M/S. HARI KRISHNA CORPORATION

R.S.No-72/1 to 4, F.P.101,T.P-35,
Nr.Sahjanand Bio-Tech, B/h Tulsi Residency,
Ved Road, Katargam, Surat.

AUDIT REPORT

FOR THE YEAR ENDING 31-03-2018
F.Y. 2017-18

M/S. SHUKLA MODY & CO.
CHARTERED ACCOUNTANTS

PLOT NO 572/B/1,
ADARSH SOCIETY, OPP. ELECTRIC SUBSTATION,
NR. GOKULAM DAIRY, ATHWALINES,
SURAT-395 007.

DATE:- 01-08-2018

M/S. HARI KRISHNA CORPORATION
R.S.No-72/1 to 4, F.P.101, T.P.-35
Nr.Sahjanand Bio-Tech,
B/h. Tulsi Residency, Ved Road,
Katargam, Surat.

To,
The Auditor,
M/S. SHUKLA MODY & CO.
Plot No 572-B/1, Adarsh Society,
Opp. Electric Substation, Nr. Gokulam dairy,
Athwalines,
SURAT - 395 007.

Sub :- [1] Confirmation - Audit Report - A. Y. 2018-19
[2] Authority for e-filing of audited report and return of income.

Sir,

With reference to the above subject, I/We, your above stated client hereby confirm the audit report which is prepared as per my/our instruction.

I/We have undergone the relevant papers and forms attached together with audit report and the same are signed after verification.

Moreover, I/We authorise you and your office to file our return of income either digitally or otherwise as well as accept/reject the audited report on our behalf. We will not held you responsible for any error or default in our return of income or audited report prepared through your office.

As per my knowledge and belief the same are true and correct.

For Hari Krishna Corporation

x વિનેશ ડી. કાકડીયા.

Partner

M/S. HARI KRISHNA CORPORATION
R.S.No-72/1 to 4, F.P.101, T.P.-35
Nr.Sahjanand Bio - Tech,
B/h. Tulsi Residency, Ved Road,
Katargam, Surat.

ACCOUNTING POLICIES :-

[1] (a) The financial statements have been prepared in accordance with normally accepted accounting principles.

(b) Revenue and expenditure is accounted for on accrual basis. The Income is ascertained on the basis of sale of flats on possession given to respective buyers.

NOTES ON ACCOUNTS :-

[1] The balance of sundry debtors and creditors are subject to confirmation.

[2] The expenses for which no supportings found are certified by the partner as correct.

[3] Previous year figures are regrouped, reclassified wherever considered necessary to confirm with current year figures.

[4] Fixed assets are stated at cost of acquisition. Depreciation is not provided for in books.

[5] The financial statements are the responsibility of the management, our responsibility is to express an opinion on the given financial statement which is as per our Audit Report.

[6] We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

For Hari Krishna Corporation

x ચિતેશ. ડી. કાકડિયા

Partner

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

x

FOR SHUKLA MODY & CO.
CHARTERED ACCOUNTANTS

CA. HITENDRA R. MODY
PARTNER
M. NO. 46835
FRN : 118247W

CERTIFICATE

FOR THE PURPOSE OF TAX AUDIT REPORT - FOR F.Y. 2017-18

PART - I

This is to certify that the expenditure exceeding Twenty Thousand Rupees covered under section 40A(3), are made by account payee cheque drawn on a bank and / or account payee bank draft for the period from 01-04-2017 to 31-03-2018.

PART - II

It is also certified that during this financial year we have not taken or accepted and / or repaid any loan or deposit, if any, in an amount exceeding the limit specified in section 269SS and/or 269T otherwise then by account payee cheque and / or account payee bank draft.

It is also certified that cost audit/excise audit/service tax audit has not been conducted during the year as it is N.A.

