

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2021 - 2022

OF

ANAND INFINIUM

SHOP NO. 03, AARADHYA HOMES, B/H SATYAMEV
HOSPITAL, NEW CHANDKHEDA, ZUNDAL,
AHMEDABAD, GUJARAT-382421



BY
AUDITORS :

GOVIND R PATEL & CO. CHARTERED ACCOUNTANTS

401-403, VIDEOCON ARIZONA, NEAR HOTEL HYATT
REGENCY, ASHRAM ROAD, AHMEDABAD-380014
GUJARAT



GOVIND R PATEL & CO.

Chartered Accountants

401-403, Videocon Arizona, Near Hotel Hyatt Regency, Ashram Road, Ahmedabad-380014 Gujarat
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UDIN : 22044989ARFQAH8218

Form No 3CB

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

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. I have examined the balance sheet as on 31/03/2022, and the Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022, attached herewith of ANAND INFINIUM, SHOP NO. 03, AARADHYA HOMES, B/H SATYAMEV HOSPITAL, NEW CHANDKHEDA, ZUNDAL, AHMEDABAD, GUJARAT-382421. PAN - ABTFA3652Q.
2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at SHOP NO. 03, AARADHYA HOMES, B/H SATYAMEV HOSPITAL, NEW CHANDKHEDA, ZUNDAL, AHMEDABAD, GUJARAT-382424 and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:
 - (b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
 - (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view : -
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2022 and
 - (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any



For GOVIND R PATEL & CO.
Chartered Accountants

CA G R Patel
(Partner)

M. No. : 044989

FRN : 0114051W

PAN : AAVFG1502E

**401-403, Videocon Arizona, Near Hotel Hyatt
Regency, Ashram Road, Ahmedabad-380014
Gujarat**

Date : 07/09/2022
Place : Ahmedabad

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

- 1 Name of the Assessee : ANAND INFINIUM
- 2 Address : SHOP NO. 03, AARADHYA HOMES, B/H SATYAMEV HOSPITAL, NEW CHANDKHEDA, ZUNDAL, AHMEDABAD, GUJARAT-382421
- 3 Permanent Account Number : ABTFA3652Q
- 4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same : Yes

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24ABTFA3652Q1ZS

- 5 Status : Firm
- 6 Previous year from : 01/04/2021 to 31/03/2022
- 7 Assessment year : 2022-23
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(e)- When provisions of section 44AD(4) are applicable

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

Section under which option exercised :

PART-B

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

Name	Profit Sharing Ratio (%)
DAXABEN H. PATEL	20.00
HEMANT U. PATEL	10.00
NIKUL L. PATEL	20.00
NITUL G. PATEL	30.00
VASANT U. PATEL	20.00

- 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. : No

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Other construction activity n.e.c.(06010)	06010

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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

Nil

- b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
SALES REGISTER, PURCHASE REGISTER, JOURNAL VOUCHER, CASH BOOK, BANK BOOK, LEDGERS (COMPUTERISED)	INDIA	SHOP NO. 03, AARADHYA HOMES	B/H SATYAMEV HOSPITAL, NEW CHANDKHEDA, ZUNDAL	382421	AHMEDABAD	GUJARAT

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

SALES REGISTER, PURCHASE REGISTER, JOURNAL VOUCHER, CASH BOOK, BANK BOOK, LEDGERS (COMPUTERISED)
--

- 12 Whether the profit and loss account includes any profits and gains assessable : **No** 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.)

