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 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 **DOBARIA ASSOCIATES** **R.S. NO. 113/1, F.P. NO. 89, T.P. NO. 52, BRAHMAND RESIDENCY, NEAR SKY HEAVEN, VED ROAD, , SURAT, GUJARAT, 395004** **AAIFD2090B,**

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 **R.S. NO. 113/1, F.P. NO. 89, T.P. NO. 52, BRAHMAND RESIDENCY, NEAR SKY HEAVEN, VED ROAD, SURAT , GUJARAT-395004,** and **0** branches.

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

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

Sl No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient.	It is not possible for us to verify whether the payments for an expenditure exceeding Rs 10000 have been made by account payee cheque or bank draft as the necessary evidence is not in the possession of the assessee. A certificate from the assessee that the assessee has complied with the provision of Sec. 40A(3) and 40A(3A) has been obtained. It is also not possible for me to verify whether the loan or deposit exceeding Rs 20000 have been accepted or repaid otherwise than by account payee cheque or bank draft as the necessary evidence is not in the possession of the assessee. A certificate from the assessee that the assessee has complied with the provision of Sec.269SS and 269T has been obtained
2	Others.	The preparation of these financial statements and statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 are the responsibility of the management. Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these statements are free of material misstatement. An audit includes examining on a test check 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provide reasonable basis for our opinion.

Place	**SURAT**	Name	**SAPNESH RUPAM SHETH**
Date	**22/09/2018**	Membership Number	**102698**
		FRN (Firm Registration Number)	**0138910W**
		Address	**802, 8TH FLOOR, RAJHANS BONISTA, B/H RAM CHOWK TEMPLE, GHOD DOD ROAD, , SURAT, GUJARAT, 395007**

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	**DOBARIA ASSOCIATES**
2	Address	**R.S. NO. 113/1, F.P. NO. 89, T.P. NO. 52, BRAHMAND RESIDENCY, NEAR SKY HEAVEN, VED ROAD, , SURAT, GUJARAT, 395004**
3	Permanent Account Number (PAN)	**AAIFD2090B**
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**	**24AAIFD2090B**
2	**Service Tax**	**AAIFD2090BSD001**
3	**Sales VAT/Tax**	**24222601976**

5	Status	**Firm**
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 (%)
DEVJIBHAI TRIKUMBHAI DOBARIYA	**15.00**
GAGJIBHAI KANJIBHAI DUNGRANI	**15.00**
LAXMANBHAI LAVJIBHAI KEVADIYA	**10.00**
MAGANLAL TRIKAMBHAI DOBARIYA	**40.00**
NIKHILBHAI LABHUBHAI DOBARIYA	**15.00**
RITABEN MAGANLAL DOBARIYA	**5.00**

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
CONSTRUCTION	**Building completion**	**06004**

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

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
BANK STATEMENTS,CASH BOOK,BANK BOOK, PURCHASE BOOK, JOURNAL BOOK-GENERAL LEDGER	**R.S. NO. 113/1, F.P. NO. 89, T.P. NO. 52, BRAHMAND RESIDENCY, NEAR SKY HEAVEN, VED ROAD**		**SURAT**	**GUJARAT**	**395007**

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
BANK STATEMENTS,CASH BOOK,BANK BOOK, PURCHASE BOOK, JOURNAL BOOK-GENERAL LEDGER,

