PARTHKUMAR DASHRATHBHAI PATEL

9, ARJUN PARK SOCIETY,
DETROJ ROAD,
KADI,
MEHSANA-382715

PAN NO: BXBPP4573J

Tax Audit Report

Financial Year : 2021-2022
Assessment Year : 2022-2023

Auditors :-
ABHISHEK B SHAH & CO.
Chartered Accountants
301, Nobels Trade Centre,
Opp. B.D Rao Hall,
Bhuyangdev Char Rasta,
Ahmedabad-380052
Email – cadarshitppatel@gmail.com

ABHISHEK B SHAH & CO
Chartered Accountants
301, Nobels Trade Centre, Opp B.D Rao Hall, Bhuyangdev Char Rasta, Ahmedabad-380052 Gujarat
Phone : , E-Mail :

Form No 3CB
[See rule 6G(1)(b)]
Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as on 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of PARTHKUMAR DASHARATHBHAI PATEL, 9, ARJUN PARK SOCIETY, DETROJ ROAD, KADI, MEHSANA, GUJARAT-382715. PAN - BXBPP4573J.
2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at 9, ARJUN PARK SOCIETY, DETROJ ROAD, KADI, MEHSANA, GUJARAT-382715 and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:
   No Discrepancies were Found
   (b) Subject to above -
   (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
   (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
   (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view : -
   (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2022 and
   (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For ABHISHEK B SHAH & CO
Chartered Accountants

ABHISHEK B SHAH & CO. * CHARTERED ACCOUNTANT * Ahmedabad M. No.:187998 FRN : 149314W

Abhishek B Shah
(Proprietor)
M. No. : 187998
FRN : 0149314W
301, Nobels Trade Centre, Opp B.D Rao Hall, Bhuyangdev Char Rasta, Ahmedabad-380052 Gujarat
UDIN : 22187998APTRWQ4836

Date : 24/08/2022
Place : Ahmedabad

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

PART-A

1 Name of the assessee : **PARTHKUMAR DASHARATHBHAI PATEL**

2 Address : **9, ARJUN PARK SOCIETY, DETROJ ROAD, KADI, MEHSANA, GUJARAT-382715**

3 Permanent Account Number : **BXBPP4573J**

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**

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24BXBPP4573J1Z8

5 Status : **Individual**

6 Previous year from : **01/04/2021 to 31/03/2022**

7 Assessment year : **2022-23**

8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

8a Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD? : **No**

Section under which option exercised :

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : **NA**

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. : **NA**

10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Building completion(06004)	06004

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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

Nil

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.)

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Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register	INDIA	9, ARJUN PARK SOCIETY	DETROJ ROAD, KADI	382715	MAHESANA	GUJARAT

c List of books of account and nature of relevant documents examined.

Cash Book, Bank Book, Sales Register, Purchase Register, Journal Register

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) : **No**

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year. : **Mercantile system**

b Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : **No**

c If answer to(b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or loss.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : **No**

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

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS: : **AS PER ANNEXURE 'I'**

14 a Method of valuation of closing stock employed in the previous year. : **Lower of Cost or Market rate**

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	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

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Description	Amount
Nil(Nil)	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of subsection (2) of section 56 applicable ?
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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 :- : **AS PER ANNEXURE 'II'**

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil

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

Description	Amount
Nil	Nil

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

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

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

Capital expenditure

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Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

b Amounts inadmissible under section 40(a):-

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

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited , if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iv. Fringe benefit tax under sub-clause (ic) : **Nil**

v. Wealth tax under sub-clause (iia) : **Nil**

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : **Nil**

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil

viii. Payment to PF/other fund etc. under sub-clause (iv) : **Nil**

ix. Tax paid by employer for perquisites under sub-clause (v) : **Nil**

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

d Disallowance/deemed income under section 40A(3):

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

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

e provision for payment of gratuity not allowable under section 40A(7) : **Nil**

f any sum paid by the assessee as an employer not allowable under section 40A(9) : **Nil**

