

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 31st March 2018 and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018 attached herewith, of ROYAL INFRASTRUCTURE (PROP. KAVITA K MISTRY) ROYAL HOUSE, ROYAL ESTATE,, AHMEDABAD, GUJARAT, 382225 AFFPM9292J.

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 ROYAL HOUSE, ROYAL ESTATE, DHOLKA, AHMEDABAD, and 0 branches.

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

(A) The attached financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit. (B) We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the assessee, as well as evaluating the overall financial statement's presentation. We believe that our audit provides a reasonable basis for our opinion. (c) For other notes on accounts refer Schedule - 19 of the financial statement.

(b) 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 knowledge and belief, were necessary for the 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, 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 thereto are true and correct subject to following observations/qualifications, if any:-

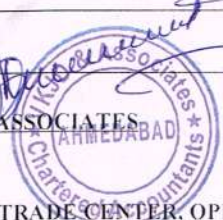
Sl No.	Qualification Type	Observations/Qualifications
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Place
Date

Dholka
01/09/2018

Name
Membership Number
FRN (Firm Registration Number)
Address

VKJD & ASSOCIATES
115654
128985W
808-SPAN TRADE CENTER, OPP. KOCH
RAB ASHRAM,, AHMEDABAD, GUJA
RAT, 380007

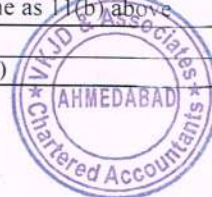


FORM NO. 3CD

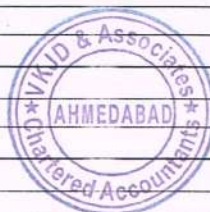
[See rule 6G(2)]

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

1	Name of the assessee		ROYAL INFRASTRUCTURE (PROP. KAVITA K MISTR Y)			
2	Address		ROYAL HOUSE, ROYAL ESTATE,, AHMEDABAD, GUJAR AT, 382225			
3	Permanent Account Number (PAN)		AFFPM9292J			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Sales VAT/Tax GUJARAT	24074801464			
	2	Service Tax	AFFPM9292JSD001			
	3	Goods and Services Tax GUJARAT	24AFFPM9292JIZZ			
5	Status		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					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?				
		Name	Profit Sharing Ratio (%)			
		Nil				
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.				
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).				
		Sector	Sub Sector			Code
		CONSTRUCTION	Building of complete constructions or parts- civil contractors			06002
10	b	If there is any change in the nature of business or profession, the particulars of such change				
		Business	Sector	SubSector		Code
		Nil				
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed				
		Books prescribed				
		No				
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above				
		Books maintained	Address Line 1	Address Line 2	City or Town or District	State
		Purchase & Sale Register and Journal Register (All Computerised)	ROYAL HOUSE ROYAL ESTATE	DHOLKA	AHMEDABAD	GUJARAT
		Cash & Bank Book and Journal Register (All Computerised)	ROYAL HOUSE ROYAL ESTATE	DHOLKA	AHMEDABAD	GUJARAT
						PinCode
						382225
						382225
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above				
		Books Examined				
		Purchase & Sale Register, Cash & Bank Book, Journal Register (All Computerised)				



