : 360005
Email: saurabhca1997@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	**BHARATBHAI SURESHBHAI BHATT(INDIVIDUAL)** *Proprietor BHARATBHAI SURESHBHAI BHATT*
02	Address	**OFFICE NO 205/6/7/8 TOWER - D , IMPERIAL HEIGHTS , OPP. BIG BAZAR 150-FEET RING ROAD RAJKOT : 360005**
03	Permanent Account Number	**AHYPB2442C**
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	**Individual**
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(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore**
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 ?	**Not Applicable**		
	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	**Not Applicable**		
10	a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	*Code*	*Sub-sector*	*Sector*
			06010	Other construction activity n.e.c.	CONSTRUCTION
			09028	Retail sale of other products n.e.c	WHOLESALE AND RETAIL TRADE
	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		

Saurabh Prakash Kulkarni
M. No. 102265
RAJKOT
Chartered Accountants

	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.)*	**As Per Annexure-B (All books are computerised)**
	c)	List of books of account and nature of relevant documents examined	**Cash Book, Bank Book, Ledger, Sales Register, Purchase Register, alongwith Sales/Purchase Invoices, Expense Vouchers and Bank Statements are examined.**
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	No
14	a)	Method of valuation of closing stock employed in the previous year	**At Cost**
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	**No**
15		Give the following particulars of the capital asset converted into stock-in-trade:-	**As Per Annexure-C**
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

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

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.836132 As Per Annexure-D**
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

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

		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	Nil
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

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

	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)	Nil
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-E
	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

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

		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	**Nil**
	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**

Kulkarni Saurabh Prakash
M. No. 102255
RAJKOT
Chartered Accountants

		(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	**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 *(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**

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

	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)	**As Per Annexure-F**
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-G**
	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-H**
	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	**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**

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

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-I
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 BHARATBHAI SURESHBHAI BHATT(INDIVIDUAL)

SAURABH P. KULKARNI
Chartered Accountant

Kulkarni Saurabh Prakash M. No. 102265 RAJKOT Chartered Accountants

BHARATBHAI SURESHBHAI BHATT
Proprietor

SAURABH P KULKARNI
PROPRIETOR

Place **RAJKOT**
Date **24/09/2022**

Mem.No.: 102265
UDIN : 22102265AUPGAV2174

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
GST	--	24AHYPB2442C2ZN

Annexure-B

(11b) List of books of account maintained and the address at which the books of accounts are kept.

Books maintained	Address	City	State	Pincode
Cash Book	OFFICE NO 205/6/7/8 TOWER - D, IMPERIAL HEIGHTS, OPP. BIG BAZAR 150-FEET RING ROAD	RAJKOT	GUJARAT	360005
Bank Book	OFFICE NO 205/6/7/8 TOWER - D, IMPERIAL HEIGHTS, OPP. BIG BAZAR 150-FEET RING ROAD	RAJKOT	GUJARAT	360005
Ledger	OFFICE NO 205/6/7/8 TOWER - D, IMPERIAL HEIGHTS, OPP. BIG BAZAR 150-FEET RING ROAD	RAJKOT	GUJARAT	360005
Sales Register	OFFICE NO 205/6/7/8 TOWER - D, IMPERIAL HEIGHTS, OPP. BIG BAZAR 150-FEET RING ROAD	RAJKOT	GUJARAT	360005
Purchase Register	OFFICE NO 205/6/7/8 TOWER - D, IMPERIAL HEIGHTS, OPP. BIG BAZAR 150-FEET RING ROAD	RAJKOT	GUJARAT	360005

Annexure-C

(15) Give the following particulars of the capital asset converted into stock-in-trade

Description of capital asset	Date of acquisition	Cost of acquisition	Amount
Plot at Madhapar R S No 29 P 3	07/01/2021	3608850	3608850

Annexure-D

(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		
Building (10%)	10	889085	0	0	889085	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	88908	800177
Furnitures and Fittings (10%)	10	217788	0	0	217788	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	21779	196009
Plant & Machinery (15%)	15	4836298	0	0	4836298	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	725445	4110853
* TOTAL *		5943171	0	0	5943171			0	0	0	0	0		0	836132	5107039

Annexure-E

(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)	TDS Payable (Paid as on 11/04/2022)	3500
Sec 43B(a)	TDS Payable (Paid as on 11/04/2022)	5556

