

KIRTI CONSTRUCTION

PROP. KIRTI MANILAL THACKER

11, PANKAJ COMPLEX, NEW STATION ROAD

BHUJ-KUTCH 370001.

**AUDIT REPORT & AUDITED ACCOUNTS
U/S. 44AB OF THE INCOME TAX ACT, 1961
FOR THE YEAR ENDED 31. 03. 2019.**



A.Y.2019-20

Report By:

ZAHIR MEMAN & ASSOCIATES

CHARTERED ACCOUNTANTS

B/2, SULAY APPARTMENT,

OPP. VIRAM HOTEL,

BHUJ-KUTCH 370001.



We support Go Green "*Gentle footprints Today*

will Ensure a Path for Tomorrow"



Zahir Meman & Associates

CHARTERED ACCOUNTANTS

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KIRTI CONSTRUCTION
PROP. THACKER KIRTI MANILAL
AUDIT OF ACCOUNTS FOR THE YEAR ENDED 31-03-2019
DISCLOSURE OF ACCOUNTING POLICIES AND
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31-03-2019

1. **BASIS OF ACCOUNTING :**
 - (i) The accompanying accounts are prepared on the historical cost basis and on the accounting principles of a going concern.
 - (ii) Accounting policies, not specifically referred to otherwise, are consistent and in consonance with generally accepted accounting principles.
2. **RECOGNITION OF INCOME AND EXPENDITURE :**

Expenses and income considered payable and receivable respectively are accounted for on accrual basis.
3. **VALUATION OF CLOSING STOCK :**

Goods traded in are valued at cost plus expenses.
4. **FIXED ASSETS :**

Fixed Assets are stated at written Down Value.
5. **DEPRECIATION :**

Depreciation is provided on 'Written Down Value' method at the rates prescribed as per Income tax Rules.
6. **INVESTMENTS :**

Investments are shown at cost and are inclusive of related expenses.
7. **PRIOR PERIOD ITEMS OF INCOME & EXPENDITURE:**

There are no material items of Income & Expenditure relating to prior period, materially affecting the profit or loss of the year.
8. **EXTRAORDINARY ITEMS OF INCOME & EXPENDITURE:**

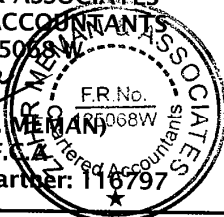
There are no material items of extraordinary nature materially affecting the profit or loss of the year.
9. **ACCOUNTING FOR CONSTRUCTION CONTRACTS:**

The assessee accepts Civil Construction Contract work from Contractees. Running account bills passed by Contractees are treated as income of the concern.

Note:- (1) This disclosure is made after taking into account the principle of materiality.

ZAHIR MEMAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRNo.125068W

(CA ZAHIR A. MEMAN)
M. Com., F. C. A.
Mem No. of Partner: 116797



FOR KIRTI CONSTRUCTION

KIRTI MANILAL THACKER

(PROPRIETOR)
PLACE : Bhuj-Kutch
DATE : 30/10/2019

Branch : 108, Plaza Center, Oslo Char Rasta, Gandhidham-Kutch.

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 at 31st March **2019** and the **Profit and loss account** for the period beginning from **01/04/2018** to ending on **31/03/2019** attached herewith, of **KIRTI CONSTRUCTION PROP.KIRTI MANILAL THACKER 11, PANKAJ COMPLEX, NEW STATION ROAD, BHUJ-KACHCHH, GUJARAT, 370001 AAOPT1726E.**

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 **11, PANKAJ COMPLEX, NEW STATION ROAD, BHUJ-KACHCHH,** and **0** branches.

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

Management (Proprietor/Partner etc.) is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework. Our responsibility is to express an opinion on these financial statements based on our audit.

(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** knowledge and belief, were necessary for the examination of the books.

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

- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, **2019** ;and
- (ii) in the case of the **Profit and loss account** of the **Profit** of the assessee for the year ended on that date.