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g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) : **Nil**

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : **Nil**

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

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
Nil	Nil	Nil	Nil	Nil	Nil

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

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

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

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year;

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

state whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account : **No**

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. : **No**

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CENVAT / ITC	Amount	Treatment in Profit & Loss / Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

b Particulars of income or expenditure of prior period credited or debited to the profit and loss account.:-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	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**

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	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. : **NA**

A Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, If yes, please furnish the following details: : **No**

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details: : **No**

Nature of income	Amount
Nil	Nil

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque,(Section 69D) : **No**

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details : **No**

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 provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

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B 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, If yes, please furnish the following details : **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	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	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C 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,2022) : **No**

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- : **AS PER ANNEXURE 'III'**

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar 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	Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of 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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil	Nil	Nil

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(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of 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 of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil	Nil	Nil

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 'IV'**

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	Nil

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	Nil

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

SN	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : **NA**

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c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. : **No**

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

e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. : **NA**

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.
Nil	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: : **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	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details: : **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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

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

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

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

36 A Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:- : **No**

Amount received	Date of receipt
Nil	Nil

37 Whether any cost audit was carried out. ?" : **NA**

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **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 service as may be reported/identified by the auditor. ? : **No**

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee			13400000			8800000
Gross profit/turnover	1088511	13400000	8.12	1320384	8800000	15.00
Net profit/turnover	638950	13400000	4.77	451230	8800000	5.13
Stock-in-trade/turnover	26110000	13400000	194.85	11120026	8800000	126.36
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

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

Ahmedabad
M. No.:187998

42 Whether the assessee is required to furnish statement in Form No.61 or Form : **No**
No. 61A or Form No. 61B, If yes, please furnish

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43 Whether the assessee or its parent entity or alternate reporting entity is liable : **No**
to furnish the report as referred to in sub-section (2) of section 286:
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
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST.
(This Clause is applicable from 1st April,2022)

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 services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
13451662	109650	0	12367025	12476675	974987
1874865	0	0	1874865	1874865	0

For ABHISHEK B SHAH & CO
Chartered Accountants

Abhishek B Shah
Proprietor
M. No. : 187998
FRN : 0149314W
301, Nobels Trade Centre, Opp B.D Rao Hall,
Bhuyangdev Char Rasta, Ahmedabad-380052 Gujarat
UDIN : 22187998APTRWQ4836

Date : 24/08/2022
Place : Ahmedabad

ABHISHEK B SHAH & CO. * CHARTERED ACCOUNTANT * Ahmedabad M. No.:187998 FRN : 149314W

Annexure 'I'

Disclosure as per ICDS.

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	The Accompanying Financial Statements are prepared on Accrual basis and historical cost concept basis and they Confirm to the Statutory Provisions Prevailing in the Country & Practices prevailing in the area on accounting Principals of Going Concern.
2	ICDS II-Valuation of Inventories	Inventories are Valued at Lower of Cost or Net Realizable Value.
3	ICDS III-Construction Contracts	As per Accounting Policies
4	ICDS IV-Revenue Recognition	Revenue is recognised to the extent that it is Probable that the economic benefit will flow to the assessee and the revenue can be reliably measured.
5	ICDS V-Tangible Fixed Assets	The Fixed Assets block at the opening WDV along with rates of Depreciation, additions or Deductions (if any), depreciation allowable during the year and WDV at the end of the year has been stated separately in the financial statements attached herewith.

