FORM NO. 3CA

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

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. **We** report that the statutory audit of **SKY SEVEN INFRATECH PRIVATE LIMITED FP - 76/115, TPS-1,,THE EMPERO R,OPP SHAKTI GREEN PARTY PLOT,VASANA BHAYALI ROAD , , VADODARA , GUJARAT , 391410 AAQCS2682D** was conducted by **Us PRAKASH CHANDRA JAIN & CO.** in pursuance of the provisions of the **Companies Act 2013** Act, and **We** annex here to a copy of **Our** audit report dated **26/09/2019** along with a copy each of

(a) the audited **Profit and loss account** for the period beginning from **01/04/2018** to ending on **31/03/2019**

(b) the audited balance sheet as at, **31/03/2019** ; and

(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

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

3. In **Our** opinion and to the best of **Our** information and according to examination of books of account including other relevant documents and explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications

Place	**VADODARA**	Name	**DINESH C JAIN**
Date	**25/10/2019**	Membership Number	**041235**
		FRN (Firm Registration Number)	**0002438C**
		Address	**74-76 GAYATRI CHAMBERS NR. RAJP ATH HOTEL ALKAPURI , , BARODA , GUJARAT , 390005**

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	**SKY SEVEN INFRATECH PRIVATE LIMITED**
2	Address	**FP - 76/115, TPS-1,,THE EMPEROR,OPP SHAKTI GREEN PARTY PLOT,VASANA BHAYALI ROAD , , VADODARA , GUJARAT , 391410**
3	Permanent Account Number (PAN)	**AAQCS2682D**
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same	**Yes**

Sl No.	Type	Registration Number
1	**Goods and Services tax GUJARAT**	**24AAQCS2682D1Z8**

5	Status	**Company**
6	Previous year from	**01/04/2018 to 31/03/2019**
7	Assessment Year	**2019-20**
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl No.	Relevant clause of section 44AB under which the audit has been conducted
1	**Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits**

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

S.No.	Name	Profit Sharing Ratio (%)
1		

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.

S.No.	Date of change	Name of Partner/ Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10 a Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

S.No.	Sector	Sub Sector	Code
1	**CONSTRUCTION**	**Building of complete constructions or parts- civil contractors**	**06002**

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

S.No.	Business	Sector	SubSector	Code

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed **No**

S.No.	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

S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
1	**Cash Book**	**The Emperor, FP 76 1 15, TPS 1, Opp. Shakti Green Party Plot, Vas na Bhayli Road**	**VASANA BHAYALI ROAD**	**Vadodara**	**GUJARAT**	**390007**
2	**Bank Book**	**The Emperor, FP The Emperor, FP 76/115, TPS 1, Opp. Shakti Gr een Party**	**VASANA BHAYALI ROAD**	**Vadodara**	**GUJARAT**	**390007**
3	**Payment Register**	**The Emperor, FP The Emperor, FP 76/115, TPS 1, Opp. Shakti Gr een Party**	**VASANA BHAYALI ROAD**	**Vadodara**	**GUJARAT**	**390007**
4	**Receipt Register**	**The Emperor, FP 76/1 15, TPS 1, Opp. Shakti Green Party Plot, Vas na Bhayli Road**	**VASANA BHAYALI ROAD**	**Vadodara**	**GUJARAT**	**390007**

	5	**Journal Book**	**The Emperor, FP 76/1 15, TPS 1, Opp. Shakti Green Party**	**VASANA BHAYALI ROAD**	**Vadodara**	**GUJARAT**	**390007**
	6	**General Ledger**	**The Emperor, FP 76/1 15, TPS 1, Opp. Shakti Green Party Plot**	**VASANA BHAYALI ROAD**	**Vadodara**	**GUJARAT**	**390007**

11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above	
	Books Examined		
	Cash Book		
	Bank Book		
	Payment Register		
	Receipt Register		
	Journal 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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).		**No**

S.No.	Section	Amount
Nil		

13	a	Method of accounting employed in the previous year	**Mercantile system**
13	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	**No**
13	c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

13	d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	**No**
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.	