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

5. In **Our** opinion and to the best of **Our** information and according to explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
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Place
Date

BHUJ-KACHCHH
30/10/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

CA ZAHIR ABDULLATIF MEMAN
116797

125068W

**B/2, SULAY APPARTMENT, OPP. VIRA
M HOTEL, NEAR JUBILEE CIRCLE, BH
UJ-KACHCHH, GUJARAT, 370001**



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		KIRTI CONSTRUCTION PROP.KIRTI MANILAL THACKER			
2	Address		11, PANKAJ COMPLEX, NEW STATION ROAD, BHUJ-KACHCHH, GUJARAT, 370001			
3	Permanent Account Number (PAN)		AAOPT1726E			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax GUJARAT	24AAOPT1726E1ZP			
5	Status		Individual			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?					
	Name					Profit Sharing Ratio (%)
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change:					
	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit sharing Ratio	Remarks
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)					
	Sector		Sub Sector		Code	
	CONSTRUCTION		Building of complete constructions or parts- civil contractors		06002	
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	Business	Sector	Sub Sector		Code	
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	Yes					
	Books prescribed					
	CASH BOOK					
	BANK NOOK					
	JOURNAL					
	LEDGER					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK	11, PANKAJ COMPLEX	NEW STATION ROAD	BHUJ-KACHCHH	GUJARAT	370001
	BANK NOOK	11, PANKAJ COMPLEX	NEW STATION ROAD	BHUJ-KACHCHH	GUJARAT	370001
	JOURNAL	11, PANKAJ COMPLEX	NEW STATION ROAD	BHUJ-KACHCHH	GUJARAT	370001
	LEDGER	11, PANKAJ COMPLEX	NEW STATION ROAD	BHUJ-KACHCHH	GUJARAT	370001
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK					
	BANK NOOK					

JOURNAL										
LEDGER										
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).								No	
Section								Amount		
Nil										
13 a	Method of accounting employed in the previous year				Mercantile system					
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.								No	
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.									
Particulars								Increase in profit(Rs.)	Decrease in profit(Rs.)	
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).								No	
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.									
ICDS								Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total										
13 f	Disclosure as per ICDS.									
ICDS								Disclosure		
ICDS V - Tangible Fixed Assets								FIXED ASSETS ARE STATED AT COST AND PROVIDING DEPRECIATION CALCULATED AS PER INCOME TAX ACT		
ICDS I - Accounting Policies								BASIC ACCOUNTING PRINCIPLES ARE FOLLOWED SUCH AS CONSISTENCY, ACCRUAL AND GOING CONCERN.		
ICDS II - Valuation of Inventories								INVENTORIES ARE VALUED AT COST PLUS EXPENSE.		
ICDS III - Construction Contracts								CONTRACT WORK INCOME AMOUNT IS ASCERTAINED ON THE BASIS OF R.A.BILL METHOD.		
14 a	Method of valuation of closing stock employed in the previous year								COST PLUS EXPENSES	
14 b	In case of deviation from the method of valuation prescribed under Section 145A, and the effect thereof on the profit or loss, please furnish:								No	
Particulars								Increase in profit(Rs.)	Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade									
(a) Description of capital asset						(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade		
Nil										
16	Amounts not credited to the profit and loss account, being:-									
16 a	The items falling within the scope of section 28									
Description								Amount		
Nil										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned									
Description								Amount		
16 c	Escalation claims accepted during the previous year									
Description								Amount		
Nil										
16 d	Any other item of income									
Description								Amount		
REMUNERATION								8000000		
INCOME FROM HOUSE PROPERTY								3545424		
INCOME FROM OTHER SOURCES								594229		
16 e	Capital receipt, if any									
Description								Amount		
POST								233652		
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:									
Details of property		Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
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:-									
		Opening WDV (A)	Additions		F.R.No. 125068W	Deductions (C)				

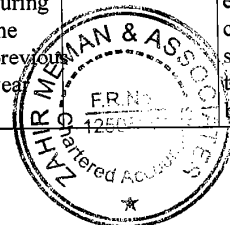


Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent-age)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
Building @ 10%	10%	1131239	13493235	0	0	13493235	365769	1425871
Plant & Machinery @ 15%	15%	4231569	6268225	0	0	6268225	5400	1104042
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page								
19 Amounts admissible under sections :								
S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.					
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)]							
Description								Amount
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):							
	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities			
	Provident Fund	600	15/05/2018	600	09/05/2018			
	Provident Fund	600	15/06/2018	600	14/06/2018			
	Provident Fund	600	15/07/2018	600	24/07/2018			
	Provident Fund	600	15/08/2018	600	29/08/2018			
	Provident Fund	600	15/09/2018	600	11/09/2018			
	Provident Fund	600	15/10/2018	600	20/10/2018			
	Provident Fund	600	15/11/2018	600	24/11/2018			
	Provident Fund	600	15/12/2018	600	15/12/2018			
	Provident Fund	600	15/01/2019	600	16/01/2019			
	Provident Fund	600	15/02/2019	600	16/02/2019			
	Provident Fund	600	15/03/2019	600	26/03/2019			
	Provident Fund	600	15/04/2019	600	25/04/2019			
21 a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.							
	Capital expenditure							
	Particulars	Amount in Rs.						
	Personal expenditure							
	Particulars	Amount in Rs.						
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party							
	Particulars	Amount in Rs.						
	Expenditure incurred at clubs being entrance fees and subscriptions							
	Particulars	Amount in Rs.						
	Expenditure incurred at clubs being cost for club services and facilities used.							
	Particulars	Amount in Rs.						
	Expenditure by way of penalty or fine for violation of any law for the time being force							
	Particulars	Amount in Rs.						
	Expenditure by way of any other penalty or fine not covered above							
	Particulars	Amount in Rs.						
	P.F.	4800						
	Expenditure incurred for any purpose which is an offence or which is prohibited by law							
	Particulars	Amount in Rs.						
(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:								
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee available	Address Line 1	Address Line 2	City or Town or District
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)								