Annexure 'II'

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 :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down Value under section 115BAC/115BAD (for assessment Year 2021 - 22 only)	Adjustment made to the written down Value of Intangible asset due to excluding Value of goodwill of A business or profession	Adjusted written down value	Additions					Deductions	Other Adjustments	Depreciation allowable	Written down value at the end of the year
							Purchase value	Adjustments on account of			Total value of purchase				
								CENVAT	Change in rate of exchange	Subsidy/Grant					
1	(18a) Plant &	15%	9278			9278	1874865	0	0	0	1874865			143912	1740231

	Machinery @ 15%- Sec 32(1)(ii)													
	Total		9278	0	0	9278	1874865	0	0	0	1874865	0	0	143912	1740231

Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
30/04/2021	30/04/2021	25391	0	0	0	25391
09/12/2021	09/12/2021	1849474	0	0	0	1849474
	Total	1874865	0	0	0	1874865

Annexure 'III'

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

SN	Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Pervious 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	Dashrathbhai C Patel	Kadi			5750000	No	8900000	Yes-Cheque	Account payee cheque
2	Ganeshbhai T Patel	Kadi			1750000	No	1750000	Yes-Cheque	Account payee cheque
3	Hansaben C Patel	Kadi			860000	No	860000	Yes-Cheque	Account payee cheque
4	Hasmukhbhai C Patel	Kadi			940000	No	1215000	Yes-Cheque	Account payee cheque
5	Jashumatiben G Patel	Kadi			200000	No	200000	Yes-Cheque	Account payee cheque
6	Jayantibhai S Bhatt	Kadi			100000	No	100000	Yes-Cheque	Account payee cheque

ABHISHEK B SHAH & CO. Ahmedabad M. No.:187998 FRN : 1493?4W CHARTERED ACCOUNTANT

7	Jigneshbhai G Patel	Kadi			425000	No	425000	Yes-Cheque	Account payee cheque
8	Kinjal Parth Patel	Kadi			700000	No	3155000	Yes-Cheque	Account payee cheque
9	Maheshbhai Prajapati	Kadi			300000	No	300000	Yes-Cheque	Account payee cheque
10	Manishkumar B Patel	Kadi			300000	Yes	300000	Yes-Cheque	Account payee cheque
11	Rajnikant S Patel	Kadi			2700000	No	2700000	Yes-Cheque	Account payee cheque
12	Rakeshbhai B Prajapati	Kadi			300000	No	300000	Yes-Cheque	Account payee cheque
13	Rutvik Yogeshkumar	Kadi			200001	No	200001	Yes-Cheque	Account payee cheque
14	Shree Ganesh Sales	Kadi			80000	Yes	1400000	Yes-Cheque	Account payee cheque
15	Shree Rang Enterprise	Kadi			50000	No	50000	Yes-Cheque	Account payee cheque
16	Vitthalbhai R Patel	Kadi			500000	No	1500000	Yes-Cheque	Account payee cheque
17	Yana Construction	Kadi			1200000	No	1200000	Yes-Cheque	Account payee cheque

Annexure 'IV'

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.

SN	Name of the payee	Address of the payee	PAN of the payee	Aadhaar 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 taken or accepted by an account payee cheque or an account payee bank draft
1	Kinjal Parth Patel	Kadi			215000	3155000	Yes-Cheque	Account payee cheque
2	Manishkumar B	Kadi			300000	300000	Yes-	Account

Ahmedabad
M. No.:187998
FRN : 149314W
CHARTERED ACCOUNTANT

	Patel						Cheque	payee cheque
3	Shree Ganesh Sales	Kadi			1480000	1400000	Yes-Cheque	Account payee cheque
4	Vitthalbhai R Patel	Kadi		------	500000	1500000	Yes-Cheque	Account payee cheque

ABHISHEK B SHAH & CO.
Ahmedabad
M. No.:187998
FRN : 149314W
CHARTERED ACCOUNTANT

PARTHKUMAR DASHARATHBHAI PATEL
BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	SCH NO	AMOUNT
SOURCES OF FUNDS		
CAPITAL	1	34,07,639.24
UNSECURED LOANS	2	2,37,55,001.00
CURRENT LIABILITIES	3	29,62,903.00
TOTAL		**3,01,25,543.24**
APPLICATION OF FUNDS		
FIXED ASSETS	4	17,40,230.62
INVENTORY	5	2,61,10,000.00
CASH AND BANK	6	21,54,076.62
LOANS AND ADVANCES (ASSETS)	7	1,21,236.00
TOTAL		**3,01,25,543.24**