S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total			

13 f Disclosure as per ICDS.

S.No.	ICDS	Disclosure
1	**ICDS I - Accounting Policies**	**All significant accounting policies adopted by the assessee are di sclosed in Note 34 - Significant Accounting Policies of Balancesh eet. There is no change in accounting policies which has a mater ial effect on any item. Assessee is following accrual basis of acco unting on the going concern basis and the policies are consistent ly followed with those applied in the previous year**
2	**ICDS II - Valuation of Inventories**	**This ICDS is not applicable as the assessee is in the construction business and ICDS II is specifically not applicable for valuation of work in progress arising under Construction Contracts**
3	**ICDS III - Construction Contracts**	**During the year under consideration Contract cost & contract revenue associated with the construction contract should be rec ognised as revenue and expenses respectively by reference to th e stage of completition of the contract activity at the reporting d ate.**
4	**ICDS IV - Revenue Recognition**	**For the construction business, revenue is recognized in complia nce with ICDS III.**
5	**ICDS V - Tangible Fixed Assets**	**The disclosure required in this clause are made in clause no. 18 of this Form 3CD report.**
6	**ICDS VII - Governments Grants**	**During the year under consideration, the assessee has neither re ceived nor there is reasonable assurance that (i) the person shal l comply with the conditions attached to them, and (ii) the gran ts shall be received, hence no disclosures are required under thi s clause.**
7	**ICDS IX - Borrowing Costs**	**Borrowing costs are charged to revenue except to the extent the y are irectly attributable to the acquisition, construction or pro duction of a qualifying asset, which shall be capitalised as part o f the cost of that asset**
8	**ICDS X - Provisions, Contingent Liabilities and Contingent Assets**	**During the year under consideration there are no Contingent A ssets, hence no disclosure is required under this sub-clause .**

14	a	Method of valuation of closing stock employed in the previous year.	**AT COST**
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

S.No.	(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

S.No.	Description	Amount

Nil

16 b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned

S.No.	Description	Amount

16 c Escalation claims accepted during the previous year

S.No.	Description	Amount

Nil

16 d Any other item of income

S.No.	Description	Amount

Nil

16 e Capital receipt, if any

S.No.	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:

S.No.	Details of property	Address Line 1	Address Line 2	City/Town/ District	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 following form:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual(A)	Additions: Purchase Value (1)	Additions: CENTVAT (2)	Additions: Change in Rate of Exchange (3)	Additions: Subsidy/ Grant (4)	Additions: 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)
1	**Intangible Assets @ 25%**	**25%**	**167625**	**21240**	**0**	**0**	**0**	**21240**	**0**	**47216**	**141649**
2	**Building @ 10%**	**10%**	**20863867**	**0**	**0**	**0**	**0**	**0**	**0**	**2086387**	**18777480**
3	**Plant & Machinery @ 40%**	**40%**	**32628**	**131699**	**0**	**0**	**0**	**131699**	**0**	**51561**	**112766**
4	**Furnitures & Fittings @ 10%**	**10%**	**2565304**	**732941**	**0**	**0**	**0**	**732941**	**0**	**317377**	**2980868**
5	**Plant & Machinery @ 15%**	**15%**	**8192001**	**4326265**	**0**	**0**	**0**	**4326265**	**0**	**1845160**	**10673106**