Annexure-F

(33) Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf
80C	150000
80TTA	10000
80G	950000
80IBA	11027842

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

Annexure-G

(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)
RKTB02389C	194C	Payments to contractors	1054158	1054158	1054158	10542	0	0	0
RKTB02389C	194J	Fees for professional or technical services	387778	387778	387778	38778	0	0	0

Annexure-H

(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
RKTB02389C	Form 26Q	31/05/2022	17/05/2022	Yes	

Annexure-I

(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		313292625			484717168	
(b)	Gross profit / Turnover	131116454	313292625	41.85 %	226704131	484717168	46.77 %
(c)	Net profit / Turnover	153727203	313292625	49.07 %	244965342	484717168	50.54 %
(d)	Stock-in-Trade / Turnover	21313427	313292625	6.80 %	17936400	484717168	3.70 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

Kulkarni Saurabh Prakash M. No. 102265 RAJKOT Chartered Accountants

SAURABH P. KULKARNI
Chartered Accountant

SAURABH P KULKARNI
PROPRIETOR
Mem.No.: 102265
UDIN : 22102265AUPGAV2174

Place RAJKOT
Date 24/09/2022

BHARATBHAI SURESHBHAI BHATT(INDIVIDUAL)
Proprietor BHARATBHAI SURESHBHAI BHATT
Balance Sheet As At 31/03/2022

F.Y.: 2021-22

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
* SOURCES OF FUNDS *			
Capital:			
Proprietor/Partner Capital	B1		77,11,72,229.00
Loan Funds:			
Secured Loan	B2	1,61,02,199.00	
			1,61,02,199.00
Current Liabilities & Provision:			
Other Liabilities and Provisions	B3	14,12,964.00	
			14,12,964.00
Total Sources of Funds			**78,86,87,392.00**
* APPLICATION OF FUNDS *			
Fixed Assets:			
Gross Block		90,84,372.00	
Less:Depreciation		7,82,326.00	
Net Block	B4		83,02,046.00
Investments and Deposits	B5		58,18,25,725.00
Current Assets:			
Inventories		73,82,049.00	
Loans and Advances	B6	18,33,85,498.00	
Other Current Assets	B7	55,70,474.00	
Bank Balance	B8	17,03,026.00	
Cash Account		5,18,574.00	
			19,85,59,621.00
Total Application of Funds			**78,86,87,392.00**

For BHARATBHAI SURESHBHAI

BHARATBHAI SURESHBHAI BHATT

Proprietor

Place **RAJKOT**

Date **24/09/2022**

As Per Our Report Of Even Date

SAURABH P. KULKARNI

Chartered Accountant

Kulkarni Saurabh Prakash M. No. 102265 RAJKOT Chartered Accountants

SAURABH P KULKARNI

PROPRIETOR

Mem.No.: 102265

UDIN : 22102265AUPGAV2174

BHARATBHAI SURESHBHAI BHATT(INDIVIDUAL)
Proprietor BHARATBHAI SURESHBHAI BHATT
Trading, Profit & Loss Account for the financial year 2021-22

F.Y.: 2021-22

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
Sales	P1		29,29,66,625.00
Less: Cost of Sales			
Opening Stock	P2	73,82,049.00	
Purchases	P3	17,22,60,048.00	
Direct Expenses	P4	5,21,731.00	
		18,01,63,828.00	
Less:Closing Stock		73,82,049.00	17,27,81,779.00
Gross Profit			**12,01,84,846.00**
Add:Other Income	P5		1,94,65,423.00
Add:Direct Income	P6		62,92,727.00
			14,59,42,996.00
Less: Administrative and Other Expenses			
Administrative and Selling Expenses	P7	20,27,987.00	
Financial Expenses	P8	4,33,323.00	
Depreciation		7,82,326.00	
			32,43,636.00
Net Profit Transfer to Proprietor's Capital Account			**14,26,99,360.00**

For BHARATBHAI SURESHBHAI

BHARATBHAI SURESHBHAI BHATT
Proprietor
Place **RAJKOT**
Date **24/09/2022**

As Per Our Report Of Even Date
SAURABH P. KULKARNI
Chartered Accountant

Saurabh Prakash Kulkarni M. No. 102265 RAJKOT Chartered Accountants

SAURABH P KULKARNI
PROPRIETOR
Mem.No.: 102265
UDIN : 22102265AUPGAV2174

BHARATBHAI SURESHBHAI BHATT(INDIVIDUAL)
Proprietor BHARATBHAI SURESHBHAI BHATT
Schedule Forming Part Of Balance Sheet As At 31/03/2022

