

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 **2018** and the **Profit and loss account** for the period beginning from **01/04/2017** to ending on **31/03/2018** attached herewith, of **PSY ORGANIZER 704, 7TH FLOOR, , PRATIK MALL KOBA - GANDHINAGAR , GANDHINAGAR, GUJARAT, 382421 AAREP7035K,**

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 **704, 7TH FLOOR, PRATIK MALL KOBA - GANDHINAGAR GANDHINAGAR 382421,** and **0** branches.

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

All balance of Curent Assets and Current Liabilities are subject to confirmations of parties concerned

(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, **2018** ;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
--------	--------------------	-----------------------------

Place **GANDHINAGAR**
Date **29/10/2018**

Name **MANOJ LEKINWALA & CO.**
Membership Number **037663**
FRN (Firm Registration Number) **106023W**
Address **PLOT NO 206, FIRST FLOOR, NEAR PO ST OFFICE, GANDHINAGAR, GUJARAT, 382021**

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		PSY ORGANIZER			
2	Address		704, 7TH FLOOR, , PRATIK MALL KOB - GANDHINAGAR, GANDHINAGAR, GUJARAT, 382421			
3	Permanent Account Number (PAN)		AARFP7035K			
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	Service Tax	AARFP7035KSD001			
	2	Sales VAT/Tax GUJARAT	24060307048			
	3	Goods and Services Tax GUJARAT	24AARFP7035K1ZS			
5	Status		Firm			
6	Previous year from		01/04/2017 to 31/03/2018			
7	Assessment Year		2018-19			
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 (%)
		BANKIM C. JOSHI				7.5
		BHAVIK M. PRAJAPATI				5
		DIMPLE NILAY DESAI				10
		HETAL RAKESH SHAH				10
		KSHITIJ D. PATEL				14
		MAHESHBHAI DARAMSIBHAI PRAJAPATI				2
		NILAY CHHOTUBHAI DESAI				11.5
		NILAY CHHOTUBHAI DESAI HUF				20
		RAKESH HARENDRA SHAH				5
		SANJAY K. LADHAWALA				5
		SANJAY K. LADHAWALIA HUF				5
		VAISHALI BANKIM JOSHI				5
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
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	Other construction activity n.e.c.			06010
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
		Nil				
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
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
		CASH BOOK, BANK BOOK, GENERAL LEDGER	704, 7TH FLOOR,	PRATIK MALL	GANDHINAGAR	GUJARAT
						382421
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				

Books Examined			
CASH BOOK, BANK BOOK, GENERAL 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).		
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.)
Total			
13 f	Disclosure as per ICDS.		
ICDS		Disclosure	
ICDS I - Accounting Policies		The Financial Statements are prepared in accordance with the generally accepted accounting principles ("GAAP") in India under historical cost convention on accrual basis. The accounting policies adopted in the preparation of the Financial Statement are consistent with those followed in the previous year.	
ICDS II - Valuation of Inventories		The Firm is engaged in construction and sale of flat, office or shop. Work in progress as stated in Profit and Loss account and Balance sheet are valued as per the percentage of work completed method as per Guidance Note issued by the ICAI for Real Estate Developers.	
ICDS III - Construction Contracts		NOT APPLICABLE	
ICDS IV - Revenue Recognition		All expenditure having a material bearing on the financial statements are recognized on cash basis. Revenue is recognized as per % of work completed method as per Guidance note issued by ICAI for real estate transaction.	
ICDS V - Tangible Fixed Assets		NOT APPLICABLE	
ICDS VII - Governments Grants		NOT APPLICABLE	
ICDS IX - Borrowing Costs		NOT APPLICABLE	
ICDS X - Provisions, Contingent Liabilities and Contingent Assets		Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent liabilities which are not recognized are disclosed by way of notes. Contingent assets are neither recognized nor disclosed in the financial statement.	
14 a	Method of valuation of closing stock employed in the previous year.		WIP VALUED AT % COMPLETION METHOD- GUIDANCE NOTE ISSUED BY ICAI FOR REAL ESTATE TRANSACTION
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		
	Nil										
16 e	Capital receipt, if any										
	Description								Amount		
	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:										
	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:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Nil										
	* 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		
	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										
	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.		
	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, 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 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)											0
(v) wealth tax under sub-clause (iia)											0
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0
(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)											0
(ix) tax paid by employer for perquisites under sub-clause (v)											0
(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 of the payee, if available	
(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 of the payee, if available	
(e) Provision for payment of gratuity not allowable under section 40A(7)											0
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											0
(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)											0

