CNK & Associates LLP
Chartered Accountants

C - 201 - 202, Shree Siddhi Vinayak Complex, Opp. Alkapuri Side Railway Station,
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FORM NO. 3CB
[See rule 6G (1) (b)]
Audit report under section 44AB of the Income Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31st March, 2019 and the Profit and loss Account for the period beginning from 1st April 2018 to ending on 31st March 2019, attached herewith, of

GURU REALITY (Partnership Firm)
84, BALAJI NAGAR, VIP ROAD, KARELIBAUG, VADODARA - 390018
Permanent Account Number - AAOFG3874C

2. We certify that the balance sheet and Profit and Loss Account are in an agreement with the books of account maintained at the head office located at above address.

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

(b) Subject to above, -

(A.) We have the obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B.) In our opinion, proper books of account have been kept by the head office 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 explanation given to us, the said accounts, read with notes thereon, if any, give true and fair view: -

I. In the case of balance sheet, of the state of the affaires of the assessee as at 31st March, 2019 and

II. In the case of Profit and Loss Account of the profit of the assessee for the year ended on that date.

4. The statement of particular 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 there to are true and correct subject to following observation/qualification, if any: NIL

For CNK & Associates LLP
Chartered Accountants
FRN: 101961W/W-100036

Alok B Shah
Partner
M. No. 042005
Vadodara, 17th October, 2019
UDIN: 19042005AAAAP12980

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

For CNK & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN : 101961W

ALOK B. SHAH
PARTNER
MEM No. 042005

Tax Audit Report

GURU REALITY

A.Y. 2019-20

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

PART - A

1		Name of the assessee	:	GURU REALITY
2		Address	:	84, BALAJI NAGAR, VIP ROAD, KARELIBAUG, VADODARA - 390018
3		Permanent Account Number	:	AAOFG3874C
4		Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty,etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	:	Annexure - I
5		Status	:	PARTNERSHIP FIRM
6		Previous Year	:	From 01.04.2018 to 31.03.2019
7		Assessment Year	:	2019-2020
8		Indicate the relevant clause of section 44AB under which the audit has been conducted	:	Section 44AB (a)

PART B

9	(a)	If Firm or Association of persons, indicate names of partners/members and their profit sharing ratios.	:	Annexure - II
	(b)	If there is any change in the partners/members or their profit sharing ratios, Since the last date of preceding year, the particulars of such change.	:	YES
10	(a)	Nature of Business or Profession. (If more than one business or professions carried on during the previous year, nature of every business or profession).	:	CONSTRUCTION ACTIVITY AS BUILDERS
	(b)	If there is any change in the business or profession, the particulars of such change.	:	NO CHANGE
11	(a)	Whether books of account are prescribed under section 44AA, if yes, list of books prescribed.	:	No Specific Books Of Accounts Prescribed U/S 44AA
	(b)	List of Books of Accounts 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.)	:	Annexure - III
	(c)	List of books of account and nature of relevant documents examined.	:	Annexure - III

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12		Whether the profit and loss account includes any profits and gains 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).	:	Profit And Loss Account Does Not Include Profit And Gains Assessable On Presumptive Basis. Hence NOT APPLICABLE.
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.	:	No Change In Method Of Accounting
	(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)	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145, and the effect thereof on the profit or loss.	:	NOT APPLICABLE
	(e)	If answer to (d) above is in the affirmative, give details of such adjustment.		
	(f)	Disclosure as per ICDS		Annexure - IV
14	(a)	Method of valuation of closing stock employed in the previous year.	:	Annexure - V
	(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 SUCH TRANSACTION HAS TAKEN PLACE DURING THE YEAR
15		Give the following particulars of the capital asset converted into stock in trade		NOT APPLICABLE
	(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		
16		Amounts not credited to the profit and loss account, being,-		
	(a)	the items falling within the scope of section 28;	:	NIL
	(b)	the proforma credits, drawbacks, refunds of duty of customs or excise, or refunds of sales tax or Value added Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	:	NIL
	(c)	escalation claims accepted during the previous year;	:	NIL
	(d)	any other item of income;	:	NIL
	(e)	capital receipt, if any.	:	NIL
17		Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish	:	NOT APPLICALBE
18		Particulars of the 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:-	:	Annexure - VI
	(a)	Description of asset/block of assets	:	
	(b)	Rate of depreciation	:	
	(c)	Actual cost or written down value, as the case may be	:	