Section	Amount
Nil	Nil

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

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

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

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

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

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

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

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

- b In case of deviation from the method of valuation prescribed under section : **No** 145A, and the effect thereof on the profit or loss, please furnish.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

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

- a The items falling within the scope of section 28. : **NA**

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

- c Escalation claims accepted during the previous year. : **NA**

d Any other item of income. : NA

e Capital receipt, if any. : NA

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: : NA

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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions					Deductions	Other Adjustments, if Any	Depreciation allowable	Written down value at the end of the year
						Purchase value	Adjustment on account of			Total value of purchase				
							CEN VAT	Change in rate of exchange	Subsidy /Grant					
(18c) Plant & Machinery @ 40%- Sec 32(1)(i)	40%	0			0	74900	0	0	0	74900		0	29960	44940
Total		0	0	0	0	74900	0	0	0	74900	0	0	29960	44940

Additions : (18c) Plant & Machinery @ 40%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
01/06/2021	01/06/2021	57500	0	0	0	57500
04/06/2021	04/06/2021	17400	0	0	0	17400
Total		74900	0	0	0	74900

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

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

- 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 | : NA |
| Personal expenditure | : NA |
| Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party | : NA |
| Expenditure incurred at clubs being entrance fees and subscriptions | : NA |
| Expenditure incurred at clubs being cost for club services and facilities used | : NA |
| Expenditure by way of penalty or fine for violation of any law for the time being force | : NA |
| Expenditure by way of any other penalty or fine not covered above | : NA |
| Expenditure incurred for any purpose which is an offence or which is prohibited by law | : NA |
- 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: | : NA |
| (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) | : NA |
- ii. as payment referred to in sub-clause (ia)
- | | |
|--|------|
| (A) Details of payment on which tax is not deducted: | : NA |
| (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 | : NA |
- iii. as payment referred to in sub-clause (ib)
- | | |
|---|------|
| (A) Details of payment on which levy is not deducted: | : NA |
| (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 | : NA |
- iv. Fringe benefit tax under sub-clause (ic)
- : 0
- v. Wealth tax under sub-clause (iia)
- : 0
- vi. Royalty, license fee, service fee etc. under sub-clause (iib)
- : 0
- vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii)
- : NA
- viii. Payment to PF/other fund etc. under sub-clause (iv)
- : 0
- ix. Tax paid by employer for perquisites under sub-clause (v)
- : 0
- 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
- : NA

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

(A) On the basis of the examination of books of account and other : **Yes**
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

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

(B) On the basis of the examination of books of account and other : **Yes**
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)

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

e provision for payment of gratuity not allowable under section 40A(7) : **0**

f any sum paid by the assessee as an employer not allowable under : **0**
section 40A(9)

g Particulars of any liability of a contingent nature : **NA**

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

i amount inadmissible under the proviso to section 36(1)(iii) : **0**

22 Amount of interest inadmissible under section 23 of the Micro, Small and : **0**
Medium Enterprises Development Act, 2006.

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

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
DAXABEN H. PATEL	BHBPP2542M		PARTNER	INTEREST	789692
HEMANT U. PATEL	AIZPP8146K		PARTNER	INTEREST	2091154
NIKUL L. PATEL	AVVPP7940A		PARTNER	INTEREST	2436136
NITUL G. PATEL	ARWPP5767G		PARTNER	INTEREST	2180339
VASANT U. PATEL	AGXPP5364R		PARTNER	INTEREST	1691751

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

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

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 : **NA**

(b) Not paid during the previous year; : **NA**

B Was incurred in the previous year and was:-

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

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS	275638

UNPAID TDS OF RS 2,75,638/- WAS PAID ON DATE 30.04.2022.

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

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

- 27 a Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) : No
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.

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

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

- 28 Whether during the previous year the assessee has received any property, : NA
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)(viiia), if yes, please furnish the details of the
same.

- 29 Whether during the previous year the assessee received any consideration for : NA
issue of shares which exceeds the fair market value of the shares as referred
to in section 56(2)(viiib), if yes, please furnish the details of the same.