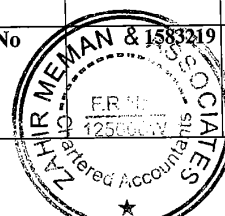
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
										Amount out of (VI) deposited, if any	
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(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.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	
										Amount out of (VI) deposited, if any	
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF / other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.											
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(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	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account					
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
(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											
	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					
23	Particulars of any payment made to persons specified under section 40A(2)(b).					
	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	of Payment Made(Amount)	
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.					
	Section	Description				Amount
	Nil					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any	
	Nil					
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-					
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26 (i)(A)(a)	Paid during the previous year					
	Section	Nature of liability			Amount	
	Nil					
26 (i)(A)(b)	Not paid during the previous year					
	Section	Nature of liability			Amount	
	Nil					
26 (i)B	was incurred in the previous year and was					
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
	Section	Nature of liability			Amount	
	Tax,Duty,Cess,Fee etc	TDS			278203	
	provident,superannuation,gratuity,other fund	P.F.			1725	
	Tax,Duty,Cess,Fee etc	GST			1620	
26 (i)(B)(b)	not paid on or before the aforesaid date					
	Section	Nature of liability			Amount	
	Nil					
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)						
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts.					Yes
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts			
	Opening Balance	294845	0			
	Credit Availed	882190	0			
	Credit Utilized	992840	0			
	Closing/Outstanding Balance	184195	0			
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-					
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)		
	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)					
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of Fair Market consideration value of the paid shares
	Nil					
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					
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares	
	Nil					
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56(2)(viib). If yes, please furnish the following details:					No

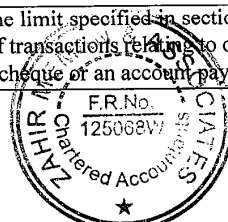
	SI No.	Nature of Income							Amount			
	Nil											
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56?(Yes/No) (b) If yes, please furnish the following details:											No
	SI No.	Nature of Income							Amount			
	Nil											
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											No
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil											
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No
	(b) If yes, please furnish the following details											
	SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money					
	Nil											
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.											No
	(b) If yes, please furnish the following details											
	SI No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)		
	Nil											
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2020).											No
	(b) If yes, please furnish the following details											
	SI No.	Nature of the impermissible avoidance arrangement							Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement			
	Nil											
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 :-											
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			



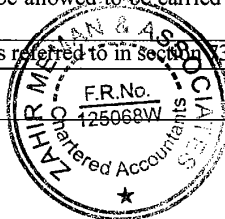
1	JITEN TRA DERS	BHUJ	AAZPT60 27B	10000 00	No	2214903	Yes- Electronic clearing system	
2	TUSHAR SH ANTILAL T HACKER	BHUJ	AAZPT19 92M	35500 00	No	3700000	Yes- Electronic clearing system	
3	VIPUL KAN TILAL MEH TA	BHUJ	AAHHV78 31D	600000	No	641676	Yes- Electronic clearing system	
4	SURESH SH AH	BHUJ	ACVPS554 8Q	600000	No	641809	Yes- Electronic clearing system	
5	SHARDA	BHUJ	AJPPM46 49H	200000	No	211052	Yes-Cheque	Account payee cheque
6	NITIN K ME HTA	BHUJ	AACHN29 20A	600000	No	641676	Yes- Electronic clearing system	
7	NANDLAL RAMJI RAT HOD	BHUJ	AGGPR26 72H	500000	No	534841	Yes- Electronic clearing system	
8	MYRA INTE RNATIONA L	BHUJ	DHEPM93 91E	100000 00	No	10475428	Yes- Electronic clearing system	
9	MEHTA BH AVNA MAN OJKUMAR	BHUJ	AGGPR26 72H	500000	No	527629	Yes- Electronic clearing system	
10	MAHENDR AKUMAR A DANI HUF	BHUJ	AAEHM06 25H	300000	No	316511	Yes- Electronic clearing system	
11	KANUBHAI BRAVAL	BHUJ	AAEHK42 64L	600000	No	641676	Yes- Electronic clearing system	
12	KANTABEN NANDLAL RATHOD	BHUJ	AGGPR26 73G	500000	No	534841	Yes- Electronic clearing system	
13	JIGARKUM AR	BHUJ	AJSPM355 6A	300000	No	316577	Yes- Electronic clearing system	
14	CHANDUB HAI RAVJIB HAI TIMBA DIYA	BHUJ	AGPPT26 37K	500000	No	534841	Yes- Electronic clearing system	
15	CHANDRIK A RAJESHB HAI JOSHI	BHUJ	ABIPD202 9F	10000 00	No	1055036	Yes-Cheque	Account payee cheque
16	Bipin D Desai HUF	BHUJ	AAJHB52 77R	500000	No	534841	Yes- Electronic clearing system	
17	AVNIKA NI KUNJ ADAN I	BHUJ	ABHPA99 69Q	15000 00	No	1583219	Yes- Electronic clearing system	