	TDS CHALLANS & STATEMENTS,SALE DEED, EXPENSE VOUCHER.		
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	**1. The assessee maintains his accounts on mercantile basis and r ecognizes income and expenditure on Accrual Basis. The accoun ts are consistently prepared on Historical Cost basis as a Going Concern and are in accordance with generally accepted accoun ting principles. The firm is engaged in the business of building c onstruction and revenue is recognized as and when effective con trol of real estate is handed over to the buyer.**
ICDS I - Accounting Policies	**2. There is no change in accounting policy which has a material effect.**
ICDS II - Valuation of Inventories	**1. Closing Stock of WIP has been valued at cost or net realisabl e value, whichever is lower.**
ICDS II - Valuation of Inventories	**2. The total carrying amount of inventories and its classification appropriate to a person is as per Heading of Inventories under the head Current Assets under Balance sheet**
ICDS III - Construction Contracts	**Not Applicable**
ICDS IV - Revenue Recognition	**The firm is engaged in the business of building construction and revenue is recognized as & when effective control of real estate is handed over to the buyer & assessee retains no effective contr ol to a degree usually associated with ownership.**
ICDS V - Tangible Fixed Assets	**Refer clause 18 of form 3CD**
ICDS VII - Governments Grants	**Not Applicable**
ICDS IX - Borrowing Costs	**The firm has taken secured loan from Bank of Baroda and unse cured loan from various parties which are directly related to th e construction activity. As per ICDS 9 relating to borrowing cos t, the firm has capitalized the interest cost pertaining to borrow ings to the value of WIP. The interest cost relating to the period from date of borrowing till the completion of substantial activit ies necessary to prepare inventory for its intended sale have bee n capitalized. The total amount of borrowing cost capitalized in WIP during the previous year comes to Rs. 58,31,411/-**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**1. A provision shall be recognised when the assessee has a prese nt obligation as a result of a past event, it is reasonably certain t hat an outflow of resources embodying economic benefits will b e required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**2. The carrying amount at the beginning is Rs NIL-. The carryi ng amount at the end of the previous year is NIL.**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**3. Additional provisions made during the previous year, includi ng increases to existing provisions is NIL**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**4. Amount used, that is incurred and charged against the provis ion, during the previous year is Rs NIL**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**5. Unused amounts reversed during the previous year is NIL**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**6. The amount of any expected reimbursement, stating the amo unt of any asset that has been recognised for that expected reim bursement is NIL**
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	**7. There is no contingent liability or contingent assets recognize d during the year.**

14	a	Method of valuation of closing stock employed in the previous year.	**CLOSING STOCK OF WOR K-IN-PROGRESS HAS BEE N VALUED AT COST OR N**

			ET REALISABLE VALUE WHICHEVER IS LOWER
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	**0**

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	**0**

16 d Any other item of income

Description	Amount
Nil	**0**

16 e Capital receipt, if any

Description	Amount
Nil	**0**

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					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD--VAT (2)	Change in Rate of Ex-change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 15%	**15%**	**0**	**23072**	**0**	**0**	**0**	**23072**		**3461**	**19611**
Plant & Machinery @ 40%	**40%**	**0**	**422**	**0**	**0**	**0**	**422**		**169**	**253**

*** 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)]

Description	Amount
Nil	**0**

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.
Nil	**0**
Personal expenditure	
Particulars	Amount in Rs.
Nil	**0**
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Particulars	Amount in Rs.
Nil	**0**
Expenditure incurred at clubs being entrance fees and subscriptions	
Particulars	Amount in Rs.
Nil	**0**
Expenditure incurred at clubs being cost for club services and facilities used.	
Particulars	Amount in Rs.
Nil	**0**
Expenditure by way of penalty or fine for violation of any law for the time being force	
Particulars	Amount in Rs.
Nil	**0**
Expenditure by way of any other penalty or fine not covered above	
Particulars	Amount in Rs.
Nil	**0**
Expenditure incurred for any purpose which is an offence or which is prohibited by law	
Particulars	Amount in Rs.
Nil	**0**

(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 avaliable	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 section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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 avaliable	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 avaliable	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 avaliable	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 avaliable	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)	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).

	Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(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;

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

(g) Particulars of any liability of a contingent nature

	Nature Of Liability	Amount in Rs.
	Nil	**0**

(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.
	Nil	**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	**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 trasaction	Payment Made(Amount)
AVALBEN DOBARIYA	**BEBPD4707H**	**MOTHER OF PARTNER**	**INTEREST ON LOAN**	**169476**
DEVJIBHAI DOBARIYA-HUF	**AAEHD3079G**	**HUF OF PARTNER**	**INTEREST ON LOAN**	**321057**
DHARTI KEVADIA	**BFHPK5492R**	**DAUGHTER OF PARTNER**	**INTEREST ON LOAN**	**26577**
HETAL DOBARIYA	**BBKPD4819E**	**SPOUSE OF PARTNER'S SON**	**INTEREST ON LOAN**	**68103**
JAY KEVADIA	**BRXPK5624B**	**SON OF PARTNER**	**INTEREST ON LOAN**	**608713**
LABHUBHAI DOBARIYA-HUF	**AAEHD3080P**	**HUF OF FATHER OF PARTNER**	**INTEREST ON LOAN**	**205872**
LABHUBHAI DOBARIYA	**AHNPD9727H**	**FATHER OF PARTNER**	**INTEREST ON LOAN**	**663386**
LAXMANBHAI KEVADIYA-HUF	**AACHK0114J**	**HUF OF BROTHER OF PARTNER**	**INTEREST ON LOAN**	**31892**
MADHUBEN DOBARIYA	**AKZPD0274E**	**WIFE OF PARTNER**	**INTEREST ON LOAN**	**705909**
MAGANLAL DOBARIYA-HUF	**AAEHD1527M**	**HUF OF PARTNER**	**INTEREST ON LOAN**	**337822**
MANUBEN KEVADIYA	**AQVPK9204B**	**WIFE OF PARTNER**	**INTEREST ON LOAN**	**225975**
NIKHIL DOBARIYA-HUF	**AAHHN4429H**	**HUF OF PARTNER**	**INTEREST ON LOAN**	**132300**
NILAMBEN GADHIYA	**BITPG1859B**	**SISTER OF PARTNER**	**INTEREST ON LOAN**	**229761**

