PANNA & SONS

7, KAMESHWAR DEV BUNGLOWS,
B/H. RAJPATH CLUB,BODAKDEV,
AHMEDABAD-380054

****

AUDIT REPORT UNDER SECTION 44AB
OF THE INCOME TAX ACT 1961 FOR
THE ACCOUNTING YEAR 2020 - 2021
(ASSESSMENT YEAR 2021 - 2022)

****

ASHISH B. SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

34, KIRTIDHAM OFFICE COMPLEX

NR. DINESH HALL, ASHRAM ROAD

AHMEDABAD-380009

PHONE NO. +91-9426049086

ASHISH B. SHAH AND ASSOCIATES
(CHARTERED ACCOUNTANTS)

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FORM NO. 3CB

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

Audit Report under section 44 AB 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 / income and expenditure account for the period beginning from **01-04-2020** and ending on **31-03-2021**, attached herewith of **PANNA & SONS 7, KAMESHWAR DEV BUNGLOWS, B/H. RAJPATH CLUB, BODAKDEV, AHMEDABAD, GUJARAT - 380054 (PAN: AASFP1484H)**

2. I certify that the balance sheet and the profit and loss account/income and expenditure account are in agreement with the books of account maintained at the head office at **Ahmedabad** and branches at **Nil.**

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

   (b) Subject to above,

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

   (B) In my opinion, proper books of accounts 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 explanation given to me, the said accounts, read with notes thereon, if any give a true and fair view:-

   (i) in the case of 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/loss of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under Section 44 AB 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.

FRN NO.
126588W

Place : AHMEDABAD
Date : 14-02-2022

Chartered Accountant
M. NO. : 104328
(F.R.NO.126588W)
(PAN NO. AFBPS1586F)
UDIN: 22104328AFRYOH6579

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

PART A

1.	Name of the assessee	PANNA & SONS
2.	Address	7, KAMESHWAR DEV BUNGLOWS, B/H RAJPATH CLUB, BODAKDEV, AHMEDABAD - 380054
3.	Permanent Account Number of the Assessee	AASFP1484H
4.	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	YES GOODS AND SERVICES TAX Registration Number: 24AASFP1484H1ZX
5.	Status of the Assessee	Firm
6.	Previous year	**01-04-2020 to 31-03-2021.**
7.	Assessment year	**2021-2022.**
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Under clause "a" (i.e.Section 44AB(a))**

PART B

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?	**YES** **NAME** — **PROFIT SHARING RATIO (%)** KEVAL BHAVARLAL MEHTA — **30** JIGISHA KEVAL MEHTA — **70**
9 (b).	If there is any change in the Partner or member or in their profit sharing ratio since the last date of the preceding year the particulars of such changes.	**N.A.**
10.(a).	Nature of business or profession.(if more then one business or profession is carried on during previous year, nature of every business or profession.	**CONSTRUCTION OF BUILDINGS INCLUDING RESIDENTIAL AND COMMERCIAL PROPERTIES** **CODE : 06010**
10 (b).	If there is any changes in the nature of business or profession, the particulars of such change.	**No.**
11.(a).	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.	**No.**
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.)	**Generated by Computer System:-** **1.Cash Book 2.Bank Books 3.Journal** **4. General Ledgers 5. Purchase Registers** **6. Sales Registers** **Address: 7, Kameshwar Dev Bunglows, B/h. Rajpath Club, Bodakdev, Ahmedabad - 380054**
11 (c)	List of books of account and nature of relevant documents examined	**As mentioned in 11(b) Above.**
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.
13(b).	Whether there had been any change in the method of accounting employed vis-à-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.	N.A.

Serial number	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).	N.A.
13(e).	If answer to (d) above is in the affirmative, give details of such adjustments:	

		Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
ICDS I	Accounting Policies	N.A.	N.A.	N.A
ICDS II	Valuation of Inventories	N.A.	N.A.	N.A
ICDS III	Construction Contracts	N.A.	N.A.	N.A
ICDS IV	Revenue Recognition	N.A.	N.A.	N.A
ICDS V	Tangible Fixed Assets	N.A.	N.A.	N.A
ICDS VI	Changes in Foreign Exchange Rates	N.A.	N.A.	N.A
ICDS VII	Governments Grants	N.A.	N.A.	N.A
ICDS VIII	Securities	N.A.	N.A.	N.A
ICDS IX	Borrowing Costs	N.A.	N.A.	N.A
ICDS X	Provisions, Contingent Liabilities and contingent assets	N.A.	N.A.	N.A
Total		N.A.	N.A.	N.A

13(f).	Disclosure as per ICDS: i) ICDS-I Accounting Policies ii) ICDS-II Valuation of Inventories iii) ICDS-III Construction Contracts iv) ICDS-IV Revenue Recognition v) ICDS-V Tangible Fixed Assets vi) ICDS-VII Governments Grants vii) ICDS-IX Borrowing Costs viii)ICDS-X Provisions, Contingent Liabilities and contingent Assets	N.A.
14.(a).	Method of valuation of closing stock employed in the previous year.	Raw Material and Work in Progress at Cost and Finished Goods at Cost or Market price, whichever is lower
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:	Nil

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

15.	Give the following particular of the capital asset converted into stock in trade	N.A.

15 (a).	Description of capital asset;	
15 (b).	Date of acquisition;	
15 (c).	Cost of Acquisition;	
15(d).	Amount at which the asset is converted into Stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being -	
16(a).	The items falling within the scope of section 28;	Nil
16(b).	The proforma credits, drawbacks, refund of duty of custom or excise or service-tax or refund of sales-tax or value added tax or Goods and Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned:	Nil
16(c).	Escalation claims accepted during the previous years;	Nil
16 (d).	Any other item of income;	Nil
16 (e).	Capital receipt, if any.	Nil
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: **No.**	

Details of property	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: -	Nil
18.(a).	Description of asset/block of assets.	Nil
18.(b).	Rate of depreciation.	
18.(c).	Actual cost or written down value, as the case may be.	
18.(d).	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -	
18.(d).(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	
18.(d).(ii).	Change in rate of exchange of currency and	
18.(d).(iii).	Subsidy or grant or reimbursement, by whatever name called.	
18.(e).	Depreciation allowable.	
18.(f).	Written down value at the end of the year.	
19.	Amounts admissible under sections 32AC,32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii),35(1)(iv),35(2AA),35(2AB),3ABA,35ABB, 35AC,35AD,35CCA,35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E.	
19.(a).	Debited to the profit and loss account(showing the amount debited and deduction allowable under each section separately);	Nil
19.(b).	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under 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.	
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

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

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil					

21.(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.: -	
21 (a)(i)	Capital Expenditure;	Nil
21(a)(ii)	Personal Expenditure;	Nil
21(a)(iii)	Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil
21(a)(iv)	Expenditure incurred at clubs being entrance fees and subscriptions.	Nil
21(a)(v)	Expenditure incurred at clubs being cost for club services and facilities used.	
21(a)(vi)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	
21(a)(vii)	Expenditure by way of any other penalty or fine not covered above	Nil
21(a)(viii)	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	
21.(b).	Amounts inadmissible under section 40(a);	Nil

21(b)(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 payee	Address

(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)

S.No.	Date of payment	amount of payment	nature of payment	name of the payee	Pan of payee	Address

21(b)(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 payee	Address

(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.N.	Date of payment	amount of payment	nature of payment	name and addr. of the payee	Pan of payee	amount of tax deducted	amount out of(V) deposited, if any

21(b)(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 payee	Address

(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.N.	Date of payment	amount of payment	nature of payment	name and addr. of the payee	Pan of payee	amount of tax deducted	amount out of(V) deposited, if any

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21(b)(iv)	Fringe benefit tax under sub-clause(ic)	
21(b)(v)	Wealth tax under sub-clause (iia)	
21(b)(vi)	Royalty,licence &service fee, etc.under sub-clause (iib)	
21(b)(vii)	Salary payable outside India to a non resident without TDS etc. under sub-clause (iii)	