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

Nature of income	Amount
Nil	Nil

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

Nature of income	Amount
Nil	Nil

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

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

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

Under which clause of sub- section (1) of section 92CE primary adjustment is made?	Amount of primary adjustmen t	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub- section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

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

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- C Whether the assessee has entered into an impermissible avoidance : **No**
arrangement, as referred to in section 96, during the previous year.
(This Clause is applicable from 1st April, 2022)

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

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the 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
Amrutlal Shivaramdas Patel	AHMED ABAD	AGHPP5 393E		1000000	No	1008284	Yes-Cheque	Account payee cheque
Baldevbhai Sakalchand Patel	AHMED ABAD	AWFPP5 437M		2000000	No	2000000	Yes-Cheque	Account payee cheque
Bhadreshbhai Dayabhai Patel	AHMED ABAD			7499998	No	7499998	Yes-Cheque	Account payee cheque
Bhavin Ishwarbhai Patel	AHMED ABAD	CTVPP9 109D		700000	No	717030	Yes-Cheque	Account payee cheque
Chirag Dashrathbhai Patel	AHMED ABAD	BIRPP82 07J		1000000	No	1090839	Yes-Cheque	Account payee cheque
Dipali P Patel	AHMED ABAD	ACIPP64 79L		2500000	No	2558808	Yes-Cheque	Account payee cheque
Dushyant G Patel	AHMED ABAD	BARPP8 616D		1835000	No	1851832	Yes-Cheque	Account payee cheque
Hemant U Patel - HUF	AHMED ABAD	AADHH8 849D		5866543	No	5866543	Yes-Cheque	Account payee cheque
Jatin Chandubhai Patel	AHMED ABAD			2500000	No	3000000	Yes-Cheque	Account payee cheque
Payalben Bhadreshbhai Patel	AHMED ABAD			500000	Yes	500000	Yes-Cheque	Account payee cheque

Priya Patel	AHMED ABAD	ESUPP1 732A		500000	No	511244	Yes- Cheque	Account payee cheque
Shilp Infrastructure	AHMED ABAD			5000000	No	5467507	Yes- Cheque	Account payee cheque
Sudhaben Vasantkumar Patel	AHMED ABAD	BHBPP2 544P		9233457	No	12386182	Yes- Cheque	Account payee cheque
Varsha Bipinbhai Patel	AHMED ABAD	AHLPP7 176L		2000000	No	2046567	Yes- Cheque	Account payee cheque
Yogesh L Patel	AHMED ABAD			3000000	No	3000000	Yes- Cheque	Account payee cheque

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

(a) Particulars of each receipt in an amount exceeding the limit specified : **NA**
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

(b) Particulars of each receipt in an amount exceeding the limit specified : **NA**
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 :-

(c) Particulars of each payment made in an amount exceeding the limit : **NA**
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

(d) Particulars of each payment in an amount exceeding the limit specified : **NA**
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

c Particulars of each repayment of loan or deposit or any specified advance : **AS PER ANNEXURE 'II'**
in an amount exceeding the limit specified in section 269T made during
the previous year:—

d Particulars of repayment of loan or deposit or any specified advance in an : **NA**
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:—

e Particulars of repayment of loan or deposit or any specified advance in an : **NA**
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:—

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

b Whether a change in shareholding of the company has taken place in the : **NA**
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.

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

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

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

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

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the : **Yes**
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
AHMA22696C	194A	Interest other than Interest on securities	1809486	1809486	1809486	180948	0	0	0
AHMA22696C	194C	Payments to contractors	10447710	10447710	10447710	143779	0	0	0
AHMA22696C	194J	Fees for professional or technical services	3110417	3110417	3110417	311042	0	0	0

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
AHMA22696C	Form 26Q	31/07/2021	22/07/2021	Yes	
AHMA22696C	Form 26Q	01/11/2021	29/10/2021	Yes	
AHMA22696C	Form 26Q	31/01/2022	27/01/2022	Yes	
AHMA22696C	Form 26Q	31/05/2022	16/05/2022	Yes	

- c Whether the assessee is liable to pay interest under section 201(1A) or : **No**
section 206C(7). If yes, please furnish:

Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
Nil	Nil	Nil	Nil

- 35 a In the case of a trading concern, give quantitative details of principal : **NA**
items of goods traded
- b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products
- (A) Raw materials : **NA**
- (B) Finished products : **NA**
- (B) By products : **NA**

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

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ? : **NA**
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **NA**
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 : **NA**
in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ?