	NILAY DOBARIYA	**AQZPD9757Q**	**SON OF PARTNER**	**INTEREST ON LOAN**	**611686**
	PARESH DOBARIYA	**AGUPD5117B**	**BROTHER OF PARTNER**	**INTEREST ON LOAN**	**387034**
	PARESH DOBARIYA-HUF	**AAKHP3542C**	**HUF OF BROTHER OF PARTNER**	**INTEREST ON LOAN**	**254508**
	PAYAL DOBARIYA	**BBKPD4820M**	**WIFE OF PARTNER**	**INTEREST ON LOAN**	**565868**
	RAHUL DOBARIYA	**AORPD8083M**	**SON OF PARTNER**	**INTEREST ON LOAN**	**534952**
	REEMA DOBARIYA	**BZBPD2282G**	**DAUGHTER OF PARTNER**	**INTEREST ON LOAN**	**235035**
	RITESH DOBARIYA-HUF	**AAPHR3681H**	**HUF OF SON OF PARTNER**	**INTEREST ON LOAN**	**155287**
	RITESH DOBARIYA	**AORPD8086Q**	**SON OF PARTNER**	**INTEREST ON LOAN**	**181483**
	VASANTBEN DOBARIYA	**AKZPD0315N**	**MOTHER OF PARTNER**	**INTEREST ON LOAN**	**791905**
	DOBARIYA CORPORATION	**AAIFD4112E**	**COMMON PARTNER**	**INTEREST ON LOAN**	**1362905**
	DEVJIBHAI T DOBARIYA	**AHNPD9728J**	**PARTNER**	**PARTNERS REMUNERATION**	**106926**
	GAGJIBHAI K DUNGRANI	**ABLPP5061E**	**PARTNER**	**PARTNERS REMUNERATION**	**106926**
	LAXMANBHAI L KEVADIA	**ADGPK8722L**	**PARTNER**	**PARTNERS REMUNERATION**	**71284**
	MAGANLAL T DOBARIYA	**ASSPD4441J**	**PARTNER**	**PARTNERS REMUNERATION**	**285136**
	NIKHIL L DOBARIYA	**AORPD8084N**	**PARTNER**	**PARTNERS REMUNERATION**	**106926**
	RITABEN M DOBARIYA	**AGWPD9137F**	**PARTNER**	**PARTNERS REMUNERATION**	**35642**

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.) **No**

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	0	0
Credit Availed	1910527	Assessee follows exclusive method. ITC availed is de

				bited to ITC receivable a/c. No treatment in P&L
		Credit Utilized	0	0
		Closing/Outstanding Balance	1910527	Cl. balance of ITC is shown in the balance sheet under the head of loans and advances.

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 yyyy-yyformat)

Nil

28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)	**No**

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)(viib). If yes, please furnish the details of the same	**No**

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:	**No**

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:	**No**

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)	**No**

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.	**No**
	(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.	**No**
	(b) If yes, please furnish the following details	

