SWATI SANDHYA PROCON LLP

ANNUAL ACCOUNTS

FINANCIAL YEAR – 2019-20

ASSESSMENT YEAR – 2020-21

TAX AUDIT REPORT

FINANCIAL YEAR – 2019-20

ASSESSMENT YEAR – 2020-21

MUKESHKUMAR JAIN & CO.
CHARTERED ACCOUNTANTS

SWATI SANDHYA PROCON LLP

Balance Sheet for the year as on 31st March 2020

Particulars	Schedule	As on 31st March 2020 Amount (Rs.)	Amount (Rs.)
SOURCES OF FUNDS			
Partners' Capital	A		10 13 03 213
Secured Loan	B		222 57 26 843
Unsecured Loan	C		137 46 95 490
TOTAL			370 17 25 546
Fixed Assets	D		95 60 194
Current Assets, Loans and Advances	E		
Inventory		386 06 85 658	
Cash and Bank Balances		1 28 49 339	
Loans and Advances		19 93 75 127	
		407 29 10 124	
Less : Current Liabilities and Provisions	F		
Curent Liabilities		37 30 44 772	
Provisions		77 00 000	
		38 07 44 772	
Net Current Assets:			369 21 65 352
Total :			370 17 25 546

SCHEDULE - I NOTES TO ACCOUNTS

For, MUKESHKUMR JAIN CO.
Chartered Accountants

Partner

M No.132437
FRN - 106619W
Place: Ahmedabad
Date : 22.10.2020

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, SWATI SANDHYA PROCON LLP

ASHOK.2.A

Partner

Place: Ahmedabad
Date : 22.10.2020

SWATI SANDHYA PROCON LLP

Proift and Loss Account for the year ended on 31st March, 2020

Particulars	Schedule	For the year ended on 31st March, 2020 Amount (Rs.)	Amount (Rs.)
INCOME			
Revenue from Operation		25 16 02 589	
Other Income		16 574	
Closing Stock of Work-in-progress		386 06 85 658	411 23 04 821
EXPENDITURE			
Opening Stock of Work-in-progress		152 98 44 938	
Project Expense	G	254 22 33 452	
Depreciation		15 29 564	
Administrative And Other Expense	H	24 49 448	407 60 57 402
Profit for the year before Remunration & Interest to Partners			3 62 47 419
Interest to Partners		72 14 146	
Remuneration to Partners		72 00 000	1 44 14 146
Profit for the year before tax			2 18 33 273
Provision for Tax			77 00 000
Profit transferred to Partners Capital Account			1 41 33 273

SCHEDULE - I NOTES TO ACCOUNTS

For, MUKESHKUMR JAIN CO.
Chartered Accountants

Partner

M No.132437
FRN - 106619W
Place: Ahmedabad
Date : 22.10.2020

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, SWATI SANDHYA PROCON LLP

Partner

Place: Ahmedabad
Date : 22.10.2020

SWATI SANDHYA PROCON LLP

Schedule - `A' : Partners' Capital

Sr. No.	Name of Partner	Old Share (%) Upto 19.12.19	New Share (%) From 20.12.19	Balance as at 01/04/2019	Additions	Remuneration	Interest	Profit 01.04.19 to 19.12.19	Profit 20.12.19 to 31.03.20	Total	Withdrawals	Balance as at 31/03/2020
1	Mr Ashok Radheshyam Agraw	25.00	25.00	3 59 57 124	13 000	36 00 000	43 23 984	25 38 969	9 94 349	4 74 27 426	69 300	4 73 58 126
2	Mr Mahesh Dulichand Agrawa	25.00	25.00	1 53 75 063	0	0		25 38 969	9 94 349	1 89 08 381	0	1 89 08 381
3	Mr Saket Ashok Agarwal	25.00	25.00	2 40 18 877	0	36 00 000	28 90 162	25 38 969	9 94 349	3 40 42 357	0	3 40 42 357
4	Mrs Sandhya Agarwal	25.00	0.00	1 96 25 062	0	0	0	25 38 969	0	2 21 64 031	2 21 64 031	0
5	Mr Siddhanth Mahesh Agrawa	0.00	25.00	0	0	0	0	0	9 94 349	9 94 349	0	9 94 349
	Total :	100.00	100.00	9 49 76 126	13 000	72 00 000	72 14 146	1 01 55 876	39 77 396	12 35 36 544	2 22 33 331	10 13 03 213

Note: There is a change in Partners w.e.f 20.12.2019, so profit has been allocated proportionately for the period to retiring / joining partners. Credit balance of retiring partner has been shown withdrawal and stands credit under the head unsecured loan.

SWATI SANDHYA PROCON LLP

Schedule - `B': Secured Loan	Amount (Rs)	Amount (Rs)
PNB HOUSING FINANCE LTD Project Loan (Against Mortagage of Land & Building of the Projects - Swati Crimson & Clover and personal guarantee of all the Parners)		77 38 30 374
HDFC Bank Ltd Term Loan (Against Hypothecation of Crane Machine)		18 96 470
The Sandesh Ltd Term Loan (Against charge over Land & Building of the projects - Swati Parkside & Swati Trinity)		144 99 99 999
		222 57 26 843

Schedule - `C': Unsecured Loan	Amount (Rs)	Amount (Rs)
From Friend, Relatives & Associate Concerns		137 46 95 490
		137 46 95 490