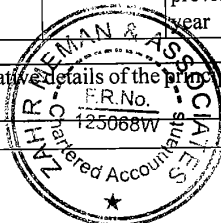
18	ALPESH J P AREKH	BHUJ	AFVPP669 9G	600000	No	641676	Yes- Electronic clearing system	
19	AMI C ADA NI	BHUJ	AATPA36 34R	56000 00	No	5844376	Yes- Electronic clearing system	
20	JOGESH R P RAJAPATI	BHUJ	AMQPP25 12E	900000	No	935843	Yes- Electronic clearing system	
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Nil						
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)								
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction receipt	Amount of receipt	Date Of receipt
		Nil						
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt		
		Nil						
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction Payment	Amount of Payment	Date Of Payment
		Nil						
31	b(d)	Particulars of each payment 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 transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						



	S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
	Nil (Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)							
31 c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-							
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment outstanding in the account at any time during the previous year	Maximum amount	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
	1	TUSHAR SHANTILAL THACKER	BHUJ	AAXPT1992M	3000000	3700000	Yes-Electronic clearing system	
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:							
	S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil							
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							
	S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
	Nil							
Note: (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 Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)								
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available							
	S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks	
	Nil							
32 b	Whether a change in shareholding 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
32 c	Whether the assessee has incurred any speculation loss referred to in Section 43 during the previous year.							No
	If yes, please furnish the details below							



32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										No
	If yes, please furnish details of the same										
32 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										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										Yes
	S.No	Section		Amount							
	1	80C		150000							
	2	80TTA		10000							
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										Yes
	S.No	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)
	1	RKTK03089C	194C	Payments to contractors	6112633	6112633	6112633	122253	0	0	0
	2	RKTK03089C	194J	Fees for professional or technical services	100000	100000	100000	10000	0	0	0
	3	RKTK03089C	194A	Interest other than interest on securities	3542257	3542257	3542257	354226	0	0	0
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:										Yes
	S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.				
	1	RKTK03089C	26Q	31/05/2019	21/06/2019	Yes					
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No
	S.No	Tax deduction and collection Account Number (TAN)		Amount of interest under section 201(1A)/206C(7) is payable		Amount		Dates of payment			
	Nil										
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										



S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield	Shortage/excess, if any
Nil										
35	bB	Finished products :								
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
Nil										
35	bC	By products :								
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
S.No	(a) Total amount of distributed profits	(b) Amount of reduction referred to in section 115-O (i)	(c) Amount of reduction as referred to in section 115-O (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon					
					Amount	Dates of payment				
Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:									No
	Sl No.	Amount received (in Rs.)				Date of receipt				
Nil										
37	Whether any cost audit was carried out									Not Applicable
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										
38	Whether any audit was conducted under the Central Excise Act, 1944									Not Applicable
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										
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									No
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										
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
Sl No	Particulars	Previous Year			Preceding previous Year					
a	Total turnover of the assessee	16726403			18916667					
b	Gross profit / Turnover	2885913	16726403	17.25%	2277567	18916667	12.04%			
c	Net profit / Turnover	1022025	16726403	6.11%	1531700	18916667	8.10%			
d	Stock-in-Trade / Turnover	26410	16726403	0.16%	58971	18916667	0.31%			
e	Material consumed/ Finished goods produced			%			%			
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)										
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									



Zahir Meman & Associates

CHARTERED ACCOUNTANTS

Phone : (M) 98252 35019
(O) 02832-222867

E-mail : ca.zamasso@gmail.com
zameman@gmail.com

Near Congress Bhawan, New Station Road, Bhuj-Kutch. 370001.