For Hari Krishna Corporation

x હિતેશા ડી. [illegible]

Partner

SHUKLA MODY AND CO
Chartered Accountant

PLOT NO. 572/B-1, 1ST FLOOR, ADARSH SOCIETY,,NEAR GOKULAM DAIRY,,BHUTNATH MAHADEV MANDIR LANE,
ATHWALINES,,SURAT GUJARAT 395007
Ph. 9429010500
e-mail : hgmodyco@yahoo.com

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the Balance Sheet as on 31-MAR-2018, and the Profit and Loss Account for the period beginning from 1-APR-2017 to ending on 31-MAR-2018, attached herewith, of
   M/S. HARI KRISHNA CORPORATION
   R.S.No. 72/1 To 4,F.P.No. 101,T.P.No.35,Panchshila Residency,B/H. Tulsi Residency,Near Sahajanand Bio Tec,KATARGAM,SURAT
   PAN **AAFFH5516F**

2. I 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 S.NO. 72/1 To 4,PANCHSHEELA RESIDENCY,F. N. NO. 101, T.P. NO. 35,B/H. TULSI RESIDENCY,NEAR SAHAJANAND BIOTECH, VED ROAD,SURAT

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

   (b) Subject to above -

   (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

   (B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.

   (C) In my opinion and to the best of my information and according to the explanations given to me, 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 31-MAR-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 my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

For SHUKLA MODY AND CO
Chartered Accountant
(Firm Registration No.: 118247W)

(HITENDRA RAJENDRA MODY)
PARTNER
Membership No: 046835

Place :SURAT
Date : 01/08/2018

FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	**M/S. HARI KRISHNA CORPORATION**
02	Address	**R.S.No. 72/1 To 4,F.P.No. 101,T.P.No.35,Panchshila Residency,B/H. Tulsi Residency,Near Sahajanand Bio Tec,KATARGAM,SURAT**
03	Permanent Account Number (PAN)	**AAFFH5516F**
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	**Yes**

Name of Act	State	Other	Registration No.	Description (optional)
Sales Tax/VAT	**GUJARAT**		**24222602020**	
Service Tax			**AAFFH5516FSD001**	
Other Indirect Tax/duty		**GST**	**24AAFFH5516F1ZP**	

05	Status	**Partnership Firm**
06	Previous year	**from 1-APR-2017 to 31-MAR-2018**
07	Assessment year	**2018-19**
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted **Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore**

Part B

09 a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.

Name	Profit sharing ratio (%)
SAVITABEN DHANJIBHAI KANKOTIA	**25.00**
HITESHKUMAR DHANJIBHAI KANKOTIA	**25.00**
DAYABEN HITESHBHAI KANKOTIYA	**25.00**
DHANJIBHAI PARSHOTTAMBHAI KANKOTIA	**25.00**

b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change — **No**

Name of Partner/Member	Date of change	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
REAL ESTATE AND RENTING SERVICES	**Developing and sub-dividing real estate into lots**	**07003**

b) If there is any change in the nature of business or profession, the particulars of such change. — **No**

Business	Sector	Sub Sector	Code	Remarks if any:

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	**No**
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	**R.S.No. 72/1 to 4, F.P.No. 101, T.P.No.35, Panchshila Residency, B/H. Tulsi Residency, Near Sahajanand Bio Tec, Katargam, Surat, GUJARAT, 395004** — **Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)**
	c)	List of books of account and nature of relevant documents examined.	**Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register**
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis,if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)	**No**

Section	Amount	Remarks if any:

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**
	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.)	Remarks if any:

	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**
	e)	If answer to (d) above is in the affirmative, give details of such adjustments	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	**Please refer to notes on accounts. There is no change in accounting policies.**
ICDS II - Valuation of Inventories	**There is no Closing stock. However, WIP is shown under the head Other Current Assets.**
ICDS III - Construction Contracts	**Not Applicable**
ICDS IV - Revenue Recognition	**All revenues arising out of sale of goods have been recognized fully and there exist no reasonable uncertainty regarding collection of revenue.**
ICDS IX - Borrowing Costs	**There is no borrowing cost incurred during the year.**
ICDS V - Tangible Fixed Assets	**As per the policies of the assessee, the depreciation is not provided on the tangible assets**
ICDS VII - Governments Grants	**There is no Government grant received during the year.**
ICDS X - Provisions,Contingent Liabilities and Contingent Assets	**Provisions are made on the basis of reasonable estimate taking all factors into consideration. There is no contingent liability or Contingent assets as on the Balance sheet date.**
Total	