F.Y.: 2021-22

Proprietor/Partner Capital		SCHEDULE-B1
Credit:		
Opening Balance	65,77,59,582.00	
Net Profit from PNL a/c.	14,26,99,360.00	
PPF Interest Income	1,65,398.00	
LTCG on sale of property - Selenium Heights	11,23,060.00	
LTCG on sale of property - The Spire Shop	17,21,480.00	
Proft from Selenium City	1,10,27,842.00	
		81,44,96,722.00
Debit:		
Opening Balance	0.00	
Charity Expenses	19,00,000.00	
Tution Fees	38,80,670.00	
Insurance Expense	12.00	
Withdrawals during the year	14,56,040.00	
Process Charges (Lease Property)	1,53,650.00	
Travelling Expenses	14,89,586.00	
	3,44,44,535.00	
		4,33,24,493.00
Total of Proprietor/Partner Capital		77,11,72,229.00

Secured Loan		SCHEDULE-B2
Overdraft from Bank of India	1,61,02,199.00	
Total of Secured Loan		1,61,02,199.00

Other Liabilities and Provisions		SCHEDULE-B3
Security Deposit From Bata Ltd.	7,35,000.00	
TDS Payable	3,500.00	
Selenium City Investment (Liability)	6,74,464.00	
Total of Other Liabilities and Provisions		14,12,964.00

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

Investments and Deposits		SCHEDULE-B5
Green Hill Park-Plot No.160	37,07,000.00	
Green Hill Park-Plot No.162	30,71,800.00	
Green Hill Park-Plot No.171	7,47,000.00	
Imperial Height-Office-D-206	25,82,370.00	
Imperial Height Shop-G-14	50,20,270.00	
Labheshwar Park-Munjka-Plot No. 64,65	53,945.00	
Labheshwar Park-Munjka-Plot No. 66,84	1,19,490.00	
Labheshwar Park-Munjka-Plot No. 67,83	1,34,570.00	
Munjaka Survey No.16/3	4,77,14,061.00	
PPF	26,44,947.00	
Panchshil Park-Munjka-Plot No. 2	89,060.00	
Plaza-Project at Madhapar	1,30,36,820.00	
Royal Enclave Plot No 77	7,46,400.00	
Selenium Heights Flat No.1302	13,76,940.00	
Selenium Heights Flat No.901	13,76,940.00	
Star Chambers-Office No.509	3,66,863.00	
ANSPL-Security Deposit	1,00,00,000.00	
Bank of Baroda - Fixed Deposit	4,89,73,342.00	
Bank of India-Fixed Deposits	5,07,46,245.00	
Electricity Deposite	49,576.00	
HDFC Bank - Fixed Deposits	8,91,33,435.00	
Kotak Bank - Fixed Deposits	10,16,11,510.00	
SBI - Fixed Deposits	10,02,90,795.00	
Telephone Deposit	1,350.00	
The Spire Owners Association Deposit	6,55,200.00	
Tradebulls Secutirites Pvt. Ltd.	9,74,99,996.00	
VAT Deposit	20,000.00	
Royal Members Association	55,800.00	
Total of Investments and Deposits		58,18,25,725.00

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

Loans and Advances		SCHEDULE-B6
Amita B. Bhatt	53,91,489.00	
Advance Income Tax	3,70,00,000.00	
Vivan Infra. Space LLP (RK World Tower Shop No.1)	61,36,075.00	
Vivan Infra. Space LLP (RK World Tower Shop No.2)	45,38,655.00	
Vivan Infra. Space LLP (RK World Tower Shop No. 4)	48,56,390.00	
Vivan Infra. Space LLP (RK World Tower Shop No.5)	42,09,260.00	
Vivan Infra. Space LLP (RK World Tower Shop No.6)	41,33,470.00	
Vivan Infra. Space LLP (RK World Tower Shop No.7)	40,89,745.00	
AMT Receivable (Selenium City) (FY 2019-20)	3,49,60,753.00	
AMT Receivable (Selenium City) (FY 2020-21)	3,85,56,922.00	
ANS Pvt. Ltd. NSE Equity A/c	4,00,007.00	
Tradebulls Securities Pvt. Ltd. BSE Equity A/c	3,02,00,001.00	
Tradebulls Securities Pvt. Ltd. NSE Equity A/c	10,32,683.00	
Tradebulls Securities Pvt. Ltd. NSE F & O A/c	78,80,048.00	
Total of Loans and Advances		**18,33,85,498.00**