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee			0			0
Gross profit/turnover	0	0	0.00	0	0	0.00
Net profit/turnover	0	0	0.00	0	0	0.00
Stock-in-trade/turnover	0	0	0.00	0	0	0.00
Material consumed/Finished goods produced	0	0	0.00	0	0	0.00

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

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

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

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

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

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

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



For GOVIND R PATEL & CO.
Chartered Accountants

CA G R Patel
Partner
M. No. : 044989
FRN : 0114051W
PAN : AAVFG1502E

Date : 07/09/2022
Place : Ahmedabad

401-403, Videocon Arizona, Near Hotel Hyatt Regency,
Ashram Road, Ahmedabad-380014 Gujarat

Disclosure as per ICDS.

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	AS PER SIGNIFICANT ACCOUNTING POLICIES NO. 1
2	ICDS II-Valuation of Inventories	AS PER SIGNIFICANT ACCOUNTING POLICIES NO. 2
3	ICDS III-Construction Contracts	AS PER SIGNIFICANT ACCOUNTING POLICIES NO. 3
4	ICDS IV-Revenue Recognition	AS PER SIGNIFICANT ACCOUNTING POLICIES NO. 4
5	ICDS V-Tangible Fixed Assets	AS PER SIGNIFICANT ACCOUNTING POLICIES NO. 5
6	ICDS VII-Governments Grants	AS PER SIGNIFICANT ACCOUNTING POLICIES NO. 7
7	ICDS IX Borrowing Costs	AS PER SIGNIFICANT ACCOUNTING POLICIES NO. 9
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	AS PER SIGNIFICANT ACCOUNTING POLICIES NO. 10

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 N	Name of Payee:	Address of Payee	PAN of Payee:	Aadhaar of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during 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	Kirti Raj	AHMED ABAD	AOLPM 1455N		500000	2600000	Yes-Cheque	Account payee cheque
2	Payalben Bhadreshbhai Patel	AHMED ABAD			500000	500000	Yes-Cheque	Account payee cheque



BALANCE SHEET AS AT 31ST MARCH, 2022

UDIN : 22044989ARFQAH8218

PARTICULARS	SCH NO	AMOUNT
SOURCES OF FUNDS		
CAPITAL		11,28,71,353
UNSECURED LOANS	1	5,53,67,536
CURRENT LIABILITIES	2	13,21,64,205
PROVISIONS	3	1,39,514
TOTAL		30,05,42,608
APPLICATION OF FUNDS		
FIXED ASSETS		44,940
INVENTORY		30,03,82,350
CASH AND BANK	4	1,10,202
OTHER CURRENT ASSETS	5	5,116
TOTAL		30,05,42,608

Schedules 1 to 6 form an integral part of accounts

For ANAND INFINIUM

Haroonceet C. Patel
(PARTNER)



In terms of our attached report of even date

For GOVIND R PATEL & CO.
CHARTERED ACCOUNTANTS

Govind R. Patel
CA G R PATEL
(PARTNER)
M. NO. : 044989
FRN : 0114051W

Place : AHMEDABAD
Date : 07/09/2022

ANAND INFINIUM
SHOP NO. 03, AARADHYA HOMES, B/H SATYAMEV HOSPITAL, NEW CHANDKHEDA, ZUNDAL,
AHEMEDABAD, GUJARAT-382421

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2022
UDIN : 22044989ARFQAH8218