Sl No.	Amount (in Rs.) of expenditure by	Earnings before interest, tax,	Amount (in Rs.) of expenditure by way of	Details of interest expenditure brought	Details of interest expenditure carried

			way of interest or of similar nature incurred	depreciation and amortization (EBITDA) during the previous year (in Rs.)	interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	forward as per sub-section (4) of section 94B.		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 kept in abeyance till 31st March, 2020).	
		(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	**AAKASI PATEL**	**A/502, BRAHMAND RESIDENCY,VED,SURAT**	**CAJPP1359L**	**210000**	**No**	**2065322**	**Yes-Electronic clearing system**	
		2	**BHAGVANBHAI SAVANI**	**AT-ROHISHALA, TA/DIST.-BOTAD**	**AHUPS0715P**	**605000**	**No**	**605000**	**Yes-Electronic clearing system**	
		3	**CHIRAG PATEL**	**A/502, BRAHMAND RESIDENCY,VED,SURAT**	**AQBPP6482A**	**190000**	**No**	**2691042**	**Yes-Electronic clearing system**	
		4	**DISHA DOBARIYA**	**A-1302, SWARG RESIDANCY, LAXMIKANT ASHRAM ROAD,KATARGAM,SURAT**	**BKNPD9020M**	**590000**	**No**	**595534**	**Yes-Electronic clearing system**	
		5	**GITABEN KEVADIYA**	**FLAT NO 1304, BRAHMAND RECIDANCY, PALGAM,RADER ROAD,SUART**	**BKRPK5198K**	**500000**	**No**	**2918700**	**Yes-Electronic clearing system**	
		6	**JASWANTBHAI KATRODIYA**	**101, SHREE DARSHAN APPT, TADWADI RANDER ROAD,SURAT**	**AAIFD2090B**	**800000**	**No**	**832666**	**Yes-Cheque**	**Account payee cheque**
		7	**JAY KEVADIA**	**1304, BHRAMANAND RESIDENCY, OPP REGENT RESIDENCY,PAL**	**BRXPK5624B**	**350000**	**No**	**5797842**	**Yes-Electronic clearing system**	
		8	**KALYANBHAI SAVANI**	**23, DIAMOND NAGAR, B/H KOHINOOR SOC, VARACH**	**BKNPS4455F**	**650000**	**No**	**4376396**	**Yes-Cheque**	**Account payee cheque**

				HA ROAD,SU RAT						
		9	KALYANBH AI SAVANI	23, DIAMOND NAGAR, B/H KOHINOOR S OC, VARACH HA ROAD,SU RAT	BKNPS445 5F	36050 00	No	4376396	Yes-Electronic clearing system	
		10	LABHUBHA I DOBARIY A-HUF	68,SARITA SO CIETY, LAXM IKANT ASHR AM ROAD, KA TARGAM, SU RAT	AAEHD30 80P	500000	No	2963985	Yes-Electronic clearing system	
		11	LABHUBHA I DOBARIY A	68,SARITA SO CIETY, LAXM IKANT ASHR AM ROAD, KA TARGAM, SU RAT	AHNPD97 27H	500000	No	15893933	Yes-Electronic clearing system	
		12	MADHUBE N DOBARIY A	A/1302,SWAR G RESIDENC Y,LAXMIKAN T ASHRAM R OAD, KATAR GAM, SURAT	AKZPD02 74E	340000	No	8319701	Yes-Electronic clearing system	
		13	MAGANLA L DOBARIY A-HUF	68,SARITA SO CIETY, LAXM IKANT ASHR AM ROAD, KA TARGAM, SU RAT	AAEHD15 27M	600000	No	4622750	Yes-Electronic clearing system	
		14	MAHESHK UMAR ARV INDBHAI G ADHVI	SANGINI APP T, DANDI ROA D, SURAT.	ALSPG978 6E	710000	No	710000	Yes-Electronic clearing system	
		15	NIKHIL DO BARIYA-HU F	A-1302, SWAR G RESIDENC Y, LAXMIKA NT ASHRAM ROAD,KATA RGAM,SURA T	AAHHN44 29H	960000	No	2549070	Yes-Electronic clearing system	
		16	NILAMBEN GADHIYA	36, PUSHPA VATIKA ROW HOUSE , B/H SMC SCHOOL,SIN GANPORE,SU RAT	BITPG185 9B	265000	No	3136785	Yes-Electronic clearing system	
		17	NILAMBEN GADHIYA	36, PUSHPA VATIKA ROW HOUSE , B/H SMC SCHOOL,SIN GANPORE,SU RAT	BITPG185 9B	300000	No	3136785	Yes-Cheque	Account payee cheque
		18	PARESH DO BARIYA-HU F	68,SARITA SO CIETY, LAXM IKANT ASHR AM ROAD, KA TARGAM, SU RAT	AAKHP35 42C	400000	No	3451169	Yes-Electronic clearing system	
		19	PAYAL DOB ARIYA	68,SARITA SO CIETY, LAXM IKANT ASHR AM ROAD, KA TARGAM, SU RAT	BBKPD48 20M	78250 00	No	10827110	Yes-Electronic clearing system	
		20	RAHUL DO BARIYA	A/1302,SWAR G RESIDENC	AORPD80 83M	100000	No	8823666	Yes-Electronic	