14	a)	Method of valuation of closing stock employed in the previous year.	**There is no Closing Stock. However, WIP is shown at cost under the head Current Assets.**
	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.)	Remarks if any:

SHUKLA MODI & CO. SURAT CHARTERED ACCOUNTANTS

15	Give the following particulars of the capital asset converted into stock-in-trade:-	NA

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

16 Amounts not credited to the profit and loss account, being, -

a)	the items falling within the scope of section 28;	Nil

Description	Amount	Remarks if any:

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 refunds are admitted as due by the authorities concerned;	Nil

Description	Amount	Remarks if any:

c)	escalation claims accepted during the previous year;	Nil

Description	Amount	Remarks if any:

d)	any other item of income;	Nil

Description	Amount	Remarks if any:

e)	capital receipt, if any.	Nil

Description	Amount	Remarks if any:

17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	No

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode

18		Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	
	a)	Description of asset/block of assets.	NA
	b)	Rate of depreciation.	NA
	c)	Actual cost or written down value, as the case may be.	NA
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	NA
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	NA
	ii)	change in rate of exchange of currency, and	NA
	iii)	Subsidy or grant or reimbursement, by whatever name called.	NA
	e)	Depreciation allowable.	NA
	f)	Written down value at the end of the year.	NA

19 Amounts admissible under sections

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	**Nil**

Description	Amount	Remarks if any:

	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	**Nil**

Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

1	expenditure of capital nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

2	expenditure of personal nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

4	Expenditure incurred at clubs being entrance fees and subscriptions	**Nil**

Particulars	Amount in Rs.	Remarks if any:

5	Expenditure incurred at clubs being cost for club services and facilities used.	**Nil**

Particulars	Amount in Rs.	Remarks if any:

6	Expenditure by way of penalty or fine for violation of any law for the time being force	**Nil**

Particulars	Amount in Rs.	Remarks if any:

7	Expenditure by way of any other penalty or fine not covered above	**Nil**

Particulars	Amount in Rs.	Remarks if any:

8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	**Nil**

Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)

A	Details of payment on which tax is not deducted:	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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)	**Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:

ii as payment to resident referred to in sub-clause (ia)

A	Details of payment on which tax is not deducted:	**Nil**

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks 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)	**Nil**

Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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; **Nil**

Particulars	Section	Amount debited to P/L A/C	Description	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	Name of the payee	PAN of the payee (optional)	Remarks if any:

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**

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:

	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**

Nature of Liability	Amount	Remarks if any:

	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**

Particulars	Amount	Remarks if any:

	i)	amount inadmissible under the proviso to section 36(1)(iii).	**Nil**
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	**Nil**
23		Particulars of payments made to persons specified under section 40A(2)(b).	**As Per Annexure "A"**
24		Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	**Nil**

Section	Description	Amount	Remarks if any:

25	Any amount of profit chargeable to tax under section 41 and computation thereof.	**Nil**

Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

26 i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
a)	paid during the previous year;	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

b)	not paid during the previous year;	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

B	was incurred in the previous year and was	
a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

b)	not paid on or before the aforesaid date.	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

	ii	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	**No**
27	a)	Amount of Central Value Added Tax credits availed of or utilized 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.	**As Per Annexure "B"**
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	**Nil**

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

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**

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:

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.	NA

Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

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	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	**As Per Annexure "C"**
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	**Nil**

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	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

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:	**As Per Annexure "D"**
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:?	**Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount 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

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

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		
	Name of the payer	Address of the payer	PAN of the payer (optional)	Amount 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

32 a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available : **Nil**

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount	Order U/S and date	Remarks

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.	NA
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.	NA

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

Section	Amount	Remarks if any:

34 a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	**As Per Annexure "E"**
b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	**Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	Remarks if any:

c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	**No**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing st
N/A					

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :

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	*percentage of yield;	*shortage / excess, if any.
N/A									

B Finished products :

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.
N/A							

C By products :

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.
N/A							

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	NA

(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c)Date of Payments with Amount		Remarks if any:
	115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount	

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.	NA
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.	NA
39	Whether any audit was conducted under section 72A of the 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:	As Per Annexure "F"
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 along with details of relevant proceedings.	Nil