Schedules 1 to 14 form an integral part of accounts

In terms of our attached report of even date

For PARTHKUMAR DASHARATHBHAI PATEL

(Proprietor)

Place : AHMEDABAD
Date : 24/08/2022

For ABHISHEK B SHAH & CO
CHARTERED ACCOUNTANTS

ABHISHEK B SHAH
(PROPRIETOR)
M. NO. : 187998
FRN : 0149314W
UDIN : 22187998APTRWQ4836

ABHISHEK B SHAH & CO. Ahmedabad M. No.: 187998 FRN : 149314W CHARTERED ACCOUNTANT

PARTHKUMAR DASHARATHBHAI PATEL

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2022

PARTICULARS	SCH NO	AMOUNT
(A) INCOME		
SALES A/C	8	1,34,00,000.00
INDIRECT INCOMES	9	32,548.00
INCREASE/(DECREASE) IN STOCK	10	1,49,89,974.00
TOTAL (A)		**2,84,22,522.00**
(B) EXPENDITURE		
PURCHASE A/C	11	2,44,99,791.78
DIRECT EXPENSES	12	28,01,671.00
INDIRECT EXPENSES	13	3,38,197.18
TOTAL (B)		**2,76,39,659.96**
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX		**7,82,862.04**
DEPRECIATION		1,43,912.00
NET PROFIT/(LOSS) AFTER DEPRECIATION		**6,38,950.04**
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET		**6,38,950.04**

Schedules 1 to 14 form an integral part of accounts

In terms of our attached report of even date

For PARTHKUMAR DASHARATHBHAI PATEL

(Proprietor)

Place : AHMEDABAD
Date : 24/08/2022

For ABHISHEK B SHAH & CO
CHARTERED ACCOUNTANTS

ABHISHEK B SHAH
(PROPRIETOR)
M. NO. : 187998
FRN : 0149314W
UDIN : 22187998APTRWQ4836

ABHISHEK B SHAH & CO. CHARTERED ACCOUNTANT Ahmedabad M. No.:187998 FRN : 149314W

PARTHKUMAR DASHARATHBHAI PATEL

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

Schedule : 1

CAPITAL

PARTICULARS	AMOUNT
CAPITAL	
NET PROFIT	6,38,950.04
PARTHKUMAR DASHRATHBHAI PATEL-CAPITAL A/C	27,68,689.20
TOTAL	34,07,639.24

Schedule : 2

UNSECURED LOANS

PARTICULARS	AMOUNT
UNSECURED LOANS	
BABUBHAI AMABALAL GAJJAR	2,00,000.00
DASHRATHBHAI CHATURBHAI PATEL	89,00,000.00
GAJJAR MAYANKKUMAR BABUBHAI	1,00,000.00
GANESHBHAI T PATEL	17,50,000.00
HANSHABEN CHATURDAS PATEL	8,60,000.00
HASMUKHBHAI CHATURDAS PATEL	12,15,000.00
JASHODABEN VITTALBHAI PATEL	5,00,000.00
JASHUMATIBEN G PATEL	2,00,000.00
JAYANTIBHAI SAMJIBHAI BHATT-US	1,00,000.00
JIGNESHBHAI G PATEL	4,25,000.00
KINJAL PARTH PATEL	31,55,000.00
MAHESHBHAI PRAJAPATI	3,00,000.00
RAJANIKANT SHANKARBHAI PATEL -US	27,00,000.00
RAKESHBHAI BALDEVBHAI PRAJAPATI	3,00,000.00
RUTVIK YOGESHBHAI KHAMAR-US	2,00,001.00
SHAILESHBHAI AMRATBHAI PATEL	1,00,000.00
SHREE RANG ENTERPRISE-US	50,000.00
VITTHALBHAI RAMABHAI PATEL	15,00,000.00
YANA CONSTRUCTION -US	12,00,000.00
TOTAL	2,37,55,001.00