S.No.	Date of payment	amount of payment	nature of payment	name of the payee	Pan of payee	Address

21(b)(viii)	Payment to PF/other funds etc. under sub-clause (iv)	
21(b)(viii)	Tax paid by employer for perqs under sub-clause (v)	
21(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
21(d)	Disallowance/deemed income under section 40A(3):	Nil

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:

Serial number	Date of payment	Nature of payment	Amount	Name and 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 rule6DD 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);

Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available

21(e).	Provision for payment of gratuity not allowable u/s.40A(7);	Nil
21(f).	Any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
21(g).	Particulars of any liability of a contingent nature.	Nil
21(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
21(i).	Amount Inadmissible under the provision 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 payments made to persons specified under section 40A(2)(b).	Nil
24.	Amounts deemed to be profits and gains under section 32 AC or 32 AD or 33AB or 33AC or 33ABA.	Nil
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
26.	In respect of any sum referred to in clause (a),(b) (c), (d) (e) (f)or (g) of section 43B, the liability for which,	Nil
26(A)	Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	Nil

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26(A)(a).	Paid during the previous year;	Nil		
26(A)(b).	Not paid during the previous year;	Nil		
26(B)	Was incurred in the previous year and was			
26(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	**T.D.S OF RS. 24,210/= PAID ON 04-01-2022.**		
26(B)(b)	Not paid on or before the aforesaid date. (State whether sales tax, goods & service tax, custom duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	**G.S.T of Rs. 70,560/=**		
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.	**Nil**		
27.(b).	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	**Nil**		
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	**No.**		
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib),if yes, please furnish the details of the same.	**No.**		
29.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.**		
29.A(b)	if yes , please furnish the following details:	**S.No.**	**Nature of Income**	**Amount**
29.B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)	**No.**		
29.B(b)	if yes , please furnish the following details:	**S.No.**	**Nature of Income**	**Amount**
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]	**It is not possible for me to verify whether the amounts borrowed on Hundi or any amount due thereon (including interest on the amount borrowed) were repaid otherwise than by crossed cheque or bank draft, as the necessary evidence is not in the possession of the assessee.**		
30.A(a)	Whether primary adjustment to transfer price , as referred to in sub-section (1) of section 92CE,has been made during the previous year.	**No.**		

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30.A(b)	if yes, please furnish the following details

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

30.B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature one crore rupees as referred to in sub-section (1) of section 94B	No.
30.B(b)	if yes, please furnish the following details	

S.N.	Amount of expenditure by way of interest or of similar nature Incurred	Earnings before interest, tax, depreciation and amortization during the previous year	Amount 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 section (4) of section 94B:	
				A.Y.	Amount	A.Y.	Amount

30.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 applicable from 1st April,2019)	No.
30.C(b)	if yes, please furnish the following details	

Sr. No	Nature of Impermissible avoidance agreement	Amount of Tax benefit in previous year arising in aggregate, to all the parties of arrangement

31.		
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 No. 1
31.(a).(i).	Name, address and permanent account number (if available with the assessee) of the lender or depositor;	
31.(a).(ii).	Amount of loan or deposit taken or accepted;	
31.(a).(iii).	Whether the loan or deposit was squared up during the previous year;	
31.(a).(iv).	Maximum amount outstanding in the account at any time during the previous year;	
31.(a).(v).	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(a).(vi).	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	

31.(b).	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: -	As per Annexure No. 2
31.(b).(i).	Name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b).(ii). 31.(b).(iii).	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;	
31.(b).(iv).	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the 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 related to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account.	Nil
31.(b).(a)(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer	N.A.
31.(b).(a)(ii)	Nature of Transaction	N.A.
31.(b).(a)(iii) 31.(b).(a)(iv)	Amount of Receipt Date of Receipt	N.A. N.A.
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 related to one event or occasion from a person, received by cheque or bank draft , not being an account payee cheque or an account payee bank draft, during the previous year.	Nil
31.(b).(b)(i)	Name, address and Permanent Account Number (if available with the assessee) of the payer	N.A.
31.(b).(b)(ii)	Amount of Receipt	N.A.
31.(b).(c). 31.(b).(c)(i)	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 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. Name, address and Permanent Account Number (if available with the assessee) of the payee	Nil N.A.
31.(b).(c)(ii)	Nature of Transaction	N.A.
31.(b).(c)(iii)	Amount of Payment	N.A.
31.(b).(c)(iv)	Date of Payment	N.A.

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31.(b).(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 transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being in account payee cheque or an account payee bank draft, during the previous year.	Nil
31.(b).(d)(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee	N.A.
31.(b).(d)(ii)	Amount of Payment	N.A.
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:-	As per Annexure No. 1
31.(c).(i).	Name, address and permanent account number (if available with the assessee) of the payee;	
31.(c).(ii).	Amount of the repayment;	
31.(c).(iii).	Maximum amount outstanding in the account at any time during the previous year;	
31.(c).(iv).	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(c).(v)	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.	
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:—	Nil
31.(d).(i).	Name, address and Permanent Account Number (if available with the assessee) of the payer.	N.A.
31.(d).(ii).	Amount of repayment of loan or deposit or any specified advance received. otherwise than by a chequ e or bank draft or use of electronic clearing system through a bank account during the previous year.	N.A.
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:—	Nil
31.(e).(i).	Name, address and Permanent Account Number (if available with the assessee) of the payer;	N.A.
31.(e).(ii).	Amount of repayment 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.	N.A.
	(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). 32.(a) Details of brought forward	

32.(a). Details of brought forward loss or depreciation allowance, in the following manner, to the extent available;

Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks

------------------------N I L --------------------

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 can not be allowed to be carried forward in terms of section 79.	**N.A**
32 (c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	**No**
32(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	**No**
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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	**N.A**

33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No.**

Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and 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.

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.**

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AHMP10915C	**194C**	**CONTRACT**	**3008127**	**2039400**	**2039400**	**18086**	**NIL**	**NIL**	**NIL**
AHMP10915C	**194J**	**PROFESSIONAL FEES**	**205000**	**200000**	**200000**	**15000**	**NIL**	**NIL**	**NIL**

34(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
AHMP10915C	**26**	**31-03-2021**	**24-03-2021**	**YES**
AHMP10915C	**26**	**31-03-2021**	**24-03-2021**	**YES**
AHMP10915C	**26**	**31-01-2021**	**24-03-2021**	**YES**
AHMP10915C	**26**	**15-07-2021**	**08-01-2022**	**YES**

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

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.
AHMP10915C	**250**	**RS. 250/= ON 19-09-2020**
AHMP10915C	**57**	**RS. 57/= ON 19-09-2020**
AHMP10915C	**272**	**RS. 272/= ON 19-09-2020**
AHMP10915C	**200**	**RS. 200/= ON 15-03-2021**
AHMP10915C	**845**	**RS. 845/= ON 15-03-2021**
AHMP10915C	**45**	**RS. 45/= ON 15-03-2021**
AHMP10915C	**2250**	**RS. 2250/= ON 04-01-2022**
AHMP10915C	**1382**	**RS. 1382/= ON 04-01-2022**

35.		
35.(a).	In the case of a trading concern, give quantitative details of principal items of goods traded:	**N.A.**
35.(a).(i).	Opening Stock;	**N.A.**
35.(a).(ii).	Purchases during the previous year;	
35.(a).(iii).	Sales during the previous year;	
35.(a).(iv).	Closing Stock;	
35.(a).(v).	Shortage/Excess, if any.	
35.(b).	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:	**N.A.**
35.(b).A.	**Raw Materials:**	
35.(b).A.(i).	Opening Stock;	**N.A.**
35.(b).A.(ii).	Purchases during the previous year;	
35.(b).A.(iii).	Consumption during the previous year;	
35.(b).A.(iv).	Sales during the previous year;	
35.(b).A.(v).	Closing Stock;	
35.(b).A.(vi).	Yield of finished products;	
35.(b).A.(vii).	Percentage of yield;	
35.(b).A.(viii).	Shortage/excess, if any.	
35.(b).B.	**Finished products/By-products:**	**N.A**
35.(b).B.(i).	Opening stock;	**N.A.**
35.(b).B.(ii).	Purchases during the previous year;	
35.(b).B.(iii).	Quantity manufactured during the previous year;	
35.(b)B.(iv).	Sales during the previous year;	
35.(b).B.(v).	Closing stock;	