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006							0
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)		
	KSHITIJ D. PATEL	CUAPP5055G	PARTNER	INTEREST TO PARTNER		218217		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ACA.							
	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 ON LABOUR					1450	
	Tax,Duty,Cess,Fee etc	TDS ON CONSULTANCY - ELY					13000	
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.)			Yes	VAT & SERVICE TAX ARE PASSED THROUGH 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							No
	CENVAT/ITC	Amount					Treatment in Profit and Loss/Accounts	
	Opening Balance							
	Credit Availed							
	Credit Utilized							
	Closing/Outstanding Balance							
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)(viiia)							
	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 consideration paid	Fair Market value of the 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)(viiib). 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? (b) 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												
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess of 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	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				

								through a bank account.	an account payee bank draft.	
		1	NANDISH NILAY DESAI	PLOT - 173 SECTOR -1/B, GANDHINAGAR		800000	No	740000	Yes-Cheque	Account payee cheque
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	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	Nature of transaction	Amount of receipt	Date 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	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	Nature of transaction	Amount of Payment	Date 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	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of 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	NANDISH NILAY DESAI	PLOT - 173 SECTOR -1/B, GANDHINAGAR		60000	740000	Yes-Cheque	Account payee cheque
		2	VIKARM ENTERPRISE	PLOT		2160000	2160000	Yes-Cheque	Account payee cheque
		3	ANANJANABEN N PATEL	PLOT		500000	500000	No	
		4	NARENDRA KUMAR R. PATEL	PLOT		500000	500000	Yes-Cheque	Account payee cheque
		5	NIKITA SALES CORPORATION	PLOT		2900000	2900000	Yes-Cheque	Account payee cheque
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.							
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.							
		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							

	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										No
		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	80IBA			37411398							
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	AHMP10 929C	194C	ADVERT ISEMEN T	381728	245490	245490	2483	0	0	0	
	2	AHMP10 929C	194H	BROKER AGE	1256164	1193164	1193164	59659	0	0	0	
	3	AHMP10 929C	194J	CONSUL TANCY	1484000	1386000	1386000	138600	0	0	0	
	4	AHMP10 929C	194C	LABOUR	65321531	64687763	64687763	665381	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:										No
	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.					
	Nil											
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	Consumpti- on 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(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (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									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									
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	313437709				64115591				
b	Gross profit / Turnover	52571622	313437709	16.77%	10176727	64115591	15.87%			
c	Net profit / Turnover	53125275	313437709	16.95%	200005	64115591	0.31%			
d	Stock-in-Trade / Turnover	210958563	313437709	67.3%	219566998	64115591	342.45%			
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%			
(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									
		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks			
		Nil								
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish									No

	Sl No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.	
		Nil						
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286							No
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
		Nil						
	A(c) If Not due , please enter expected date of furnishing the report							
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)							
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST	
		Nil						

Place **GANDHINAGAR**
Date **29/10/2018**

Name **MANOJ LEKINWALA & CO.**
Membership Number **037663**
FRN (Firm Registration Number) **106023W**
Address **PLOT NO 206, FIRST FLOOR, NEAR POST OFFICE, GANDHINAGAR, GUJARAT, 382021.**

Form Filing Details	
Revision/Original	Revised
Reason 1	Others
Description	BY MISTAKE INTEREST RECEIVABLE FROM PARTNERS IS SHOWN AS INTEREST PAYABLE TO PARTNERS. NOW THE SAME MISTAKE IS CORRECTED AND INTEREST RECEIVABLE FROM PARTNER IS CORRECTLY REFLECTED AS INTEREST INCOME

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	