M/S. MUKESHKUMAR JAIN & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

Schedule - `D' : Fixed Assets

Sr. No.	Name of Assets	Rate	Balance as at 01/04/2019	Additions Upto 30.09.2019	Additions Upto 31.03.2020	Deletion	Total	Depreciation	Balance as at 31/03/2020
	FURNITURE AND FIXTURES								
1	CHAIR	10%	3 060	0		0	3 060	306	2 754
2	Corner Table	10%	5 850	0		0	5 850	585	5 265
3	Sofa 2 Str	10%	36 450	0		0	36 450	3 645	32 805
4	Air Conditioner	10%	1 12 908	0		0	1 12 908	11 291	1 01 617
	Sub Total		1 58 268	0	0	0	1 58 268	15 827	1 42 441
	COMPUTER & PRINTERS								
1	COMPUTER	40%	23 680	0	0	0	23 680	9 472	14 208
2	DAEBUILD CRM SOFTWARE	40%	3 60 000	0	0	0	3 60 000	1 44 000	2 16 000
3	ERP SOFTWARE PURCHASE	40%	50 000	25 000	0	0	75 000	30 000	45 000
4	LENOVA LAPTOP	40%	0	75 300	0	0	75 300	30 120	45 180
5	Printer - Dotmatrix - MSP240-TVS	40%	3 814	0	0	0	3 814	1 526	2 288
6	UPS 1KVA INVERTER	40%	11 200	0	0	0	11 200	4 480	6 720
	Sub Total		4 48 694	1 00 300	0	0	5 48 994	2 19 598	3 29 396
	Plant and Machinery								
1	BIO FACE	15%	0	0	11 000	0	11 000	825	10 175
2	ESQUIRE MAKE MATERIAL HOIST 1 MT	15%	6 01 250	0	0	0	6 01 250	90 188	5 11 062
3	FRIDGE	15%	8 633	0	0	0	8 633	1 295	7 338
4	HIGH PRESSURE PUMP - 3PH MOTOR..	15%	60 310	0	0	0	60 310	9 047	51 263
5	LADER - 4	15%	0	3 570	0	0	3 570	535	3 035
6	MATERIAL LIFT	15%	2 17 375	0	2 86 800	0	5 04 175	54 116	4 50 059
7	MATERIAL LIFT TOWER	15%	0	1 26 000	2 35 000	0	3 61 000	36 525	3 24 475
8	MOBILE- SAMSUNG GALAXY J6 PLUS	15%		10 705	0	0	10 705	1 606	9 099
9	MOBILE- SAMSUNG GALAXY A 30	15%		13 393	0	0	13 393	2 009	11 384
10	MOBILE- SAMSUNG GALAXY J6 PLUS	15%	10 728	0	0	0	10 728	1 609	9 119
11	MOBILE XIOAMI REDMI 6	15%	0	20 089	0	0	20 089	3 013	17 076
12	Pre Fabricated Unit	15%	2 98 868	0	0	0	2 98 868	44 830	2 54 038
13	ROTATING LASER PR 30-HVS A12	15%	1 25 819	0	0	0	1 25 819	18 873	1 06 946
14	TEA COFFEE MACHINE	15%	0	16 000	0	0	16 000	2 400	13 600
15	TOWER CRANE	15%	43 94 788	4 39 552	0	0	48 34 340	7 25 151	41 09 189
16	VIVO Y93 - Mobile Device - Black Color	15%	10 728	0	0	0	10 728	1 609	9 119
17	WEIGHBRIDGE	15%	5 11 062	0	0	0	5 11 062	76 659	4 34 403
18	Weighing Scale	15%	3 825	0	0	0	3 825	574	3 251
19	Tower Crane Spare	15%	0	0	1 10 000	0	1 10 000	8 250	1 01 750
20	Tower Crane Spare	15%	0	0	28 67 000	0	28 67 000	2 15 025	26 51 975
	Sub Total		62 43 387	6 29 309	35 09 800	0	1 03 82 496	12 94 139	90 88 357
	Total		68 50 349	7 29 609	35 09 800	0	1 10 89 758	15 29 564	95 60 194

AHMEDABAD

SWATI SANDHYA PROCON LLP

Schedule - `E': Current Assets, Loans and Advances	Amount (Rs)	Amount (Rs)
Inventory		
Construction Work - In -Progress		386 06 85 658
Cash and Bank Balances		
Cash on Hand	86 736	
Bank Balance	1 27 62 603	1 28 49 339
Loans and Advances		
Deposits	10 44 789	
Other Advances	4 62 52 094	
Balance With Revenue Authorities	15 20 78 243	19 93 75 127
		407 29 10 124

Schedule - `F': Current Liabilities and Provisions	Amount (Rs)	Amount (Rs)
Current Liabilities		
Members Contribution (Net)	21 46 12 302	
Sundry Creditors	15 19 14 763	
Statutory Dues Payables	65 17 707	37 30 44 772
Provisions		
Provision for Income Tax		77 00 000
		38 07 44 772

Schedule - `G': Project Expense	Amount (Rs)	Amount (Rs)
Development Right (Land) Cost		179 77 95 000
Material Purchase		31 85 65 275
Labour Expenses		12 56 35 732
Direct Expenses		9 49 10 655
Financial Expenses		17 01 80 300
Marketing Expenses		2 25 99 320
Employee Expenses		1 25 47 170
		254 22 33 452

SWATI SANDHYA PROCON LLP

Schedule - `H': Administrative And Other Expense	Amount (Rs)	Amount (Rs)
Administrative Exps		24 49 448
		24 49 448

M/S. RAKESHKUMAR BAJAJ & CO. AHMEDABAD CHARTERED ACCOUNTANTS

SWATI SANDHYA PROCON LLP

Schedule - 'I' : Notes Forming Part of the Accounts

1. Significant Accounting Policies

(i) Accounting Concept

The firm follows the Mercantile System of Accounting. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting statements.

(ii) Fixed Assets

Fixed Assets are valued at cost less depreciation.

(iii) Depreciation

Depreciation on Fixed Assets has been provided on "Written Down Value Method" at the rate prescribed in the Income-tax Act, 1961.

(iv) Inventories

Inventory represents the cost incurred in respect of unsold units of the Real Estate Development Projects and cost incurred on Projects where the revenue is yet to be recognized.

(v) Revenue Recognition

Revenue is recognised upon transfer of risks and rewards of ownership without retaining effective control over real estate by the seller and reasonable expectation of ultimate collection exist.

Significant risks and rewards of ownership are considered as transferred within legal title passes on to the buyer or substantial acts are performed and substantial amount of sale price is received.

Revenue is recognised on "percentage completion method" where substantial acts are still to be performed after transfer of risks and rewards of ownership.

(vi) Provisions and Contingent Liabilities

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the Notes.

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

(vii) Taxation

(i) Current year tax is provided based on taxable income computed in accordance with the provisions of the Income-tax Act, 1961.

(ii) Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent period. Deferred tax assets are recognized on unabsorbed depreciation and carry forward of losses based on virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

(ix) All the Debit and Credit Balances including Unsecured Loan, Loans and Advances, Members Contribution, Sundry Creditors are subject to confirmation and reconciliation if any from respective parties

As per our attached report of even date.

FOR Mukeshkumar Jain & CO.

[Firm Registration No. 106619W]
Chartered Accountants

Partner
Mem. No. 132437

Place : Ahmedabad
Date : 22.10.2020

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

FOR SWATI SANDHYA PROCON LLP

ASOOK.2.A

Partner

Place : Ahmedabad
Date : 22.10.2020

Mukeshkumar Jain & Co.
Chartered Accountants

UDIN: 20132437AAAAAU7142

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. **We** have examined the balance sheet as on 31/03/2020, and the Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020 attached herewith, of SWATI SANDHYA PROCON LLP Address: 11TH FLOOR, SIGNATURE 2, OFF S G HIGHWAY MAKARBA AHMEDABAD PAN: ADKFS6461J.

2. **We** 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 AHMEDABAD and 000 branches.

3. (a) **We** report the following **Observations**; if any:

   (b) Subject to above,-
   (A) **We** have obtained all the information & explanations which, to the best of **our** knowledge and belief, were necessary for the purpose of the audit.
   (B) In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.
   (C) In **our** opinion and to the best of **our** information and according to the explanations given to **us**, 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, 2020; 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 **our** opinion and to the best of **our** information and according to the explanation given to **us**, the particulars given in the said form No.3CD are true and correct subject to following observation/qualifications, if any:-
   a. Others. (Code: 17)
   Under clause 31(a) of the report, the mode of acceptnce of loans or deposits taken during the year is shown as cheque which may include Draft, electronic transfer, unless otherwise stated therein, since th assessee is not in the possession of the necessary evidences. Due to non availability of such evidences, it is also not possible for us to verify whether such loans or deposits have been taken or accepted by an account payee cheque r account payee draft.The amount of loan taken or accepted excludes the amount of interest credited to the lender or depositor account.
   The particulars furnished under this clause is as provided to us by the assessee.