ASHISH B. SHAH AND ASSOCIATES
(CHARTERED ACCOUNTANTS)

34, KIRTIDHAM COMPLEX,
NR. DINESH HALL,
ASHRAM ROAD,
AHMEDABAD-380009.
PHONE : 91-9426049086

35.(b).B.(vi).	Shortage/excess, if any.	
	* Information may be given to the extent available.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: -	N.A
36.(a).	Total amount of distributed profits;	
36(b)	amount of reduction as referred to in section 115-O(1A)(i)	
36(c)	amount of reduction as referred to in section 115-O(1A)(ii)	
36.(d).	Total tax paid thereon;	
36.(e).	Dates of payments with amounts	
36.(A)(a)	Whether the assessee has received any amount in the nature of dividend as referred to in a sub-clause 22 of section 2.	No.
36.(A)(b)	If yes than, please furnish the following details:	

S.No.	Amount Received	Date of Receipt

37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor	No
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No
39.	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item / value/quantity as may be reported/ identified by the auditor.	No
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	

Sl. number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	**2,55,11,162**	**1,97,95,650**
2.	Gross profit/turnover	**14.11%**	**14.97%**
3.	Net profit/turnover	**7.50%**	**8.21%**
4.	Stock-in-trade/turnover	**59.20%**	**94.75%**
5.	Material consumed/finished goods produced	**N.A.**	**N.A.**

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.

S.No.	Financial Year to which the demand/refund relates to	Name of other Tax Law	Type(Demand raised / Refund received)	Date of Demand raised/refund received	Amount	Remarks

42.(a)	Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or form No. 69B	No.

34, KIRTIDHAM COMPLEX,
NR. DINESH HALL,
ASHRAM ROAD,
AHMEDABAD-380009.
PHONE : 91-9426049086

42.(b)	If yes, please furnish

S.N	Income Tax Department Reporting Entity identification number	Type of Form	Due date of furnishing	Date of furnishing if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of details/ transactionswhich are not reported

43.(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286.	**No.**
43.(b)	If yes, please furnish the following details:	

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of Furnishing of report

43.(c)	If not due, please enter expected date of furnishing the report	
44	Break-up of total expenditure of entities registered or not registered under the GST	

S. No.	Total amount of expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or service exempt from GST	Relating to entities falling under composition scheme	Relating to other Registered entities	Total payment to registered entities	

For, ASHISH B. SHAH & ASSOCIATES
Chartered Accountants

Place: AHMEDABAD

CA. ASHISH B. SHAH
(PROPRIETOR)
F.R.NO. 126588W
M. NO.: 104328
UDIN: 22104328AFRYOH6579

Date: 14 – 02 – 2022.

ASHISH B. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
34, Kirtidham Office Complex,
Nr. Dinesh Hall, Ashram Road,
Ahmedabad - 380 009.
Phone No. (091) - 9426049086

PART - A

1	Name of the assessee :	PANNA & SONS
2	Address :	**7, KAMESHWAR DEV BUNGLOWS, B/H RAJPATH CLUB, BODAKDEV, AHMEDABAD - 380054**
3	Permanent Account Number :	AASFP1484H
4	Status :	FIRM
5	Previous year ended :	**31st March, 2021**
6	Assessment year :	**2021-2022**

PART - B

Nature of Business or Profession in respect of every business or profession carried on during the previous year - **CONSTRUCTION ACTIVITIES**	Code : 06010

Sr. No.	Particulars	Current Year	Preceding Year
1	Paid up share capital / capital of partner / proprietor	4667138	7342011
2	Share application money / current account of partner or proprietor	---	---
3	Reserves and Surplus / Profit & loss Account	---	---
4	Secured Loans	--	--
5	Unsecured Loans	--	1920673
6	Current liabilities and provisions	63443870	31307518
7	Total of Balance Sheet	68111008	40570202
8	Gross turnover / gross receipts	25511162	19795650
9	Gross profit	3598469	2962645
10	Commission received	---	---
11	Commission paid	---	---
12	Interest received	---	--
13	Interest paid	---	---
14	Depreciation as per books of accounts	---	---
15	Net profit (or loss) before tax as per Profit & loss Account	1913388	1625946
16	Taxes on income paid / provided for in the books	---	--

AS PER OUR REPORT OF EVEN DATE ATTACHED
For, ASHISH B. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

ASHISH B. SHAH & ASSOCIATES
FRN NO. 125568W

Ashish Shah

CA. ASHISH B .SHAH (Proprietor)
(M.No. 104328)
CA. ASHISH B .SHAH (Proprietor)

UDIN: 22104328AFRYOH6579
Place : AHMEDABAD
Date : 14-02-2022

For : PANNA & SONS

FOR, PANNA & SONS

PARTNER

KEVAL B. MEHTA
(PARTNER)

Place : AHMEDABAD
Date : 14-02-2022

PANNA & SONS

Annexure No.1

Sr. No.	Name & Adddress	P.A.No.	Amount of Loan	Whether Squared up during Previous Year	Maximum Balance during previous year	Whether Loan or Deposit accepted otherwise than by an A/c payee cheque or Bank Draft	Amount of Repayment	Whether Repayment made otherwise than by an A/c payee cheque or Bank Draft
1	**KEVAL VISION CORPORATION** NR KHODIYAR TEMPLE GST CROSSINGAHMEDABAD- 382480NEW RANIP	AAOFK8473F	-	YES	190,851	It is not possible for me to verify whether the amounts of loan or deposits are accepted otherwise than by crossed account payee cheque or bank draft, as the necessary evidence is not in the possession of the assessee.	190,851	It is not possible for me to verify whether the amounts of loan or deposits are accepted otherwise than by crossed account payee cheque or bank draft, as the necessary evidence is not in the possession of the assessee.
2	**RAMESHKUMAR YADAV** 4.MATHURA NAGAR SOCIETY, CHANDLODIYA,AHMEDABAD	AHIPY8970E	-	YES	*200,000*	As Above	*200,000*	As Above
3	**PANCHAL KIRITBHAI** 19, FIRST FLOOR, MOHAN NAGAR SOCIETY, NEAR BHAVIK SCHOOL, CHANDLODIYA, AHMEDABAD	DQTPP6273G	-	YES	*371,000*	As Above	*371,000*	As Above
4	**SHAH INDRAJEET RAMSHANKAR** 22.SHIYANAGAR SOCIETY.CHANDLODIA	DCAPS4978G	-	YES	*200,000*	As Above	*200,000*	As Above
5	**PATEL NARAYNBHAI SANKARBHAI** RANIP UMIYANAGAR CO-OP H SOC LTD. OPP THAKORE VAS NR RANIP BUS STAND	AZYPP5954H	-	YES	*270,000*	As Above	*270,000*	As Above
6	**RAJPUT PREM DURG SINGH & SAROJ PREMSINGH RAJPUT** A-2, DHANLAXMI FLAT, VASTRAPUR GAM, KOTHI VAS, VASTRAPUR, AHMEDABAD	CKIPR1000H	-	YES	*120,000*	As Above	*120,000*	As Above
7	**SURAJBEN LAXMANBHAI LIMBAT & LAXMANBHAI S LIMBAT** B.NO.37.T NO 442.912.LIG NR OCTROI NAKA NAVA VADAJ	AHBPL1442M	-	YES	*271,000*	As Above	*271,000*	As Above
8	**PARAG PRAVINBHAI LANGALIA** K-507, SAMARPAN RESIDENCY, NR. D-MART MALL, OPP. SINDBAD HOTEL, MEHSANA HIGHWAR ROAD, KALOL, (DIST. GANDHINAGAR).	AUFPL5763Q	-	YES	*1,205,000*	As Above	*305,000*	As Above