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	(d)	Addition/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustments on account of -	:	NIL
		(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	:	NIL
		(ii) change in rate of exchange of currency, and	:	NIL
		(iii) subsidy or grant or reimbursement, by whatever name called.	:	NIL
	(e)	Depreciation allowable	:	Annexure - VI
	(f)	Written down value at the end of the year.	:	Annexure - VI
19		Amounts admissible under section 32AC, 33AB,33ABA,35(1)(i),35(1)(ii),35(1)(iia),35(1)(iii),35(1)(iv), 35(2AA),35(2AB), 33AC (wherever applicable),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)(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	:	NIL
	(b)	Amounts inadmissible under section 40(a)	:	NIL
	(i)	As Payment to Non-Resident referred to in sub clause (i)		
	(A)	Details of payment on which tax is not deducted		
	(I)	Date of payment	:	NIL
	(II)	Amount of payment	:	NIL
	(III)	Nature of payment	:	NIL
	(IV)	Name and address of the payee	:	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 under section 200(1)		
	(I)	Date of payment	:	NIL
	(II)	Amount of payment	:	NIL
	(III)	Nature of payment	:	NIL
	(IV)	Name and address of the payee	:	NIL
	(V)	Amount of tax deducted	:	NIL
	(ii)	As Payment referred to in sub clause (ia)		NIL
	(A)	Details of payment on which tax is not deducted		
	(I)	Date of payment	:	NIL
	(II)	Amount of payment	:	NIL
	(III)	Nature of payment	:	NIL
	(IV)	Name and address of the payee	:	NIL
	(B)	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.		
	(I)	Date of Payment	:	NIL
	(II)	Amount of Payment	:	NIL
	(III)	Nature of payment	:	NIL

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	(IV)	Name and Address of Payer	:	NIL
	(V)	Amount of Tax deducted	:	NIL
	(VI)	Amount out of (V) deposited, if any	:	NIL
	(iii)	Under Sub-clause (ic) [Whereever applicable]		NIL
	(iv)	Under sub-clause (iia)		NIL
	(v)	Under sub-clause (iib)		NIL
	(vi)	Under sub-clause (iii)		
	(A)	Date of Payment	:	NIL
	(B)	Amount of Payment	:	NIL
	(C)	Name and Address of Payee	:	NIL
	(vii)	Under Sub-clause (iv)		NIL
	(viii)	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)	:	NIL
	(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:	:	IN ABSENCE OF PAID CHEQUES BEING NOT AVAILABLE FOR VERIFICATION WE HAVE NOT BEEN ABLE TO VERIFY WHETHER THE PAYMENTS IN EXCESS OF ` 20,000/- OR ` 35,000/- HAS BEEN MADE BY CROSS CHEQUE.
	(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)	:	IN ABSENCE OF PAID CHEQUES BEING NOT AVAILABLE FOR VERIFICATION WE HAVE NOT BEEN ABLE TO VERIFY WHETHER THE PAYMENTS IN EXCESS OF ` 20,000/- OR ` 35,000/- HAS BEEN MADE BY CROSS CHEQUE.
	(e)	Provision for payment of Gratuity not allowable under Section 40A(7)	:	NIL
	(f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)	:	NIL
	(g)	Particulars of any liability of a contingent nature	:	NIL
	(h)	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	:	NIL
	(i)	Amount inadmissible under 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 payments made to persons specified under section 40A(2)(b)	:	Annexure - VII
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC	:	NIL
25		Any amount of profit chargeable to tax under section 41 and computation thereof	:	NIL
26		In respect of any sum referred to in clause(a), (b), (c),(d), (e), (f) or (g) of section 43B,the liability for which :-		

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	(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		NIL
	(a)	Paid during the previous year	:	
	(b)	Not paid during the previous year;	:	
	(B)	was incurred in the previous year and was		Annexure - VIII
	(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	:	
	(b)	Not paid on or before the aforesaid date.	:	
		*state whether the sales tax, customs duty, excise duty or any other indirect tax, levy, cess impost etc. is passed through the Profit & Loss Account.	:	
27	(a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added tax credits in the accounts.	:	NOT APPLICABLE
	(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.	:	NO
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.	:	NO
	(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? (Yes/No)	:	NO
	(b)	If yes, please furnish the following details:		
	(i)	Nature of income:		
	(ii)	Amount thereof:		
	(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:		
	(i)	Nature of income:		
	(ii)	Amount (in Rs.) thereof ;		
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].	:	NIL
30(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? (Yes/No)		NIL