M/S. MUKESHKUMAR JAIN & CO. CHARTERED ACCOUNTANTS AHMEDABAD

b. Others. (Code: 17) Under clause 31(b) of the report, the mode of acceptnce of specified sum taken during the year is shown as cheque which may include Draft, electronic transfer, unless otherwise stated therein, since th assessee is not in the possession of the necessary evidences. Due to non availability of such evidences, it is also not possible for us to verify whether such specified sum have been taken or accepted by an account payee cheque r account payee draft.The amount of specified sum taken or accepetd excludes the amount of sales, gst, maintenance charges, maintenance deposit or any other income credited to the member account.

The particulars furnished under this clause is as provided to us by the assessee.

c. Others. (Code: 17) Under clause 31(c) of the report, the mode of repayment of of loans or deposits repaid during the year is shown as cheque which may include Draft, electronic transfer, unless otherwise stated therein, since th assessee is not in the possession of the necessary evidences. Due to non availability of such evidences, it is also not possible for us to verify whether such loans or deposits have been repaid by an account payee cheque or account payee draft.The amount of loan repaid excludes the amount of tds or any such amount.
The particulars furnished under this clause is as provided to us by the assessee.

d. Others. (Code: 17) Under clause 31(d) of the report, it is not possible for us to verify and report the particulars of repayment of loan or deposit or any specified advance in an aount exceeding the limitn specified in section 269T recieved otherwise than by a cheque or bank draft or use of electronic clearring system through a bank account during the previous year since the assessee is not in the possession of necessary evidences.

e. Others. (Code: 17)
Details furnished under clasue no.34 are based on the TDS/TCS Statements and reconciliation furnished and certified by the assessee. We have obtain reasonable assurance with regard to compliance with the provisions of CHapter XVII-B and/or Chapter XVII-BB.

f. Others. (Code: 17)
As this is not a manufacturing unit or trading business, the calculation of accounting ratios is not applicable.

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, MUKESHKUMAR JAIN & CO.
CHARTERERD ACCOUNTANTS

Devang

DEVANG BHAVSAR
PARTNER

Signed

Place: AHMEDABAD
Date : 19/11/2020

Name DEVANG BHAVSAR
Membership No. 132437
Firm Regn. No. 106619W
Address 802,
VENUS BENENZIA
S G HIGHWAY
AHMEDABAD

Form 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 **SWATI SANDHYA PROCON LLP**
2. Address **11TH FLOOR, SIGNATURE 2,**
OFF S G HIGHWAY
MAKARBA
AHMEDABAD
3. PAN **ADKFS6461J**
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty etc. **Yes**
If yes, furnish registration number or GST number or any other identification number alloted for the same

Goods and Services Tax	24ADKFS6461J1ZO	GUJARAT

5. Status **Firms (LLP)**
6. Previous year ended **From 01/04/2019 To 31/03/2020**
7. Assessment Year **2020-21**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted **44AB(a)**

8(a) Whether the assessee has opted for taxation u/s 115BA/115BAA/115BAB ? **No**

PART B

9. (a) If Firm/AOP, indicate Names of Partner/Members & their profit sharing ratios

Name of Partner/Member	Ratio%
ASHOK AGARWAL	25.00
MAHESH AGARWAL	25.00
SAKET AGARWAL	25.00
SIDDHANT AGARWAL	25.00

(b) If there is any change in the partners or in their profit sharing ratios since the last date of the preceding year, the particulars of such change

Name of Partner/Member	Change	Date of Change	Old Share	New Share	Remarks
SANDHYA AGARWAL	DEL	20/12/2019	25.00%		PARTNER IS RETIRED
SIDDHANT AGARWAL	ADD	20/12/2019		25.00%	PARTNER IS ADDED

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

10. (a) Nature of Business or Profession carried on during the previous year

07005 Other real estate/renting services n.e.c

(b) If there is any change in the Nature of Business or Profession, the particulars of such change — **No Change**

11. (a) Whether books of account are prescribed u/s 44AA if yes, list of books so prescribed — **No**

(b) List of Books of account maintained and the address at which the books of accounts are kept

SALES REGISTER	(Computerised)	11TH FLOOR,SIGNATURE 1, OFF S G HIGHWAY, MAKARBA AHMEDABAD
PURCHASE REGISTER	(Computerised)	11TH FLOOR,SIGNATURE 1, OFF S G HIGHWAY, MAKARBA AHMEDABAD
JOURNAL REGISTER	(Computerised)	11TH FLOOR,SIGNATURE 1, OFF S G HIGHWAY, MAKARBA AHMEDABAD
LEDGERS	(Computerised)	11TH FLOOR,SIGNATURE 1, OFF S G HIGHWAY, MAKARBA AHMEDABAD
CASH BOOK	(Computerised)	11TH FLOOR,SIGNATURE 1, OFF S G HIGHWAY, MAKARBA AHMEDABAD
BANK BOOK	(Computerised)	11TH FLOOR,SIGNATURE 1, OFF S G HIGHWAY, MAKARBA AHMEDABAD

(c) List of books of account and nature of relevant documents examined

SALES REGISTER
PURCHASE REGISTER
JOURNAL REGISTER
LEDGERS
CASH BOOK
BANK BOOK

12. Whether the P&L A/c included any Profits & Gains assesseable on presumptive basis if yes, indicate the amount and relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section) — **NO**

13. (a) Method of accounting employed in the previous year — **Mercantile system**

(b) Whether there had been any change in the method of accounting employed vis-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

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

(e) If (d) is Yes, give details:-

(f) Disclosure as per ICDS

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

ICDS	Disclosure
ICDS-I	- Accounting Policies ALL SIGNIFICANT ACCOUNTING POLICIES ARE ADOPTED AND FOLLOWED CONSISTENTLY.
ICDS-II	- Valuation of Inventories INVENTORIES ARE VALUED AT COST.
ICDS-III	- Construction Contracts NA
ICDS-IV	- Revenue Recognition ALL REVENUES TO THE EXTENT CONSIDERED RECIEVABLES ARE ACCOUNTED.
ICDS-V	- Tangible Fixed Assets FIXED ASSETS ARE STATED AT WRITTEN DOWN VALUE I.E. COST LESŞ DEPRECIATION AS PER RULES PRESCRIBED UNDER INCOME TAX ACT,1961.
ICDS-VII	- Government Grants NA
ICDS-IX	- Borrowing Costs COST IN CONNECTION WITH THE BORROWING OF FUNDS TO THE EXTENT NOT DIRECTLY RELATED TO THE ACQUISITION OF QUALIFYING ASSETS IS CHARGED TO THE STATEMENT OF PROFIT & LOSS ACCOUNT.
ICDS-X	- Provisions, Contingent Liabilities and Contingent Assets AS INFORMED TO US, THE FIRM DOES NOT HAVE ANY CONTINGENT LIABILITY AND CONTINGENT ASSETS.