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
TO OPENING STOCK WORK IN PROGRESS	24,15,03,198	BY INVENTORY WORK IN PROGRESS	30,03,82,350
TO PURCHASE A/C PURCHASE A/C	2,69,47,712		
TO DIRECT EXPENSES			
CARTING & TRANSPORTATION EXP. - RCM	16,000		
CONSTRUCTION WORK LABOUR EXPS	90,13,123		
ELECTRIC EXP.	5,07,793		
EXCAVATION / JCB EXP	1,98,393		
GARDENING EXP.	1,14,750		
GEB EXPENSE	3,65,806		
MOBILE & TELEPHONE EXP - GST	3,513		
OFFICE & ADMINISTRATIVE EXP	1,02,882		
PETROL & CONVEYANCE EXP	59,050		
PRINTING & STATIONERY CHARGES	57,851		
PROFESSIONAL FEES - GST	32,33,417		
SECURITY CHARGES -GST - RCM	1,56,096		
SITE EXP	1,61,740		
TEA COFFEE & REFRESHMENT EXP	1,16,661		
TO GROSS PROFIT	1,78,24,365		
	30,03,82,350		30,03,82,350
TO INDIRECT EXPENSES		BY GROSS PROFIT	1,78,24,365
AMC CHARGES	52,25,182		
BANK CHARGES	5,190		
BONUS EXP.	86,700		
CHOKIDAR -SALARY	1,66,903		
DEPRECIATION EXP	29,960		
GST PAID	2,100		
INTEREST EXP -SARAFI	18,09,486		
PARTNER INTEREST	91,89,072		
ROUNDING OFF / KASAR EXP	(102)		
SALARY EXP.	13,09,874		
TOTAL	1,78,24,365	TOTAL	1,78,24,365

Schedules 1 to 6 form an integral part of accounts

For ANAND INFINIUM

(Signature)
(PARTNER)



In terms of our attached report of even date

For GOVIND R PATEL & CO.
CHARTERED ACCOUNTANTS

(Signature)
CA G R PATEL
(PARTNER)
M. NO. : 044989
FRN : 0114051W

Place : AHMEDABAD
Date : 07/09/2022

ANAND INFINIUM

ADDITIONAL ANNEXURE TO BALANCE SHEET

PARTNER'S CAPITAL ACCOUNT

PARTICULARS	DAXABEN H. PATEL 20%	HEMANT U. PATEL 10%	NIKUL L. PATEL 20%	NITUL G. PATEL 30%	VASANT U. PATEL 20%	TOTAL
OPENING BALANCE	1415289	13814231	15117427	13218923	5857931	49423801
ADD : DURING THE YEAR	8700000	7600000	13675000	12427000	15500000	57902000
INTEREST FOR THE YEAR	789692	2091154	2436136	2180339	1691751	9189072
REMUNERATION FOR THE YEAR	0	0	0	0	0	0
PROFIT FOR THE YEAR						0
	10904981	23505385	31228563	27826262	23049682	116514873
LESS:WITHDRAWAL	104	52	893104	2750156	104	3643520
CLOSING BALANCE	10904877	23505333	30335459	25076106	23049578	112871353

FIXED ASSETS

FIXED ASSETS	OP. BALANCE	ADDITION	SALES	TOTAL	DEPRECIATION	CL. BALANCE
COMPUTER	0	74900	0	74900	29960	44940
TOTAL	0	74900	0	74900	29960	44940

