Nitin K. Shah & Co.
CHARTERED ACCOUNTANTS

Vaibhav N. Shah
M.Com. F.C.A. DISA (ICAI)
M. B. A., CPA, CISA (USA)

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 at **March 31, 2018** and the profit and loss account for the period from 01/04/2016 to period ended on 31/03/2017 that date, attached herewith, of **DUSHYANT MANISHANKAR PANDYA, 1, TAPOVAN SOCIETY, S. M. ROAD, AMBAWADI, AHMEDABAD-380015**, PAN-**ADZPP3665Q**

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**.

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

----- As per Notes to Accounts Separately Attached -----

) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes 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 **MARCH 31, 2018** 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 explanations given to us, the particulars given in the said Form No. 3CD and the Annexure there to are true and correct subject to following observations/qualifications, if any :-

----- As per Notes -----
b. ----- As per Notes -----
c. ----- As per Notes -----

Place : AHMEDABAD
Date : 18/08/2018

For, Nitin K. Shah & Co.
Chartered Accountants
Firm Reg No: 107140W

NITIN K. SHAH & CO. FIRM REG. NO. 107140W M. No. 116817 AHMEDABAD CHARTERED ACCOUNTANTS

Shah V. N.

Vaibhav N. Shah
Proprietor
M.No. 116817

Address:- 36-38, Empire Tower, C.G. Road
Ahmedabad- 380 006

FORM NO. 3CD

[See rule 6 G(2)]

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

PART - A

1	Name of the assessee	**DUSHYANT MANISHANKAR PANDYA**
2	Address	20 Rambaug Bunglows, Nr. Spring Vally, B/h Karnavati Club, Makarba, Ahmedabad - 380058
3	Permanent Account Number (PAN)	ADZPP3665Q
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	YES GSTIN No.: 24ADZPP3665Q1ZD; 24ADZPP3665Q2ZC STC No.: ADZPP3665QSD002 GVAT TIN No.: 24073703090
5	Status	RESIDENT INDIVIDUAL
6	Previous year	**FROM 01-04-2017 TO 31-03-2018**
7	Assessment year	2018-19
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	CLAUSE (a)

PART - B

9	(a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NOT APPLICABLE
	(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	NOT APPLICABLE
10	(a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	1) Money Lending - Sharafi Business 2) Trading in Real Estate 3) Builder - Developers
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	NO
11	(a)	Whether books of account are prescribed under section 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. (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.)	BOOKS MAINTAINED:- CASH BOOK, BANK BOOK, JOURNAL, GENERAL LEDGER, PURCHASE REGISTER (COMPUTERISED SYSTEM) ADDRESS: Maher Homes, Plot No.: 5, N.D.Avenue, Opp. Club O7, Shela, Ahmedabad-58 (SUCH BOOKS OF ACCOUNTS ARE KEPT AT ONLY ONE LOCATION AS STATED ABOVE)
	(c)	List of books of account and nature of relevant documents examined.	BOOKS EXAMINED:- CASH BOOK, BANK BOOK, JOURNAL, GENERAL LEDGER, PURCHASE 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
13	(a)	Method of accounting employed in the previous year	MERCANTILE/ACCRUAL SYSTEM OF ACCOUNTING
	(b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	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.	Serial number | Particulars | Increase in profit (Rs.) | Decrease in profit (Rs.) ----- NOT APPLICABLE -----
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and dislosure standards notified under section 145(2).	NO, HENCE NOT APPLICABLE
	(e)	If answer to (d) above is in the affirmative, give details of such adjustments:	Serial number | ICDS | Increase in profit (Rs.) | Decrease in profit (Rs.) | Net Effect (Rs.) ----- NOT APPLICABLE -----
	(f)	Disclosure as per ICDS:	Sl. No. | ICDS | Disclosure ----- NOT APPLICABLE -----
	(a)	Method of valuation of closing stock employed in the previous year.	At Cost or Net Realizable Value, whichever is lower.