PANNA & SONS

Annexure No.1

Sr. No.	Name & Adddress	P.A.No.	Amount of Loan	Whether Squared up during Previous Year	Maximum Balance during previous year	Whether Loan or Deposit accepted otherwise than by an A/c payee cheque or Bank Draft	Amount of Repayment	Whether Repayment made otherwise than by an A/c payee cheque or Bank Draft
9	**DIPAK SUTHAR MINABEN SUTHAR** 124, ATMARAM PARK, RANIP, AHMEDABAD.	ETIPS9683G	-	YES	222,000	As Above	222,000	As Above
10	**KIRAN P MEVADA & MANJULABEN P MEVADA** 14, SATYASAGAR SOCIETY, CHANDLODIYA, AHMEDABAD.	AVZPM7879E	-	YES	135,000	As Above	135,000	As Above
11	**BHAVNABEN B. PATEL & BALDEVBHAI** 3053.VACHLI SHERI.VANMALI KAKA POLE .SHAHPUR CHAKLA SHAHPUR	AVJPP9845Q	-	YES	100,000	As Above	100,000	As Above
12	**BHASKAR JOGESHBHAI MISTRY** AHMEDABAD	PANNOTAVBL	-	YES	20,000	As Above	20,000	As Above
13	**TEJAS A ADESARA** B-202, SHLOK RESIDENCY,NR. AYODHYANAGAR,NEW RANIP, AHMEDABAD.	ANPPA5718F	-	YES	501,000	As Above	501,000	As Above
14	**VIMALBHAI PRAVINBHAI TAHKKAR** 66, SIDDHI BUNGLOW, GST ROAD NR KHODIYAR MANDIR	AKLPT1340F	-	YES	51,000	As Above	51,000	As Above
15	**PRATIK NARENDRA SUTHAR** 37, 2ND FLOOR, RONAK PARK SOCIETY, B/H SOMESHWAR TENAMENT, RANIP, AHMEDABD.	CIWPS6541J	-	YES	100,000	As Above	100,000	As Above
16	**NIRUPABEN HEMANTBHAI THAKKAR** 66, SIDDHI BUNGLOW, GST ROAD NR KHODIYAR MANDIR	DCKPP6852G	-	YES	51,000	As Above	51,000	As Above
17	**CHANDRESHKUMAR P. THAKKAR** AHMEDABAD	PANNOTAVBL	-	YES	51,000	As Above	51,000	As Above
18	**NAYI PRATIKKUMAR & NAYI ASHA PRATIKKUMAR** HOUSE NO. 56, CHANDRALOK SOCIETY, OPP. AYODHYA NAGAR, RANIP, AHMEDABAD	AMYPP3569P	-	YES	201,000	As Above	92,000	As Above
19	**KETAN V PATEL & PANNABEN PATEL** 59, SHIV DARSHAN PARK, G S T ROAD NEW RANIP	AYCPP6121D	-	YES	198,000	As Above	198,000	As Above

PANNA & SONS

Annexure No.1

Sr. No.	Name & Adddress	P.A.No.	Amount of Loan	Whether Squared up during Previous Year	Maximum Balance during previous year	Whether Loan or Deposit accepted otherwise than by an A/c payee cheque or Bank Draft	Amount of Repayment	Whether Repayment made otherwise than by an A/c payee cheque or Bank Draft
20	**KARANSINH & PREMKUMAR CHAUHAN** 05/13.NARAYAN COMPLEX.OPP GANATIT NAGAR NAGAR SOCIE MEMNAGAR	ASSPC7229D	-	YES	200,000	As Above	200,000	As Above
21	**CHINTAN J SUTHAR & NEHAL C. SUTHAR** A-504, AARYAMAN APPTS. NEAR ANAND PARTY PLOT, NEW RANIP, AHMEDABAD	DTGPS7662E	-	YES	81,000	As Above	81,000	As Above
22	**PRAJAPATI VARSHABEN PATEL NIKUL** L-7/153 LAXMINAGAR APPT. NR BALKRISHNA MANDIR RANIP	AYVPP9627P	-	YES	260,000	As Above	260,000	As Above
23	**PRAJAPATI VARSHABEN PATEL NIKUL** L-7/153 LAXMINAGAR APPT. NR BALKRISHNA MANDIR RANIP	AYVPP9627P	-	YES	260,000	As Above	260,000	As Above
24	**SANJAY G RATHOD** B-19.ARBUDANAGAR V-3.OPP RUKHIBANAGAR CHANDLODIYA	BEYPR2325Q	-	YES	350,000	As Above	350,000	As Above
25	**CHHAKKILAL RATHOR & GUDDI CHHAKILLAL RATHOR** 71, RANCHHODRAY NAGAR, NR. FHILTAN SOCIETY, CHANDLODIYA AHMEDABAD	AZPPD2830F	-	YES	251,000	As Above	250,000	As Above
26	**LOHAR SANTOSH KUMAR & JAGANNATH LOHAR** 58,.MELODY NAGAR NR RAYKA NAGAR CHANDLODIA	AJQPL0328P	-	YES	150,000	As Above	150,000	As Above
27	**MAHESH CHANDUBHAI CHAUHAN** 129/1538 GANESH APPARTMENT SOLA ROADNARANPURA AHMEDABAD	BCCPD1295H	-	YES	30,000	As Above	30,000	As Above

PANNA & SONS

Annexure No.1

Sr. No.	Name & Adddress	P.A.No.	Amount of Loan	Whether Squared up during Previous Year	Maximum Balance during previous year	Whether Loan or Deposit accepted otherwise than by an A/c payee cheque or Bank Draft	Amount of Repayment	Whether Repayment made otherwise than by an A/c payee cheque or Bank Draft
28	**MUKESH KALURAM SUTHAR** B-303, VINAYAK RESIDENCY, NR. DUDHIYA DAIRY, NEW RANIP, CHANDLODIYA, AHMEDABAD	CLKPS7926N	-	YES	*100,000*	As Above	*100,000*	As Above
29	**PRAVINSINGH & KAILASHBEN P CHAVDA** 69-A.BHAVNA TENAMENT NR BALOL NAGAR CHAR RASTA RANIP	AEFPC4664M	-	YES	*51,000*	As Above	*51,000*	As Above
30	**NIRAV MODI & REKHABEN MODI** DUDHADHARI MAHADEV PASE, OPP. CARGO MOTORS, JUNA VADAJ, AHMEDABAD.	CQVPM1551K	-	YES	*20,000*	As Above	*20,000*	As Above
31	**NIMARAM M SUTHAR** 34,GURUKRUPA VIBHAG-2, OPP. ARJUN ASHRAM, CHANDLODIYA,AHMEDABAD	BCZPS1408N	-	YES	*251,000*	As Above	*251,000*	As Above
32	**SHANKAR & SANTOSHBEN MALI** A-3.JAYANT PARK UGANDA HALL.MANINAGAR AHMEDABAD	BTEPM6650E	-	YES	*51,000*	As Above	*51,000*	As Above
33	**KAUSHIK NARANBHAI MISTRY.** 16, JAGANNATHPURI SOCIETY, NR. CHANDLODIA OVERBRIDGE, CHANDLODIA, AHMEDABAD	BAWPM4170N	-	YES	*210,000*	As Above	*210,000*	As Above
34	**GAMESRSINH D SISODIYA & SAGAR KUVAR GAMERSINH** 3-4, GOPALNAGAR VIBHAG-3, ST. XAVIOURS HIGH SCHOOL ROAD, MEMNAGAR, AHMEDABAD	DYKPS3948L	-	YES	*260,000*	As Above	*260,000*	As Above
35	**SAMEER DARJI & KOMAL DARJI** 15.NATHALAL SOCIETY NEW KADI NAG SAH BANK BALOL NAGAR CROSS ROAD OLD RANIP	AMCPD6849G	-	YES	*80,000*	As Above	*80,000*	As Above
36	**DINESH SUTHAR** 53.VISHWAKARMA NAGAR BALOL NAGAR AHMEDABAD	CWXPS5760E	-	YES	*260,000*	As Above	*260,000*	As Above