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

For SHUKLA MODY AND CO
Chartered Accountant
(Firm Registration No.: 118247W)

SHUKLA MODY & Co. SURAT CHARTERED ACCOUNTANTS

(HITENDRA RAJENDRA MODY)
PARTNER
Membership No: 046835

Place :SURAT
Date : 01/08/2018

(F.Y. 2017-18)

M/S. HARI KRISHNA CORPORATION

PAN No : AAFFH5516F

R.S.No. 72/1 to 4, Panchshila Residency, F.P.No. 101, T.P.No.35, B/h. Tulsi Residency, Near Sahajanand Bio Tec, KATARGAM, SURAT

Balance Sheet as on 31st March 2018

Particular	Sch	Amount (Current Yr.)
I. Source of funds		
Capital Funds:		
Capital		
Loan Funds:	1	3,98,71,769.52
Unsecured Loans		
	2	45,35,278.04
II. Application of funds		**4,44,07,047.56**
Fixed Assets		
Written Down Value	3	
Add: Addition		1,10,963.14
Less: Sales		78,813.56
Less: Depreciation		Nil
Net Value		Nil
work-in-progress		1,89,776.70
Current Assets,loans and advances:		Nil
Cash and Bank Balance		
Other Current Assets	4	4,10,261.99
Loan and Advances	5	4,37,27,008.87
	6	80,000.00
Less: Current liabilities and provisions		**4,42,17,270.86**
Net current assets		
Miscellaneous expenditure		4,42,17,270.86
		4,44,07,047.56

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SHUKLA MODY AND CO

Chartered Accountants

(Registration No. 118247W)

HITENDRA RAJENDRA MODY

PARTNER

Membership No.: 046835

SHUKLA MODY & Co. SURAT CHARTERED ACCOUNTANTS

For M/S. HARI KRISHNA CORPORATION

HITESHKUMAR DHANJIBHAI KANKOTIA

Partner

Date: 01/07/2018

M/S. HARI KRISHNA CORPORATION (F.Y. 2017-18)

PAN No : AAFFH5516F

R.S.No. 72/1 to 4, Panchshila Residency, F.P.No. 101, T.P.No.35, B/h. Tulsi Residency, Near Sahajanand Bio Tec, KATARGAM, SURAT

Profit and Loss A/c for the year ending 31st March 2018

Particular	Sch	Amount (Current Yr.)
Income		
Turnover	7	1,10,00,000.00
Total		**1,10,00,000.00**
Expenditure		
Manufacturing Expenses	9	73,98,361.30
Financial Expenses	11	35,89,525.00
Total		**1,09,87,886.30**
Profit/Loss before Depreciation		**12,113.70**
Depreciation		Nil
Profit/Loss for the year before tax		**12,113.70**
Profit/Loss for the year after tax		**12,113.70**
Balance Carried to Balance Sheet		**12,113.70**

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SHUKLA MODY AND CO

Chartered Accountants

(Registration No. 118247W)

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

HITENDRA RAJENDRA MODY

PARTNER

Membership No.: 046835

For M/S. HARI KRISHNA CORPORATION

HITESHKUMAR DHANJIBHAI KANKOTIA

Partner

Date: 01/07/2018

(F.Y. 2017-18)

M/S. HARI KRISHNA CORPORATION
PAN No : AAFFH5516F
R.S.No. 72/1 to 4, Panchshila Residency, F.P.No. 101, T.P.No.35, B/h. Tulsi Residency, Near Sahajanand Bio Tec, KATARGAM, SURAT

SAVITABEN DHANJIBHAI KANKOTIA's Capital A/c as on 31st March 2018

Schedule: 1

Particular	Amount	Particular	Amount
Drawings	58,50,000.00	Balance B/F	1,17,01,240.93
Deduction U/s 80G	1,25,000.00	Capital Introduced	19,00,000.00
Balance C/F	85,18,164.36	Interest to partners	8,88,895.00
		Net Profit	3,028.43
Total	**1,44,93,164.36**	**Total**	**1,44,93,164.36**