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

Schedule : 1

UNSECURED LOANS

PARTICULARS	AMOUNT
UNSECURED LOANS	
AMRUTLAL SHIVARAMDAS PATEL_AGHPP5393E	10,08,284
BALDEVBHAI SAKALCHAND PATEL_AWFPP5437M	20,00,000
BHADRESHBHAI DAYABHAI PATEL	74,99,998
BHAVIN ISHWARBHAI PATEL_CTVPP9109D	7,15,327
CHIRAG DASHRATHBHAI PATEL_BIRPP8207J	10,90,839
DIPALI P PATEL_ACIPP6479L	25,58,808
DUSHYANT G PATEL_BARPP8616D	18,51,832
HEMANT U PATEL - HUF_AADHH8849D	59,11,498
JATIN CHANDUBHAI PATEL	30,00,000
KIRTI RAJ	21,00,000
MANJULABEN BABUBHAI PATEL	20,00,000
NIRAV HARESH PANDYA_AFRPP5809C	22,20,450
PRIYA PATEL_ESUPP1732A	5,11,244
SHILP INFRASTRUCTURE_ADFFS0672J	54,67,507
SUDHABEN VASANTKUMAR PATEL_BHBPP2544P	1,23,86,182
VARSHA BIPINBHAI PATEL_AHLPP7176L	20,45,567
YOGESH L PATEL	30,00,000
TOTAL	5,53,67,536

Schedule : 2

CURRENT LIABILITIES

PARTICULARS	AMOUNT
PROVISION	
TDS CONTRACTOR - 194C	74,690
TDS ON INTEREST - 94 A	1,80,948
TDS PROFESSIONAL- 94 J	20,000
Total	2,75,638
SUNDRY CREDITORS	
ADS ARCHITECT PVT. LTD._AAGCA5510J	3,000
AKSHAR AIRCONDITIONING PVT LTD.	54,249
AKSHAR TRADING CO.	6,075
AKSHARDHAM FURNITURE MART	43,726
ALPABEN KANTIBHAI SHAH - SALARY	40,000
ANIKET INFRACON	5,51,931
BAJRANG EARTH MOVERS	32,178
DHAVAL BABUBHAI PATEL_SALARY	25,000
DIPENDRASINGH PRAJAPATI -SALARY_CBAPP9802Q	22,500
EVA GROUP OF COMPANY	8,71,600
GOHEL HITENDRASINH VIKRAMSINH	1,540
GOVIND R PATEL & CO.	8,260
GURJAR MUKESHBHAI SOMABHAI	90,000
HARESHKUMAR AMARATBHAI RABARI_FEUPR5102H	12,000
J B TRADING CO.	91,887
JAY PRAVINBHAI PATEL	10,000
JAYDEEP STEEL	4,40,887
JIGAR NANJIBHAI VANZARA_AWUPV5510A	11,069
JIGNESH SHARMA_FABPS8969C	4,14,375
K P CONCRETE SOLUTION	7,23,808
MEGHA BUILDTECH	2,47,800
MERTIC DESIGN PVT LTD_AAKCM8974C	1,61,830
MUKESH SOMABHAI GURJAR	11,62,61,778

ANAND INFINIUM
SHOP NO. 03, AARADHYA HOMES, B/H SATYAMEV HOSPITAL, NEW CHANDKHEDA, ZUNDAL,
AHEMEDABAD, GUJARAT-382421

NIDHI ENTERPRISE	17,40,116
NYALKARAN STEEL PVT LTD	11,57,425
RABIA_BMFPR1074P	1,70,303
RAHUL NANJIBHAI VANZARA	1,13,850
RAJ TRADERS	3,57,449
RAKESH S SHAH	6,000
SAN ENVIROTECH PVT LTD	3,24,000
SHIV ROADLINES	9,70,753
SHREENATHJI TRADERS	96,803
SURBHI GRANITE & MARBLE	56,369
U K ENTERPRISE	7,64,704
UDAYBHAN SINGH - CHOKIDAR	22,000
ULTRATECH CEMENT LIMITED_08AAACL6442L1ZA	8,14,940
VIGHNAHARTA SOLUTIONS	23,520
VMS TMT PRIVATE LTD	51,20,312
ZALA UMANG_ AKUPU8344B	24,530
Total	13,18,88,567
TOTAL	13,21,64,205