PANNA & SONS

Annexure No.1

Sr. No.	Name & Adddress	P.A.No.	Amount of Loan	Whether Squared up during Previous Year	Maximum Balance during previous year	Whether Loan or Deposit accepted otherwise than by an A/c payee cheque or Bank Draft	Amount of Repayment	Whether Repayment made otherwise than by an A/c payee cheque or Bank Draft
37	**NILESHKUMAR & RASHMIKA N PATEL** 92, NARMADNAGAR SOCIETY PART-2, B/H. NAVNIRMAN SCHOOL, RANIP, AHMEDABAD	AVHPP8603L	-	YES	151,000	As Above	151,000	As Above
38	**MOHANLAL LOHAR** AHMEDABAD	PANNOTAVBL	-	YES	250,000	As Above	250,000	As Above
39	**VIJAYANAND PANCHAL & PANCHAL CHETNA** 8/161, LASMINAGAR APPARTMENT, NR. BALKRUSHNA MANDIR, RANIP, AHMEDABAD.	APXPP8045G	-	YES	210,000	As Above	210,000	As Above
40	**RAMESHKUMAR SUTHAR** 305, ASHRAY RESIDENCY, B/H SHIVKEDAR SOCIEYT, CHANDLODIYA, AHMEDABAD	GTNPS7829K	-	YES	100,000	As Above	100,000	As Above
41	**VIMAL KUMAR MEVADA & SHARMISHTA MEVADA** 54-B, CHANDRA PRABHA SOCIETY, NR. SHIVKEDAR FLATS, CHANDLODIYA, AHMEDABAD	APKPM3707P	-	YES	200,000	As Above	200,000	As Above
42	**PANNALAL LOHAR** 368, WALI TH. GIRWA, WALI, UDAIPUR	AKDPL9639B	-	YES	50,000	As Above	50,000	As Above
43	**VISHARAM SUTHAR** 203, ASHRAYA RESIDENCY, B/H SHIV KEDAR SOCIETY, CHANDLODIYA, AHMEDABAD.	HFLPS7699G	-	YES	75,000	As Above	75,000	As Above
44	**OZA SUNILBHAI CANCEL** 13.SHIV NAGAR SOCIETY. CHANDLODIYA AHMEDABAD	ABGPO4180L	-	YES	141,000	As Above	141,000	As Above
45	**LALITBHAI SUTHAR** AHMEDABAD	PANNOTAVBL	-	YES	320,000	As Above	320,000	As Above
46	**RAJENDRAKUMAR LALURAM** AHMEDABAD	PANNOTAVBL	-	YES	150,000	As Above	150,000	As Above

Note: Only those accounts have been considerd in which any amount except interest has been Accepted or Repaid during the Year.

PANNA & SONS

<u>Annexure No. 2</u>

Sr. 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	Aadhaar Number of the person from whom specified sum is received, if available	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.
1	PRIYANKABEN DINESHBHAI NAYI NAI DINESHBHAI LILABHAI	22/254,PARAS NAGAR PART 1,NARANPURA, AHMEDABAD	AWTPN4218L	--	160,000	YES	YES
2	RAMESHKUMAR YADAV	4,MATHURA NAGAR SOC,CHANDLODIYA,AHMEDABA D	AHIPY8970E	--	1,080,000	YES	YES
3	KIRTIBHAI BABUBHAI PANCHAL HEENABEN PANCHAL	SIDDHESHWARI SOC,HARIJ,PATAN 384240	DQTPP6273G	--	1,110,000	YES	YES
4	CHAHUHN KANUBHAI CHAUHAN MINABEN K	KAJI MIYANO TEKRO,SHAHPUR,AHMEDABAD	BNWPC0501L	--	204,734	YES	YES
5	PREM SINGH RAJPUT & SAROJBEN RAJPUT	BARI KA CHORA ,TODGARH,BEAWAR,AJMER,RAJ ASTHAN	CKIPR1000H	--	570,000	YES	YES
6	SURAJBEN LAXMANBHAI LIMBAT.LAXMANBHAI	A 37/443,HARIOM APT,BHAVSAR HOSTEL,AHMEDABAD	AHBPL1442M	--	1,350,000	YES	YES
7	JYOTIKABEN JAYANTILAL CHAUHAN	104,ALAMPURA CHAL,MEHDIKUWA,SHAHPUR,A HMEDABAD	BZEPC1091F	--	124,000	YES	YES
8	MITESH B SUTHAR ANJANABEN M SUTHAR	SWA MANDIR VAS,MARTOLI,JOTANA,MEHSAN A 384430	CNDPS1032G	--	940,432	YES	YES
9	SRAVAN NAGJIBHAI VAGHELA & JYOTIBEN S VAGHELA	BHAGUBHAI NI CHAL,MEHDIKUWA,SHAHPUR,A HMEDABAD	AOEPV5364C	--	379,425	YES	YES
10	VIRAL PATEL.VISHNU PATEL	AHMEDBAD	PANNOTAVBL	--	354,000	YES	YES

PANNA & SONS

Annexure No. 2

Sr. 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	Aadhaar Number of the person from whom specified sum is received, if available	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.
11	NITABEN MAHESHBHAI VAGHELA MAHESHBHAI HVAGHELA	783/3,RAMDEV PURA,MAHESWARI MILL,SHAHIBAG,AHMEDABAD	BADPV2026F	--	730,000	YES	YES
12	ASHLESHA PARAG LANGALIA	F-9,MADHAVBAGSOC,NR KHODIYAR DAIRY,NIRYANNAGAR,AHMEDABAD	AUFPL5763Q	--	325,000	YES	YES
13	DIPAKBHAI SAKALCHAND SUTHAR & MINABEN D. SUTHAR	124,ATMARAM PARK,BALKRUSHNA MANDIR ROAD,RANIP,AHMEDABAD	ETIPS9683G	--	40,250	YES	YES
14	MANJULABEN PRAVINBHAI MEVADA KIRAN.MEVADA	14, SATYASAGAR SOCIETY, CHANDLODIYA, AHMEDABAD.	DGMPM8833C	--	165,000	YES	YES
15	JAGDISHBHAI S. NAI VARSHABEN J NAI	22/254, PART-2, PARASNAGAR, SOLAROAD, NARANPURA, AHMEDABAD	AYIPN6707F	--	158,000	YES	YES
16	JEPARAM PRAJAPATI KAMLABEN PRAJAPATI	1791, KHARA KUVAS POLE, DHALS POLE, ASTODIYA, AHMEDABAD.	BIQPP8497P	--	225,000	YES	YES
17	ADESARA TEJASBHAI A ADESARA KETANABEN T	B-202, SHLOK RESIDENCY,NR. AYODHYANAGAR,NEW RANIP, AHMEDABAD	ANPPA5718F	--	1,064,214	YES	YES
18	BHUVNESH CHHOTELAL YADAV POONAM DEVI	13, ASHAPURI SOCIETY, NR. SARWODAYA SCHOOL, GHATLODIYA, AHMEDABAD	AHPPY1546D	--	143,000	YES	YES