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

(b) Details of deviation, if any, in the method of valuation prescribed u/s 145A & the effect thereof on profit/loss **No Deviation**

15. Particulars of the capital asset converted into stock-in-trade **N.A.**
(a) Description of capital asset
(b) Date of acquisition
(c) Cost of acquisition
(d) Amount at which the asset is converted into stock-in-trade

16. Amounts not credited to the profit and loss account, being,-
(a) the items falling within the scope of section 28 **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, where such credits, drawbacks or refunds are admitted as due by the authorities concerned **NIL**
(c) escalation claims accepted during the previous year **NIL**
(d) any other item of income **NIL**
(e) Capital receipt, if any **NIL**

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 **N.A.**

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset/block of asset,as the case may be, in the following form:-

Block of Assets	Rate%	ActualCost/WDV	Depreciation	Closing WDV
1 Plant & Machinary	15%	6243387	1294139	9088357
Addition: Purchase Date: 30/09/2019 Put-to-Use: 30/09/2019 Purchase Value:			629309	

M/S. MUKESHKUMAR JAIN & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

3 Plant & Machinary 31/03/2020	40%	31/03/2020	448694	3509800 219598	329396
Addition: Purchase Date: 30/09/2019 Put-to-Use: 30/09/2019 Purchase Value:				100300	
11 Furniture & Fittings	10%		158268	15827	142441

19. Amounts admissible under sections-

Section	Amount(a)	Amount(b)
33AB	NIL	NIL
33ABA	NIL	NIL
32AC	NIL	NIL
35ABA	NIL	NIL
35ABB	NIL	NIL
35AC	NIL	NIL
35CCA	NIL	NIL
35CCB	NIL	NIL
35D	NIL	NIL
35DD	NIL	NIL
35DDA	NIL	NIL
35E	NIL	NIL
35(1)(i)	NIL	NIL
35(1)(ii)	NIL	NIL
35(1)(iia)	NIL	NIL
35(1)(iii)	NIL	NIL
35(1)(iv)	NIL	NIL
35(2AA)	NIL	NIL
35(2AB)	NIL	NIL
35AD	NIL	NIL
35CCC	NIL	NIL
35CCD	NIL	NIL
32AD	NIL	NIL

(a) Amount Debited to Profit & Loss Account
(b) Amount admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions if any specified under the relevant provisions

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 [Sec.36(1)(ii)] **NIL**

(b) Any sum received from employee towards contributions to any provident fund or superannuation fund or any other fund mentioned in Sec.2(24)(x) and due date for payment & actual date of payment to the concerned authorities u/s 36(1)(va) **NIL**

21. a) Details of amounts debited to the profit and loss account, being:-

- Expenditure of Capital Nature **NIL**
- Expenditure of Personal Nature **NIL**
- Expenditure on Advertisement of any souvenir, brochure, tract, pamphlet or like, published by a Political Party **NIL**
- Expenditure incurred at clubs being entrance fees and subscriptions **NIL**
- Expenditure incurred at clubs being cost for club services and facilities used **NIL**
- Expenditure by way of penalty or fine for violation of any law for the time being in force **NIL**
- Expenditure by way of penalty or fine for violation

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

of any other penalty or fine not covered above — NIL

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

(b) Amounts inadmissible under section 40(a)
(i) As payment to non-resident referred to in sub-clause (i)
(A) Details of payment on which tax is not deducted — NIL
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) — NIL

(ii) As payment referred to in sub-clause (ia)
(A) Details of payment on which tax is not deducted — NIL
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139 — NIL

(iii) As payment referred to in sub-clause (ib)
(A) Details of payment on which levy is not deducted — NIL
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139 — NIL

(iv) under sub-clause (ic) — NIL

(v) under sub-clause (iia) — NIL

(vi) under sub-clause (iib) — NIL

(vii) under sub-clause (iii) — NIL

(viii) under sub-clause (iv) — NIL

(ix) under sub-clause (v) — NIL

(c) Interest, Salary, Bonus, Commission or Remuneration inadmissible u/s 40(b)/40(ba) and computation thereof — NIL

(d) Disallowance/deemed income under section 40A(3)
(A) On the basis of examination of books of account and other relevant documents/evidence, whether the expenditure covered u/s 40A(3) read with rule 6DD were made by a/c payee cheque drawn on a bank or a/c payee bank draft ? — Yes
If not, furnish the details:

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

(e) Provision for payment of gratuity NotAllowable u/s40A(7) — NIL

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

(g) Particulars of any liability of a contingent nature — NIL

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to

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income which does not form part of the total income NIL

(i) Amount inadmissible under the proviso to Sec.36(1)(iii) NIL

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

23. Particulars of payments made to persons specified u/s 40A(2)(b)

Name of Person	P.A.N.	Payment Amount	Nature of Transaction	Relation
ASHOK AGARWAL	ADFPA7823F	3600000	REMUNERATION	PARTNER
SAKET AGARWAL	AIOPA0920H	3600000	REMUNERATION	PARTNER
ASHOK AGARWAL	ADFPA7823F	4323984	INTEREST	PARTNER
SAKET AGARWAL	AIOPA0920H	2890162	INTEREST	PARTNER

24. Amounts deemed to be profit & gains u/s 32AC/32AD/33AB/33ABA/33AC NIL

25. Any amount of profit chargeable to tax u/s 41 and computation thereof NIL

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

(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

(a) paid during the previous year NIL

(b) not paid during the previous year NIL

(B) was incurred in the previous year and was

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

Nature of Liablity	Amount	Section
PROVIDENT FUND	12015	43B(b)
GST	389560	43B(a)
TDS	6116132	43B(a)

(b) not paid on or before the aforesaid date NIL

(ii) State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed thru the profit and loss account No

27. (a) Amount of CENVAT Credits / Input Tax credits availed of or utilized during the previous year and its treatment in the profit and loss a/c and treatment of outstanding CENVAT credits / Input Tax Credits in the accounts

CENVAT / Input Tax Credits	Amount	Treatment in Profit & Loss A/c
Opening Balance	46283802	NOT ROUTED THROUGH P&L ACCOUNT
Credit Availed	155854879	NOT ROUTED THROUGH P&L ACCOUNT
Credit Utilised	55109494	NOT ROUTED THROUGH P&L ACCOUNT
Closing/Outstanding Balance	147022511	NOT ROUTED THROUGH P&L ACCOUNT

(b) Particulars of income or expenditre 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

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consideration as referred to in section 56(2)(viia) ? **NO**

If yes, furnish the details of the same

Name of the Person	PAN	Shares Issued	Amount Received	FMV of Shares	Company CIN

29. Whether during the previous year the assessee has received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in sec.56(2)(viib) **NO**

If yes, furnish the details of the same

Name of the Person	PAN	Shares Issued	Amount Received	FMV of Shares

29A. (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ? **NO**

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

Nature of Income	Amount thereof

29B. (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ? **NO**

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

Nature of Income	Amount thereof

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 [Sec.69D] **NIL**

30A. (a) Whether primary adjustment to transfer price, as referred to in sun-section (1) of section 92CE, has been made during the previous year ? **NO**

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

30B. (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding Rs.one crore as referred to sub-section (1) of section 94B ? **NO**

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

30C. (a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 ? **NO**

(b) If yes, please specify:-

Nature of impermissible avoidance arrangement	Tax Benefit Amt.