Schedule : 3

PROVISIONS	
PARTICULARS	AMOUNT
PROVISIONS	
UNPAID ELECTRICITY EXP.	1,39,514
TOTAL	1,39,514

Schedule : 4

CASH AND BANK	
PARTICULARS	AMOUNT
CASH AND BANK	
BANK OF BARODA -1842	64,327
CASH	45,875
TOTAL	1,10,202

Schedule : 5

OTHER CURRENT ASSETS	
PARTICULARS	AMOUNT
OTHER CURRENT ASSETS	
TCS -2021-22	5,116
TOTAL	5,116

ANAND INFINIUM

Schedules forming part of the accounts for the year ended on 31st March, 2022

Schedule – 6

1. **Significant Accounting Policies – ICDS -I**

- a. **System Accounting :** The financial statement has been prepared on going concern basis under the historical cost convention, in accordance with the consistently followed generally accepted accounting principles in India.
- b. **Income from the real estate development project** is recognized on Percentage Completion Method. The Income is recognized when reasonable completion is done i.e. 25% of the project. The value of work in progress is taken on the basis of estimated profit on the proportionate completion of units sold. The expenditures are accounted as and when they become payable
- c. **Purchase and Other Expenses:** Purchases are accounted at cost of acquisition when risk and reward is transferred in favour of party. Expenses are accounted on time basis as and when they are incurred.
- d. **Fixed Assets**
Fixed assets are stated at the cost of acquisition less depreciation provided thereon. Cost of assets includes all the cost including financial charges incurred till the date asset put to use. Depreciation on the assets is provided under WDV Method at the rates provided under the income tax act.
- e. **Investments :** Investments are valued at cost of acquisition.

2. **Valuation of Inventories- ICDS-II**

Raw Material is valued at cost under FIFO method.
Finished Goods and Goods in Process are valued at lower of cost or Net Realizable Value. Inventories have been measured at Cost or Net Realizable Value whichever is lower. Cost includes cost of conversion and other cost incurred to bring it to their present condition and location.
Trading Goods is valued at cost or net realizable value.
Net Realizable value is estimated selling price less estimated cost of completion and sale.

3. **Construction Contract Standard-** is not applicable. (ICDS-III)

4. **Revenue Recognition - ICDS-IV**

-Assessee maintains its accounts generally on accrual basis. Income is recognized as and when they become receivable. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the assessee and the revenue can be reliably measured.
-Income from the real estate development project is recognized on Percentage Completion Method. The Income is recognized when reasonable completion is done i.e. 25% of the project. The value of work in progress is taken on the basis of estimated profit on the proportionate completion of units sold. The expenditures are accounted as and when they become payable
-Interest and Refund of any taxes paid are recognized as and when received.

Disclosure: Nil

5. **Tangible Fixed Assets - ICDS-V**

Disclosure in respect of tangible fixed assets is as per annexure to clause 18 of Form 3CD.

6. **Change in foreign exchange rate - ICDS-VI-**Not Applicable

7. **Government Grants - ICDS-VII –** Not Applicable

8. **Securities - ICDS-VIII** Securities held as stock in trade is valued at cost or net realizable value.

9. **Borrowing Cost - ICDS-IX** Borrowing costs directly attributable to the acquisition or construction of qualifying fixed assets are capitalized as part of the cost of fixed assets, up to the date the asset is put to use. Other borrowing costs are charged to Profit and Loss Account in the year in which they are incurred.

During the year borrowing cost capitalized to assets is Rs.NIL

10. **Provisions, Contingent Liabilities and contingent assets - ICDS X**

(1)	In respect of provisions	
(a)	A brief description of the nature of obligation;	Not Applicable
(b)	The carrying amount at the beginning and end of the previous year;	Nil
(c)	Additional provisions made during the previous year, including increases to existing provisions;	Nil
(d)	Amount used, that is incurred and charged against the provision, during the previous year;	Nil
(e)	Unused amount reversed during the previous year; and	Nil
(f)	The amount of any expected reimbursement, stating the amount of any asset that has been recognized for that expected reimbursement.	Nil
(2)	In respect of Contingent Assets & related income	
(a)	A brief description of the nature of the asset and related income;	Not Applicable
(b)	The carrying amount of asset at the beginning and end of the previous year;	Nil
(c)	Additional amount of asset and related income recognized during the year, including increases to assets and related income already recognized; and	Nil
(d)	Amount of asset and related income reversed during the previous year.	Nil