*** 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 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)]

S.No.	Description	Amount

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

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities

1	**Provident Fund**	**25760**	**15/05/2018**	**25760**	**14/05/2018**
2	**Provident Fund**	**24443**	**15/06/2018**	**24443**	**25/10/2019**
3	**Provident Fund**	**24764**	**15/07/2018**	**24764**	**14/07/2018**
4	**Provident Fund**	**24973**	**15/08/2018**	**24973**	**15/08/2018**
5	**Provident Fund**	**22483**	**15/09/2018**	**22483**	**16/09/2018**
6	**Provident Fund**	**1800**	**15/09/2018**	**1800**	**15/11/2018**
7	**Provident Fund**	**26505**	**15/10/2018**	**26505**	**15/10/2018**
8	**Provident Fund**	**28379**	**15/11/2018**	**28379**	**15/11/2018**
9	**Provident Fund**	**30610**	**15/12/2018**	**30610**	**14/12/2018**
10	**Provident Fund**	**32024**	**15/01/2019**	**32024**	**17/01/2019**
11	**Provident Fund**	**31828**	**15/02/2019**	**31828**	**19/02/2019**
12	**Provident Fund**	**32702**	**15/03/2019**	**32702**	**15/03/2019**
13	**Provident Fund**	**34223**	**15/04/2019**	**34223**	**15/04/2019**
14	**Provident Fund**	**1331**	**15/04/2019**	**1331**	**16/05/2019**
15	**Any Fund set up under the provisions of ESI Act,1948**	**10014**	**15/05/2018**	**10014**	**14/05/2018**
16	**Any Fund set up under the provisions of ESI Act,1948**	**8808**	**15/06/2018**	**8808**	**13/06/2018**
17	**Any Fund set up under the provisions of ESI Act,1948**	**8968**	**15/07/2018**	**8968**	**14/07/2018**
18	**Any Fund set up under the provisions of ESI Act,1948**	**9101**	**15/08/2018**	**9101**	**17/08/2018**
19	**Any Fund set up under the provisions of ESI Act,1948**	**8358**	**15/09/2018**	**8358**	**14/09/2018**
20	**Any Fund set up under the provisions of ESI Act,1948**	**9192**	**15/10/2018**	**9192**	**15/10/2018**
21	**Any Fund set up under the provisions of ESI Act,1948**	**9926**	**15/11/2018**	**9926**	**15/11/2018**
22	**Any Fund set up under the provisions of ESI Act,1948**	**12232**	**15/12/2018**	**12232**	**15/12/2018**
23	**Any Fund set up under the provisions of ESI Act,1948**	**13287**	**15/01/2019**	**13287**	**25/10/2019**
24	**Any Fund set up under the provisions of ESI Act,1948**	**12739**	**15/02/2019**	**12739**	**14/02/2019**
25	**Any Fund set up under the provisions of ESI Act,1948**	**12637**	**15/03/2019**	**12637**	**12/03/2019**
26	**Any Fund set up under the provisions of ESI Act,1948**	**14284**	**15/04/2019**	**14284**	**15/04/2019**

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

Capital expenditure

S.No.	Particulars	Amount in Rs.

Personal expenditure

S.No.	Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

S.No.	Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.

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

S.No.	Particulars	Amount in Rs.
1	**GST LATE FEES**	**3780**
2	**INTEREST ON TDS**	**15056**
3	**INTEREST ON GST**	**7468**

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

S.No.	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:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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 section200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	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:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

(vi) royalty, license fee, service fee etc. under sub-clause (iib).

(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(viii) payment to PF /other fund etc. under sub-clause (iv)

(ix) tax paid by employer for perquisites under sub-clause (v)

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No.	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**

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number 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**

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7)

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)

(g) Particulars of any liability of a contingent nature

S.No.	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

S.No.	Nature Of Liability	Amount in Rs.
(i)	Amount inadmissible under the proviso to section 36(1)(iii)	
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	

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

S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)
1	**Anita Pradeepkumar Mittal**	**ANYPM8713H**	**Director**	**Director Remuneration**	**1500000**
2	**Shivanshu Pradeepkumar Mittal**	**AKDPM9714A**	**Director**	**Director Remuneration**	**1500000**
3	**Aniruddh Pradeepkumar Mittal**	**ACPPM5468F**	**Director**	**Director Remuneration**	**1500000**
4	**Pradeep Mittal**	**ABCPM9859L**	**Director**	**Director Remuneration**	**300000**

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.