Other Current Assets		SCHEDULE-B7
HDFC Bank Forex Card	8,271.00	
Incometax Refund 2019-20	25,552.00	
TCS Receivabe FY 2021-22	1,58,215.00	
TDS Receivable FY 2021-22	26,35,565.00	
Tradebull Security P L Margin Depo Int Receivable	27,42,871.00	
Total of Other Current Assets		**55,70,474.00**

Bank Balance		SCHEDULE-B8
Bank of Baroda Saving Account	72,779.00	
Bank of India Current Account	9,920.00	
HDFC Bank Saving Account	12,91,494.00	
Kotak Bank Saving Account	2,60,475.00	
SBI Saving Account	68,358.00	
Total of Bank Balance		**17,03,026.00**

Fixed Assets SCHEDULE-B4

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
Residential House	0	3123020.00	0.00	0.00	0.00	0.00	0.00	3123020.00	0.00	3123020.00
Motor Car-Mercedes	15	3740334.00	0.00	0.00	0.00	0.00	0.00	3740334.00	561050.00	3179284.00
Motor Car-Creta	15	737261.00	0.00	0.00	0.00	0.00	0.00	737261.00	110589.00	626672.00
Imperial Office-205	10	88908[illegible]	0.00	0.00	0.00	0.00	0.00	889084.00	88908.00	800176.00
Furniture-Office-205	10	[illegible]	0.00	0.00	0.00	0.00	0.00	217788.00	21779.00	196009.00

Kulkarni Saurabh Prakash
M. No.
102265
RAJKOT
Chartered Accountants

Residential Flat	0	111715.00	265170.00	0.00	0.00	0.00	0.00	376885.00	0.00	376885.00
** TOTAL **		**8819202.00**	**265170.00**	**0.00**	**0.00**	**0.00**	**0.00**	**9084372.00**	**782326.00**	**8302046.00**

Kulkarni Saurabh Prakash
M. No.
102265
RAJKOT
Chartered Accountants

BHARATBHAI SURESHBHAI BHATT(INDIVIDUAL)

Proprietor BHARATBHAI SURESHBHAI BHATT

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

F.Y.: 2021-22

Sales		SCHEDULE-P1
Profit From Commodity	35,82,827.00	
Profit from F&O Transactions	11,55,70,123.00	
Shares-Sales	17,38,13,675.00	
Total of Sales		29,29,66,625.00

Opening Stock		SCHEDULE-P2
Mount Ville Land and Building	73,82,049.00	
Total of Opening Stock		73,82,049.00

Purchases		SCHEDULE-P3
Purchases-Shares	17,22,60,048.00	
Total of Purchases		17,22,60,048.00

Direct Expenses		SCHEDULE-P4
BSE Transaction Tax	13,253.00	
Currency Derivative	1,50,637.00	
Demat Expenses	2,527.00	
ID Charges A/c	2,91,956.00	
Late Payment Charges	24,795.00	
Round Off	186.00	
SLBM Expenses	12,015.00	
Stamp Duty Expenses	26,362.00	
Total of Direct Expenses		5,21,731.00

Other Income		SCHEDULE-P5
Dividend income	600.00	
Interest income from Bank Fixed Deposits	1,68,22,949.00	
Miscellaneous Income	4,500.00	
Rent Income	23,40,000.00	
Saving Bank Interest	2,97,374.00	
Total of Other Income		1,94,65,423.00

Kulkarni Saurabh Prakash M. No. 102285 RAJKOT Chartered Accountants

Direct Income		SCHEDULE-P6
Interest From Margin Deposit With Ans Pvt. Ltd.	4,44,452.00	
Interest From Margin Deposit With Tradebulls Secu	55,44,662.00	
Intraday Profit	3,03,613.00	
Total of Direct Income		62,92,727.00