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No.		Particulars	Details			
14	(b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			NO DEVIATION, HENCE NOT APPLICABLE			
15		Give the following particulars of the capital asset converted into stock-in-trade: -				
		a) Description of Capital Asset	Nil			
		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.	-----As Per Annexure "A"----			
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	Consideration received or accrued	Value adopted or assessed or assessable	
			NO TRANSACTION, HENCE NOT APPLICABLE			

No.			Particulars	Details
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 "B" -----
	(a)		Description of asset/block of assets.	
	(b)		Rate of depreciation.	
	(c)		Actual cost of written down value, as the case may be.	
	(d)		Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of –	
		i)	Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,	
		ii)	change in rate of exchange of currency, and	
		iii)	subsidy or grant or reimbursement, by whatever name called.	
	(e)		Depreciation allowable.	
	(f)		Written down value at the end of the year	

No.		Particulars	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
19		Amounts admissible under sections:- (a) 32AC (b) 33AB (c) 33ABA (d) 35(1)(i) (e) 35(1)(ii) (f) 35(1)(iia) (g) 35(1)(iii) (h) 35(1)(iv) (i) 35(2AA) (j) 35(2AB) (k) 35ABB (l) 35AC (m) 35AD (n) 35CCA (o) 35CCB (p) 35CCC (q) 35CCD (r) 35D (s) 35DD (t) 35DDA (u) 35E	NONE, HENCE NOT APPLICABLE		

No.		Particulars	Details					
20	(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	NIL					
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va)	Serial number	Nature of Fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
			NIL					
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of						
		Capital expenditure	NIL					
		Personal expenditure	NIL					
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	NIL					

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	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 force	NIL
	Expenditure by way 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
(I)	date of payment	
(II)	amount of payment	
(III)	nature of payment	
(IV)	name and address of the payee	
(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)	
(I)	date of payment	
(II)	amount of payment	
(III)	nature of payment	
(IV)	name and address of the payee	
(V)	amount of tax deducted	
(ii)	as payment referred to in sub-clause (ia)	
(A)	Details of payment on which tax is not deducted	NIL
(I)	date of payment	
(II)	amount of payment	
(III)	nature of payment	
(IV)	name and address of the payee	
(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	
(I)	date of payment	
(II)	amount of payment	
(III)	nature of payment	
(IV)	name and address of the payer	
(V)	amount of tax deducted	
(VI)	amount out of (V) deposited, if any	
(iii)	under sub-clause (ic) [Wherever applicable]	NIL
(iv)	under sub-clause (iia)	NIL
(v)	under sub-clause (iib)	NIL
(vi)	under sub-clause (iii)	NIL
(A)	date of payment	
(B)	amount of payment	
(C)	name and address of the payee	
(vii)	under sub-clause (iv)	NIL
(viiii)	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;	NOT APPLICABLE
(d)	Disallowance/deemed income under section 40A(3)	NIL

	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Serial number	Date of Payment	Nature of Payment	Amount	Name and Permanent Account Number of the payee, if available
(A)		NIL, HENCE NOT APPLICABLE				

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			Particulars	Details
		(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);	Serial number / Date of Payment / Nature of Payment / Amount / Name and Permanent Account Number of the payee, if available NIL, HENCE NOT APPLICABLE
	(e)		provision for payment of gratuity not allowable under section 40A(7);	NIL
	(f)		any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
	(g)		particulars of any liability of a contingent nature;	NIL
	(h)		amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
	(i)		Amount inadmissible under the proviso to section 36(1)(iii).	Dena Bank OD Int.:Rs.1,10,741/-; HDFC Bank OD Int.: Rs.71,871/-; Sharafi Int.: Rs.11,88,506/-
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 under section 40A(2)(b).	Dushyant M Pandya (HUF)-Interest paid Rs.11,88,506/-
24			Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	NIL
25			Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26			In respect of any sum referred to in clause (a),(b), (c), (d), (e) or (f) 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;	NONE
		(b)	not paid during the previous year;	NONE
	(B)		was incurred in the previous year and was	
		(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	1) SGST Paid Rs.14,33,986/- paid on Dt.09/04/2018 2) CGST Paid Rs.14,33,986/- paid on Dt.09/04/2018
		(b)	not paid on or before the aforesaid date.	NIL
			(State whether sales 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 availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	----- AS PER ANNEXURE "C" -----
	(b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28			Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	NO, HENCE NOT APPLICABLE
29			Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NONE, HENCE NOT APPLICABLE
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]	NONE, HENCE NOT APPLICABLE