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	(b)	If yes, please furnish the following details:-	NIL
	(i)	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	
	(ii)	Amount (in Rs.) of primary adjustment:	
	(iii)	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? (Yes/No)	
	(iv)	If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)	
	(v)	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	
	(B)		NIL
	(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? (Yes/No)	
	(b)	If yes, please furnish the following details:-	
	(i)	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:	
	(ii)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):	
	(iii)	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:	
	(iv)	Details of interest expenditure brought forward as per sub-section (4) of section 94B: Assessment Year: Amount (in Rs.)	
	(v)	Details of interest expenditure carried forward as per sub-section (4) of section 94B: Assessment Year: Amount (in Rs.)	
31	(a)*	Particulars of each loan or deposit in an amount exceeding the limit specified in the section 269SS taken or accepted during the previous year :-	: Annexure-IX
	(i)	Name, address and permanent account number(if available with the assesee)of the lender or depositor;	:
	(ii)	Amount of loan or deposit taken or accepted;	:
	(iii)	Whether the loan or deposit was squared up during the year;	:
	(iv)	Maximum amount outstanding in the account at any time during the previous year;	:
	(v)	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account;	:
	(vi)	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.	:

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(c)	Particulars of each specified sum in an amoun exceeding the limit specified in section 269SS taken or accepted during the previous year:		
(i)	Name, address and permanent account number(if available with the assessee)of the person from whom specified sum is received;		
(ii)	Amount of specified sum taken or accepted ;		
(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;		
(iv)	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.		
*	The particulars need not be given in case of a repayment of any loan or deposit taken or accepted from Government, Government company, a banking company or a corporation established by Central, State or Provincial Act.		
(ba)	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:-		NIL
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;		
(ii)	Nature of transaction;		
(iii)	Amount of receipt (in Rs.);		
(iv)	Date of receipt;		
(bb)	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:—		NIL
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer;		
(ii)	Amount of receipt (in Rs.);		
(bc)	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:		NIL
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;		

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(ii)	Nature of transaction;		
(iii)	Amount of payment (in Rs.);		
(iv)	Date of payment;		
(bd)	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: –		NIL
(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;		
(ii)	Amount of payment (in Rs.);		
(c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in the section 269T made during the previous year :-	:	Annexure-IX
(i)	Name, address and permanent account number (if available with the assesee) of the payee;	:	
(ii)	Amount of the repayment;	:	
(iii)	Maximum amount outstanding in the account at any time during the previous year;	:	
(iv)	Whether the repayment was made otherwise than by an account payee cheque or account payee bank draft.	:	
(v)	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.		
(d)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in the 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 :-		NIL
(i)	Name, address and permanent account number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;		
(ii)	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.		
(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.		NIL
(i)	Name, address and permanent account number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;		

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	(d)	amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year		
	*	The particulars at (c), (d) and (e) need not be given in case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, a banking company or a corporation established by Central, State or Provincial Act.		
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	:	NIL
	(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
	(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	:	NOT APPLICABLE
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III(Section 10, Section 10AA).	:	NOT APPLICABLE
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.	:	Annexure - X
	(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:		Annexure - XI
	(c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	:	Annexure - XII
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded:	:	IT IS NOT A TRADING CONCERN. HENCE NOT APPLICABLE
		(i) Opening stock;	:	
		(ii) Purchases during the previous year;	:	
		(iii) Sales during the previous year;	:	
		(iv) Closing stock;	:	
		(v) Shortage/excess,if any.	:	
	(b).	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:	:	IT IS NOT A TRADING CONCERN. HENCE NOT APPLICABLE
		A. Raw Materials		
		(i) opening stock;	:	

