DEV DEVELOPERS

Gayatri Plaza ,
Shop No. 103
Gayatri Nagar Main Road,
Rajkot,Gujrat-360002
Rajkot : 360002

PAN : AAQFD5206K

-: Tax Audit Report :-

F.Y. 2020-21

A.Y. 2021-22

Auditors :-

D. V. THUMMAR & CO.

Chartered Accountants

New Shakti Society, Nandubag Street No.4, Sant Kabir Road

Rajkot : 360003

Mobile: 9106574070,Email: cadevpatel@gmail.com

PAN : AHQPT1125Q

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 31st March, 2021 and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021 attached herewith, of

DEV DEVELOPERS

Gayatri Plaza , Shop No. 103 Gayatri Nagar Main Road, Rajkot,Gujrat-360002 Rajkot : 360002

PAN **AAQFD5206K**

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 Rajkot and 0 branches.

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 purposes of the audit

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee 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 give 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 31st March, 2021; and

(ii) In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.

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

5. In 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 and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	*Qualification Type*	*Observations/Qualifications*
1		

D. V. THUMMAR & CO.
Chartered Accountants

DEVRAJ V. THUMMAR
M. No.182840
RAJKOT
Chartered Accountants

Devraj V. Thummar
Proprietor
Mem.No.: 182840
UDIN : 21182840AAAACF9958
FRN No.: 146865W

Place **Rajkot**
Date **07/09/2021**

D. V. THUMMAR & CO.
Chartered Accountants
New Shakti Society, Nandubag Street No.4, Sant Kabir Road Rajkot : 360003
Mobile: 9106574070,Email: cadevpatel@gmail.com

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

01	Name of the assessee	**DEV DEVELOPERS**
02	Address	**Gayatri Plaza , Shop No. 103 Gayatri Nagar Main Road, Rajkot,Gujrat-360002 Rajkot : 360002**
03	Permanent Account Number	**AAQFD5206K**
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or any other identification number alloted for the same.	**As Per Annexure-A**
05	Status	**Firm**
06	Previous Year From	**01/04/2020 to 31/03/2021**
07	Assessment Year	**2021-22**
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(e)- When provisions of section 44AD(4) are applicable**
8a	Whether the assessee has opted for taxation u/s.115BA/115BAA/115BAB/115BAC/115BAD?	**No**
	Section under which option exercised	

PART-B

09	a)	In firm or association of persons, indicate names of partners/members and their profit sharing ratios In case of AOP, whether shares of members are indeterminate or unknown ?	*Name of Partners/Members*			*Ratio (%)*
			Mayurbhai Mukeshbhai Dangar			50%
			Nileshbhai Vajubhai Dangar			50%
	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 Change**			
10	a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	*Code*	*Sub-sector*	*Sector*	
			06002	Building of complete constructions or parts- civil contractors	CONSTRUCTION	
	b)	If there is any change in the nature of business or profession, the particulars of such change	**No Change**			
11	a)	Whether books of account are prescribed u/s.44AA ? If yes, list of books so prescribed	**No**			

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	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.)*	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register** **Address: Gayatri Plaza , Shop No. 103 Gayatri Nagar Main Road, Rajkot,Gujrat-360002 Rajkot 360002**
	c)	List of books of account and nature of relevant documents examined	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (All books are computerised)**
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	**No**
13	a)	Method of accounting employed in the previous year	**Mercantile system**
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?	**There is no change in the method of accounting during the year**
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	**Not Applicable**
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified u/s.145(2)	**No**
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	**No**
	f)	Disclosure as per ICDS	**No**
14	a)	Method of valuation of closing stock employed in the previous year	**At Cost or Market Price whichever is less**
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	**No**
15		Give the following particulars of the capital asset converted into stock-in-trade:-	**Not Applicable as no capital assets are converted into stock in trade during the year**
16		Amount not credited to the profit and loss account, being	
	a)	The items falling within the scope of section 28	**Nil**
	b)	The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	**Nil**
	c)	Escalation claims accepted during the previous year	**Nil**
	d)	Any other item of income	**Nil**
	e)	Capital receipt, if any	**Nil**