KIRTI CONSTRUCTION **PROP. THACKER KIRTI MANILAL** **STATEMENTS OF COMMENTS (F.Y.:2018 - 2019)**

Management's Responsibility

The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The assessee is also 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 Income-tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc. that are to be included in the statement.

Auditor's Responsibility

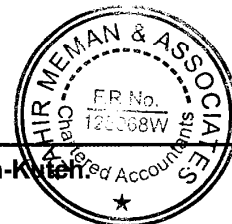
My/Our responsibility is to express an opinion on these financial statements based on my/our audit. I/We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

I/We are also responsible for verifying 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. I/We have conducted my/our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India."

I/We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my/our audit opinion subject to following:

1. *Closing Stock is valued at cost plus expenses.*
2. *Amount shown in Balance Sheet against loans, creditors, investments, sundry debtors, etc. are subject to confirmation.*
3. *For payment exceeding Rs. 10000/- relating to Sec. 40A(3) made by Bank Cheque or Draft it is to state that it is not practicable for us to verify whether the payments are by crossed Cheque or bank draft as the necessary evidence are not with the assessee but with the bank.*

Branch : 108, Plaza Center, Oslo Char Rasta, Gandhidham-Kutch.





Zahir Meman & Associates

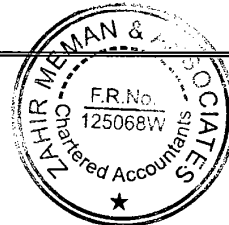
CHARTERED ACCOUNTANTS

Phone : (M) 98252 35019
(O) 02832-222867

E-mail : ca.zamasso@gmail.com
zamean@gmail.com

Near Congress Bhawan, New Station Road, Bhuj-Kutch. 370001.

4. For acceptance and repayment of Loan or Deposit in the amount exceeding the limit specified in Sec. 269SS & 269T respectively it is to state that it is not practicable for us to verify whether the acceptance and or repayment is by account payee Cheque or draft as the necessary evidence are not with the assessee.
5. In relation to Clause 16 of Form 3CD we have to state that so far appears from the books of accounts produced before us and information and explanation given to us by the assessee there is no such amounts which is not credited to profit & loss A/c. except those stated in the form against relevant items from (a) to (e).
6. With reference to Clause 22 of the Form 3CD, the information relating to suppliers that whether they are registered under MSMED Act or not is not available with the party. Hence we are unable to calculate the interest paid or payable to them, if any, for delay in payments to suppliers.
7. Some of the external evidence of expenses are not available, however assessee has certified the same and prepared internal evidence for the same. It has accepted considering the materiality and nature of expenses.
8. We have relied upon the assessee for deciding the transaction either as loan transaction, creditors, current account, temporary advance account or any other transaction.
9. Particulars against Clause 21,23,31 of 3CD is given on the basis of information & explanation provided by the assessee.
10. Personal use of Telephone, Vehicle if any is not ascertainable by us.
11. We have checked the books of accounts of KIRTI CONSTURCTION. Our Audit is restricted to the books of account of KIRTI CONSTURCTION only.
12. The tax audit U/s 44AB of the Income tax Act, 1961 is conducted on test check basis as per well accepted principle of audit.
13. We have not reconciled GST Data with GST Returns.
14. Particulars against Clause 31(b) of the Form 3CD is not ascertainable by us due to lack of proper evidence.



KIRTI CONSTRUCTION
11, PANKAJ COMPLEX, NEW STATION ROAD, BHUJ-KUTCH
BALANCE SHEET FOR THE YEAR ENDED 31-03-2019

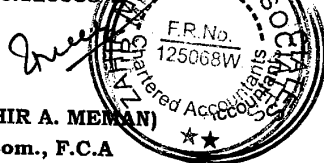
LIABILITY	Amt. ₹	ASSETS	Amt. ₹
CAPITAL ACCOUNT	72343261.28	FIXED ASSETS	
LOANS (LIABILITY)		Land & Building	40427331.97
Bank Od	5481781.70	Offices	42448703.00
Secured Loans	60994216.65	Vehicle	9390352.00
Unsecured Loans		INVESTMENTS	15911475.65
Unsecured Loans	46863283.00	CURRENT ASSETS	126,990,728.27
CURRENT LIABILITIES	49486048.26		
Total	235,168,590.89	Total	235,168,590.89

As per the Report of even date.

