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	**VRAJ CORPORATION**
2	Address	**0,BHAGWANTI KRUPA,,NR SBI LALBAUG,MANJALPUR MAIN ROAD, , VADODARA, GUJARAT, 390011**
3	Permanent Account Number (PAN)	**AAMFV8705F**
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	**Goods and Services Tax GUJARAT**	**24AAMFV8705F1ZZ**

5	Status	**Firm**
6	Previous year from	**01/04/2018 to 31/03/2019**
7	Assessment Year	**2019-20**
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 (%)
ASHOK PRAJAPATI	2.5
BRIJ B NIHLANI	5
CHIRAG MADHANI	5
GHANSHYAM SHARMA	6
JASHBHAI PRAJAPATI	2
JITENDRA MANI	2.5
KARAMSHI D PRAJAPATI	6.5
KRISHNA SHAH	4
MANOJKUMAR RAJPUT	6
MITESH PRAJAPATI	2
MOHAN SHARMA	6
NARENDRA RAJPUT	6
NISHANT RAJPUT	5
SACHIN AGRAWAL	7.5
SANJEEV RAJPUT	2.5
SHAILESH H THAKKAR	17.5
SHOBRAJ K MULCHANDANI	14

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. **No**

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
REAL ESTATE AND RENTING SERVICES	**Other real estate/renting services n.e.c**	**07005**

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

Business	Sector	SubSector	Code
Nil			

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

Books prescribed

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

			Amount
		Description	
		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	Amount
		Description	
16	c	Escalation claims accepted during the previous year	Amount
		Description	
		Nil	
16	d	Any other item of income	Amount
		Description	
		Nil	
16	e	Capital receipt, if any	Amount
		Description	
		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)	Additions: Purchase Value (1)	Additions: MOD-VAT (2)	Additions: Change in Rate of Ex-change (3)	Additions: Subsidy/ Grant (4)	Additions: 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%**	**49678**							**7452**	**42226**
Furnitures & Fittings @ 10%	**10%**	**44800**	**5500**				**5500**		**5030**	**45270**

*** 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 14provisions 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)]	Amount
		Description	

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	Amount in Rs.
Particulars	
Personal expenditure	Amount in Rs.
Particulars	
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
Particulars	
Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs
Particulars	
Expenditure incurred at clubs being cost for club services and facilities used.	Amount in Rs.
Particulars	
Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
Particulars	
Expenditure by way of any other penalty or fine not covered above	

(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)					No
Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available	
					0
					0
(c) 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.		0
(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 Medium Enterprises Development Act, 2006				
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 trasaction	Payment Made(Amount)
	MALLEABLE PIPE FIT TINGS		**ONE OF THE PARTNER IS PARTNER IN THIS FI RM**	**PURCHASE OF GOODS**	**16469**
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	
	Tax,Duty,Cess,Fee etc	**TDS 194 C**	**9636**	
	Tax,Duty,Cess,Fee etc	**TDS 194 J**	**15000**	
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**		

27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts			**No**
	CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts	
	Opening Balance			
	Credit Availed			
	Credit Utilized			
	Closing/Outstanding Balance			
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 itrelates(Year in yyyyyyformat)

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	IRABEN NIKHILBHAI GAJJAR	7/A, PANCHAVATI SOCIETY, MANJALPUR, VADODARA	AFLPG1213K	1500000	No	1500000	Yes-Cheque	Account payee cheque
2	NIKHIL GAJJAR	7/A, PANCHAVATI SOCIETY, MANJALPUR, VADODARA	AARPG0946L	3000000	No	3000000	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 by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

Nil

(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 assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt

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 Account Number (if available with the assessee) of the Payer	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 perso[n] in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a perso[n]

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	
		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)	No

S.No	Section	Amount
Nil		

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish — **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	**BRDV02641C**	**194C**	**Payments to contractor and sub-contractors**	**6264862**	**5284353**	**5284353**	**52848**	**0**	**0**	**0**
2	**BRDV02641C**	**194J**	**Fees for professional or technical services**	**338970**	**233000**	**233000**	**23300**	**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: — **Yes**

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.
1	**BRDV02641C**	**26Q**	**31/07/2018**	**27/07/2018**	**Yes**	
2	**BRDV02641C**	**26Q**	**31/10/2018**	**30/10/2018**	**Yes**	
3	**BRDV02641C**	**26Q**	**31/01/2019**	**30/01/2019**	**Yes**	
4	**BRDV02641C**	**26Q**	**31/05/2019**	**29/05/2019**	**Yes**	

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

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	**BRDV02641C**	34	**34**	**2018-09-07**
2	**BRDV02641C**	4	**4**	**2019-01-05**
3	**BRDV02641C**	18	**18**	**2019-03-05**

							%
d	Stock-in-Trade / Turnover	32500	33231523	0.10%			
							%
e	Material consumed/ Finished goods produced			%			

(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**

Sl 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**

Sl 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 kept in abeyance till 31st March, 2020)

Sl No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil						

Place	**VADODARA**	Name	**MIKITA KALPESH PATEL**
Date	**24/09/2019**	Membership Number	**136109**
		FRN (Firm Registration Number)	**131104W**
		Address	**A-25 PUSHPAM TENAMENTS OPP. YASH COMPLEX, GOTRI ROAD, , VADODARA, GUJARAT, 390021,**

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%								
Total of **Plant & Machinery @ 15%**								
Furnitures & Fittings @ 10%	**1**	**10/08/2018**	**10/08/2018**	**5500**	**0**	**0**	**0**	**5500**
Total of **Furnitures & Fittings @ 10%**								**5500**

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%**			
Furnitures & Fittings @ 10%			
Total of **Furnitures & Fittings @ 10%**			