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).			No
	Section			Amount
	Nil			
13 a	Method of accounting employed in the previous year.		Mercantile system	
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.			
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).			No
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.			
	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
	Total			
13 f	Disclosure as per ICDS.			
	ICDS	Disclosure		
	ICDS I - Accounting Policies	(i). All policies have been disclosed as and where ever required. Refer Notes to Accounts of the audited Balance sheet. (ii). There are no changes in the accounting policies during the year under review.		
	ICDS II - Valuation of Inventories	Inventories are valued at lower of Cost or NRV		
	ICDS III - Construction Contracts	The Assessee has recognised revenue of Rs. 5,03,63,046/- on the basis of work completion method(Note-19).		
	ICDS IV - Revenue Recognition	The Assessee is engaged in the business of rendering services. The percentage completion method is used to determine the stage of completion.		
	ICDS V - Tangible Fixed Assets	Refer clause 18 of Form 3CD.		
	ICDS VII - Governments Grants	There is no Government Grant accrued to or received by the assessee during the year under consideration.		
	ICDS IX - Borrowing Costs	Borrowing cost that are directly attributable to acquisition of qualifying assets are capitalised. Other borrowing cost are recognised as expense.		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	There is no any liability or inflow in contingent nature which is lying against the assessee, and hence there is no provision has been created for the Contingent Liabilities and contingent assets.		
14 a	Method of valuation of closing stock employed in the previous year.		INVENTORY IS VALUED AT COST OR NRV WHICHEVER IS LOWER AND WORK IN PROGRESS IS VALUED AT COST	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade			
	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
	Nil			
16	Amounts not credited to the profit and loss account, being:-			
16 a	The items falling within the scope of section 28			
	Description	Amount		
	Nil			
16 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 refund are admitted as due by the authorities concerned			
	Description	Amount		
16 c	Escalation claims accepted during the previous year			
	Description	Amount		
	Nil			
16 d	Any other item of income			
	Description	Amount		
	Nil			
16 e	Capital receipt, if any			
	Description	Amount		
	Nil			



17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Plant & Machinery @ 15%	15%	573596	44700	0	0	0	44700	0	89392	528904
	Plant & Machinery @ 40%	40%	73199	16695	0	0	0	16695	0	32619	57275
	Building @ 10%	10%	5656745	16067	0	0	0	16067	0	566478	5106334
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page											
19	Amounts admissible under sections :										
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
	Nil										
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]									
		Description	Amount								
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):									
		Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities					
		Nil									
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc									
		Capital expenditure									
		Particulars									Amount in Rs.
		Personal expenditure									
		Particulars									Amount in Rs.
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party									
		Particulars									Amount in Rs.
		Expenditure incurred at clubs being entrance fees and subscriptions									
		Particulars									Amount in Rs.
		Expenditure incurred at clubs being cost for club services and facilities used.									
		Particulars									Amount in Rs.
		Expenditure by way of penalty or fine for violation of any law for the time being force									
		Particulars									Amount in Rs.
		Interest on TDS									1655
		Expenditure by way of any other penalty or fine not covered above									
		Particulars									Amount in Rs.
		Expenditure incurred for any purpose which is an offence or which is prohibited by law									
		Particulars									Amount in Rs.
(b)	Amounts inadmissible under section 40(a):-										
	(i) as payment to non-resident referred to in sub-clause (i)										
	(A) Details of payment on which tax is not deducted:										
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										

	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (iia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof:											
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes	
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											

22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				0		
23	Particulars of any payment made to persons specified under section 40A(2)(b).						
	Name of Related Person	PAN of Related Person	Relation	Nature of Payment Made (Amount)			
	KRUTARTH C MISTRY	ACHPM8353P	HUSBAND	INTEREST	5564183		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.						
	Section	Description	Amount				
	Nil						
25	Any amount of profit chargeable to tax under section 41 and computation thereof.						
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
	Nil						
26 (i)*	In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-						
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-						
26 (i)(A)(a)	Paid during the previous year						
	Section	Nature of liability			Amount		
	Nil						
26 (i)(A)(b)	Not paid during the previous year						
	Section	Nature of liability			Amount		
	Nil						
26 (i)B	was incurred in the previous year and was						
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)						
	Section	Nature of liability			Amount		
	Nil						
26 (i)(B)(b)	not paid on or before the aforesaid date						
	Section	Nature of liability			Amount		
	Nil						
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)		Yes	Yes				
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts				Yes		
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts				
	Opening Balance	1742421	NA				
	Credit Availed	6305729	NA				
	Credit Utilized	1336540	NA				
	Closing/Outstanding Balance	6711610	NA				
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-						
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
	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)(vii a)						
	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
	Nil						
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii b). If yes, please furnish the details of the same						
	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares		
	Nil						
A(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details:						
	Sl No.	Nature of Income				Amount	