ZAHIR MEMAN & ASSOCIATES

CHARTERED ACCOUNTANTS & ASSOCIATES

FRNo.125068



(CA ZAHIR A. MEMAN)

M. Com., F.C.A

Membership No. 116797

Partner

KIRTI CONSTRUCTION

PROPRIETOR

PLACE : Bhuj-Kutch

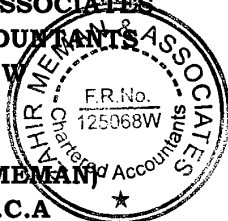
DATE : 30/10/2019

KIRTI CONSTRUCTION
11, PANKAJ COMPLEX, NEW STATION ROAD, BHUJ-KUTCH
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2019

PARTICULARS	AMT RS	PARTICULARS	AMT RS
<u>DIRECT EXPENCES:</u>		<u>DIRECT INCOME:</u>	
Opening Stock	58,971.00	Contract Work Income	1,67,26,403.00
Purchase	4,19,352.00		
Sub Contract Work Exp.	61,12,633.00		
Interest on Loan	72,75,944.00	Closing Sock	26,410.00
<u>GROSS PROFIT</u>	28,85,913.00		
	1,67,52,813.00		1,67,52,813.00
<u>INDIRECT EXPENSES</u>		<u>GROSS PROFIT</u>	28,85,913.00
Audit Fees	1,00,000.00	Interest Income	20,86,562.00
Bank Charges	1,411.10	Dividend	432.00
Bank Interest Exp	3,94,651.00		
Interest on GST	6,526.00		
P.F.Contribution & Admin Ch	13,500.00		
Salary Exp	1,89,561.00		
Depreciation Exp	25,29,913.00		
Insurance Exp	60,000.00		
Interest on Loan	1,79,000.00		
Interest on Home Top up	2,99,125.00		
Late Filing Fees	51,230.00		
Mobile Exp.	25,648.00		
Office Exp.	43,654.00		
Printing & Stationary Exp.	38,657.00		
Round Off	5.86		
Professional Fee	18,000.00		
<u>NET PROFIT</u>	10,22,025.04		
TOTAL	49,72,907.00	TOTAL	49,72,907.00

ZAHIR MEMAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRNo.125068 W

Zahir
(CA ZAHIR A. MEMAN)
M. Com., F.C.A
Membership No. 116797
Partner



KIRTI CONSTRUCTION

PROPRIETOR
(KIRTI MANILAL THACKER)

PLACE : Bhuj-Kutch
DATE : 30/10/2019

Kirti Construction
11, Pankaj Complex, Station Road
Bhuj-Kutch

Kirtibhai Thacker
Ledger Account

1-Apr-2018 to 31-Mar-2019

					Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
1-4-2018	Dr Opening Balance				5,94,86,840.21	
27-6-2018	Cr Monsoon	Journal	108	1,00,000.00		
2-8-2018	Dr Enrich Hair & Skin Solution	Journal	115		2,00,300.00	
19-9-2018	Dr Hdfc Bank 15135 SB	Receipt			2,33,652.00	
31-10-2018	Cr Tds From Rent	Journal		31,39,398.00		
31-3-2019	Dr Profit & Loss A/c	Journal			10,22,025.04	
	Dr Bank Interest Income	Journal			28,237.00	
	Cr Documentation & Other Charges	Journal		2,669.00		
	Cr Interest on Hdfc Loan	Journal		1,57,184.65		
	Dr Int on Rd	Journal			40,200.00	
	Cr Maintenance Exp	Journal		1,63,434.00		
	Dr Maintenance of Property	Journal			65,792.00	
	Cr Personal Exp	Journal		1,76,523.32		
	Dr Remuneration	Journal	3		80,00,000.00	
	Dr Sitting Fee	Journal			3,40,000.00	
	Dr Rent Income	Journal			7,80,000.00	
	Dr Rent Income Gst	Journal			28,85,424.00	
	Dr Mamta Rajesh Thacker	Journal			10,00,000.00	
	Dr Rajesh M Thacker	Journal			20,00,000.00	
				37,39,208.97	7,60,82,470.25	
	Cr Closing Balance			7,23,43,261.28		
				7,60,82,470.25	7,60,82,470.25	

Kirti Construction
11, Pankaj Complex, Station Road
Bhuj-Kutch

Loans (Liability)
Group Summary
1-Apr-2018 to 31-Mar-2019

Page 1

Particulars	Closing Balance	
	Debit	Credit
Bank OD A/c		54,81,781.70
Boi Od		10,75,018.00
Hdfc Od		44,06,763.70
Secured Loans		6,09,94,216.65
Hdfc Home Equity		3,28,22,361.00
Hdfc Home Top Up		31,00,074.00
Kmbi Term Loan 80		2,00,00,000.00
Kotak Mahindra Loan- Avanti Car		10.00
Loan Hdfc Bank		50,71,771.65
Grand Total		6,64,75,998.35