S.No.	Section	Description	Amount
Nil			

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

S.No.	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), (b), (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

S.No.	Section	Nature of liability	Amount
Nil			

26 (i)(A)(b) Not paid during the previous year

S.No.	Section	Nature of liability	Amount

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)

S.No.	Section	Nature of liability	Amount
1	**Sec 43B(a)-Tax,Duty,Cess,Fee etc**	**TDS Payable**	**965678**
2	**Sec 43B(b)-provident,superannuation,gratuity,other fund**	**ESIC**	**14284**
3	**Sec 43B(a)-Tax,Duty,Cess,Fee etc**	**Professional Tax**	**24070**
4	**Sec 43B(b)-provident,superannuation,gratuity,other fund**	**Provident Fund**	**74087**
5	**Sec 43B(a)-Tax,Duty,Cess,Fee etc**	**GST Payable**	**65688**

26 (i)(B)(b) not paid on or before the aforesaid date

S.No.	Section	Nature of liability	Amount
Nil			

(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits 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 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 :-

S.No.	Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
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)	**No**

S.No.	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)(viib). If yes, please furnish the details of the same	No

S.No.	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?	No
A(b)	If yes, please furnish the following details:	

S.No.	Nature of income:	Amount (in Rs.)

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	No
B(b)	If yes, please furnish the following details:	

S.No.	Nature of income:	Amount (in Rs.)

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

S.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	Pin code	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
A(b)	If yes, please furnish the following details:	

S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money

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(b)	If yes, please furnish the following details:	

S.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
C(b)	If yes, please furnish the following details:	

S.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

31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-							
		S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		1	**Aniruddh Mittal**	**TF/7, Sneh Apartments, Opp. Sunmoon Soc., Akota, Vadodara**	**ANYPM8713H**	**366514**	**No**	**320000**	**Yes-Cheque**	**Account payee cheque**
		2	**Anita Mittal**	**TF/7, Sneh Apartments, Opp. Sunmoon Soc., Akota, Vadodara**	**ACPPM5468F**	**7566006**	**No**	**13818891**	**Yes-Cheque**	**Account payee cheque**
		3	**Shivanshu Mittal**	**TF/7, Sneh Apartments, Opp. Sunmoon Soc., Akota, Vadodara**	**AKDPM9714A**	**24000**	**No**	**16544712**	**Yes-Cheque**	**Account payee cheque**
		4	**Pradeep Mittal**	**TF/7, Sneh Apartments, Opp. Sunmoon Soc., Akota, Vadodara**	**ACBPM9859L**	**20000000**	**No**	**23439446**	**Yes-Cheque**	**Account payee cheque**
		5	**Manoj Patel**	**78, Mobha I Padra,Vadodara 391440**	**BELPP1993P**	**12500000**	**Yes**	**141700000**	**Yes-Cheque**	**Account payee cheque**
		6	**Mansi A Mittal**	**TF/7, Sneh Apartments, Opp. Sunmoon Soc., Akota, Vadodara**	**ARJPM4168R**	**4200000**	**No**	**5056484**	**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	Nature of transaction	Amount of Receipt	Date of receipt

			assessee) of the Payer		

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt

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 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