Administrative and Selling Expenses		SCHEDULE-P7
Electiricty Expenses	97,620.00	
GST Late Payment Charges	1,112.00	
Legal and Professional Fees Expenses	75,000.00	
Maintainance Expenses Mount Villa	25,920.00	
Municipal Tax Expenses	1,83,530.00	
Office Expenses	11,98,903.00	
TDS Interest Expenses	8,130.00	
Telephone and Internet Expenses	1,64,500.00	
Trademark & Copyright Expenses	54,000.00	
Travelling Expenses	2,19,272.00	
Total of Administrative and Selling Expenses		20,27,987.00

Financial Expenses		SCHEDULE-P8
Bank Charges Expenses	10,998.00	
Interest on Overdraft	4,22,325.00	
Total of Financial Expenses		4,33,323.00

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

NAME OF THE ASSESSEE	Bharatbhai S. Bhatt (Prop. Of Selenium City & Plaza)
ACCOUNTING YEAR	2020-2021 [A Y : 2021-2022]

Notes to the Accounts and Tax Audit Report SCHEDULE: [N]

Sr. No.	Particulars
	PART [A] : Notes to the Accounts
1.0	**Significant Accounting Policies :-**

1.1 *Basis of Preparation :-*

The Financial Statements of the Concern have been prepared in accordance with generally accepted accounting principles .The Financial Statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year except for the change in accounting policy, if any explained below. The accounts are prepared on the basis of ***mercantile*** method.

1.2 *Revenue Recognition :-*

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Concern and the revenue can be reliably measured. Revenue from sale of goods is recognized when the substantial risks and rewards of ownership are transferred to the buyer. Other items of income are accounted as and when the right to receive arises.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Concern and the revenue can be reliably measured. Revenue from sale of property is recognized when the substantial risks and rewards of ownership are transferred to the buyer and title of ownership executed & transferred. Other items of income are accounted as and when the right to receive arises.

The Concern collects indirect tax like GST on behalf of the government and, therefore, it is not an economic benefit flowing to the Concern. Hence, it is excluded from Revenue.

1.3 *Uses of Estimates :-*

The preparation of the Financial Statements in conformity with generally accepted accounting practice requires Management to make Judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosures relating to contingent assets and liabilities at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in material or immaterial adjustments to the carrying amounts of assets or liabilities in future periods. Actual results may differ from these estimates.

Kulkarni Sanjay Prakash M. No. 102265 RAJKOT Chartered Accountants

1.4 *Tangible Fixed Assets :-*

Fixed Assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs, if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any subsidy/ reimbursement/ contribution received for installation and acquisition of any fixed assets is shown deduction in the year of receipt. Capital work- in progress is stated at cost.

1.5 *Depreciation :-*

Depreciation on Fixed Assets is provided on WDV basis.

1.6 *Intangible Assets :-*

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets are not capitalized and expensed off in the Statement of Profit and Loss in the year in which the expenditure is incurred.

Intangible assets are amortized on a straight line basis over the estimated useful economic life. The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly.

1.7 *Borrowing Cost :-*

Borrowing cost includes interest. Such costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

1.8 Taxes on Income :-

[i] Current Tax :

According to the assessee, provision for current year income tax liability as determined in accordance with the provisions of the Income Tax Act, 1961, is not provided in the books.

[ii] Deferred Tax Provision :

The assessee has not complied with the provision of AS-22.

The firm does not have deferred tax or liability as there is no material temporary timing differences arising between taxable incomes and accounting income.

1.9 *Investments :-*

Investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Kulkarni Saurabh Prakash
M. No. 102265
RAJKOT
Chartered Accountants

2.0

Valuation of Inventories :-

Items of inventory are valued as follows :-

Sr.No.	Type of Inventories	Valuation Method
1.	Traded Goods	At Lower of Cost or Market Value
2.	Work-in-Progress	At Lower of Cost or Market Value

PART [B] : Notes to the Tax Audit Report [3CD]