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17				Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish	No
18				Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form	**Rs.6499 As Per Annexure-B**
19				Amount admissible under section : *(32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)*	Nil
20	a)			Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)]	Nil
	b)			Details of contributions received from employees for various funds as referred to in section 36(1)(va)	Nil
21	a)			Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
		1		Capital expenditure	Nil
		2		Personal expenditure	Nil
		3		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
		4		Expenditure incurred at clubs being entrance fees and subscriptions	Nil
		5		Expenditure incurred at clubs being cost for club services and facilities used	Nil
		6		Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
		7		Expenditure by way of any other penalty or fine not covered above	Nil
		8		Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	b)			Amounts inadmissible under section 40(a)	
		i		as payment to non-resident referred to in sub-clause (i)	
			A	Details of payment on which tax is not deducted	Nil
			B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s.200(1)	Nil
		ii		as payment referred to in sub-clause (ia)	
			A	Details of payment on which tax is not deducted	Nil

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		B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	**Nil**
	iii		as payment referred to in sub-clause (ib)	
		A	Details of payment on which levy is not deducted	**Nil**
		B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	**Nil**
	iv		fringe benefit tax under sub-clause (ic)	**Nil**
	v		wealth tax under sub-clause (iia)	**Nil**
	vi		royalty, license fee, service fee etc. under sub-clause (iib)	**Nil**
	vii		salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	**Nil**
	viii		payment to PF /other fund etc. under sub-clause (iv)	**Nil**
	ix		tax paid by employer for perquisites under sub-clause (v)	**Nil**
c)			Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof	**Nil**
d)			Disallowance/deemed income under section 40A(3)	
	A		On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details	**Yes**
	B		On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	**Yes**
e)			Provision for payment of gratuity not allowable under section 40A(7)	**Nil**
f)			Any sum paid by the assessee as an employer not allowable under section 40A(9)	**Nil**
g)			Particulars of any liability of a contingent nature	**Nil**
h)			Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	**Nil**

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	i)			Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22				Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil
23				Particulars of any payment made to persons specified under section 40A(2)(b)	As Per Annexure-C
24				Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25				Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
26	i			In respect of any sum referred to in clause (a),(b),(c),(d),(e) (f) or (g) of section 43B, the liability for which	
		A		pre-existed on the first day of the previous year but was not allowed in the assessment of any preceeding previous year and was	
			a)	paid during the previous year	Nil
			b)	not paid during the previous year	Nil
		B		was incurred in the previous year and was	
			a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	As Per Annexure-D
			b)	not paid on or before the aforesaid date	Nil
			c)	State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account	No
27	a)			Amount of Central Value Added Tax credits / Input tax credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input tax credit (ITC) in accounts	No
	b)			Particulars of income or expenditure of prior period credited or debited to the profit and loss account	Nil
28				Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) if yes, please furnish the details of the same	Not Applicable
29				Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same	Not Applicable

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		29A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? If yes, please furnish the following details:	**No**
		29B(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? If yes, please furnish the following details:	**No**
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)	**No**
		30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	**No**
		30B(a) Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? If yes, please furnish the following details:	**No**
		30C(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (this clause is kept in abeyance till 31st March, 2021) If yes, please furnish the following details:	**No**
31	**a)**	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	**As Per Annexure-E**
	b)	Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year *(Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)*	**Nil**
		(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is othewise than by a cheque or bank draft or use of electronic clearing system through a bank account	**Nil**
		(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	**Nil**

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		(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	**Nil**
		(d) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year *(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)*	**Nil**
	c)	Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	**Nil**
	d)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year	**Nil**
	e)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year *(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)*	**Nil**
32	**a)**	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	**Nil**
	b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	**Not Applicable**

DEVRAJ V. THUMMAR CA M. No.182840

	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year If yes, please furnish the details of the same	**No**
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, please furnish details of the same	**No**
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year	**No**
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	**No**
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-F**
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	**As Per Annexure-G**
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	**As Per Annexure-H**
35	a)	In the case of a trading concern, give quantitative details of prinicipal items of goods traded	**Nil**
	b)	In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products	
		A Raw materials	**Nil**
		B Finished products	**Nil**
		C By-products	**Nil**
36		In the case of Domestic Company,details of tax on distributed profits under section 115-O in the following forms	**Ommitted**
		A(a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2?	**Ommitted**
37		Whether any cost audit was carried out ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	**Not Applicable**
38		Whether any audit was conducted under the Central Excise Act, 1944 ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	**Not Applicable**