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment

(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	**Aniruddh Mittal**	**TF/7, Sneh Appartments, Opp. Sunmoon Soc., Akota, Vadodara**	**ANYPM8713H**	**733270**	**320000**	**Yes-Cheque**	**Account payee cheque**
2	**Anita Mittal**	**TF/7, Sneh Appartments, Opp. Sunmoon Soc., Akota, Vadodara**	**ACPPM5468F**	**40266006**	**13818891**	**Yes-Cheque**	**Account payee cheque**
3	**Shivanshu Mittal**	**TF/7, Sneh Appartments, Opp. Sunmoon Soc., Akota, Vadodara**	**AKDPM9714A**	**4106637**	**16544712**	**Yes-Cheque**	**Account payee cheque**
4	**Manoj Patel**	**78, Mobha 1 Padra,Vadodara 391440**	**BELPP1993P**	**14170000**	**141700000**	**Yes-Cheque**	**Account payee cheque**
5	**Mansi A Mittal**	**TF/7, Sneh Appartments, Opp. Sunmoon Soc., Akota, Vadodara**	**ARJPM4168R**	**4000000**	**5056484**	**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 payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	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 payer	Address of the payer	Permanent Account Number (if available with the assessee)of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft 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 any deposit or 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 (give reference to relevant order)		Remarks
				Amount as assessed	Order U/S and Date	
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. **No**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year **No**

If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73 **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) **No**

S.No.	Section	Amount
Nil		

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	**BRDS09115B**	**194A**	**Interest other than interest on securities**	**5954083**	**5954083**	**5954083**	**595410**	**0**	**0**	**0**
2	**BRDS09115B**	**194H**	**Commission or brokerage**	**772846**	**772846**	**772846**	**38643**	**0**	**0**	**0**
3	**BRDS09115B**	**194C**	**Payments to contractor and**	**102547874**	**102547874**	**102547874**	**1812357**	**0**	**0**	**0**

			sub-contractors							
4	BRDS09115B	194-I	Rent	66765	66765	66765	1336	0	0	0
5	BRDS09115B	194J	Fees for professional or technical services	1369828	1369828	1369828	136983	0	0	0
6	BRDS09115B	192	Salary	6304785	6304785	6304785	915600	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: **Yes**

S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported
1	BRDS09115B	24Q	31/07/2018	31/07/2018	Yes	
2	BRDS09115B	24Q	31/10/2018	30/10/2018	Yes	
3	BRDS09115B	24Q	31/01/2019	31/01/2019	Yes	
4	BRDS09115B	24Q	31/05/2019	30/05/2019	Yes	
5	BRDS09115B	26Q	31/07/2018	31/07/2018	Yes	
6	BRDS09115B	26Q	31/10/2018	30/10/2018	Yes	
7	BRDS09115B	26Q	31/01/2019	31/01/2019	Yes	
8	BRDS09115B	26Q	31/05/2019	30/05/2019	Yes	

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

S.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) along with date of payment. Amount	Dates of payment
1	BRDS09115B	20	20	27/04/2018
2	BRDS09115B	1013	1013	28/05/2018
3	BRDS09115B	1125	1125	07/06/2018
4	BRDS09115B	27	27	07/06/2018
5	BRDS09115B	178	178	02/07/2018
6	BRDS09115B	77	77	30/07/2018
7	BRDS09115B	600	600	04/01/2019
8	BRDS09115B	70	70	04/01/2019
9	BRDS09115B	470	470	13/07/2018
10	BRDS09115B	300	300	13/07/2018
11	BRDS09115B	51	51	13/07/2018
12	BRDS09115B	2	2	13/07/2018
13	BRDS09115B	22	22	18/07/2018
14	BRDS09115B	49	49	10/09/2018
15	BRDS09115B	395	395	10/10/2018
16	BRDS09115B	1398	1398	06/11/2018
17	BRDS09115B	740	740	06/11/2018
18	BRDS09115B	615	615	04/12/2018
19	BRDS09115B	859	859	25/01/2019
20	BRDS09115B	769	769	05/03/2019
21	BRDS09115B	188	188	07/06/2018
22	BRDS09115B	98	98	07/06/2018
23	BRDS09115B	279	279	21/01/2018
24	BRDS09115B	35	35	18/02/2019
25	BRDS09115B	37	37	07/06/2018
26	BRDS09115B	900	900	07/06/2018
27	BRDS09115B	43	43	07/07/2018
28	BRDS09115B	900	900	06/10/2018
29	BRDS09115B	2210	2210	21/01/2019
30	BRDS09115B	331	331	21/01/2019
31	BRDS09115B	12	12	07/02/2019
32	BRDS09115B	300	300	18/02/2019
33	BRDS09115B	10	10	27/04/2018
34	BRDS09115B	18	18	07/06/2018
35	BRDS09115B	18	18	02/07/2018
36	BRDS09115B	122	122	19/01/2019