Kirti Construction
11, Pankaj Complex, Station Road
Bhuj-Kutch

Unsecured Loans

Group Summary

1-Apr-2018 to 31-Mar-2019

Page 1

Particulars	Closing Balance	
	Debit	Credit
Loan with Interest		4,65,28,954.00
Adani Group		1,03,98,026.00
Transplaza		1,62,15,522.00
Harshit Bipin Shah Huf		11,62,000.00
Jiten Traders		22,14,903.00
Manoj Thacker		10,99,000.00
Milan Rajnikant Morkhiya Huf		14,09,503.00
Shree Krishna Vijay Petroleum		1,10,80,000.00
Tushar Shantilal Thacker		29,50,000.00
Vaishali H. Shah		3,34,329.00
Grand Total		4,68,63,283.00

Kirti Construction
11, Pankaj Complex, Station Road
Bhuj-Kutch

Current Liabilities

Group Summary

1-Apr-2018 to 31-Mar-2019

Page 1

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes	4,26,163.44	4,78,479.00
INPUT CREDIT CGST	32,454.00	
INPUT CREDIT DEC 18	0.36	
Input Credit Feb 19	0.16	
Input Credit Jan 18	0.80	
Input Credit Jan19	0.16	
Input Credit March19	0.16	
Input Credit Nov 17	0.80	
INPUT CREDIT SGST	1,51,741.00	
Output Cgsrt@9	1,20,173.00	
Output Cgst Rcm @9	810.00	
Output Sgst@9	1,20,173.00	
Output Sgst @9 Rcm	810.00	
TDS on Interest		3,46,226.00
Tds on Profession		10,000.00
Tds on Subcontractors		1,22,253.00
Sundry Creditors	4,40,200.28	2,96,72,029.98
Creditors	4,39,615.28	22,36,352.98
Trade Creditors	585.00	2,74,35,677.00
Loan Without Interest	10,79,651.00	2,00,23,456.00
Audit Fee Payable		1,85,000.00
P.F. Payable		1,725.00
Rent Deposit		10,71,373.00
Grand Total	19,46,014.72	5,14,32,062.98

Kirti Construction
11, Pankaj Complex, Station Road
Bhuj-Kutch

Fixed Assets
Group Summary

1-Apr-2018 to 31-Mar-2019

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Particulars	Closing Balance	
	Debit	Credit
Land & Building		4,04,27,331.97
Agriculture Land		89,86,408.97
Agri Land R.S.344/paiki1 at Madhapar		11,25,000.00
R.S.173/paiki 15 at Mirzapar		4,49,019.74
R.S.32/1-A,Plot No.1, Mirzapar		2,18,150.52
R.S.32/1,Plot No.8,Mirzapar		1,31,885.58
R.S No.263,Desalpar,Mundra		1,59,078.00
R.S No.268/2,Desalpar Tal. Mundra		1,39,803.00
RS No.32/1-A,Plot No.6 Mirzapar		97,720.13
RS No.468/1 Moje at Mothala Ta. Abdasa-Kachchh		1,90,654.00
R.S. No.62/paiki-2 at Jamnagar		32,31,594.00
R.S.No.62/paiki and 63 at Jamnagar		32,43,504.00
Plot		1,66,61,017.00
Plot 1 to 16,R.S.32/1paiki,Mirzapar		3,68,185.00
Plot 1 to 6, Kishan Park, Mirzapar		11,64,980.00
Plot 25,R.S.62,Suncity-E,Mirzapar		9,95,700.00
Plot 26,R.S.62,Suncity-E,Mirzapar		6,19,750.00
Plot 27,R.S.62,Suncity-E,Mirzapar		8,68,700.00
Plot 28 & 29,R.S.62,Suncity-E,Mirzapar		11,86,420.00
Plot 30,R.S.62,Suncity-E,Mirzapar		7,11,920.00
Plot 31,R.S.62,Suncity-E,Mirzapar		9,95,700.00
Plot at R.S.237 at Dhaneti		38,670.00
Plot at Sanskar Nagar		94,16,833.00
Plot Khand-1,S.R 119 at Movana, Rapar		29,860.00
Plot Khand-1,S.R 123 at Movana, Rapar		15,835.00
Plot Khand-1,(S.R 68) Khand-2(S.R.107) at Movana		26,995.00
Plot No.2 ,Paiki ,R.S.32/1-A, Mirzapar		35,522.00
Plot No.3 Paiki, R.S.32/1-A ,Mirzapar		32,549.00
Plot R.S 331 at Station Road, Bhuj		1,15,665.00
RSno169/2p1,Plotno10,101 to 105,110 To114,Ilark Res		37,733.00
Residential House		1,31,95,506.00
House at Ahemdabad		94,14,637.00
Resi.House at 32/B, R.S.121P, Sanskar Nagar		37,80,869.00
Property		15,84,400.00
Office		4,24,48,703.00
Commercial Properties		3,43,72,953.00
Office 302, Times Square Arcade, Bopal		15,35,750.00
Office No.301,Times Square Arcade,Bopal		27,80,100.00
Office No.321, Times Square Arcade,Bopal		12,97,500.00
Office No.322, Times Square Arcade,Bopal		24,62,400.00
Vehicles		93,90,352.00
Avanti Car		20,15,136.00
Honda City Car		6,58,456.00
I-10		2,08,802.00
Jazz Car		5,74,626.00
Lexus Car		57,98,109.00
Other Vehicles		1,35,223.00
Grand Total		9,22,66,386.97