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:-

SNO	Name & address of lender/depositor	P.A.N.	Loan/Deposit Amt	z	Maximum O/S	x	y
1.	ARHAM TRADE CORPORATION FF-1, MAHIMA APPARTMENT, SHANITVAN, AHMEDABAD	ACBPS9050P	500000	N	12970893	C	Y
2.	DIPVARSHA BUILDCON INDIA PVT LTD AHMEDABAD	AAECD5616J	4000000	N	4316918	C	Y
3.	GOLDLEAF ENTERPRISE PVT LTD AHMEDABAD	AAFCG2891P	14800000	N	32685694	C	Y
4.	HEAD FIRST VINTRADE	AYFPT8840E	65500000	N	58000000	C	Y

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	AHMEDABAD						
5.	HEET ENTERPRISE AHMEDABAD	BEQPS1363M	7500000	N	7500000	C	Y
6.	HEMA NAVAL KANODIA AHMEDABAD		1500000	N	1500000	C	Y
7.	JEEVAN JYOT ENTERPRISE 85, KIRTI SAGAR, USMANPURA, AHMEDABAD	ACPPK2750G	1600000	N	1612427	C	Y
8.	KANHA CORPORATION AHMEDABAD		3250000	N	3303371	C	Y
9.	KHODIYAR ENTERPRISE AHMEDABAD	ACBPS9050P	1000000	N	45434477	C	Y
10.	KRIHNA ENTERPRISE AHMEDABAD	ACBPS9050P	17500000	N	28777077	C	Y
11.	LAKSHYA INTERNATIONAL AHMEDABAD	BSDPS9326R	3150000	N	511537	C	Y
12.	MILEPOST WEALTH MAMAGEMENT LLP AHMEDABAD		10000000	Y	10000000	C	Y
13.	PATEL ARPIT MUKESHBHAI AHMEDABAD		3500000	N	3549710	C	Y
14.	RASHMIN BHAI AHMEDABAD		2500000	N	2500000	C	Y
15.	RELIANCE RAYON KRISHNA MENSION, 1ST FLOOR, KALUPUR, GHEE BAZAR, AHMEDABAD	AACHS4927E	1850000	N	1850000	C	Y
16.	SONAKSHI SALES CORPORATION AHMEDABAD	AMAPP3437C	15750000	N	16095910	C	Y
17.	SWATI CONSTRUCTION AHMEDABAD	ADEFS8963P	285050000	N	266050000	C	Y
18.	SWATI DEVELOPERS AHMEDABAD	ACLFS2810F	91500000	N	377096668	C	Y
19.	SWATI REALTY 11TH FLOOR, SIGNATURE 1, OFF S G HIGHWAY, AHMEDABAD.	ACWFS0237P	3910091	N	19393478	C	Y
20.	THE SANDESH LTD AHMEDABAD	AAACT5730D	1462848093	Y	14500000	C	Y
21.	VIRAL TRADERS AHMEDABAD		10000000	N	10026630	C	Y
22.	YAMINI NAVAL KANODIA AHMEDABAD	FIXPK6562B	4012500	N	4026775	C	Y
23.	AJAY KANODIYA AHMEDABAD	ACWPK4700F	5000000	N	5081554	C	Y
24.	AKSHAY KANODIYA AHMEDABAD	BWIPK9666D	2500000	N	2562137	C	Y
25.	ALKABEN KANODIYA AHMEDABAD		5000000	N	5000000	C	Y
26.	DARSHIL JALAN AHMEDABAD	AYIPJ2164Q	550000	N	555207	C	Y
27.	DISHANT KANODIYA AHMEDABAD		880000	N	899529	C	Y
28.	HARIOM MARKETING ahmedabad	ACJPG8040K	2950000	N	2971763	C	Y
29.	HEET ENTERPRISE AHMEDABAD	BEQPS1363M	7500000	N	7609849	C	Y
30.	HITESH RASIK AHMEDABAD	ABEPV6263D	40000000	N	40786330	C	Y
31.	JALAN RAJESHKUMAR RAMNIRANJAN HUF AHMEDABAD	AABHJ8587J	1400000	N	1413256	C	Y
32.	JITENDRA BHAI AHMEDABAD	ACJPG8040K	1200000	N	1211362	C	Y
33.	LAKSHYA INTENATIONAL AHMEDABAD	BSDPS9326R	20000000	N	20021082	C	Y
34.	MAAHI AGRO INDUSTRY AHMEDABAD	AFIPG5912J	1050000	N	1055163	C	Y
35.	MAHAVIR AGRO AHMEDABAD	AFIPG5912J	400000	N	403787	C	Y

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36. MALTI MANUFACTURING CO. KRISHNA MENSION, 1ST FLOOR, KALUPUR, GHEE BAZAR, AHMEDABAD	ADBPK7142D	3600000	N	3678781	C	Y
37. MARUTINANDAN AHMEDABAD	AGPPV4749N	1000000	N	1008877	C	Y
38. PALAK RAJESH JALAN AHMEDABAD	AOIPJ4680B	2700000	N	2725033	C	Y
39. PARUSHI INVESTMENT AHMEDABAD		20600000	N	21528016	C	Y
40. RAJ AGRO AHMEDABAD	AQAPM5740K	3000000	N	3024559	C	Y
41. RITU AJAY KANODIYA AHMEDABAD	ACPPK2750G	7315000	N	7515433	C	Y
42. SAHIL TRADER AHMEDABAD	GXRPS0180K	46200000	N	46921210	C	Y
43. SAMVEDNA AHMEDABAD	AFOPG0734L	1800000	N	1816333	C	Y
44. SEEMA SURYAKANT KANODIYA AHMEDABAD	ACWPK4698N	3600000	N	3633373	C	Y
45. SENAL EXPORT AHMEDABAD		5000000	N	5020616	C	Y
46. SHIV ENTERPRISE AHMEDABAD		1550000	N	1554471	C	Y
47. SHREE SWAMIN AHMEDABAD	AQTPT9452E	1600000	N	1614661	C	Y
48. SHRUTI PUNIT TIBREWAL AHMEDABAD		1530000	N	1530000	C	Y
49. S KUMAR CORPORATION AHMEDABAD	ACBPS9050P	2500000	N	2548822	C	Y
50. SONAKSHI SALLES CORPORATION AHMEDABAD	AMAPP3437C	28800000	N	29354927	C	Y
51. SURYAKANT AJAY KANODIYA HUF AHMEDABAD	AAPHS3214K	5000000	N	5082220	C	Y
52. SURYAKANT KAILASHCHANDRA KANODIA HUF AHMEDABAD	AACHS4927E	7900000	N	8108048	C	Y
53. SWASTIK AGENCY AHMEDABAD		450000	N	453994	C	Y
54. SWATI CONSTRUCITON AHMEDABAD	ADEFS8963P	195079579	N	195079579	C	Y
55. TRIVENI TRUST AHMEDABAD		20000000	N	20501534	C	Y
56. YAMINI KANODIYA AHMEDABAD	FIXPK6562B	4850000	N	5065338	C	Y
57. YOGESH BABULAL KANODIYA AHMEDABAD	ADBPK7142D	500000	N	522524	C	Y
58. YOGESH BABULAL KANODIYA HUF AHMEDABAD	AAAHY3050Q	2000000	N	2041277	C	Y

(z) Whether loan/deposit was squared up during the prevous year.
(x) Whether the loan/deposit was taken/accepted by cheque or bank-draft or use of ECS thru a bank a/c or otherwise.
(y) In case the loan/deposit was taken/accepted by cheque or bank-draft, whether the same was taken/accepted by an a/c payee cheque or a/c payee bank draft.