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39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	As Per Annexure-I
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings	Nil
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	No
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286?	No
	If not due, please enter expected date of furnishing the report	
44	Break-up of total expenditure of entities registered or not registered under the GST (this clause is kept in abeyance till 31st March, 2022)	No

For DEV DEVELOPERS

Place **Rajkot**
Date **07/09/2021**

D. V. THUMMAR & CO.
Chartered Accountants

DEVRAJ V. THUMMAR
CA
M. No.182840
RAJKOT
Chartered Accountants

Devraj V. Thummar
Proprietor
Mem.No.: 182840
UDIN : 21182840AAAACF9958
FRN No.: 146865W

Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAQFD5206K1ZC

Annexure-B

(18) Particulars of the depreciation allowable as per the Income-tax Act, 1961

Block of Asset	Rate of Depr.	Opening WDV	Adjustment made to the WDV u/s.115BAA	Adjusted WDV	ADDITIONS							DEDUCTIONS		Depreciation Allowable (D)	WDV at end of the year (A+B-C-D)
					Date of Purchase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy / Grant	Total Amount	Date of Sale	Amount		
Plant & Machinery (15%)	15	30086.7		30086.7	01-06-20	01-06-20	4065.46	Nil	Nil	Nil	4065.46	Nil	Nil	6499	36824.22
					29-09-21	29-09-21	9171.06	Nil	Nil	Nil	9171.06				
* TOTAL *		30087	0	30087			13237	0	0	0	13237		0	6499	36824

Annexure-C

(23) Particulars of any payment made to persons specified under section 40A(2)(b)

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
Mayurbhai Mukeshbhai Dangar		Partner	interest On Capital	1302699
Nileshbhai Vajubhai Dangar		Partner	Interest On Capital	966995
Vishalbhai Labhubhai Khimaniya		Sister Concern	Interest On Loan	2749042

Annexure-D

(26i)(B)(a) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B, the liability for which paid on or before the due date for furnishing

Section	Nature of liability	Amount
Sec 43B(a)	Tds Paid (21/06/2021)	857701
Sec 43B(a)	Tds Paid (23/06/2021)	14206
Sec 43B(a)	Tds Paid (17/08/2021)	4927

Annexure-E

(31a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name & Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	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 of use of ECS 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
Bhavnaben Ajaybhai Shah Rajkot		4800000	No	4865687	Cheque	Account payee cheque

DEVRAJ V. THUMMAR M. No. 182840 RAJKOT Chartered Accountants

Annexure-F

(34a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
RKTD04640G	194C	Payments to contractors	1954700	1954700	1954700	14660	0	0	0
RKTD04640G	194C	Payments to contractors	89100	89100	89100	669	0	0	0
RKTD04640G	194C	Payments to contractors	1323550	1323550	1323550	9927	0	0	0
RKTD04640G	194C	Payments to contractors	975800	975800	975800	7319	0	0	0
RKTD04640G	194C	Payments to contractors	800000	800000	800000	6000	0	0	0
RKTD04640G	194C	Payments to contractors	100000	100000	100000	750	0	0	0
RKTD04640G	194J	Fees for professional or technical services	58500	58500	58500	4388		0	0
RKTD04640G	194J	Fees for professional or technical services	60520	60520	60520	4539	0	0	0
RKTD04640G	194C	Payments to contractors	53743	53743	53743	403	0	0	0
RKTD04640G	194C	Payments to contractors	1515900	1515900	1515900	11369	0	0	0
RKTD04640G	194C	Payments to contractors	120000	120000	120000	1800	[illegible]	[illegible]	

RKTD04640G	194A	Interest other than Interest on securities	2749042	2749042	2749042	857701	0	0	0
RKTD04640G	194C	Payments to contractors	1894165	1894165	1894165	14206		0	0
RKTD04640G	194C	Payments to contractors	65687	65687	65687	4927	0	0	0

Annexure-G

(34b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If yes, please furnish the details

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transaction which are not reported
RKTD04640G	Form 26Q	31/03/2021	28/07/2020	Yes	
RKTD04640G	Form 26Q	31/03/2021	27/10/2020	Yes	
RKTD04640G	Form 26Q	31/01/2021	20/01/2021	Yes	
RKTD04640G	Form 27Q	31/05/2021	13/07/2021	Yes	
RKTD04640G	Form 26Q	31/05/2021	13/07/2021	Yes	
RKTD04640G	Form 26Q	31/05/2021	30/10/2021	Yes	