Schedule : 3

CURRENT LIABILITIES

PARTICULARS	AMOUNT
SUNDRY CREDITORS	
BHAGYODAY TRADING CO	10,480.00
E-CURE ENVIRONMENT PROJECTS AND SERVICES	23,60,000.00
ICONIC CERAMIC	9,002.00
NEW NILKANTH SUBMERSIBLE PUMP SERVICE	12,000.00
PANKAJ HARDWERE STORE	72,081.00
PATEL BROTHERS AND ASSOCIATES	28,000.00
R. S. MAJMUDAR & CO.	15,340.00
RANJEET SINGH GATE -TILES CONTRACTOR	1,48,900.00
SHAKTI REFRIGERATION	32,500.00
SHREE GANESH SALES	25,859.00
SHREE LAXMI TRDERS	12,341.00
SITA RAM BAJIA- TILES CONTRACTOR	2,36,400.00
TOTAL	29,62,903.00

ABHISHEK B SHAH & CO. CHARTERED ACCOUNTANT
Ahmedabad
M. No.:187998
FRN : 149314W

Schedule : 4

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
AIR CONDITIONER	15%	0.00	25,390.62	0.00	0.00	25,390.62	3,809.00	21,581.62
HP PUMP	15%	9,278.00	0.00	0.00	0.00	9,278.00	1,392.00	7,886.00
KIA SELTOS	15%	0.00	0.00	18,49,474.00	0.00	18,49,474.00	1,38,711.00	17,10,763.00
Total		**9,278.00**	**25,390.62**	**18,49,474.00**	**0.00**	**18,84,142.62**	**1,43,912.00**	**17,40,230.62**

ABHISHEK B SHAH & CO. * CHARTERED ACCOUNTANT *
Ahmedabad
M. No.:167998
FRN : 149314W

Schedule : 5

INVENTORY

PARTICULARS	AMOUNT
INVENTORY	
JAMIN STOCK SN-1385	87,00,000.00
JAMIN STOCK SN-1677	32,10,000.00
WIP STOCK- PARADISE HEIGHT	1,42,00,000.00
TOTAL	**2,61,10,000.00**

Schedule : 6

CASH AND BANK

PARTICULARS	AMOUNT
CASH AND BANK	
CASH	90,245.00
K N S B BANK A/C-1039	20,63,751.78
KOTAK MAHINDRA BANK -0833 (30%)	79.84
TOTAL	**21,54,076.62**

Schedule : 7

LOANS AND ADVANCES (ASSETS)

PARTICULARS	AMOUNT
LOANS AND ADVANCES (ASSETS)	
RAGHUNATH JAINA	1,00,000.00
TCS (2020-2021)	131.00
TDS/TCS A/C.	21,105.00
TOTAL	**1,21,236.00**

SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

Schedule : 8

SALES A/C

PARTICULARS	AMOUNT
SALES A/C	
FLATE SALES A/C	60,00,000.00
FLATE SALES A/C ABP DT-31/05/2021	74,00,000.00
TOTAL	**1,34,00,000.00**

Schedule : 9

INDIRECT INCOMES

PARTICULARS	AMOUNT
INDIRECT INCOMES	
INTEREST INCOME	32,548.00
TOTAL	**32,548.00**

Schedule : 10

OPENING STOCK

PARTICULARS	AMOUNT
OPENING STOCK	
WIP STOCK A/C - PARADISE TOWER	1,08,45,026.00
WIP STOCK WITH JAMIN(PARADISE HEIGHTS-PROJECT-2)	2,75,000.00
TOTAL	**1,11,20,026.00**