3CD Ref.	Particulars
18	**PARTICULARS OF DEPRECIATION** Opening Written Down Value of the Fixed Assets have been taken as given and certified by the concern. . Depreciation is Provided as per the Rates Prescribed under Income Tax Act, 1961.
21(d)	**WHETHER ANY PAYMENT RELATING TO ANY EXPENDITURE UNDERSECTION 40A(3) THAT THE PAYMENTS WERE MADE BY ACCOUNT PAYEE CHEQUES DRAWN ON A BANK OR ACCOUNT PAYEE BANK DRAFT, AS THE CASE MAYBE[YES / NO]** There is no cash payment in excess of ₹10000/- (In Case of payment to transport contractor ₹ 35000) except in circumstances specified in rule 6DD. However it is not possible for us to verify whether the payment in excess of ₹ 10000/- (₹ 35000 In case of payment to transport contractor) have been made otherwise than crossed cheque or demand draft or through use of electronic clearing system as the necessary evidence is not in the possession of the assessee and records produced for verification of payment through account payee cheque were not sufficient.
33	**SECTION-WISE DETAILS OF DEDUCTIONS, IF ANY, ADMISSIBLE UNDER VI-A & CHAPTER III** Details are provided only for transaction reflected in concern Profit & Loss Account.
34	For Clause 34 in Form No. 3CD, we have verified the compliance with the provision of Chapter XVII - B regarding the deduction of tax at source and regarding the payment thereof to the credit Of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B. Details provided under relevant table based on test check of available records.
38/39	Reports of audit carried under any other statute law were not available at the time of audit.

Kulkarni Saurabh Prakash M. No. 102265 RAJKOT Chartered Accountants

41	Information regarding demand raised or refund issued during the previous year under any laws other than Income Tax Act 1961 and Wealth Tax Act 1957 was not made at available at the time of audit.
44	As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement under the goods and service tax statute. Further, the standard accounting software used by assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of the above, we are unable to verify and report the desired information in this clause.

	PART [C] : General Notes
[i]	Prime responsibility of preparation of these Financial Statements and Form No. 3CD are of entity's management. Our responsibility is to express opinion on these Financial Statements based on our audit. We have conducted audit of books of accounts in accordance with accounting and 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 of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management as well evaluating the overall Financial Statements presentation. We believe that our audit provides a reasonable basis for our opinion. In case of any disclosure requirement by ICDS or any deviation from ICDS as notified by the Income Tax Act, 1961; we have mentioned the said disclosure or deviation against the clause 13(d), 13(e) and 13(f) of the Form-3CD of the Tax Audit Report
[ii]	Balance of Sundry Receivables, Sundry Creditors, Loans & Advances, and Banks are subject to confirmation & reconciliation.
[iii]	Where supporting vouchers are not available concern have certified that all expenses are pertaining to the business of the concern. Where external evidences(voucher) were not available, reliance is Placed on the internal vouchers& other documents given by the concern.
[iv]	In opinion of the concern current assets are approximately of the value stated, if realized in the ordinary course of business.
[v]	The Assessee had certified that all the payments covered under section 40A(3) were made by account payee cheques drawn on a bank or account payee bank draft or through use of electronic clearing system, as the case may be.
[vi]	The Assessee had certified that all the receipt regarding accepting loan or deposit or any specified sum, or repayment of the loan or deposit or any specified advances were made by account payee cheques drawn on a bank or account payee bank draft or use of electronic clearing system through a bank account.
[vii]	According to the Assessee, the details regarding all the payments made to persons specified under section 40A(2)(b) is reasonable and according to the prevailing custom and norms.
[viii]	The Assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income Tax Act 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of the Income Tax Rules 1962 that give true and fair particulars as per the provisions of the Act read with Rules, Notifications, Circulars etc. that are to be included in the statement.

Kulkarni Saurabh Prakash M. No. 102265 RAJKOT Chartered Accountants

[ix]	We are responsible for verifying the particulars given in the statement of particulars in Form No. 3CD required to be furnished under section 44AB of the Income Tax Act 1961 annexed herewith in Form No 3CD read with rule 6G(1)(b) of the Income Tax Rules 1962. We have conducted our verification of such particulars in accordance with the standards on Auditing applicable in India Which includes test checks and the concept of materiality and in accordance with guidance Note on Tax Audit issued by the Institute of Chartered Accountants Of India. Based on such verification and the extent of checks as we considered appropriate, the opinion appearing at Para 3 of this Form No 3CB is given. This Statement of Particulars in Form No 3CD should be read together with Annexure referred to therein forming part of the same.

For, Bharatbhai S. Bhatt

Bharatbhai S. Bhatt
[Proprietor]

Place: Rajkot
Date: 24.09.2022

Kulkarni Saurabh Prakash
M. No.
102265
RAJKOT
Chartered Accountants

Saurabh P. Kulkarni
Chartered Accountants

Saurabh P. Kulkarni
[Proprietor]
[M.NO.: 102265]
[PAN : AIPPK0188G]
[UDIN: 22102265AUPGAV2174]