	Nil												
B(a)	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details:												
	Sl No.	Nature of Income							Amount				
	Nil												
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												
	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												
	(b) If yes, please furnish the following details												
	Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
	Nil												
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B.												
	(b) If yes, please furnish the following details												
	Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:							
					Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
	Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019).												
	(b) If yes, please furnish the following details												
	Sl No.	Nature of the impermissible avoidance arrangement							Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement				
	Nil												
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-												
	S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	1	KRUTARTH C MISTRY	AHMEDABAD	ACHPM83 53P	250751 83	No	25075183	Yes-Cheque	Account payee cheque				

31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-						
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		1	Shaileshbhai A Patel	Ahmedabad	AAVPP9905C	3726000	Yes-Cheque	Account payee cheque
		2	Bhadresh N Shah	Ahmedabad	ABVPS5513N	5600000	Yes-Cheque	Account payee cheque
		3	Sahil Parulkumar Shah	Ahmedabad	BJEPS1459P	4375000	Yes-Cheque	Account payee cheque
		4	Ashish Kantibhai Mistry	Ahmedabad	ARXPM9403D	2300000	Yes-Cheque	Account payee cheque
		5	Harsh B. Mistry	Ahmedabad	ANJPM5895R	1433420	Yes-Cheque	Account payee cheque
		6	Gaurav B. Mistry	Ahmedabad	AQWPM0222G	1226510	Yes-Cheque	Account payee cheque
		7	Ilaben Mistry	Ahmedabad	AQWPM0260C	1358180	Yes-Cheque	Account payee cheque
		8	Bharat Mistry	Ahmedabad	ABFPM4048J	1858690	Yes-Cheque	Account payee cheque
		9	Dipti Parag Shah	Ahmedabad	AFSPS5899E	51000	Yes-Cheque	Account payee cheque
		10	Rushvi Pragnesh Soni	Ahmedabad	BBDPS1075A	1371000	Yes-Cheque	Account payee cheque
		11	Chiragbhai Patel	Ahmedabad	AEHPP8070J	3778400	Yes-Cheque	Account payee cheque
		12	Paresh Prajapati	Ahmedabad	ABJPP9092P	54222	Yes-Cheque	Account payee cheque
		13	Rajesh B. Shah	Ahmedabad	AFUPS6947R	2289000	Yes-Cheque	Account payee cheque
		14	Mehulkumar Haslmukhlal Vora	Ahmedabad	AAUPV5827C	1430500	Yes-Cheque	Account payee cheque
		15	Varsha H Thakkar	Ahmedabad		740000	Yes-Cheque	Account payee cheque
		16	Jaymin B. Patel	Ahmedabad	APZPP7859J	2148070	Yes-Cheque	Account payee cheque
		17	Madhukant Mohanlal Shah	Ahmedabad	AGRPS7898F	2000000	Yes-Cheque	Account payee cheque
		18	Anjali Patel	Ahmedabad	AJPPP1858F	43200	Yes-Cheque	Account payee cheque
		19	Anjali Patel	Ahmedabad	AJPPP1858F	1225000	Yes-Cheque	Account payee cheque
		20	Sanjay Gohel	Ahmedabad	AEBPG9680G	2500000	Yes-Cheque	Account payee cheque

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account						
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the	Nature of transaction	Amount of receipt	Date Of receipt



				assessee) of the Payer				
	Nil							
31 b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
	S.No.	Name of the Payer	Address of the Payer	Permanent Number (if available with the assessee) of the Payer	Account	Amount of receipt		
	Nil							
31 b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year							
	S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment	
	Nil							
31 b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year							
	S.No.	Name of the Payee	Address of the Payee	Permanent Number (if available with the assessee) of the Payee	Account	Amount of Payment		
	Nil							
	(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)"							
31 c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-							
	S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
	1	KRUTARTH C MISTRY	AHMEDABAD	ACHPM8 353P	555958	25075183	Yes-Cheque	Account payee cheque
31 d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
	S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Account	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
	Nil							
31 e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							