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19	CHANDRIKABEN B PARMAR	18, GURUKRUPA NAGAR SOCIETY, OPP. ARJUN ASHRAM, CHANDLODIYA AHMEDABAD	BZRPP8072Q	--	390,000	YES	YES
20	PANNABEN K PATEL KETAN V PATEL	AHMEDBAD	PANNOTAVBL	--	938,000	YES	YES
21	YOGESHBHAI RAMANLAL PATEL & HASUMATIBEN Y.PATEL	G-404, PRATHNA ELEGANCE, VANDEMATRAM ROAD, GOTA, AHMEDABAD	ARFPP0797B	--	329,460	YES	YES
22	ASHVIN DASHARTHBHAI SONI RITABEN A SONI	60, SUMERY SOCIETY, NAVNIRMAN SCHOOL ROAD, RANIP, AHMEDABAD	FBAPS5766R	--	948,000	YES	YES
23	KARAN SINH CHAUHAN.PREMKUMAR CHAUHAN	J-603, AKASH RESIDENCY, SKY CITY, VILLAGE SHELLA, TA-SANAND, AHMEDABAD	ASSPC7229D	--	1,084,722	YES	YES
24	SUTHAR NEHALBEN CHINTANKUMAR SUTHAR CHINTANKUMAR	A-504, AARYAMAN APP. TS. NEAR ANAND PARTY PLOT, NEW RANIP AHMEDABAD	DBRPS1443G	--	950,000	YES	YES
25	DEVENDRA SUTHAR JYOTIBEN SUTHAR	77, MEGHANATH SOCIETY, RANIP, AHMEDABAD	FKEPS4826R	--	144,000	YES	YES
26	PRAJAPATI VARSHABEN	114/115/B, FIRST FLOOR, RANCHHODRAY NAGAR PART-1, CHANDLODIYAAHMEDABAD	AWOPY2131J	--	260,000	YES	YES
27	PRABAT KUMAR SUTHAR	12, SHANTIPUJYA ROW HOUSE, NR. CHANDLODIA GARANALA, CHANDLOLDIA	DDJPS7577F	--	828,428	YES	YES

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28	VIPULBHAI GAJJAR & NIRUBEN VIPULBHAI SUTHAR	A-1/54, NIRMAN TOWER, R.C.TECHNICAL ROAD GHATLODIA, AHMEDABAD	CEAPG1861B	--	950,000	YES	YES
29	SANJAY G RATHOD	4/1-2, GANPATI NAGAR-2, NR. SARASWATI NAGAR, CHANDLODIYA, AHMEDABAD	BEYPR2325Q	--	999,099	YES	YES
30	BHANWARLAL SUTHAR	42-408, ANANDNAGAR TOWNSHIP, 100 FT. RING ROAD, VEJALPUR AHMEDABAD	AXTPB8180G	--	667,549	YES	YES
31	UKAJI KALAL RADHABEN MOHAN KALAL	17/1, BALDEVBHAI NI CHALI, OPP GAURI SOCIETY,GHATLODIA AHMEDABAD	COTPK1498D	--	400,263	YES	YES
32	DEVI CHAKKILAL RATHOR	71, RANCHHODRAY NAGAR, NR. FHILTAN SOCIETY, CHANDLODIYA AHMEDABAD	AZPPD2830F	--	899,263	YES	YES
33	LOHAR USHA LOHAR	110,RAJIV NAGAR SOC, JAGATPUR ROAD, CHANDLODIYA, AHMEDABAD	AJQPL0328P	--	929,000	YES	YES
34	JOGARAM SUTHAR & INDRAKUMAR L	C-73, NETALDEV PARK, B/H DHOLKA RAILWAY LINE, CHANDLODIYA AHMEDABAD	BSFPR9307F	--	600,000	YES	YES
35	A SELVARAJBHAI & INUADIRAVID J	31, SHIV NAGAR SOCIETY, NR. DURGA SCHOOL, CHANDLODIA AHMEDABAD	ANPPA5724R	--	180,000	YES	YES

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36	PRABHUBHAI MODABHAI SUKHIBEN	37, SHIVNAGAR SOCIETY, NR. NETAL-DE PARK, CHANDLODIA,AHMEDABAD	AWWPP2456K	--	267,308	YES	YES
37	NARENDRA SUTHAR NARENDRA SHANKARLAL	152-1, RANCHODRAI NAGAR VIBHAG-3, JAGATPUR ROAD, CHANDLODIYA	AIMPI5567Q	--	150,000	YES	YES
38	SONABHAI PRAJAPATI & VARSHABEN B	39, SHIV NAGAR SOCIETY, CHANDLODIYA, DASKROI, AHMEDABAD	BTNPP4942H	--	202,500	YES	YES
39	KALURAM SUTHAR & ANITABEN M SUTHAR	B-303, VINAYAK RESIDENCY, NR. DUDHIYA DAIRY, NEW RANIP AHMEDABAD	CLKPS7926N	--	1,180,000	YES	YES
40	GAVARIDEVI BHERARAM SUTHAR & BHERARAM	103, BHAVAN PURA SOCIETY, DHARMRAJ PART-1, CHANDLODIYA, AHMEDABA	FKNPD0442M	--	310,000	YES	YES
41	REKHABEN NAVINBHAI MODI & NIRAV MODI	DUDHADHARI MAHADEV PASE, OPP. CARGO MOTORS, JUNA VADAJ	EGSPM3622J	--	250,000	YES	YES
42	DARJI VISHAL DINESHBHAI & ANSUYABEN DINESHBHA	C-44/524, SHREENATH APPARTMENT, B/H VYASH WADI, NAVA VADAJ, AHMEDABAD	CMWPD1916Q	--	135,000	YES	YES
43	MURDULABEN GANPATBHAI CHAUHAN GANPATBHAI B CHAUHAN	15, GHANSHYAM SOCIETY, RADHASWAMI ROAD,RANIP, AHMEDABAD	BGSPC7812B	--	552,979	YES	YES

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44	BHARAT MANGILALSUTHAR INDIRADEVI SUTHAR	34, SHANTINAGAR, OPP. BHAVIK SCHOOL, CHANDLODIYA, AHMEDABAD	CCOPB8137P	--	315,000	YES	YES
45	PANKU DEVI SUTHAR & NIMARAM M	34,GURUKRUPA VIBHAG-2, OPP. ARJUN ASHRAM, CHANDLODIYA,AHMEDABAD	GVPPS6673M	--	1,350,000	YES	YES
46	VARSHABEN ANILBHAI NAYI & NAI ANIL	22/254, PART-2, PARASNAGAR, SOLAROAD, NARANPURA, AHMEDABAD	AXFPN5659N	--	158,921	YES	YES
47	NAI NAGJIBHAI VAGHABHAI & KANTABEN VAGHABHAI	PATEL VAS, AKOLI THAKOR VAS, KANVARVA, BANASKANTHA, GUJARAT	BAVPN4425Q	--	158,836	YES	YES
48	DILIP PATEL & VIDHYA DILIP	BLOCK NO. 04-106, 1ST FLOOR, KRUSHNA DHAM-2, NR. PRAHLAD NAGAR,AHMEDABAD	DIUPP7346R	--	1,150,000	YES	YES
49	JAYESH R PANCHAL & PINALBEN J.	A-2, SOMESHWAR TENAMENT, RANIP, AHMEDABAD	ARFPP7081A	--	230,000	YES	YES
50	PRAKASHBHAI D PRAJAPATI & SUNDARBEN P	135-11, D.R. NU DEHLU, NAVI POLE, SHAHPUR, AHMEDABD G.P.O	ASSPP8977D	--	200,000	YES	YES
51	SHENKARLAL NAVAJI SUTHAR & MANJUDEVI S	37/C, NETALDE PARK, B/H. DHOLKA RAILWAY LINE, CHANDLODIYA AHMEDABAD	ÉJJPS5200J	--	230,000	YES	YES
52	KAUSHIK NARAYANBHAI MISTRY & ARTIBEN KAUSHIKB	16, JAGANNATHPURI SOCIETY, NR. CHANDLODIA OVERBRIDGE, CHANDLODIA	BAWPM4170N	--	222,000	YES	YES