Annexure-H

(34c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish

Tax deduction and collection 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.	
		Amount	Dates of payment
RKTD04640G	445	445	24/07/2020
RKTD04640G	30	30	05/09/2020
RKTD04640G	667	667	24/10/2020
RKTD04640G	23	23	18/12/2020
RKTD04640G	132	132	18/12/2020
RKTD04640G	136	136	12/01/2021
RKTD04640G	12	12	12/01/2021
RKTD04640G	341	341	23/02/2021
RKTD04640G	54	54	16/03/2021
RKTD04640G	852	852	23/06/2021
RKTD04640G	51462	51462	21/06/2021
RKTD04640G	444	444	17/08/2021

Annexure-I

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

		Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee			8000000			0
(b)	Gross profit / Turnover	5231339	8000000	65.39 %	2363344	0	0.00 %
(c)	Net profit / Turnover	2269694	8000000	28.37 %	0	0	0.00 %
(d)	Stock-in-Trade / Turnover	109756517	8000000	1371.96	74578330	0	0.00 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

DEVRAJ V. THUMMAR M. No.182840 RAJKOT Chartered Accountants

D. V. THUMMAR & CO.
Chartered Accountants

Devraj V. Thummar
Proprietor
Mem.No.: 182840
UDIN : 21182840AAAACF9958
FRN No.: 146865W

Place **Rajkot**
Date **07/09/2021**

DEV DEVELOPERS

Trading, Profit & Loss Account for the financial year 2020-21

F.Y.: 2020-21

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
Sales	P1		80,00,000.00
Less: Cost Of Sales			
Opening Stock	P2	7,45,78,329.52	
Purchases	P3	2,67,48,095.08	
Direct Expenses	P4	1,11,98,754.00	
		11,25,25,178.60	
Less:closing Stock	P5	10,97,56,517.84	27,68,660.76
Gross Profit			**52,31,339.24**
Less: Administrative And Other Expenses			
Administrative And Selling Expenses	P6	1,40,417.18	
Financial Expenses	P7	28,14,729.00	
Depreciation		6,499.00	
			29,61,645.18
Net Profit Before Allocation Of Interest & Remuneration			**22,69,694.06**
Interest To Partner		22,69,694.06	
Net Profit Transfer To Partner's Capital Account			**0.00**

For DEV DEVELOPERS

Place **Rajkot**
Date **07/09/2021**

DEVRAJ V. THUMMAR
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As Per Our Report Of Even Date
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DEV DEVELOPERS

Schedule Forming Part of Profit & Loss Account for the financial year 2020-21

F.Y.: 2020-21

Sales			SCHEDULE-P1
Sales A/c (shilp)		80,00,000.00	
Total of Sales			**80,00,000.00**

Opening Stock			SCHEDULE-P2
Stock In Hand (bhoomi)		5,91,78,753.08	
Stock In Hand (shilp)		1,53,99,576.44	
Total of Opening Stock			**7,45,78,329.52**

Purchases			SCHEDULE-P3
Purchase A/c (Bhoomi)			
Bricks Purchase	20,79,603.20		
Cement Purchase	61,58,573.12		
Iron Purchase	55,03,980.13		
Mix Item Purchase	14,21,178.46		
Reti & Kapchi Purchase	33,63,336.30		
		1,85,26,671.21	
Purchase A/c (Shilp)			
Cement Purchase	26,50,072.74		
Iron Purchase	16,64,560.02		
Mix Item Purchase	22,19,691.45		
Reti & Kapchi Purchase	7,50,930.26		
Tiles & Marbal Purchase	1,47,137.40		
Bricks Purchase	7,89,032.00		
		82,21,423.87	
Total of Purchases			**2,67,48,095.08**

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Direct Expenses

			SCHEDULE-P4
Bhoomi			
Construction Exp.	57,37,000.00		
Electric Exp.	1,51,725.00		
Legal Fees	64,620.00		
Rmc Tax Exp.	12,00,000.00		
Furniture Exp.	2,02,295.00		
		73,55,640.00	
Shilp			
Construction Exp.	19,58,060.00		
Electric Exp.	1,14,205.00		
Gas Connection Exp.	1,32,280.00		
Legal Fees	59,400.00		
Rmc Tax Exp.	15,25,426.00		
Furniture Exp.	53,743.00		
		38,43,114.00	
Total of Direct Expenses			**1,11,98,754.00**