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

SNO Name & address of person	P.A.N.	Specified Amount	x	y
1. KAUSHAL D DIXIT AHMEDABAD		9100000	C	Y
2. VISHAL THAKKAR AHMEDABAD		551000	C	Y
3. HITEN V THAKKAR AHMEDABAD		551000	C	Y

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4.	SHUBHAM AGARWAL AHMEDABAD	7000000	C	Y
5.	VANDANA CHHALANI AHMEDABAD	3900000	C	Y
6.	CHANDAR TEKCHANDANI AHMEDABAD	3000000	C	Y
7.	UMESH HARJIVANDAS VED AHMEDABAD	1000000	C	Y
8.	MAMTA JAIN AHMEDABAD	11655000	C	Y
9.	HEMAL MISTRY AHMEDABAD	5000000	C	Y
10.	HEMANDRA SOLANKI AHMEDABAD	18000000	C	Y
11.	MANISH AGARWAL AHMEDABAD	9060000	C	Y
12.	MINESH SHAH AHMEDABAD	8778000	C	Y
13.	MANOJ TEJWANI AHMEDABAD	11979870	C	Y
14.	SHAKUNTALA GUPTA AHMEDABAD	14800000	C	Y
15.	RIDHHI DELIWALA AHMEDABAD	2000000	C	Y
16.	MAHESHKUMAR TEKCHANDANI AHMEDABAD	3000000	C	Y
17.	JAYESH SHAH AHMEDABAD	12300000	C	Y
18.	NILESHA H PATEL AHMEDABAD	1480000	C	Y
19.	BIREN SHAH AHMEDABAD	7517332	C	Y
20.	AMIT RAMESHBHAI PATEL AHMEDABAD	15000000	C	Y
21.	JAYPRAKASH KORWANI AHMEDABAD	2900000	C	Y
22.	RAMESHCHANDRA ZORA AHMEDABAD	12640000	C	Y
23.	KETANKUMAR RAVAJIBHAI GARALA AHMEDABAD	9836997	C	Y
24.	URVISH KUMAR AHMEDABAD	5149000	C	Y
25.	DIVYA KISHORBHAI BHUNDIYA AHMEDABAD	578680	C	Y
26.	LOPA DHARMESH PATEL AHMEDABAD	9300000	C	Y
27.	AMEE PARIKH AHMEDABAD	10177000	C	Y
28.	KAMLA VARMA AHMEDABAD	11200000	C	Y
29.	RAJAN JAIN AHMEDABAD	8751000	C	Y
30.	SEJAL JIGNESHBHAI SHAH AHMEDABAD	9090000	C	Y
31.	ANKIT PARIKH AHMEDABAD	8676000	C	Y
32.	PIYUSHKUMAR C THAKKAR AHMEDABAD	9360000	C	Y
33.	PRERAK Y BADHEKA AHMEDABAD	13986000	C	Y
34.	NISHANT SHAH AHMEDABAD	1455000	C	Y
35.	KETAN D PATEL	7200000	C	Y

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AHMEDABAD

36.	NEENA SHAH AHMEDABAD		2115000	C	Y
37.	DIPESH PARIKH AHMEDABAD		2500000	C	Y
38.	RAVI SHAH AHMEDABAD		5750000	C	Y
39.	DHARMESH J SOLANKI AHMEDABAD		251000	C	Y
40.	VIJAY K GULABANI AHMEDABAD		3000000	C	Y
41.	VIKRAMJIT SINGH AHMEDABAD		4462338	C	Y
42.	KAUSHIK MIRANI AHMEDABAD		2000000	C	Y
43.	ZANKHANA MAYANK PATEL AHMEDABAD		10600000	C	Y
44.	KRUNAL SHAMBHUBHAI PATEL AHMEDABAD		1152232	C	Y
45.	ATUL MANSUKHBHAI PATEL AHMEDABAD		8100000	C	Y
46.	SHEETAL BELANI AHMEDABAD		2560500	C	Y
47.	DIPTI A PATEL AHMEDABAD		5456014	C	Y
48.	NAYNABEN PATEL AHMEDABAD		12802500	C	Y
49.	NISHAN PATEL AHMEDABAD		8285000	C	Y
50.	SHAILESHBHAI SANEPARA AHMEDABAD		3391000	C	Y
51.	HARSHADKUMAR RATILAL SHAH AHEDABAD		7851000	C	Y
52.	ASHISHBHAI OZA AHMEDABAD		3990000	C	Y
53.	VIPUL PATEL AHMEDABAD	AOJPP6937Q	1250000	C	Y
54.	RANDEEP DALIWAL AHMEDABAD		8000000	C	Y
55.	MINALI VERMA AHMEDABAD		800000	C	Y
56.	RAKESH AGARWAL AHMEDABAD		1000000	C	Y
57.	NIRAV SATANI AHMEDABAD		1138000	C	Y
58.	RAJIVRATNA BHATT AHMEDABAD		1100000	C	Y
59.	SONAL PATEL AHMEDABAD		100000	C	Y
60.	BEENA THAKKAR AHMEDABAD		1100000	C	Y
61.	VISHARAD T PATEL AHMEDABAD		1000000	C	Y
62.	MITTAL PARIKH HUF AHMEDABAD		500000	C	Y
63.	VINOD SHAH AHMEDABAD		10600000	C	Y
64.	ASHA GUPTA AHMEDABAD		500000	C	Y
65.	ASHOK GUPTA AHMEDABAD		500000	C	Y
66.	VISHARAD T PATEL AHMEDABAD		3000000	C	Y

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67. BIPIN MEHTA GANDHINAGARR	ABXPM6659F	1347000	C	Y
68. RITA MEHTA GANDHINAGAR	AJYPM2497E	847000	C	Y
69. DAYARAM PATEL AHMEDABAD		1600000	C	Y
70. SWATI BHATT AHMEDABAD		3884599	C	Y
71. JIYA BHATIA AHMEDABAD		1500000	C	Y
72. KAUSHAL SINROJA AHMEDABAD		2704000	C	Y
73. HANSABEN PATEL AHMEDABAD		3000000	C	Y
74. VAISHALI PATEL AHMEDABAD		2250000	C	Y
75. ALPESH PATEL AHMEDABAD		757500	C	Y
76. SMITA ARUN PARIHAR AHMEDABAD		1008000	C	Y
77. SMITA ARUN PARIHAR AHMEDABAD		560000	C	Y
78. ARUN PARIHAR AHMEDABAD		560000	C	Y
79. ARUN PARIHAR AHMEDABAD		1008000	C	Y
80. VINOD GOYAL AHMEDABAD		698443	C	Y
81. VINOD GOYAL AHMEDABAD		1396886	C	Y
82. SHRUTI DAVE AHMEDABAD		1500000	C	Y
83. SHIRISH DAVE AHMEDABAD		1500000	C	Y
84. SHIRISH DAVE AHMEDABAD		1500000	C	Y
85. RAVI AGARWAL AHMEDABAD		550000	C	Y
86. VAJA CHANDRAVADAN AHMEDABAD		3280000	C	Y
87. FENIL PATEL AHMEDABAD		297000	C	Y
88. KISHORBHAI PAWAR AHMEDABAD		1208005	C	Y
89. MANUBHAI THAKOR AHMEDABAD		338000	C	Y
90. SUNIL M PATEL AHMEDABAD		319410	C	Y
91. HETALBEN JOSHI AHMEDABAD		437778	C	Y
92. JAYESH TRIVEDI AHMEDABAD		253000	C	Y
93. MONA TRIVEDI AHMEDABAD		381000	C	Y
94. VINODA TRIVEDI AHMEDABAD		295750	C	Y
95. VISHWA ENTERPRISE AHMEDABAD		1000000	C	Y
96. BINA THAKKAR AHMEDABAD		3952250	C	Y
97. DHVANI RAJYAGURU AHMEDABAD		2544000	C	Y
98. SALMIL PATEL		1127332	C	Y