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		(ii) purchases during the previous year;	:	
		(iii) consumption during the previous year;	:	
		(iv) sales during the previous year;	:	
		(v) closing stock;	:	
		(vi) yield of finished products;	:	
		(vii)percentage of yield;	:	
		(viii) shortage/excess,if any.	:	
		B. Finished products/By-products:		
		(i) opening stock;	:	
		(ii) purchases during the previous year;	:	
		(iii) quantity manufactured the previous year	:	
		(iv) sales during the previous year;	:	
		(v) closing stock;	:	
		(vi) shortage/excess,if any.	:	
36		In the case of domestic company, details of tax on distributed profit under section 115-O in the following form:-	:	NOT APPLICABLE
	(a)	total amount of distributed profits;	:	
	(b)	Amount of reduction as referred to in section 115-O(1A)(i)	:	
	(c)	Amount of reduction as referred to in section 115-O(1A)(ii)	:	
	(d)	total tax paid thereon;	:	
	(e)	dates of payments with amounts.	:	
36(A)	(a)	Whether the assessee has received any amount in the nature of dividend as referred to in subclause (e) of clause (22) of section 2? (Yes/No)		NOT APPLICABLE
	(b)	If yes, please furnish the following details:		
	(i)	Amount received (in Rs.):		
	(ii)	Date of receipt;		
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	:	NO
39		Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, 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.	:	Annexure - XIII
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.	:	NOT APPLICABLE

42	(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? (Yes/No)	NO
	(b)	If yes, please furnish:	
43	(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in subsection (2) of section 286 (Yes/No)	NO
	(b)	if yes, please furnish the following details:	
	(i)	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	
	(ii)	Name of parent entity	
	(iii)	Name of alternate reporting entity (if applicable)	
	(iv)	Date of furnishing of report	

For CNK & ASSOCIATES, LLP
Chartered Accountants
FRN: 101961W/W-100036

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

CA Alok Shah
Partner
Membership No.: 042005
Vadodara, 17th October, 2018

For GURU REALTY

Vadodara, 17th October, 2018

Address:
C-201/202, Shree Sidhivinayak Complex,
Opp. Alkapuri Side Railway Station,
Faramji Road, Alkapuri,
Vadodara - 390 005

For CNK & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN : 101961W

ALOK B. SHAH
PARTNER
MEM No. 042005

Annexure - I

GURU REALITY

ASSESSMENT YEAR : 2019-20

ANNEXURE TO FORM NO.3CD

CLAUSE 4

DETAILS OF INDIRECT TAX REGISTRATION NUMBER/IDENTIFIACTION NUMBER

Relevant Indirect Tax Law	Registration Numer/Identification Number
VAT NO	24190403556
SERVICE TAX REGISTRATION NO	AAOFG3874CSD001
GSTIN	24AAOFG3874C1ZE

Annexure - II

CLAUSE 9

Profit Sharing Ratio During the Year

Sr. No.	Name of Partner	Profit Sharing Ratio
1	Dakshaben R. Patel	35.00%
2	Dhruv Patel	10.00%
3	Rajendrabhai D. Patel	55.00%

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

Annexure - III

GURU REALITY
ASSESSMENT YEAR : 2019-20
ANNEXURE TO FORM NO.3CD
CLAUSE 11(b) and 11(c)
11(b) : LIST OF BOOKS OF ACCOUNT MAINTAINED

Sr. No.	Particulars	Wheather computerised Yes/No
A	Address at which books of accounts are maintained:	
	84, BALAJI NAGAR, VIP ROAD, KARELIBAUG, VADODARA - 390018	
B	List of Books of Account Maintained:	
I	**Financial Records**	
1	Cash Book	Yes
2	Bank Book	Yes
3	Ledger	Yes
4	Journal	Yes
5	Daily Cash Register	Yes
6	Construction Deed	Yes
7	Sale Deed	Yes
8	Purchase Invoice	Yes
9	Expense Vouchers	Yes
10	Cash Vouchers	Yes
11	Bank Statement	Yes

11 (c): LIST OF BOOKS OF ACCOUNT AND NATURE OF RELEVANT DOCUMENTS EXAMINED

The above referred books and the documents relevant to support the entries therein such as payment / receipt / journal vouchers, invoices, debit / credit notes, bank statements, contracts / agreements, registers etc. have been examined by us.

CHK & ASSOCIATES VADODARA CHARTERED ACCOUNTANTS

CHK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

Annexure IV

Disclosures related to Income computation and disclosure standards (ICDS) as required under Clause 13 (f) of the Tax Audit Report in Form 3CD

ICDS-I- Accounting Policies:
Significant Accounting Policies adopted:

The Assessee has disclosed all the significant accounting policies adopted for computing the income under the head "Profits and Gains of Business/Profession" and under the head "Income from other Sources" as per Income Computation and Disclosure Standards (ICDS). The said policies have been disclosed from point no. (2) To point no. (10) Below.

ICDS-II- Valuation of Inventories:
Inventories of the Firm comprises of the Consumable & Other Materials.