Closing Stock

			SCHEDULE-P5
Closing Stock (bhoomi)		8,67,65,596.54	
Closing Stock (shilp)		2,29,90,921.30	
Total of Closing Stock			**10,97,56,517.84**

Administrative and Selling Expenses

			SCHEDULE-P6
Tds Interest Exp.	7,061.00		
Kasar A/c	110.23		
		7,171.23	
Bhoomi			
Advertisement Exp.	22,500.00		
Office Exp.	33,554.25		
Salary Exp.	24,000.00		
Bank Charges	191.70		
		80,245.95	
Shilp			
Salary Exp.	53,000.00		
		53,000.00	
Total of Administrative and Selling Expenses			**1,40,417.18**

DEVRAJ V. THUMMAR
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Financial Expenses			
			SCHEDULE-P7
Bhoomi			
Interest Exp.	25,13,136.00		
		25,13,136.00	
Shilp			
Interest Exp.	3,01,593.00		
		3,01,593.00	
Total of Financial Expenses			**28,14,729.00**

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DEV DEVELOPERS

Balance Sheet for the year ended 31/03/2021

F.Y.: 2020-21

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
*** Sources Of Funds ***			
Capital:			
Proprietor/partner Capital	**B1**		5,84,60,410.06
Loan Funds:			
Un-secured Loan	**B2**	5,34,52,644.94	
			5,34,52,644.94
Current Liabilities & Provision:			
Sundry Creditors	**B3**	51,56,133.92	
Duties & Taxes	**B4**	8,76,834.34	
			60,32,968.26
Total Sources Of Funds			**11,79,46,023.26**
*** Application Of Funds ***			
Fixed Assets:			
Gross Block		43,323.22	
Less:depreciation		6,499.00	
Net Block	**B5**		36,824.22
Current Assets:			
Inventories	**B6**	10,97,56,517.84	
Sundry Debtors	**B7**	20,00,000.00	
Loans And Advances	**B8**	2,50,000.00	
Deposite	**B9**	70,055.00	
Duties & Taxes	**B10**	1,095.00	
Bank Balance	**B11**	57,76,880.20	
Cash Account		54,651.00	
			11,79,09,199.04
Total Application Of Funds			**11,79,46,023.26**

For DEV DEVELOPERS

Place **Rajkot**
Date **07/09/2021**

DEVRAJ V. THUMMAR
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As Per Our Report Of Even Date
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DEV DEVELOPERS

Schedule Forming Part Of Balance Sheet As At 31/03/2021

F.Y.: 2020-21

Proprietor/Partner Capital — **SCHEDULE-B1**

Mayurbhai Mukeshbhai Dangar		
Credit:		
Opening Balance	1,93,85,000.00	
Partner Interest	13,02,699.24	
Addition During The Year	1,72,36,500.00	
	3,79,24,199.24	
Debit:		
Withdrawal	4,10,000.00	
	4,10,000.00	
Total of Mayurbhai Mukeshbhai Dangar		**3,75,14,199.24**
Nileshbhai Vajubhai Dangar		
Credit:		
Opening Balance	1,46,55,000.00	
Partner Interest	9,66,994.82	
Addition During The Year	93,24,216.00	
	2,49,46,210.82	
Debit:		
Withdrawal	40,00,000.00	
	40,00,000.00	
Total of Nileshbhai Vajubhai Dangar		**2,09,46,210.82**
Total of Proprietor/Partner Capital		**5,84,60,410.06**

Un-Secured Loan — **SCHEDULE-B2**

Dev Builders	8,83,167.00		
Bhavnaben Ajaybhai Shah	48,60,760.00		
		57,43,927.00	
Bhoomi			
Vishalbhai Labhubhai Khimaniya	4,24,74,664.58		
		4,24,74,664.58	
Shilp			
Vishalbhai Labhubhai Khimaniya	52,34,053.36		
		52,34,053.36	
Total of Un-Secured Loan			**5,34,52,644.94**