HITESHKUMAR DHANJIBHAI KANKOTIA's Capital A/c as on 31st March 2018

Schedule: 1

Particular	Amount	Particular	Amount
Drawings	78,65,000.00	Balance B/F	2,12,57,848.56
Deduction U/s 80G	1,25,000.00	Capital Introduced	35,36,292.00
Balance C/F	1,84,12,876.99	Interest to partners	16,05,708.00
		Net Profit	3,028.43
Total	**2,64,02,876.99**	**Total**	**2,64,02,876.99**

DAYABEN HITESHBHAI KANKOTIYA's Capital A/c as on 31st March 2018

Schedule: 1

Particular	Amount	Particular	Amount
Drawings	1,00,000.00	Balance B/F	1,28,26,314.87
Deduction U/s 80G	1,25,000.00	Interest to partners	11,68,700.00
Balance C/F	1,37,73,043.30	Net Profit	3,028.43
Total	**1,39,98,043.30**	**Total**	**1,39,98,043.30**

DHANJIBHAI PARSHOTTAMBHAI KANKOTIA's Capital A/c as on 31st March 2018

Schedule: 1

Particular	Amount	Particular	Amount
Drawings	33,00,000.00	Balance B/F	63,434.46
Interest to partners	73,778.00	Capital Introduced	26,00,000.00
Deduction U/s 80G	1,25,000.00	Net Profit	3,028.41
		Balance C/F	8,32,315.13
Total	**34,98,778.00**	**Total**	**34,98,778.00**

SHUKLA MODI & Co.
SURAT
CHARTERED ACCOUNTANTS

M/S. HARI KRISHNA CORPORATION

PAN No : AAFFH5516F

R.S.No. 72/1 to 4, Panchshila Residency, F.P.No. 101, T.P.No.35, B/h. Tulsi Residency, Near Sahajanand Bio Tec, KATARGAM, SURAT

(F.Y. 2017-18)

Fixed Assets as on 31st March 2018

Schedule: 3

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Note Counting Machine	0.00%	35,500.00	Nil	Nil	Nil	35,500.00	Nil	35,500.00
Computer - Lenovo	0.00%	31,075.00	Nil	Nil	Nil	31,075.00	Nil	31,075.00
Computer - Lenovo new	0.00%	Nil	Nil	78,813.56	Nil	78,813.56	Nil	78,813.56
Printer	0.00%	12,288.14	Nil	Nil	Nil	12,288.14	Nil	12,288.14
Printer DCP-300	0.00%	10,500.00	Nil	Nil	Nil	10,500.00	Nil	10,500.00
Tally Software	0.00%	21,600.00	Nil	Nil	Nil	21,600.00	Nil	21,600.00
Total		**1,10,963.14**	**Nil**	**78,813.56**	**Nil**	**1,89,776.70**	**Nil**	**1,89,776.70**

SHUKLA MODI & Co. CHARTERED ACCOUNTANTS SURAT

M/S. HARI KRISHNA CORPORATION (F.Y. 2017-18)

PAN No : AAFFH5516F

R.S.No. 72/1 to 4, Panchshila Residency, F.P.No. 101, T.P.No.35, B/h. Tulsi Residency, Near Sahajanand Bio Tec, KATARGAM, SURAT

Schedules annexed to and forming part of Balance sheet for the year ended on 31st march 2018

Particulars	SCH.	For the Period ended on 31/03/2018
Unsecured Loans	2	
Dhanjibhai P. Kankotiya-HUF		30,38,304.96
Hiteshbhai D. Kankotiya-HUF		14,96,973.08
Total		**45,35,278.04**
Cash and Bank Balance	4	
Vijaya Bank - 000821		14,553.15
Cash		3,95,708.84
Total		**4,10,261.99**
Other Current Assets	5	
Work in progress - Flat No.A/401-Punchshila		40,29,206.36
Work in progress - Flat No.C/504-Punchshila		40,29,206.36
Work in progress - Construction (Variav)		14,02,561.49
Work in progress - Land (Variav)		3,42,21,140.00
Sanghi Industries Ltd.		5,100.00
Duties and Taxes		39,794.66
Total		**4,37,27,008.87**
Loan and Advances	6	
Shree Hari Corporation		80,000.00
Total		**80,000.00**

Duties and Taxes

S.N0.	Particulars	Amount (Current Yr.)
1	CGST	19,897.33
2	SGST	19,897.33
	Total	**39,794.66**