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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 :-		
		(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	----- AS PER ANNEXURE "D" -----
		(ii)	amount of loan or deposit taken or accepted;	
		(iii)	whether the loan or deposit was squared up during the previous year;	
		(iv)	maximum amount outstanding in the account at any time during the previous year;	
		(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	
		(vi)	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
	(b)	Particulars of each specified sum in an amount exceeding the limit specified in Section 269SS taken or accepted during the previous year:-		
		(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	----- AS PER ANNEXURE "D" -----
		(ii)	amount of specified sum taken or accepted;	
		(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(iv)	in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
		(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)		
	(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:—		
		(i)	name, address and Permanent Account Number (if available with the assessee) of payee	----- AS PER ANNEXURE "D" -----
		(ii)	amount of the repayment;	
		(iii)	maximum amount outstanding in the account at any time during the previous year;	
		(iv)	whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;	
		(v)	in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(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:—		
		(i)	available with the assessee) of the lender, or depositor or person from whom specified advance is received;	None, Hence Not Applicable
		(ii)	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.	

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	(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 :-	
		(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	None, Hence Not Applicable
		(ii) 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.	
		(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)".	
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	

	Sr. No.	A.Y.	Nature	Returned	Assessed	Remarks
i) Serial Number ii) Assessment Year iii) Nature of Loss/Allowance (In Rupees) iv) Amount as Returned (In Rupees) v) Amount as Assessed (Give reference to relevant order) vi) Remarks	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.	NOT APPLICABLE
	(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.	NOT APPLICABLE
	(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NOT APPLICABLE
	(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NOT APPLICABLE
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Section 80C: Rs.1,50,000/- ; Section 80D: Rs.25,000/- ; Section 80G: Rs.66,000 /-; Section 80TTA: Rs.10,000/-
34	(a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	----- AS PER ANNEXURE "E" -----
	(b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	YES, HENCE NOT APPLICABLE
		i) Tax Deduction & Collection Account Number (TAN)	
		ii) Type of Form	
		iii) Due date for furnishing	
		iv) Date of furnishing, if furnished	
		v) Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Yes

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		i)	Tax Deduction & Collection Account Number (TAN)	AHMD05376A
		ii)	Amount of interest under Section 201(1A)/206C(7)	10; 25; 1; 50; 2,369
		iii)	Amount paid out of ii) above along with date of payment	20/5; 18/9; 23/1; 8/3; 22/3
35	(a)		In the case of a trading concern, give quantitative details of principal items of goods traded :	
		(i)	Opening Stock;	NOT APPLICABLE
		(ii)	purchases during the previous year;	
		(iii)	sales during the previous year;	
		(iv)	closing stock;	
		(v)	shortage/excess, if any	
	(b)		In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	NOT APPLICABLE
		A.	Raw Materials :	
		(i)	opening stock;	
		(ii)	purchases during the previous year;	
		(iii)	consumption during the previous year;	
		(iv)	sales during the previous year;	
		(v)	closing stock;	
		(vi)	yield of finished products;	
		(vii)	percentage of yield;	
		(viii)	shortage/excess, if any.	
		B.	Finished products/by- products :	
		(i)	opening stock;	
		(ii)	purchases during the previous year;	
		(iii)	quantity manufactured during the previous year;	
		(iv)	sales during the previous year;	
		(v)	closing stock;	
		(vi)	shortage/excess, if any.	
36			In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	NOT APPLICABLE
	(a)		total amount of distributed profits;	
	(b)		amount of reduction as referred to in section 115-O(1A)(i);	
	(c)		amount of reduction as referred to in section 115-O(1A)(ii);	
	(d)		total tax paid thereon;	
	(e)		dates of payment with amounts.	
37			Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NOT APPLICABLE
38			Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NOT APPLICABLE
39			Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	NO