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Sundry Creditors

		SCHEDULE-B3
Balaji Concrete	8,99,513.00	
Bhaveshwari Enterprises	64,842.00	
Ceramic Plaza	1,06,200.00	
Darshan Stone Industries	8,16,930.00	
Dharmendra Dube	2,63,919.75	
Jaydev Traders	1,550.00	
Jayeshbhai Ranabhai	2,39,718.53	
Jiya Construction	14,29,200.00	
Kavita Enterprise	45,675.00	
Nreshbhai H Dave	55,625.50	
Pankaj P Sondagar	68,530.93	
Popular Traders	4,05,635.00	
Rajeshbhai Narshibhai Kukadiya	1,85,700.71	
Rajubhai Nathabhai Makwana	1,34,176.50	
Shakti Paints & Hardware	2,22,117.00	
Shree Digvijay Cement Co	1,53,400.00	
Swar Anims	63,400.00	
Total of Sundry Creditors		**51,56,133.92**

Duties & Taxes

		SCHEDULE-B4
Tds On Contract	14,206.23	
Tds On Interest	8,62,628.11	
Total of Duties & Taxes		**8,76,834.34**

Inventories

		SCHEDULE-B6
Closing Stock (bhoomi)	8,67,65,596.54	
Closing Stock (shilp)	2,29,90,921.30	
Total of Inventories		**10,97,56,517.84**

Sundry Debtors

		SCHEDULE-B7
Nanalal Laljibhai Pala	20,00,000.00	
Total of Sundry Debtors		**20,00,000.00**

DEVRAJ V. THUMMAR CA M. No.182840

Loans and Advances — SCHEDULE-B8

Shree Dev Builders		2,50,000.00	
Total of Loans and Advances			**2,50,000.00**

Deposite — SCHEDULE-B9

Bhoomi			
Pgvcl Deposite	40,040.00		
		40,040.00	
Shilp			
Pgvcl Deposite	30,015.00		
		30,015.00	
Total of Deposite			**70,055.00**

Duties & Taxes — SCHEDULE-B10

Tcs Receivables		1,095.00	
Total of Duties & Taxes			**1,095.00**

Bank Balance — SCHEDULE-B11

Icici Bank 624805015846	40,00,001.70		
Icici Bank 624805015974	1.70		
		40,00,003.40	
Bhoomi			
Icici Bank Rera	52,002.30		
The Co. Op. Bank 4861	23,725.80		
		75,728.10	
Shilp			
Icici Bank Rera	16,41,001.30		
The Co. Op. Bank 4860	60,147.40		
		17,01,148.70	
Total of Bank Balance			**57,76,880.20**

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Fixed Assets — SCHEDULE-B5

Description	Rate	Opening WDV	Addition (1st Half)	Addition (2nd Half)	Sale (1st Half)	Sale (2nd Half)	Capital Gain/Loss	Depre-ciation on	Depre-ciation	Closing WDV
Camara (bhoomi)	15	15300.76	13236.52	0.00	0.00	0.00	0.00	28537.28	4281.00	24256.28
Camara (shilp)	15	14785.94	0.00	0.00	0.00	0.00	0.00	14785.94	2218.00	12567.94
** TOTAL **		**30086.70**	**13236.52**	**0.00**	**0.00**	**0.00**	**0.00**	**43323.22**	**6499.00**	**36824.22**

Notes Forming Part Of Balance Sheet As At 31/03/2021

(1) Method of Accounting

The Assesses is maintaining his Books of Accounts on Mercantile System of Accounting.

(2) Assets and Liabilities

Assets and Liabilities are recorded at historical cost to the concern. These costs are not adjusted to reflect to changing value of the purchasing power of money.

(3) Sales & Purchase

Sales & Purchases are recoded when supply of goods or delivery of goods taken place in accordance with terms of sale & purchase and on exchange of title in the goods.

(4) Fixed Assets

Fixed assets are stated at cost, inclusive of inwards freight and expenses up to putting assets in use.

(5) Depreciation

Depreciation has been provided in the books of accounts on written down value method at the rates, prescribed in the income tax rules, 1962

(6) Bank Balances

Bank balances are subject to reconciliation

(7) Requirement of ICDS

All the Requirement of Income Computation and Discloser Standards has been followed.

(8) Opening Balance

Opening balance adopted from unaudited financial statemement.

(9) Stock In Hand

Since quantitative details are not available we are unable to comment on the same.

D. V. THUMMAR & CO.
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Place **Rajkot**
Date **07/09/2021**