The Firm follows First- in-First-out method (FIFO basis) for valuation of inventories. Such method of valuation has been consistently followed by the Firm from the preceding previous year.

Inventories have been valued at cost or net realizable value whichever is lower. The cost of inventories comprises of all cost of purchase (including any taxes, cess etc.), cost of services, cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

ICDS-III- Construction Contract:
Revenue from construction contracts is recognized on the basis of percentage completion method.
The percentage of work completed is determined by the expenditure incurred on the job till date to the total expected expenditure of the contract.

Construction contracts are progressively evaluated at the end of each accounting period. On contract under execution which have extended beyond 25% of stage of completion (the contract work), profit is recognized by evaluation of the percentage of work completed at the end of the accounting period. Foreseeable losses are ignored while computing the income from construction contracts.

Contract cost comprises of all costs that directly relate to the specified contract, incidental cost attributable to the contact as reduced by incidental income, not being in the nature of interest, dividend or capital gains.

ICDS-IV- Revenue Recognition:
The Firm recognizes revenue only if the same has accrued or arisen in the previous year relevant to the assessment year as contemplated under section 5 of the Income Tax Act, 1961.

Revenue is recognized as follows:

Revenue from services is recognized as per percentage of completion method.

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

ICDS-V- Tangible Fixed Assets:

Fixed Assets:
The fixed assets are recorded at cost of acquisition less accumulated depreciation. The cost comprises of the purchase price net off *[taxes]*, rebates & discounts and any directly attributable cost of making the assets ready for its intended use.

Improvements and repairs are capitalized only if it increases the previously assessed performance of the asset. The sale proceeds on disposal or sale of such asset is reduced while computing the depreciation for the relevant previous year.

Depreciation:
The Firm claims depreciation on tangible fixed assets from the date the asset is put to use as per Section 32 of Income Tax Act,1961 r.w. Rule5 (1) of Income Tax Rules 1962.. The depreciation on the assets acquired for less than 180 days have been claimed at half of the percentage specified under the Income Tax Rules, 1962.

ICDS-IX- Borrowing Cost:
The firm has not borrowed any amounts which are attributable to the acquisition or construction or production of qualifying assets or all activities necessary to make such inventory for sale are completed. Therefore no borrowing cost is capitalized during the year.

ICDS-X- Provisions, Contingent Liabilities & Contingent Assets:

Provisions:
The firm makes provision for a liability when it has a present obligation as a result of past events; it is reasonably certain that an outflow of the resources will be required to settle the obligation, in respect of which a reliable estimate can be made.

Contingent liabilities:
The firm does not recognise a contingent liability while computing the total income.

Contingent Assets:
The contingent assets are not recognised till it becomes reasonably certain that inflow of economic benefit will flow. The related asset and income are recognised in the previous year in which such certainty is met.

The provisions and the contingent assets are reviewed at the end of each previous year.

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

Annexure-2: Disclosure as per ICDS:

1. **ICDS-I- Accounting Policies:**
   The disclosure required as per ICDS-I is as follows:

Particulars	Remarks
All significant accounting policies adopted by a person	The same have been disclosed in Annexure-1-Significant Accounting Policies
Any change in an accounting policy which has a material effect	No
Amount by which any item is affected by such change	Not Applicable
Whether such amount is not ascertainable, wholly or in part	Not Applicable
Any change in an accounting policy of an earlier year which has no material effect for the current previous year but which is reasonably expected to have a material effect in later previous years	No
Any change in an accounting policy of an earlier year which has material effect for the first time during the year	No
Whether any fundamental accounting assumption (Going concern, Consistency and Accrual) is not followed	No

2. **ICDS-II- Valuation of Inventories:**
   The disclosure required as per ICDS-II is as follows:

Particulars	Remarks
Accounting policies adopted in measuring inventories including cost formulae	Refer Policy related to ICDS II – Inventories in Annexure-1
In case of use of standard costing as measurement of cost: - Details of such inventory - Confirmation that standard cost approximates the actual cost	Not Applicable
Total carrying amount of inventories & its classification appropriate to a person	Work in progress: Rs. 12,13,69,875/-

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

3. **ICDS-II- Construction contract:**
The disclosure required as per ICDS-III is as follows:

Particulars	Remarks
(A)	
Amount of contract revenue recognised as revenue in the period	Rs. 6,10,82,367/-
Methods used to determine the stage of completion of contracts in progress	Refer Note 3 Of Annexure-1 on Significant Accounting Policies
(B) Disclosure for contracts in progress at the reporting date:	
Amount of costs incurred and recognized profit, (less recognized losses) upto reporting date	Cost Incurred Rs. 5,59,37,722/- Profit Recognized Rs. 52,50,181/-
The amount of advance received	Rs. 12,16,99,925/-
The amount of retentions	NIL

4. **ICDS-IV- Revenue Recognition:**

The disclosure required as per ICDS-IV is as follows:

a) In a transaction involving sale of goods, total amount not recognized as revenue during the previous year due to lack of reasonable certainty of its ultimate collection along with nature of uncertainty	Not Applicable
b) Amount of revenue from service transactions recognized as revenue during the previous year	Rs. 6,10,82,367/-
c) Method used to determine the stage of completion of service transactions in progress	Percentage of Completion Method.
d) For service transactions in progress Amount of costs incurred and recognized profit, (less recognized losses) upto end of previous year The amount of advance received The amount of retention	Cost Incurred Rs. 5,59,37,722/- Profit Recognized Rs. 52,50,181/- Rs. 12,16,99,925/-

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

5. **ICDS-V- Tangible Fixed Assets:**

The disclosure required as per ICDS-V is as follows:

Particulars	Remarks
Description of asset or block of assets;	
Rate of depreciation	
Actual cost or written down value, as the case may be	
Additions or deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of— - Central Value Added Tax credit claimed and allowed under the CENVAT Credit Rules, 2004 - change in rate of exchange of currency - subsidy or grant or reimbursement, by whatever name called	Refer Annexure VI of Form 3CD for the disclosure required as per this ICDS.
Depreciation Allowable	
Written down value at the end of year	

6. **ICDS-X- Provisions, Contingent Liabilities & Contingent Assets:**

The Firm has not created any provision and has not recognized any contingent asset during the previous year and hence the disclosure requirement as per said ICDS is not applicable.

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

Annexure-V

GURU REALITY
ASSESSMENT YEAR : 2019-20
ANNEXURE TO FORM NO.3CD
CLAUSE 14
Method of Valuation of Closing Stock

Sr. No.	Particulars	Method of Valuation
1	LAND	(i) LAND IS VALUED AT COST,COST INCLUDES COST OF ACQUISITION AND ALL OTHER RELATED COST OF ACQUISITION.
2	CONSTRUCTION WORK IN PROGRESS	(ii) CONSTRUCTION OF WORK-IN-PROGRESS IS VALUED AT COST. COST INCLUDES COST OF MATERIAL, SERVICES AND OTHER RELATED OVERHEADSRELATED TO PROJECT UNDER CONSTRUCTION AND ESTIMATED PERCENTAGE OF PROFIT.

CNK & ASSOCIATES LLP
VADODARA
CHARTERED ACCOUNTANTS

GURU REALITY

ASSESSMENT YEAR : 2019-20

ANNEXURE TO FORM NO.3CD

CLAUSE 18

ADDITION / DELETION DURING THE YEAR IN FIXED ASSETS

Particulars	Rate (%)	Opening Balance	Additions		Deductions	Total	Depreciation	Closing Balance
			>180 Days	<180 Days				
BLOCK- 1								
Plant & Machinery								
Refrigerator	15	5,547	-	-	-	5,547	832	4,715
BLOCK- 2								
Computer								
Computer & Printer	40	25,201	-	-	-	25,201	10,080	15,121
Total (Rs.)		**30,748**	**-**	**-**	**-**	**30,748**	**10,912**	**19,836**
Previous Year (Rs.)		**6,526**	**21,549**	**15,339**	**-**	**43,414**	**12,666**	**30,748**

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

Annexure - VII

GURU REALITY
ASSESSMENT YEAR : 2019-20
ANNEXURE TO FORM NO.3CD
CLAUSE 23
DETAILS OF PAYMENTS TO PERSONS SPECIFIED U/S 40A(2)(b)

Sr. No.	Name of Related Person	Nature of Relationship	PAN of Related Person	Nature of Transaction	Amount (₹)
1	Rajendrabhai D. Patel	Partner	ACQPP6069G	Interest to Partner	2,885,741
2	Daxaben R. Patel	Partner	ADHPP5909R	Interest to Partner	1,338,227
3	Dhruv Patel	Partner	COZPP1392F	Interest to Partner	129,621
				Total	4,353,589