			Previous Year	Preceding Previous Year
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Previous Year	Preceding Previous Year
	i)	Total Turnover of the Assessee	690887301	693108098
	ii)	Gross Profit/Turnover	161935748/690887301*100 = 23.44%	110672437/693108098*100 = 15.97%
	iii)	Net Profit/Turnover	157314328/690887301*100 = 22.77%	107194309/693108098*100 = 15.47%
	iv)	Stock-in-trade/Turnover	N.A.	N.A.
	v)	Material Consumed/Finished Goods produced	N.A.	N.A.
41		Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	NIL, NOT APPLICABLE	

For, Dushyant M Pandya

Proprietor

Place : AHMEDABAD

Date : 18/08/2018

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For, Nitin K. Shah & Co.
Chartered Accountants
Firm Reg. No : 107140W

Shah V.N.

(Vaibhav N. Shah)
Proprietor
M. No. 116817
Address: 36-38, Empire Tower,
C. G. Road, Ahmedabad-06

Dushyant M Pandya

1, Tapovan Society, S M Road, Ambawadi, Ahmedabad - 380015

F.Y. 2017-18

A.Y. 2018-19

Annexure A

Refer Clause 16(e) of Form 3CD

CAPITAL ACCOUNT AS AT 31-03-2018

Particular	DMP	Vishwanath Realtor	Vishwanath Buildcon	Chidanand Developers	Vishwanath Realty
Opening Balance	**43,43,10,851**	-	-	**52,716**	**12,600**
Vishwanath Realtor-Current Capital	**350**	**13,11,94,194**	-	-	-
Vishwanath Realtor-Fix Capital	-	**38,85,37,786**	-	-	-
Addition					
Joint A/c Capital Balance with PDP	32,891	-	-	-	-
Max insurance - Bonus	61,979	-	-	-	-
Wealth Tax refund	7,06,148	-	-	-	-
LIC Policy Maturity	1,98,000	-	-	-	-
Gift from Nikhil Pandya	20,00,000	-	-	-	-
Gas Subsidy	657	-	-	-	-
Individual Bal Trf/Recovery/Reimbursement/Introduction	-	4,81,32,549	31,95,57,462	16,120	-
Profit during the year	**37,66,73,063**	15,76,83,106	-		-
Sub Total (A)	**81,39,83,939**	**72,55,47,635**	**31,95,57,462**	**68,836**	**12,600**
Less					
Individual Bal Trf	-	63,89,73,020	-	66,156	-
Dissolution Exp				2,680	
LIC Premium	91,662	-	-		-
Mediclaim	35,749	-	-		-
Income Tax -16-17 Capitalize	5,07,95,000	-	-		-
TDS Receivable	2,35,392	-	-		-
Donation	1,32,000	-	-		-
House-III Maintannace Loss	94,799	-	-		-
Jamin Mehsul	49,066	-	-		-
Locker Deposit	1,500	-	-		-
Chidanand developers	2,680	-	-		-
Drawings +AEC Bill+FOREIGn TRIP EXP	43,18,080	-	-		-
Vishwanath Family Turst	84	-	-		-
Income Tax Demand	670	-	-		-
Sub Total (B)	**5,57,56,682**	**63,89,73,020**	-	**68,836**	-
Total (A-B)	**75,82,27,256**	**8,65,74,615**	**31,95,57,462**	-	**12,600**

Dushyant M Pandya
1, Tapovan Society, S M Road, Ambawadi, Ahmedabad - 380015
Annexure-B- Refer Clause No.18 of Form No. 3CD