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

(F.Y. 2017-18)

M/S. HARI KRISHNA CORPORATION
PAN No : AAFFH5516F
R.S.No. 72/1 to 4, Panchshila Residency, F.P.No. 101, T.P.No.35, B/h. Tulsi Residency, Near Sahajanand Bio Tec, KATARGAM, SURAT

Schedules annexed to and forming part of Profit & Loss account for the year ended on 31st march 2018

Particulars	SCH.	For the Period Ended on 31/03/2018
Turnover		
Flat Sold	7	1,10,00,000.00
Total		**1,10,00,000.00**
Manufacturing Expenses		
Flat Cost (Construction)	9	69,83,824.31
Flat Cost (Land)		4,14,536.99
Total		**73,98,361.30**
Financial Expenses		
Interest to partners	11	35,89,525.00
Total		**35,89,525.00**

SHUKLA MODI & Co.
SURAT
CHARTERED ACCOUNTANTS

Annexure "A"

23. Particulars of payments made to persons specified under section 40A(2)(b).

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction
DAYABEN HITESHBHAI KANKOTIYA	Partner		11,68,700	Interest to Partner
HITESHKUMAR DHANJIBHAI KANKOTIA	Partner		16,05,708	Interest to Partner
SAVITABEN DHANJIBHAI KANKOTIA	Partner		8,88,895	Interest to Partner

Annexure "B"

Central Value Added Tax Credits Availed of or Utilised during the Previous Year and its treatment in the Profit and Loss a/c and treatment of outstanding Central VAT Credits

Particulars	Capital Goods (Rs.)	Input (Rs.)	Service Tax (Rs.)	Treatment
Balance representing credits as at the begining of the year		0		
Input available during the year		39794.66		The Credit availed is treated as advance duty and has not been debited to P and L a/c
Less amount of credit utilised during the year		0		The duty availed has been utilised against duty payable on finished goods
Balance representing outstanding amount as at the end of the year		39794.66		The outstanding balance of CENVAT has been treated as advance duty and shown as current assets.

SHUKLA MODI & Co.
SURAT
CHARTERED ACCOUNTANTS

Annexure "C"

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of 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.
DHANJIBHAI PARSHOTTAMBHAI KANKOTIYA - HUF	6,33,NARAYAN MUNI SOC.,NEAR SWAMINARAYAN GURUKUL,NANI VED,VED ROAD,SURAT, GUJARAT,3950	AAEHD3085J	85,000	No	31,03,304	Cheque	Account payee cheque

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

Annexure "D"

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:

Name of the payee	Address of the payee	PAN of the payee (optional)	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 taken or accepted by an account payee cheque or an account payee bank draft
DHANJIBHAI PARSHOTTAMBHAI KANKOTIYA - HUF	6,33,NARAYAN MUNI SOC.,NEAR SWAMINARAYAN GURUKUL,NANI VED,VED ROAD,SURAT,GUJARAT,3950	AAEHD3085J	1,50,000	31,03,304	Cheque	Account payee cheque
HITESH D KANKOTIYA (HUF)	6,NARAYAN MUNI SOCIETY,NR.SWAMINARAYAN GURUKUL,NANI VED,VED ROAD,Surat,GUJARAT,3950	AADHH3692E	1,00,000	15,96,973	Cheque	Account payee cheque

SHUKLA MODI & Co. SURAT CHARTERED ACCOUNTANTS

Annexure "E"

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:

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 deducte d or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
SRTH01755F	194J	Fees for professional or technical services	1,33,000	1,33,000	1,33,000	13,300	0	0	0	

Annexure "F"

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

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		1,10,00,000			2,11,83,958	
Gross profit/turnover		1,10,00,000	0.00	0	2,11,83,958	0.00
Net profit/turnover	12,114	1,10,00,000	0.11	0	2,11,83,958	0.00
Stock-in-trade/turnover	0	1,10,00,000	0.00	0	2,11,83,958	0.00
Material consumed/finished goods produced	0	0	0.00	0	0	0.00

SHUKLA MODI & Co.
SURAT
CHARTERED ACCOUNTANTS