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AHMEDABAD
1528044 C Y
99. RAKESH C SHAH
AHMEDABAD
764022 C Y
**. RAKESH C SHAH
AHMEDABAD
764022 C Y
**. RAKESH C SHAH
AHMEDABAD
3380000 C Y
**. UMESH SHARMA
AHMEDABAD
2704000 C Y
**. RUPEN DALAL
AHMEDABAD
1521000 C Y
**. SHITAL SHUKLA
AHMEDABAD
295750 C Y
**. PATEL RAKSHIT
AHMEDABAD
1500000 C Y
**. DINESHKUMAR SETHI
AHMEDABAD
1503043 C Y
**. MANAJARI NAVATHE
AHMEDABAD
1503043 C Y
**. MANAJRI NAVATHE
AHMEDABAD
1503043 C Y
**. RAJSHRI PARIKH
AHMEDABAD
1500000 C Y
**. DINESH MANUJA
AHMEDABAD
838000 C Y
**. SUDISH NAMBIAR
AHMEDABAD
945500 C Y
**. BIPIN OFFEST
AHMEDABAD
3432990 C Y
**. CHANDRAKAN V SHAH
AHMEDABAD
972518 C Y
**. CHANDRAKANT V SHAH
AHMEDABAD
1000000 C Y
**. PAVAN SHARMA
AHMEDABAD
630250 C Y
**. NILABEN V THUMMAR
AHMEDABAD
630250 C Y
**. NILABEN V THUMMAR
AHMEDABAD
630250 C Y
**. NILABEN V THUMMAR
AHMEDABAD
630250 C Y
**. NILABEN V THUMMAR
AHMEDABAD
1000000 C Y
**. DHARA CONSTRUCTION
AHMEDABAD
1225250 C Y
**. LOPA PATEL
AHMEDABAD
1000000 C Y
**. KASHYAP KAKDIYA
AHMEDABAD
1250000 C Y
**. MINALI VERMA
AHMEDABAD
1250000 C Y
**. MINALI VERMA
AHMEDABAD
1625000 C Y
**. MINALI VERMA
AHMEDABAD
1625000 C Y
**. MINALI VERMA
AHMEDABAD
625000 C Y
**. MINALI VERMA
AHMEDABAD
625000 C Y
**. MINALI VERMA
AHMEDABAD

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(x) Whether the sum was taken/accepted by cheque or bank-draft or use of ECS thru a bank a/c or otherwise.

(y) In case the sum was taken/accepted by cheque or bank-draft, whether the same was taken/accepted by an a/c payee cheque or a/c payee bank draft.

(ba) 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 (ECS) through bank account. N.A.
(i) Name, address and PAN of the payer
(ii) Nature of transaction
(iii) Amount of Receipt
(iv) Date of Receipt

(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, received by a Cheque or Bank Draft, NOT being an A/c Payee Cheque or A/c Payee Bank Draft N.A.
(i) Name, address and PAN of the payer
(ii) Amount of Receipt

(bc) Particulars of each payment made 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 (ECS) through bank account. N.A.
(i) Name, address and PAN of the payee
(ii) Nature of transaction
(iii) Amount of Payment
(iv) Date of Payment

(bd) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, received by a Cheque or Bank Draft, NOT being an A/c Payee Cheque or A/c Payee Bank Draft N.A.
(i) Name, address and PAN of the payee
(ii) Amount of Payment

(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:-

SNO Name & address of Payee	P.A.N.	Repayment Amount	Maximum O/S	y	z
1. ACCUVANT ADVISORY SERVICES LTD AHMEDABAD		212819	16755500	C	Y
2. ADS ARCHITECT PVT LTD AHMEDABAD	AAGCA5510J	62758814	61903562	C	Y
3. AP BUILDSPACE PVT LTD AHMEDABAD	AACCA5573D	216370	5216370	C	Y
4. ARHAM TRADE CORPORATION FF-1, MAHIMA APPARTMENT, SHANITVAN, AHME	ACBPS9050P	931500	12970893	C	Y
5. ARYAMAN ENTERPRISE PVT LTD AHMEDABAD	AAECP4467H	194289	9188500	C	Y
6. GOLDLEAF ENTERPRISE PVT LTD AHMEDABAD	AAFCG2891P	847060	32685694	C	Y
7. HEAD FIRST VINTRADE AHMEDABAD	AYFPT8840E	56162000	58000000	C	Y
8. JAGDISH GOVINDBHAI PAWRA AHMEDABAD		3000000	3000000	C	Y
9. KHODIYAR ENTERPRISE AHMEDABAD	ACBPS9050P	6434477	45434477	C	Y
10. LAKSHYA INTERNATIONAL AHMEDABAD	BSDPS9326R	33875026	511537	C	Y
11. LEADING LEASING FINANCE & INVESTMENT CO T-59, GROUND FLOOR, PATELNAGAR, NR KHANN	AAACL1565A	100570440	17270440	C	Y
12. MILEPOST WEALTH MAMAGEMENT LLP AHMEDABAD		10000000	10000000	C	Y
13. NARAYANI ENTERPRISE	GZNPS1352H	23181732	23181732	C	Y

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		AHMEDABAD					
14.	RAJNIBHAI JIVRAJBHAI DESAI	AHMEDABAD		10000000	10000000	C	Y
15.	SATYASANKALP BUILDCON LLP	AHMEDABAD	ADFFS5774H	2422307	2422307	C	Y
16.	SHILP BUILDCON	AHMEDABAD		10000000	10745644	C	Y
17.	SHREE LABH ENTERPRISE	AHMEDABAD	ABZPY2071R	2031513	2031513	C	Y
18.	SHREE VADECHI INFRASOFT PVT LTD	AHMEDABAD	AARCS9444G	148574	7026500	C	Y
19.	S KUMAR CORPORATION'	AHMEDABAD	ACBPS9050P	15130931	17630931	C	Y
20.	SWATI BUILDCON	11TH FLOOR, SIGNATURE 1, OFF S G HIGHWAY	ACOFS2392D	4037681	4037681	C	Y
21.	SWATI CONSTRUCTION	AHMEDABAD	ADEFS8963P	19000000	266050000	C	Y
22.	SWATI DEVELOPERS	AHMEDABAD	ACLFS2810F	27457315	377096668	C	Y
23.	SWATI PROCON PVT LTD	A 809, SAFAL PEGASUS,100 FT ROAD,AHMEDAB	AANCS4561J	51310	50750	C	Y
24.	SWATI REALTY	11TH FLOOR, SIGNATURE 1, OFF S G HIGHWAY	ACWFS0237P	8638682	19393478	C	Y
25.	THE SANDESH LTD	AHMEDABAD	AAACT5730D	1462848093	14500000	C	Y
26.	VASANTIBEN JAGDISHBHAI	AHMEDABAD		5000000	5000000	C	Y
27.	VINAYAK ENTERPRISE	SF-45, BERONET COMPLEX, JUNA OCTROI NAKA	EZDPS4870N	202500	202500	C	Y
28.	VISHNUBHAI	AHMEDABAD		10000000	10000000	C	Y
29.	NISHAN PATEL	AHMEDABAD		950000	0	C	Y
30.	RAKESH AGARWAL	AHMEDABAD		1000000	0	C	Y
31.	RAJIVRATNA BHATT	AHMEDABAD		1100000	0	C	Y
32.	SONAL PATEL	AHMEDABAD		100000	0	C	Y
33.	BEENA THAKKAR	AHMEDABAD		1100000	0	C	Y
34.	RAJNI PATEL	AHMEDABAD		1100000	0	C	Y
35.	MUKTI PANDYA	AHMEDABAD	APKPP3185Q	540000	0	C	Y
36.	ANJANABEN PANDYA	AHMEDABAD		120000	0	C	Y
37.	SHITAL SHUKLA	AHMEDABAD		117000	0	C	Y