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53	PANCHAL SONALBEN SUNILBHAI PANCHAL SUNIL	94, BHAVANPURA SOCIETY PART-1, CHANDLODIYA, AHMEDABAD	BVXPP4978H	--	1,489,167	YES	YES
54	GAMERSINH DEVISINH SISODIYA & SARASKNWAR	3-4, GOPALNAGAR VIBHAG-3, ST. XAVIOURS HIGH SCHOOL ROAD, MEMNAGAR A'BAD	DYKPS3948L	--	442,500	YES	YES
55	MUKESH BABULAL MAKWANA & ALKABEN MUKESHBHAI	188/2247, GOTA HOUSING, S.G.HIGHWAY, OPP. WATER TANK, GOTA A'BAD	ANSPM8834B	--	134,720	YES	YES
56	KRUNAL NAROTTAMBHAI NAI DAKSHA KRUNALBHAI NAI	14, GOPAL NAGAR. SHREEJI NAGAR, NR. AJITNATH SOCIETY, RANIP A'BAD	AJSPN8704B	--	200,000	YES	YES
57	SMIR SURESHBHAI DARJI	39, SHREEJI NAGAR SOCIETY-1, OPP. KADI NAGARIK NR. BALOLNAGAR RANIP,A'BAD	AMCPD6849G	--	270,000	YES	YES
58	INDRA DEVI & DINESHKUMAR SUTHAR	D-604, PRMESHWAR-7, NR. GODREJ GARDEN CITY, JAGATPUR AHMEDABAD	FCXPD8643A	--	1,100,000	YES	YES
59	ASHOKKUMAR CHUNILAL SURHAR PAYAL SUTHAR	296, NEW RANCHHODRAY NAGAR, NR. SEVE SWARAJ, JAGATPUR ROAD AHMEDABAD	ERZPK6977E	--	460,000	YES	YES
60	JITENDRAKUMAR PURSHOTAMLAL LOHAR & PURSHOTAMLAL LOHAR	14/B/1, KRISHNANAGAR SOCIETY, NR. TALAV,JAGATPUR ROAD, CHANDLODIYA AHMEDABAD	GNYPK7584N	--	275,000	YES	YES

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61	JAMUNABEN RAMPRAKASH RATHOD &RAMPRAKASH	95, GAYATRI NAGAR PART-1, B/H SWAMINAR TEMPLE, CHANDLODIYA, AHMEDABAD	CWHPR5666N	--	216,050	YES	YES
62	DESHRAJ VISHVKARMA.NISHA D VISHWARKARMA	87, A, NEW RAN CHHODRAY NAGAR SOCIETY, JAGATPUR, CHANDLODIYA ROAD	--	664684581795	430,000	YES	YES
63	LAXMAN NATHULALJI LOHAR & HEMLATA LAXMAN	PANOOND, PANUND, UDAIPUR, RAJASTHAN	AGFPL2611K	--	1,040,000	YES	YES
64	PATEL NILESHKUMAR RASHIKLAL & RASHIKABEN	92, NARMADNAGAR SOCIETY PART-2, B/H. NAVNIRMAN SCHOOL, RANIP AHMEDABAD	AVHPP8603L	--	1,300,000	YES	YES
65	CHANDEL RAKESHKUMAR GULABBHAI & CHANDEL KAVITABEN	C-5, KRUSHNANAGAR SOCIETY, OPP UMA TENAMENT, JAGATPUR ROAD AHMEDABAD	AWWPC3351L	--	1,340,000	YES	YES
66	VIJAYANAND RAMESHCHANDRA PANCHAL & CHETNA	8/161, LASMINAGAR APPARTMENT, NR. BALKRUSHNA MANDIR, RANIP AHMEDABAD	APXPP8045G	--	441,500	YES	YES
67	SUBHASHCHANDRA KEDARNATH YADAV CHANDANABEN	174/4, PARSHOTAM NAGAR NR. CHANKYAPURI, AHMEDABAD	DGGPS2626F	--	902,772	YES	YES
68	RAMESHKUMAR KALARAMJI SUTHAR SHARDADEVI	305, ASHRAY RESIDENCY, B/H SHIVKEDAR SOCIEYT, CHANDLODIYA AHMEDABAD	GTNPS7829K	--	250,000	YES	YES

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69	KALPESH DARJI & VINABEN DARJI	BLOCK NO.228, HOUSE NO.2728, GOTA HOUSING BOARD, MAHATMA GANDHI VASAHAT	AWFPD4197A	--	148,706	YES	YES
70	SHAMISTHA VIMALBHAI MEVADA & VIMALKUMAR D	54-B, CHANDRA PRABHA SOCIETY, NR. SHIVKEDAR FLATS, CHANDLODIYA AHMEDABAD	FNLPM9772E	--	1,250,000	YES	YES
71	PANNALAL M LOHAR & LEELA LOHAR	368, WALI TH. GIRWA, WALI, UDAIPUR	AKDPL9639B	--	600,000	YES	YES
72	FOOL MALA MUKESH JAIRAMSINDH YADAV	PLOT NO. 329, RANCHODRAI NAGAR VIBHAG-3, JAGATPUR ROAD, DASKROI AHMEDABAD	AEHPF8156K	--	1,000,000	YES	YES
73	SUMTI DEVI & SANTOSHBHAI YADAV	A-6, RANCHHODRAI NAGAR PART-4, CHANDLODIA, AHMEDABAD	MABPS8345B	--	137,500	YES	YES
74	VISHARAM HANSARAM SUTHAR & PURNIMA VISHARAM	203, ASHRAYA RESIDENCY, B/H SHIV KEDAR SOCIETY, CHANDLODIYA AHMEDABAD	HFLPS7699G	--	773,213	YES	YES
75	RAJENDRAKUMAR LOHAR & LATA DEVI	E-706, SAMYAK GALAXY, NEAR UMA BHAWANI CROSSING, JAGATPUR	AOVPL6404N	--	1,150,000	YES	YES
76	SANTOSH DINESH SUTHAR DINESH S SUTHAR	53, VISHWAKARMA NAGAR, BALOLL NAGAR CHAR RASTA, RANIP, AHMEDABAD	KFMPS0985B	--	130,000	YES	YES

SHAH & ASSO FRN NO.

PANNA & SONS

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77	SANTOSHBEN VYAS ATULBHAI VYAS	2, SHANIDEV MANDIR COMPOUND, DUDESHWAR ROAD, DHOBI GHAT, AHMEDABAD	AQEPV4860F	--	140,000	YES	YES
78	GAYATRIBEN VINODBHAI CHAUHAN & VINOD D	B-419, CHANKYA PURI SECTOR-3, GHATLODIYA, AHMEDABAD	BEIPC1585H	--	2,425,000	YES	YES

SHAH &
FRN NO.