F.Y. 2017-18 A.Y. 2018-19

Description of Assets	Rate	Actual Cost	Addition/deduction during the year with dates in case of any addition of an asset,date put to use					Adjustment on Account of			Depreciation Allowable	W.D.V at the end of the year
			Addition/Deletion	Date of Addition / Deduction	Particulars	Amount	In case of Addition date of Put to use	MODVAT Claimed & Allowed	Change in the rate of exchange and currency	Subsidy or Grant or Reimbusement by Whatever name called		
Block 1 :												
Ram baug Bunglow	0%	5,87,48,139	-	-	-	-	-	-	-	-	-	5,87,48,139
Furniture & Fixture Rambaug Bunglows	0%	30,96,144			-			-	-	-	-	30,96,144
Furniture & Fixture (Shaligram Flats)	0%	17,62,680			-			-	-	-	-	17,62,680
Vishwanath House III	0%	-	A	01/04/2017		34,91,850						34,91,850
Shaligram Flat B 121	0%	27,68,899			-			-	-	-	-	27,68,899
Air Condition	0%	-	A	04/10/2017		54,400	04/10/2016					54,400
Car Gypsy	0%	1,00,000	D	23/05/2017		(1,00,000)						-
Car Honda City Silver	0%	11,32,554										11,32,554
Home Appliances (Rambaug Bunglows)	0%	15,11,809	A	27/02/2018	-	2,50,000		-	-	-	-	17,61,809
Home Appliances (Shaligram Flat)	0%	9,69,962	A	20/07/2017	-	97,500		-	-	-	-	10,67,462
Ornaments	0%	37,22,317			-			-	-	-	-	37,22,317
Telephone Insturment	0%	4,507		-	-	-	-	-	-	-	-	4,507
Sub Total A		**7,38,17,011**	-			**37,93,750**					-	**7,76,10,761**
Block 2 :												
Office Furniture	10%	58,623	-	-	-	-	-	-	-	-	5,862	52,761
Air Conditioner	10%	5,13,250									51,325	4,61,925
			A	20/07/2017		29,000					2,900	26,100
			A	20/07/2017		27,500					2,750	24,750
			A	20/07/2017		21,000					2,100	18,900
Air Cooler	10%	19,080									1,908	17,172
Water Cooler	10%	4,238									424	3,814
Water Dispenser	10%	7,343									734	6,609
Refrigerator	10%	62,261									6,226	56,035
Sub Total B		**6,64,795**			-	**77,500**					**74,230**	**6,68,066**

Block 3 :												
Car Audi Q5	15%	18,87,458	D	03/06/2017		(18,87,458)	-	-	-	-	-	-
Bike 1193	15%	18,189									2,728	15,461
Bike Splender GJ 01 LU 3733	15%	45,850									6,878	38,973
Bike Splendor Plus	15%	31,423									4,713	26,710
Counting Machine	15%	8,598									1,290	7,308
EPBX System	15%	19,023									2,853	16,170
Honda Activa	15%	36,620									5,493	31,127
Telephone	15%	1,124									169	955
Mobile	15%	5,527									829	4,698
Volvo Car	15%	70,16,157									10,52,424	59,63,733
Car BMW 320D	15%					49,12,458					7,36,869	41,75,589
Wireless Access Point	15%	1,734									260	1,474
Sub Total C		90,71,703	-	-	-	30,25,000	-	-	-	-	18,14,505	1,02,82,198

Block 4 :			-	-	-		-	-	-	-		
ADSL Wi Fi Modem	40%	134	-		-	-	-	-	-	-	54	80
Computer HP 3330	40%	3,578									1,431	2,147
Computer Account	40%	15,904									6,362	9,542
Computer Legal	40%	1,664									666	998
Printer	40%	6,352									2,541	3,811
Printer-Legal	40%	1,402									561	841
Epson Printer Marketing	40%	4,600									1,840	2,760
Printer Lasaret 1020 (marketing)	40%		12/07/2017			9,500					3,800	5,700
Laptop Marketing	40%	21,200									8,480	12,720
Computer Marketing	40%	6,850									2,740	4,110
Laptop Marketing - 5.4.17	40%	-	05/07/2017			30,850					12,340	18,510
Sub Total D		61,684	-	-	-	40,350	-	-	-	-	40,814	61,220
Total		8,36,15,193	-	-	-	69,36,600	-	-	-	-	19,29,549	8,86,22,244