Annexure - VIII

CLAUSE 26(B)
DETAILS OF SUM REFERRED TO IN CLAUSES (a), (b), (c), (d), (e) or (f) OF SECTION 43B THE LIABILITY FOR WHICH INCURRED DURING THE YEAR

Sr. No.	Nature of Liability	Section	Liability incurred during the previous year and which was outstanding at the year end	Amount paid on or before the due date specified under section 139(1)		Amount not paid on or before the due date specified under section 139(1)
				Date of Payment	Amount (₹)	
1	CGST Payable RCM	43B	16,244	04.05.2019	16,244	-
2	SGST Payable RCM	43B	16,244	04.05.2019	16,244	-
3	CGST Payable	43B	296,196	04.05.2019	296,196	-
4	SGST Payable	43B	296,196	04.05.2019	296,196	-
						-
	Total		624,880		624,880	-

Notes :

1 During the previous year sales tax/VAT,Service Tax and GST are not passed through the Profit and Loss Account.

2 In giving the information under this sub-clause we have disclosed only those amounts which are covered u/s. 43B and have remained unpaid as at the year end.

CNK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS

Annexure-IX

GURU REALITY
ASSESSMENT YEAR : 2019-20
ANNEXURE TO FORM NO.3CD
CLAUSE 31(a) & (c)
PARTICULARS OF LOANS/DEPOSITES ACCEPTED OR REPAID DURING THE YEAR

Amount (₹)

Sr. No.	Name and Address of the Lender / Depositor	PAN of the Depositer	Opening Balance	Amount of Loan / Deposit Taken / Accepted	Whether Loan or Deposit Taken/ Accepted Otherwise Than by an Account Payee Cheque/ Bank Draft	Amount Repaid	Whether Loan or Deposit Repaid Otherwise Than by an Account Payee Cheque / Bank Draft	Closing Balances	Maximum O/S Balance during the year	Whether it was squared up durg the year
1	Dipal S Patel A-1, Upasanana Society, Mahavir Hall Char Rasta, Ajwa Road, Vadodara	AUZPP6663P	1,954,245	202,113	No	207,000	NA	1,949,358	1,954,245	No
2	Sangita Umesh Kotadia Sardar Market Yard, Hathikhana, Fatehpura, Vadodara-390006	ADRPK4002C	214,273	-	NA	214,283	No	-	214,273	Yes
3	Samir A Patel D/72, Swaminarayan Nagar, Nizampura, Vadodara	ACWPP2304A	13,390,351	4,282,051	No	67,300	NA	17,605,102	17,605,102	No
4	Atul Shah - HUF 261, Kalpana Society, Waghodiya Road, Vadodara	AAIHA1507N	(22,747)	2,662,720	No	140,220	NA	2,499,753	2,499,753	No
5	Bharti P. Patel 73-D, Swaminarayan Nagar, Nizampura, Vadodara	AVTPP1808K	966,396	52,604	No	1,019,000	NA	-	1,019,000	Yes

CNK & ASSOCIATES LLP
VADODARA
CHARTERED ACCOUNTANTS

Sr. No.	Name and Address of the Lender / Depositor	PAN of the Depositer	Opening Balance	Amount of Loan / Deposit Taken / Accepted	Whether Loan or Deposit Taken/ Accepted Otherwise Than by an Account Payee Cheque/ Bank Draft	Amount Repaid	Whether Loan or Deposit Repaid Otherwise Than by an Account Payee Cheque / Bank Draft	Closing Balances	Maximum O/S Balance during the year	Whether it was squared up durg the year
6	Rajendra D. Patel - HUF : 84, Balaji Nagar, VIP Road, Karelibaug, Vadodara	AAFHR9916R	3,732,388	1,161,705	No	-	NA	4,894,093	4,894,093	No
7	Neer R Patel 84, Balaji Nagar, VIP Road, Karelibaug, Vadodara	BRWPP1388Q	4,058,209	1,298,868	No	5,000	NA	5,352,077	5,352,077	No
8	Shivaay Infra Con Vadodara	ADVFS3841F	-	2,500,000	No	-	NA	2,500,000	2,500,000	No