PANNA & SONS

7, KAMESHWAR DEV BUNGLOWS,
B/H RAJPATH CLUB, BODAKDEV,
AHMEDABAD - 380054

BALANCE SHEET AS AT 31.03.2021

Particulars	Schedule	AMOUNT	AMOUNT
LIABILITIES			
PARTNER'S CAPITAL	A		4667137.70
LOANS & BORROWING			
SECURED LOANS		--	
UNSECURED LOANS		--	--
CURRENT LIABILITIES			
CREDITORS FOR GOODS, SERVICES AND ADVANCES	B		63443870.34
TOTAL RS.			68111008.04
ASSETS			
FIXED ASSETS			--
INVESTMENT			--
CURRENT ASSETS :			
INVENTORIES (As Valued, taken & Certified bythe Assessee)	C		11450000.00
CASH AND BANK BALANCE	D		220047.04
SUNDRY DEBTORS AND ADVANCES	E		56440961.00
TOTAL RS.			68111008.04
NOTES ON ACCOUNTS	H		

AS PER OUR REPORT OF EVEN DATE ATTACHED

For, ASHISH B.SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

ASHISH B. SHAH & ASSOCIATES FRN NO. 128558W

Ashish Shah

CA. ASHISH B .SHAH (Proprietor)
M.No. 104328
UDIN: 22104328AFRYOH6579

Place : AHMEDABAD
Date : 14-02-2022

For : PANNA & SONS

FOR, PANNA & SONS

PARTNER

KEVAL B. MEHTA
(PARTNER)

Place: AHMEDABAD
Date : 14-02-2022

PANNA & SONS

7, KAMESHWAR DEV BUNGLOWS,
B/H RAJPATH CLUB, BODAKDEV,
AHMEDABAD - 380054

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Schedule	Amount
INCOMES		
REVENUE RECOGNISED		25511162.00
CLOSING STOCK	C	11450000.00
TOTAL RS.		**36961162.00**
EXPENDITURE		
OPENING STOCK		18755450.00
PURCHASES & DIRECT EXPENSES	F	14607242.81
GENERAL & ADMINISTRATION EXPENSES	G	1685080.93
TOTAL RS.		**35047773.74**
PROFIT BEFORE PARTNER'S INTEREST AND REMUNARTAION		1913388.26
LESS: INTEREST TO PARTNER'S		--
PARTNER'S REMUNERATION		--
NET SURPLUS TRANSFERRED TO CAPITAL A/C		**1913388.26**
NOTES TO THE ACCOUNTS	H	

AS PER OUR REPORT OF EVEN DATE ATTACHED

For, ASHISH B.SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

For : PANNA & SONS

ASHISH B. SHAH & ASSOCIATES
FRN NO. 128 ...W

Ashish Shah

FOR, PANNA & SONS
PARTNER

CA. ASHISH B .SHAH (Proprietor)
M.No. 104328
UDIN: 22104328AFRYOH6579

KEVAL B. MEHTA
(PARTNER)

Place : AHMEDABAD
Date : 14-02-2022

Place: AHMEDABAD
Date : 14-02-2022

PANNA & SONS

SCHEDULE TO THE BALANCE SHEET AND PROFIT & LOSS ACCOUNT 31.03.2021

SCHEDULE : A : PARTNER'S CAPITAL

Name of Partner	Op. Bal.	Interest	Remuner.	Profit	Additions	Withdrawal	Closing Balance
KEVAL B. MEHTA	4713084.74	--	--	574016.48	--	175244.40	5111856.82
JIGISHA K. MEHTA	2628926.70	--	--	1339371.78	--	4413017.60	(444719.12)
TOTAL	**7342011.44**	--	--	**1913388.26**	--	**4588262.00**	**4667137.70**

SCHEDULE : B: CREDITORS FOR GOODS, SERVICES AND ADVANCES ETC.

Sr. No.	Particulars	Amount
1	SUNDRY CREDITORS FOR EXPENSES	185000.00
2	SUNDRY CREDITORS FOR LABOUR	709619.00
3	SUNDRY CREDITORS FOR MATERIAL	14234843.00
4	SUNDRY CREDITORS FOR OTHERS	333554.18
5	MEMBERS DEPOSIT ADV. AGST FLATS	1152000.00
6	ADVANCE AGAINST FLATS AND SHOPS	36268771.00
7	OTHER CHARGES RECD FROM MEMBERS	10305313.16
8	GST PAYABLE	70560.00
9	TDS PAYABLE	24210.00
10	SALARY PAYABLE	160000.00
	TOTAL RS.	**63443870.34**

SCHEDULE : C: INVENTORIES

Sr. No.	Particulars	Amount
1	WORK IN PROGRESS	12150735.00
	TOTAL RS.	**12150735.00**

SCHEDULE : D : CASH & BANK BALANCES

Sr. No.	Particulars	Amount
1	**CASH BALANCE**	
	CASH ON HAND	11914.00
2	**BANK BALANCES**	
	AXIS BANK LTD	44568.30
	AXIS BANK LTD	105060.90
	KALUPUR COMMERCIAL CO-OP BANK LTD	58503.84
	TOTAL RS.	**220047.04**

SCHEDULE : E: TRADE RECEIVABLE AND LOANS & ADVANCES

Sr. No.	Particulars	Amount
1	CONSTRUCTION DUES FROM MEMBERS	10231812.00
2	ADVANCE FOR LAND	43900000.00
3	KEVAL VISION CORPORATION	2209149.00
4	JALYAN ENTERPRISE	100000.00
	TOTAL RS.	**56440961.00**

FOR, PANNA & SONS

PARTNER

SCHEDULE : F : PURCHASES AND DIRECT EXPENSES

Sr. No.	Particulars	Amount
1	PURCHASE OF MATERIALS	9898818.81
2	CARTING EXPS	43900.00
3	LABOUR CHARGES	2660127.00
4	AMC PLAN CHARGES	1834267.00
5	ELECTRICITY EXPENSES	170130.00
	TOTAL RS.	**14607242.81**

SCHEDULE : G : GENERAL & ADMINISTRATIVE EXPENSES

Sr. No.	Particulars	Amount
1	AUDIT FEES	200000.00
2	BANK CHARGES	8906.42
3	RENT, RATES & TAXES	385425.00
4	LEGAL & PROFESSIONAL CHARGES	5000.00
5	KASAR/ VATAV	539.17
6	MISC. EXPS	210.34
7	SALARY EXPENSES	737000.00
8	SECURITY EXPENSES	348000.00
	TOTAL RS.	**1685080.93**

FOR, PANNA & SONS

PARTNER

SCHEDULE : H : THE STATEMENT SHOWING SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Name : PANNA & SONS

Address : 7, Kameshwar Dev Bunglows, B/h. Rajpath Club, Bodakdev, Ahmedabad - 380054

Accounting Year : 2020-2021.

Assessment Year : 2021-2022.

(1) Method of Accounting : The accounts have been prepared on the basis of Cash Method of Accounting.

(2) Revenue Recognition : All expenses and incomes to be considered payable and receivable respectively, Unless specifically stated to be otherwise are accounted for on accrual basis. Professional fees is considered as income on receipt of the same.

(3) Purchases & Expenses : (a) The purchases are accounted for on the basis of the bills raised by the Suppliers.

(b) The major items of expenses including Salary & Bonus are accounted for on time / pro-rata basis and necessary provisions are made. Bank Interest is accounted on receipt of Bank Interest.

(4) Fixed Assets : The Fixed Assets are stated at cost / written down value after depreciation.

(5) Depreciation : The depreciation on Fixed Assets have been provided on the written down value Method at the rates prescribed under the Income Tax Rules 1962 on the W.D.V.

(6) Closing Stock : The assessee is in the field of Services and not having any stock, hence the same is not applicable.

(7) Personal Expenses : The verification of books of accounts shows that no personal expenses as such have been debited to the Profit and Loss Account. Any notional disallowances made out of the expenses claimed while preparing I.T.Statement should not be considered as personal.

(8) Payment in excess of Rs. 10000/-: No payment in excess of Rs. 10,000/- was made in cash at a single time. In respect of payments by cheques, I have to state that, it is not possible for me to verify the payments in excess of Rs. 10000/- have been made otherwise than by crossed or crossed bank drafts as necessary evidence not available with the assessee

(9) In case of expenses wherever supporting are not available , I have relied on the vouchers provided by the assessee.

(10) All Debit & Credit Balances are subject to confirmation

NOTE : THE ABOVE DISCLOSURE IS MADE AFTER TAKING IN TO ACCOUNT THE PRINCIPAL OF MATERIALITY.

FOR ASHISH B. SHAH & ASSOCIATES
Chartered Accountants

Ashish Shah

Place : AHMEDABAD

Date : 14 / 02 / 2022

CA. ASHISH B. SHAH (PROP.)
F.R.NO. 126588W
M.NO. 104328
UDIN: 22104328AFRYOH6579