NITIN K. SHAH & CO. FIRM REG. NO. 107140W M. No. 110917 AHMEDABAD CHARTERED ACCOUNTANTS

Dushyant M Pandya
1, Tapovan Society, S M Road, Ambawadi, Ahmedabad - 380015

Annexure 4
Refer Clause 27(a) of Form No. 3CD
Amount of Credit Availed

F.Y. 2017-18 **A.Y. 2018-19**

Amount of Service Tax Credit Availed

Sr. No.	Particulars	Service Tax
1	Balance of Modvat / Cenvat Credit At The Beginning of The Year	0
2	Modvat / Cenvat Credit Available During The Year	3609546
3	Sub-Total (1+2)	3609546
4	Amount of Modvat / Cenvat Credit Utilized During The Year	3609546
5	Balance Representing Outstanding Amts. As At The End of Year	0

NITIN K. SHAH & CO.
FIRM REG. NO. 107140W
M. No. 11[illegible]17
AHMEDABAD
CHARTERED ACCOUNTANTS

ANNEXURE - D

Shri Dushyant M. Pandya, Prop. Vishwanath Realtor

1, Tapovan Society, S. M. Road, Ambawadi, Ahmedabad-15

F.Y. 2017-18

A.Y. 2018-19

Particulars of each loan or deposit taken or accepted and its repayment during the previous year

[Refer Clause 31(a) and (c) of the TAR]

Sr. No.	Name of the concerned person	PAN of (b), if available	Address of (b)	Amount borrowed	borrowed Amount Recd By	Whether Squarred up	Maximum amount outstanding	Whether paid otherwise than by account payee bank cheque or account bank draft	Amount repaid	borrowed Amount Paid By
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Balaji Natrajan Iyer	AAAPI3442E	Ahmedabad							
2	Jyotsna Sharma	CWDPS9204D	Ahmedabad	-	-	Yes	975000	No	975000	Cheque
3	Chetan Javia		Ahmedabad	-	-	Yes	100000	No	100000	Cheque
4	Abhijit Bhavsar	AHXPB9942K	Ahmedabad	-	-	Yes	100000	No	100000	Cheque
5	Maulik B. Patel	ACLPD5715A	Ahmedabad	-	-	Yes	100000	No	100000	Cheque
6	Dushyant M Pandya HUF	AABHP3527N	Ahmedabad	-	-	Yes	100000	No	100000	Cheque
				28950000	Electronic	No	45594521	No	1800000	Electronic
				42250000	Cheque	No	45594521	No	30305479	Cheque
7	Rajesh B Brahmbhatt	ACLPB0925G	Ahmedabad	10000000	Electronic	No	10000000	No	5000000	Cheque

[Refer Clause 31(b) of the TAR]

1	Dushyant M Pandya HUF	AABHP3527N	Ahmedabad	6150000	Electronic		45594521		1050000	Cheque
				13500000	Electronic		45594521		600000	Cheque
				800000	Electronic		45594521		12000000	Cheque
				8500000	Electronic		45594521		355479	Cheque
				5000000	Cheque		45594521		3300000	Cheque
				8000000	Cheque		45594521		3000000	Cheque
				1800000	Cheque		45594521		1000000	Cheque
				4500000	Cheque		45594521		2500000	Cheque
				16000000	Cheque		45594521		6500000	Cheque
				300000	Cheque		45594521		1400000	Electronic
				5000000	Cheque		45594521		400000	Electronic
				1500000	Cheque		45594521			
				150000	Cheque		45594521			
2	Rajesh B Brahmbhatt	ACLPB0925G	Ahmedabad	10000000	Electronic		10000000		5000000	Cheque