ABHISHEK B SHAH & CO. CHARTERED ACCOUNTANT
Ahmedabad
M. No.:187998
FRN : 149314W

Schedule : 11

PURCHASE A/C

PARTICULARS	AMOUNT
PURCHASE A/C	
ALLUMINIUM & SECTION WORK EXP 18%	5,91,534.30
CEMENT PURCHASE 28 % LOCAL	531.25
FIRE SAFTY MATRIAL PURCHASE 18%	29,890.00
GST ON PURCHASE (REVERSE)	18,55,420.92
HARDWARE ELE.& PVC MATERIAL PUR. 18%	8,26,635.69
JAMIN PURCHASE-NANIKADI-SN1677(GAUTAM IND)	32,10,000.00
JAMIN PURCHASE-NS273/1/3-,PARADISE HEIGHTS	22,50,000.00
JAMIN PURCHASESN-1385(BHANUSHALI VALI JAMIN)	87,00,000.00
KAPACHI SAND BRICKS PUR.5%	73,976.99
LIFT PURCHASE 18%	5,75,000.00
PH-HARDWARE ELE.& PVC MATERIAL PUR. 18%	2,21,360.22
PH-HARDWARE ELE.& PVC MATERIAL PUR.12%	48,246.30
PH-KAPACHI METAL,SAND BRICKS PUR.5%	24,627.57
PH-RMC CONCREAT PURCHASE 18%	23,24,008.39
PH-STEEL PURCHASE 18%	37,68,560.15
TOTAL	**2,44,99,791.78**

Schedule : 12

DIRECT EXPENSES

PARTICULARS	AMOUNT
DIRECT EXPENSES	
PH- GST LABOUR CHARGES EXP 18%	20,00,000.00
PH-MINICIPALITY DEVELOPEMENT FEE EXP	8,01,671.00
TOTAL	**28,01,671.00**

Schedule : 13

INDIRECT EXPENSES

PARTICULARS	AMOUNT
INDIRECT EXPENSES	
ACCOUNTING SALARY EXP	28,000.00
BANK CHARGES EXP	936.92
CONSULTANCY CHARGES 18%	26,000.00
ELECTRICITY BILL EXP	1,08,100.00
GST EXPENSES (ON ADVANCE & CARTING RCM)	71,716.00
KASAR VATAV EXP	296.66
NODHANI FEE (DASTAVEJ FEES)	95,600.00
PH-ELECTRICITY BILL	1,550.00
RERA RETURN FEE EXP	6,000.00
ROUND OFF	(2.40)
TOTAL	**3,38,197.18**

ABHISHEK B SHAH & CO. * CHARTERED ACCOUNTANT *
Ahmedabad
M. No.: 187998
FRN : 149314W

NOTE '14' : NOTES TO ACCOUNT'

1.METHOD OF ACCOUNTING :

The accounts have been prepared on the basis of Mercantile Method of Accounting.

2. INCOME & EXPENDITURE (REVENUE RECOGNITION)

All expenses and income to the extent considered payable and receivables respectively unless specifically stated to be otherwise are accounted for Accrual basis.

3. SALE AND INCOME :

The sales are recorded when supply of goods takes place in accordance with the terms of title in the goods. The sales is show net of the discount on sales and sales returns.

4. PURCHASE & EXPENSES :

(a) The purchases are shown net of sales tax / purchase tax set off.

(b) The major item of the expenses are accounted for on time basis and necessary provisions for the some are made.

(c) salary , bonus etc. are included as and when payable.

(d) The commission/dalali expenses are recognised to the extent and as and when considered payable.

5. FIXED ASSETS :

The Fixed Assets are stated at cost less depreciation.

6. DEPRECIATION :

The depreciation on fixed assets is provided as per income tax rules.

7. INVESTMENT :

The investments are shown at cost and is inclusive of related expenses.

8. INVENTORY :

The goods are valued At cost or at NRV whichever is lower.

NOTE :- Above disclosure is after taking into account the principal of materiality.

9. As per the practice followed by the firm, there is no system of preparing internal vouchers for bank transactions.

10. I have verified the vouchers and documentary evidences wherever made available Where on documentary evidences were available, I relied on the authentication given by the partner.