11. **Taxes on Income**

No provision has been made for current tax on profit. It is accounted on cash basis. Since, there was no items raising timing difference between accounting income and taxable income, no provision is made for Deferred Tax Liabilities according to AS-22 issued by the Institute of Chartered Accountants of India.

12. **Retirement Benefits** : Retirement benefits, if any, payable except provided in books shall be accounted as and when paid.

13. No details as required by clause 44 is separately maintained by the assessee and in absence of this, we are unable to comment. Assessee informed that the required information under clause 44 has not been maintained in absence of any disclosure requirements under the GST law. Further, the software of the assessee is not configured to generate reports on information asked for under this clause. In view of above, we are unable to verify and report the desired information under this clause.

For GOVIND R PATEL & CO.
Chartered Accountants
FRN : 0114051W

CA G R PATEL
PARTNER
M. No. : 044989

for ANAND INFINIUM

Handwritten signature
PARTNER



ANAND INFINIUM

SHOP NO. 03, AARADHYA HOMES, B/H SATYAMEV HOSPITAL, NEW CHANDKHEDA,
ZUNDAL, AHMEDABAD, GUJARAT-382421

To,

CA G R PATEL

PARTNER

GOVIND R PATEL & CO.

401-403, VIDEOCON ARIZONA, NEAR HOTEL HYATT REGENCY, ASHRAM ROAD,
AHMEDABAD-380014 GUJARAT

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

Dear Sir,

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

1. **Cash Balance:** the cash balance on hand as on 31st March as shown in the balance sheet is correct, which was physically verified and found correct by us.
2. **Bank Balance:** The firm is having bank accounts as shown in the balance sheet & balance as on 31st March are reconciled with respective bank and the Bank Reconciliation statement has been prepared, where ever required.
3. **Stock:** the closing stock as on 31st March of goods which was physically verified by me and valued at cost price (FIFO) or net realizable value as per persisting practice, The above stock includes stock of the concern, wherever located;
4. **Debtors:** the amount receivable from the sundry Debtors is shown in the balance sheet and they are good and realizable in ordinary course of the business.
5. **Fixed Assets:** that fixed assets are of the concern in the name of concern or proprietor/partner. All the fixed assets have been physically verified at the closing of the year, and are in running/usable condition.
6. **Expenditure & Income:** that all expenditure and income have been accounted for upto the year-end on mercantile (accrual) method of accounting.
7. **Certificate u/s. 40A(3) – 269SS / 269TL:** We Confirm that,
(A) All payments made during the financial year 2020 - 2021 relating to any expenditures covered u/s. 40A(3) were made by account payee cheques drawn on a Bank or account payee Bank Drafts only.

(B) We further certify that loan or deposits taken during the year are only by account payee cheque / draft. Further certified that loan / deposits repaid during the year are paid only by account payee cheque / draft.
8. **Payment to Relatives:** payment to relative under section 40 A (2) (b) of the Income-tax Act, 1961 are detailed in paragraph 18 of form No. 3CD.
9. **Contingent Liabilities:** that there are no contingent liabilities against the concern at the closing of the year.
10. **Quantitative Details:** no quantitative details are maintained. However the closing value has been taken as per physical verification conducted at year-end.

11. The financial statements are free of material misstatements, including omissions.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
13. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
14. No personal expenses have been charged to revenue accounts.
15. No fraud has been committed during the year.

I confirm the above information.

Yours faithfully,

for **ANAND INFINIUM**

Hardeep Singh
psf
(PARTNER)

Dated: **07/09/2022**

Place: **AHMEDABAD**