Kirti Construction
11, Pankaj Complex, Station Road
Bhuj-Kutch

Investments
Group Summary
1-Apr-2018 to 31-Mar-2019

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Particulars	Closing Balance	
	Debit	Credit
Investment in Companies		30,000.00
<i>Katira Cube Transplaza(Bhuj) Pvt Ltd</i>		10,000.00
<i>Katira Cube Transplaza(Patan) Pvt Ltd</i>		10,000.00
<i>Katira Infra Project Pvt Ltd-Nadiad</i>		10,000.00
Investment in Sip		16,33,309.71
<i>Axis Sip</i>		4,25,601.94
<i>Reliance Equity</i>		4,42,921.96
<i>Sbi Midcap Fund</i>		4,09,678.75
<i>Sip-MIRAE</i>		3,55,107.06
Other Investment		27,38,786.94
<i>Hdfc Life</i>		1,00,000.00
<i>Lic</i>		25,36,786.94
<i>Max Life Insurence</i>		1,02,000.00
<i>Jewellery</i>		36,79,379.00
<i>Shares in Kcl</i>		78,05,000.00
<i>Shares Investment</i>		25,000.00
Grand Total		1,59,11,475.65

Kirti Construction
11, Pankaj Complex, Station Road
Bhuj-Kutch

Current Assets
Group Summary
1-Apr-2018 to 31-Mar-2019

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Particulars	Closing Balance	
	Debit	Credit
Closing Stock	26,410.00	
Deposits (Asset)	42,18,690.40	
Depo	30,34,789.00	
Depo Torrent Power	4,92,186.40	
Fdr SSN Ltd	3,84,746.00	
Other Deposites	1,03,456.00	
Ret. Money Hose House	4,673.00	
Sd-Capital Division	1,84,354.00	
Sd-Shyam Construction	14,486.00	
Loans & Advances (Asset)	8,84,02,499.00	18,68,488.00
Sundry Debtors	94,26,815.00	1.00
Balkrishna Industries Limited	9,345.00	
Cloud 24*7	1,710.00	
Enrich Hair & Skin Solution		1.00
Katira Construction Limited	78,20,903.00	
Kcl	1,24,563.00	
M-Power	38,129.00	
M/S.CAPITAL TRADING CO	18,900.00	
Neogen Infotech	9,500.00	
Sanmarg Projects	22,249.00	
Shree Infracon Pvt Ltd	13,72,516.00	
Taiko Chadernagar Pvt Ltd	9,000.00	
Cash-in-hand	24,86,856.58	
Cash	21,52,246.58	
Cash on Hand	3,34,610.00	
Bank Accounts	2,03,89,525.29	
Bank of India-003 CA	1,84,468.79	
Hdfc Bank 15135 SB	58,449.13	
Hdfc Bank-821 CA	64,863.50	
Icici Bank 9834 SB	45,758.55	
Indian Bank SB	5,030.60	
Kmbl 25542	2,00,30,954.72	
Income Tax	39,08,421.00	
TCS ON LEXUS	54,780.00	
Tds A.Y.2015-16 Bkt	72,720.00	
Tds A.Y.2016-17	1,49,811.00	
Tds From Kcl	2,49,590.00	
Tds From Kcl F.Y.18-19	25,65,300.00	
Tds From Rent F.Y.18-19	3,29,646.00	
Tds on Income	4,86,574.00	
Grand Total	12,88,59,217.27	18,68,489.00