11. The balances shown in the balance sheet are subject to confirmation.

12. The inventory is physically verified and valued by the partner at the end the of year and it is taken as certified by him.

As per our report of even date attached.

As per our Report of even date attached
For, ABHISHEK B SHAH & CO
CHARTERED ACCOUNTANTS

ABHISHEK B SHAH
PROPRIETOR
(M.No. 187998)
FRN No: 0149314W
Place : AHMEDABAD
Date : 24/08/2022

ABHISHEK B SHAH & CO. Ahmedabad M. No.:187998 FRN : 149314W CHARTERED ACCOUNTANT

For, PARTHKUMAR DASHRATHBHAI PATEL

PROPRIETOR

PARTHKUMAR DASHRATHBHAI PATEL

9, Arjun Park Society, Detroj Road, Kadi, Mehsana -382715.

To,

CA ABHISHEK BHARATKUMAR SHAH
PROPRIETOR
ABHISHEK B SHAH & CO
301, NOBELS TRADE CENTRE, OPP.B.D RAO HALL,
BHUYANGDEV CHAR RASTA, AHMEDABAD-380052 GUJARAT

Sub: Certificate of Confirmation for the purpose of audit under section 44AB of the Income-Tax Act, 1961 for the financial year 2021-2022 (Assessment Year 2022-2023)

Dear Sir,

Please refer to aforesaid, I hereby certify the followings: -

1. **Cash Balance:** that there was a cash balance of Rs. 90,245/- at the closing of the year, which was physically verified and found correct by us.

2. **Bank Balance:** The firm is having following bank balance with respective bank:

Name & Branch of Bank	Closing Balance	Current A/c, O/D, C/C A/c
KOTAK MAHINDRA BANK (30%)	79.84	Current A/c
SHREE KADI NAGARIK SAHAKARI BANK LTD	20,63,751.78	Current A/c

The above accounts have been duly reconciled and the Bank Reconciliation statement has been prepared, where required.

3. **Stock:** that there was closing stock of Rs. 2,61,10,000/- of goods which was physically verified by me and valued at cost price (FIFO) or net realizable value as per preceding year, and

   The above stock includes stock of the concern, wherever located;
   There were no goods of the concern lying with other at the closing of the year;
   There were no goods of other lying with concern at the closing of the year;

4. **Debtors:** that there were sundry debtors against goods amounting to Rs. 0.00/- at the closing of the year.

5. **Fixed Assets:** that fixed assets are of the concern in the name of concern or proprietor/partner. All the fixed assets have been physically verified at the closing of the year, and are in running/usable condition.

6. **Expenditure & Income:** that all expenditure and income have been accounted for upto the year-end on mercantile (accrual) method of accounting.

7. **Certificate U/s 40A(3) - 269SS / 269TL:** We confirm that,

   (A) All payments made during the financial year 2021-22 relating to any expenditures covered u/s. 40A (3) were made by account payee cheques drawn on a Bank or account payee Bank Drafts only.

(B) We further certify that loan or deposits taken during the year are only by account Payee cheque/ draft. Further certified that loan/ deposits repaid during the year are paid only by account payee cheque/ draft.

8. **Payment to Relatives:** Payment to relative under section 40 A (2) (b) of the Income-tax Act, 1961 are detailed in Clause 23 of form No. 3CD.

9. **Contingent Liabilities:** that there are no contingent liabilities against the concern at the closing of the year.

10. **Quantitative Details:** no quantitative details are maintained. However, the closing value has been taken as per physical verification conducted at year-end.

11. The financial statements are free of material misstatements, including omissions.

12. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

13. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.

14. No personal expenses have been charged to revenue accounts.

15. No fraud has been committed during the year.

I confirm the above information.

Yours faithfully,

FOR, PARTHKUMAR DASHRATHBHAI PATEL

Proprietor

Date : 24/08/2022
Place : kadi