					MODVAT	Exchange Rate Change	Subsidy Grant	
Intangible Assets @ 25%	1	01/08/2018	01/08/2018	21240	0	0	0	21240
Total of **Intangible Assets @ 25%**								21240
Building @ 10%								
Total of **Building @ 10%**								0
Plant & Machinery @ 40%	1	17/08/2018	17/08/2018	3450	0	0	0	3450
	2	01/03/2019	01/03/2019	3050	0	0	0	3050
	3	24/12/2018	24/12/2018	67797	0	0	0	67797
	4	25/07/2018	25/07/2018	57402	0	0	0	57402
Total of **Plant & Machinery @ 40%**								131699
Furnitures & Fittings @ 10%	1	01/08/2018	01/08/2018	253500	0	0	0	253500
	2	30/12/2018	30/12/2018	15000	0	0	0	15000
	3	05/07/2018	05/07/2018	4407	0	0	0	4407
	4	16/07/2018	16/07/2018	171200	0	0	0	171200
	5	04/10/2018	04/10/2018	175600	0	0	0	175600
	6	23/10/2018	23/10/2018	42000	0	0	0	42000
	7	31/08/2018	31/08/2018	38736	0	0	0	38736
	8	16/07/2018	16/07/2018	1500	0	0	0	1500
	9	01/12/2018	01/12/2018	16358	0	0	0	16358
	10	31/08/2018	31/08/2018	13390	0	0	0	13390
	11	01/10/2018	01/10/2018	1250	0	0	0	1250
Total of **Furnitures & Fittings @ 10%**								732941
Plant & Machinery @ 15%	1	05/05/2018	05/05/2018	3489243	0	0	0	3489243
	2	07/09/2018	07/09/2018	8309	0	0	0	8309
	3	14/08/2018	14/08/2018	25000	0	0	0	25000
	4	07/02/2019	07/02/2019	15900	0	0	0	15900
	5	07/05/2018	07/05/2018	6790	0	0	0	6790
	6	01/06/2018	01/06/2018	29297	0	0	0	29297
	7	11/06/2018	11/06/2018	148398	0	0	0	148398
	8	18/07/2018	18/07/2018	95703	0	0	0	95703
	9	16/07/2018	16/07/2018	27100	0	0	0	27100
	10	03/08/2018	03/08/2018	30875	0	0	0	30875
	11	01/10/2018	01/10/2018	14500	0	0	0	14500
	12	04/10/2018	04/10/2018	160000	0	0	0	160000
	13	03/12/2018	03/12/2018	245000	0	0	0	245000
	14	16/07/2018	16/07/2018	16000	0	0	0	16000
	15	01/10/2018	01/10/2018	650	0	0	0	650
	16	27/11/2018	27/11/2018	13500	0	0	0	13500
Total of **Plant & Machinery @ 15%**								4326265

Deduction Details(From Point No. 18)				
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount	
Intangible Assets @ 25%				
Total of **Intangible Assets @ 25%**			0	
Building @ 10%				
Total of **Building @ 10%**			0	
Plant & Machinery @ 40%				
Total of **Plant & Machinery @ 40%**			0	
Furnitures & Fittings @ 10%				
Total of **Furnitures & Fittings @ 10%**			0	
Plant & Machinery @ 15%				
Total of **Plant & Machinery @ 15%**			0	