	S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
		Nil									
Note: (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 Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)											
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available										
	S.No	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks				
	Nil										
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						Not Applicable				
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.						No				
	If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year						No				
	If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73						No				
	If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)						Yes				
	S.No	Section	Amount								
	1	80C	150000								
	2	80D	18380								
	3	80TTA	10000								
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish						Yes				
	S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	AHMK07707A	194C	CONTRACTOR & SUB-CONTRACTOR	26883426	23082950	23082950	259558	0	0	0
	2	AHMK07707A	194A	INTEREST	19752699	7080364	7080364	708036	0	0	0
	3	AHMK07707A	194J	PROFESSIONAL FEES	2822772	2795560	2795560	279556	0	0	0
	4	AHMK07707A	192	SALARY	1821732	599734	599734	2527	0	0	0
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:						No				

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/ transactions which are not reported.				
Nil										
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish					Not Applicable			
S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
1	AHMK07707A	94	94	2017-05-03						
2	AHMK07707A	141	141	2017-07-18						
3	AHMK07707A	315	315	2017-07-18						
4	AHMK07707A	19	19	2017-08-17						
5	AHMK07707A	17	17	2017-08-17						
6	AHMK07707A	233	233	2017-08-17						
7	AHMK07707A	75	75	2017-07-18						
8	AHMK07707A	360	360	2017-07-18						
9	AHMK07707A	60	60	2017-08-17						
10	AHMK07707A	251	251	2017-08-17						
11	AHMK07707A	90	90	2017-10-09						
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded								
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any			
Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-								
35	bA	Raw materials :								
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent age of yield	Shortage/ excess, if any
Nil										
35	bB	Finished products :								
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any		
Nil										
35	bC	By products :								
S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any		
Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
S.No	(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) Total tax paid thereon Amount	Dates of payment				
Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2. If yes, please furnish the following details:-						No			

	SI No.	Amount received (in Rs.)				Date of receipt		
		Nil						
37	Whether any cost audit was carried out							Not Applicable
	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							Not Applicable
	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							
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor							Not Applicable
	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							
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
SI No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	50363046			36337018			
b	Gross profit / Turnover	29796849	50363046	59.16%	21011703	36337018	57.82%	
c	Net profit / Turnover	770808	50363046	1.53%	801760	36337018	2.21%	
d	Stock-in-Trade / Turnover	254633812	50363046	505.60%	188908146	36337018	519.88%	
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks		
	Nil							
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish							No
	SI No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.	
	Nil							
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286							No
	SI No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	Nil							
	A(c) If Not due, please enter expected date of furnishing the report							
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is applicable from 1st April, 2019)							
	SI No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST	
			Relating to goods or services	Relating to entities falling under	Relating to other registered entities			

		exempt GST	from composition scheme			
		Nil				

Place Dholka
Date 01/09/2018

Name VK JI & ASSOCIATES
Membership Number 115654
FRN (Firm Registration Number) 128985W
Address 808-SPAN TRADE CENTER, OPP. KOCH
RAB ASHRAM, AHMEDABAD, GUJA
RAT, 380007.



Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	15/10/2017	15/10/2017	6200				6200
	2	15/10/2017	15/10/2017	38500				38500
Total of Plant & Machinery @ 15%								44700
Plant & Machinery @ 40%	1	15/10/2017	15/10/2017	16695				16695
Total of Plant & Machinery @ 40%								16695
Building @ 10%	1	15/10/2017	15/10/2017	16067				16067
Total of Building @ 10%								16067

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