NITIN K. SHAH & CO. FIRM REG. NO. 107140W M. No. 116817 AHMEDABAD CHARTERED ACCOUNTANTS

Dushyant M Pandya

1, Tapovan Society, S M Road, Ambawadi, Ahmedabad - 380015

Annexure E

As per clause 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:

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
AHMD05376A	94I	Rent	21,29,325	21,29,325	21,29,325	42,587	0	0	0
AHMD05376A	94J	Professional Fees	43,79,311	43,79,311	43,79,311	4,37,931	0	0	0
AHMD05376A	92B	Salary	47,04,095	47,04,095	47,04,095	3,99,000	0	0	0
AHMD05376A	94H	Commission / Brokerage	10,52,227	10,52,227	10,52,227	65,494	0	0	0
AHMD05376A	94C	Contract	13,63,13,403	13,63,13,403	13,63,13,403	19,32,763	0	0	0

NITIN K. SHAH & CO. * FIRM REG. NO. 107140W * M. No. 110417 AHMEDABAD CHARTERED ACCOUNTANTS *

SIGNIFICANT ACCOUNTING POLICY AND NOTES ON ACCOUNTS :

SIGNIFICANT ACCOUNTING POLICY :

1) Basis of Preparation of Financial Statements:-

The Financial statement have been prpared to comply in all materail respeatd eith applicable Accounting standards issued by the institute of Chartered accountant of India. The financial statement have been prepared under the historical cost convention on accrual basis of accounting

2) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

3) Fixed Assets:-

Fixed assets are stated at the cost of acquisition less accumulated depreciation and impairment losses, if any. Cost of fixed assets comprises purchase price, duties, levies and any directly attributable cost of bringing the asset to its working condition for the intended use. Borrowing costs related to the acquisition or construction of the qualifying assets for the period up to the completion of their acquisition or construction is capitalized

4) Depreciation/Amortization:-

Depreciation on assets is provided on the written-down value method at the rates and in the manner prescribed in Income Tax Rules, 1962 which assessee considers as being representative of useful economic lives of such assets.

5) Investments:-

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

6) Provision, Contingent Liabilities and Contingent Assets:-

Provisions comprise liabilities of uncertain timing or amount. Provisions are recognized 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 disclosed by way of Notes to Accounts.

Contingent assets are not recognized in the financial statements.

7)These are consistent with the generally accepted accounting practices.

(B) Notes to Accounts:

1) Contingent Liability: Rs. Nil
2) The balances of sundry debtors, sundry creditors, loans and advances are subject to confirmation.
3) As explained to us, the provisions of Provident Fund Act, ESI Act, and Gratuity Act are not applicable to the Firm.
4) The figures are rounded off to nearest rupee and regrouping is done wherever found necessary.
5) The assessee is of the opinion that all the liabilities have been adequately provided for.
6) Personal transactions not relating to business are not covered under the audit.
7) Figures have been rounded off to the nearest rupees.
8) Physical verification of cash on hand as on 31/03/2018 has not been done and the same is done as certified by the assessee.
9) When and where the original bills are missing I have relied on vouchers verified by the assessee.
10) Audit report covers business transaction as well as personal transaction, however no opinion is framed for personal transactions for which vouching and verifications are not done.

Signature to Schedules forming part of Balance Sheet and Profit & Loss Account

As per our report of even date

For, Nitin K Shah & Co.
Chartered Accountants
Firm Reg. No.:107140W
Shah V.N.
(Vaibhav N. Shah)
Proprietor
M. No. 116817
Place: Ahmedabad
Date: 18/08/2018

NITIN K. SHAH & CO. FIRM REG. NO. 107140W M. No. 116817 AHMEDABAD CHARTERED ACCOUNTANTS

M/s Vishwanath Realtor

(Shri Dushyant M. Pandya)
Proprietor