CNK & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * VADODARA

Annexure - X

GURU REALITY

ASSESSMENT YEAR : 2019-20

Clause 34(a) of Form No. 3CD

THE DETAILS OF COMPLIANCE WITH PROVISIONS OF CHAPTER XVII-B or CHAPTER XVII-BB

TAX DEDUCTION AND COLLECTION ACCOUNT NUMBER	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 CENTRAL GOVERNMENT OUT OF (6) AND (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BRDG02608E	194A	Intererst on Loan	2,905,625	2,905,625	2,905,625	290,564			
BRDG02608E	194C	Contractor	18,237,487	14,913,678	14,913,678	211,863	-	-	-
BRDG02608E	194 H	Brockrage	2,557,800	2,557,800	2,557,800	127,890			
BRDG02608E	194J	Professional Fees	820492	764492	764492	87950	-	-	-

CNK & ASSOCIATES LLP * VADODARA * CHARTERED ACCOUNTANTS

Annexure - XI

GURU REALITY
ASSESSMENT YEAR : 2019-20
ANNEXURE TO FORM NO.3CD

CLAUSE 34 (B)

PARTICULARS WHERE THE ASSESSEE HAS NOT FURNISHED THE STATEMENT OF TAX DEDUCTED OR TAX COLLECTED WITHIN THE PRESCRIBED TIME

Tax Deduction and Collection Number (TAN)	Type of Form	Due date of Furnishing	Date of Furnishing, if Furnished	Whether statement of Tax Deducted or Collected contains information about all transactions which are required to be reported
BRDG02608E	26Q	31.07.2018	23.07.2018	No
BRDG02608E	26Q	31.10.2018	30.10.2018	No
BRDG02608E	26Q	31.01.2019	24.01.2019	No
BRDG02608E	26Q	31.05.2019	29.05.2019	No

Annexure - XII

Clause 34(c) of Form No. 3CD

THE DETAILS OF PAYMENT OF INTEREST ON TAX DEDUCTED AT SOURCE UNDER SECTION 201(1A) AND 206C(7)

TAX DEDUCTION ACCOUNT NUMBER(TAN)	AMOUNT OF INTEREST UNDER SECTION 201(1A)/206C(7) IS PAYABLE	AMOUNT PAID OUT OF COLUMN (2) ALONG WITH DATE OF PAYMENT.	
BRDG02608E	44	44	07/05/2018
BRDG02608E	560	560	30/05/2018
BRDG02608E	81	81	19/06/2018
BRDG02608E	4275	4275	07/07/2018
BRDG02608E	975	975	09/07/2018
BRDG02608E	1005	1005	17/09/2018
BRDG02608E	233	233	17/09/2018
BRDG02608E	255	255	17/09/2018
BRDG02608E	118	118	22/10/2018
BRDG02608E	370	370	19/11/2018
BRDG02608E	168	168	19/11/2018
BRDG02608E	90	90	19/11/2018
BRDG02608E	597	597	10/12/2018
BRDG02608E	300	300	10/12/2018
BRDG02608E	6600	6600	19/12/2018
BRDG02608E	750	750	19/12/2018
BRDG02608E	107	107	08/01/2019
BRDG02608E	351	351	08/01/2019
BRDG02608E	1125	1125	08/01/2019
BRDG02608E	80	80	16/02/2019
BRDG02608E	160	160	16/02/2019
BRDG02608E	2250	2250	30/03/2019
BRDG02608E	5288	5288	30/03/2019

CNK & ASSOCIATES LLP * VADODARA * CHARTERED ACCOUNTANTS

CNK & ASSOCIATES LLP * VADODARA * CHARTERED ACCOUNTANTS

GURU REALITY

ASSESSMENT YEAR : 2019-20

ANNEXURE TO FORM NO.3CD

CLAUSE 40

PARTICULARS REGARDING TURNOVER, GROSS PROFIT ETC. FOR THE PREVIOUS YEAR AND PRECEDING PREVIOUS YEAR

Sr. No.	Particulars	Previous Year			Preceeding Previous Year		
		(₹)	(₹)	%	(₹)	(₹)	%
1	Total Turnover of the assessee	61,082,367			41,829,625		
2	Gross Profit / Turnover	19,202,537	61,082,367	31.44	10,750,794	41,829,625	25.70
3	Net Profit / Turnover	9,603,769	61,082,367	15.72	6,192,562	41,829,625	14.80
4	Stock in trade / Turnover	NA	NA		NA	NA	
5	Material Consumed / Finished Goods Produced	NA	NA		NA	NA	

CMK & ASSOCIATES LLP VADODARA CHARTERED ACCOUNTANTS