(y) Whether the repayment was made by cheque or bank-draft or by use of ECS thru a bank a/c or otherwise.
(z) In case the repayment was made by a cheque or bankdraft, whether by an a/c payee cheque or a/c payee bank-draft.

(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 bankdraft or ECS:- **N.A.**
(i) name, address and PAN of the payer
(ii) amount of the repayment

(e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received

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by a cheque/bankdraft, which is not a/c payee:- **N.A.**
(i) name, address and PAN of the payer
(ii) amount of the repayment

32. (a) Details of B/F loss or depreciation allowance, to the extent available:

AssYear	Nature of loss/allowance	Return Amount	Assessed Amt.	Order u/s and Date	Remarks
		N.A.			

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the loss incurred prior to the previous year cannot be allowed to be carried forward in terms of secion 79 **No**

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

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, furnish the details of the same **No**

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73 If yes, furnish the details of speculation loss, if any incurred during the previous year **N.A.**

33. Section-wise details of deductions admissible under Chapter VIA

Section	Amount
80G	113000

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

TAN	Section	Nature of Payment	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AHMS31865B	192	Salary	12392302	2428000	2428000	98236	0	0	0
AHMS31865B	194A	Interest other tha	170180300	169309463	169309463	16930947	0	0	0
AHMS31865B	194-I	Rent	2683251	2165251	2165251	43308	0	0	0
AHMS31865B	194J	Fee for Profession	11215364	11127414	11127414	1112741	0	0	0
AHMS31865B	194H	Commission or Brok	5621552	5621552	5621552	281080	0	0	0
AHMS31865B	194C	Payments to Contra	228384419	211641866	211641866	3165698	0	0	0
AHMS31865B	194-IA	Payment on transfe	1737000000	1737000000	1737000000	17370000	0	0	0

(4) Total amount of payment or receipt of the nature specified (5) Total amount on which tax was required to be deducted or collected out of [4] (6) Total amount on which tax was deducted or collected at specified rate out of [5] (7) Amount of tax deducted or collected out of [6] (8) Total amount on which tax was deducted or collected at less than specified rate (9) Amount of tax deducted or collected out of [8] (10) Amount of tax deducted or collected NOT deposited to the credit of the Central Government out of [6] and [8].

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes, please furnish the details: **Yes**

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TAN	Form	Due Date	Furnish Date	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported If not, furnish list of details/transactions which are not reported
AHMS31865B	24G	31/07/2019	25/07/2019	Yes
AHMS31865B	26Q	31/07/2019	25/07/2019	Yes
AHMS18365B	24Q	31/10/2019	26/10/2019	Yes
AHMS18365B	26Q	31/10/2019	26/10/2019	Yes
AHMS18365B	24Q	31/01/2020	23/01/2020	Yes
AHMS18365B	26Q	31/01/2020	23/01/2020	Yes
AHMS18365B	24Q	31/07/2020	29/07/2020	Yes
AHMS18365B	26Q	31/07/2020	30/07/2020	Yes

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? **Yes**

If yes, please furnish the details:

TAN	Interest Payable	Amount Paid and Date of Payment
AHMS31865B	48	48 15/05/2019
AHMS31865B	6215	6215 05/07/2019
AHMS31865B	150	150 25/07/2019

35. (a) In case of a trading concern, given quantitative details of principal items of goods traded:

Item Name	Unit	Opening Stock	Purchases	Sales	Closing Stock	Shortage/Excess

N.A.

(b) In case of a manufacturing concern, given quantitative details of principal items of raw material, finished products and by-products:

(A) Raw materials:

Item Name	Unit	Opening Stock	Purchases	Consumption	Sales	Closing Stock	yield of goods	%yield Shortage/Excess

N.A.

(B) Finished products:

Item Name	Unit	Opening Stock	Purchases	Manufactured	Sales	Closing Stock	Shortage/Excess

N.A.

(C) By-products:

Item Name	Unit	Opening Stock	Purchases	Manufactured	Sales	Closing Stock	Shortage/Excess

N.A.

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36. In the case of a domestic company,

details of tax on distributed profits under section 115-O — N.A.

36A.(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 ? — N.A.

37. Whether any cost audit was carried out ? — N.A.
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

38. Whether any audit was conducted under the Central Excise Act, 1944 — N.A.
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

39. Whether any audit was conducted u/s 72A of the Finance Act, 1994 in relation to valuation of taxable services ? — N.A.
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

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

Particulars	Previous Year	Preceding Prv.Year
1. Total Turnover of the Assessee	N.A.	N.A.
2. Gross profit/Turnover	N.A.	N.A.
3. Net profit/Turnover	N.A.	N.A.
4. Stock-in-trade/Turnover	N.A.	N.A.
5. Material consumed/ Finished goods produced	N.A.	N.A.

41. 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 relevat proceedings — N.A.

42. (a) Whether the assessee is required to furnish statement in Form 61 / 61A / 61B ? — NO
(b) If yes, please furnish:
(i) Income-tax department Reporting Entity Identification No.
(ii) Type of Form
(iii) Due Date of Furnishing
(iv) Date of Furnishing
(v) Whether the form contains all details/transactions required to be reported?
(vi) If not, furnish list of the details/transactions, which 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-sec.(2) of Sec.286 ? — NO
(b) If yes, please furnish:
(i) Report furnished by
(ii) Name of Parent entity
(iii) Name of alternate reporting entity
(iv) Date of Furnishing of report
(c) If Not Due, expected date of furnishing the report

44. Break-up of total expenditure of entities registrered or not registered under the GST [applicable from 1-4-2019]
(a) Total amount of expenditure incurred during the year — 0
(b) Expenditure in respect of entities registered under GST
(i) Relating to Goods or Services exempt from GST — 0
(ii) Relating to entities falling under Composition Scheme — 0
(iii) Relating to other Registered entities — 0
(iv) Total Payment to registered entities — 0
(c) Expenditure relating to entities NOT registered under GST — 0

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** Signed

Place: AHMEDABAD
Date : 19/11/2020

Name DEVANG BHAVSAR
Membership No. 132437
Firm Regn. No. 106619W
Address 802,
VENUS BENENZIA
S G HIGHWAY
AHMEDABAD

M/S. MUKESHKUMAR JAIN & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For, MUKESHKUMAR JAIN & CO.
CHARTERERD ACCOUNTANTS
Devang
DEVANG BHAVSAR
PARTNER