				Y,LAXMIKAN T ASHRAM R OAD, KATAR GAM, SURAT					**clearing system**	
		21	**REEMA DO BARIYA**	**A/1302,SWAR G RESIDENC Y,LAXMIKAN T ASHRAM R OAD, KATAR GAM, SURAT**	**BZBPD228 2G**	**350000**	**No**	**3358892**	**Yes-Electronic clearing system**	
		22	**REEMA DO BARIYA**	**A/1302,SWAR G RESIDENC Y,LAXMIKAN T ASHRAM R OAD, KATAR GAM, SURAT**	**BZBPD228 2G**	**460000**	**No**	**3358892**	**Yes-Cheque**	**Account payee cheque**
		23	**RITA KATR ODIYA**	**404, SHREE D ARSHAN APA RTMENTS, PR AMUKH CHA MBERS STRE ET,TADWADI RANDER ROA D,SURAT**	**AHDPK36 33K**	**800000**	**No**	**831601**	**Yes-Cheque**	**Account payee cheque**
		24	**RITESH DO BARIYA-HU F**	**A-1302, SWAR G RESIDENC Y, LAXMIKA NT ASHRAM ROAD,KATA RGAM,SURA T**	**AAPHR36 81H**	**230000**	**No**	**2030267**	**Yes-Cheque**	**Account payee cheque**
		25	**SHITALBE N DOBARIY A**	**68,SARITA SO CIETY, LAXM IKANT ASHR AM ROAD, KA TARGAM, SU RAT**	**AKZPD03 14P**	**190000**	**No**	**2820775**	**Yes-Electronic clearing system**	
		26	**SHITALBE N DOBARIY A**	**68,SARITA SO CIETY, LAXM IKANT ASHR AM ROAD, KA TARGAM, SU RAT**	**AKZPD03 14P**	**220000**	**No**	**2820775**	**Yes-Cheque**	**Account payee cheque**
		27	**VASANTBE N DOBARIY A**	**68,SARITA SO CIETY, LAXM IKANT ASHR AM ROAD, KA TARGAM, SU RAT**	**AKZPD03 15N**	**340000**	**No**	**9251607**	**Yes-Electronic clearing system**	
		28	**DHARMES H PATEL**	**B/301, SWARG RESIDENCY, KATARGAM, SURAT**	**APQPP970 9J**	**10000 00**	**Yes**	**1000000**	**Yes-Electronic clearing system**	
		29	**RITESH DO BARIYA**	**68, SARITA S OCIETY, LAX MIKANT ASH RAM ROAD, KATARGAM, SURAT**	**AORPD80 86Q**	**145252**	**No**	**2235063**	**No**	

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	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	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

			sum is received		through a bank account	account payee bank draft.
1	**KARAMSHIBHAI D.PATEL**	**C/501, SWARG RESIDENCY, KATARGAM, SURAT**	**ADPPP6280P**	**650000**	**Yes-Cheque**	**Account payee cheque**
2	**MADHUBHAI D. VASANI**	**B/A-101, DHARMJIVAN COMPLEX, DABHOLI CHAR RASTA, VED ROAD, SURAT**	**ACHPV0852C**	**240000**	**Yes-Electronic clearing system**	
3	**HARESHBHAI G. SHIHORA**	**302, PURUSHOTTAMPARK APT, KUMBHARWAD, KATARGAM,SURAT**	**BBOPS9750D**	**500000**	**Yes-Electronic clearing system**	
4	**PRAKASHBHAI J. SAVANI**	**A/102, BRAHMAND RESIDENCY, VED, SURAT**	**CWMPS0708P**	**500000**	**Yes-Cheque**	**Account payee cheque**
5	**RAMESHBHAI PARSOTAMBHAI**	**102, AMRUTDHARA APPT, DANEV ASHISH SOC, KATARGAM, SURAT**	**ADHPM1669D**	**1400000**	**Yes-Electronic clearing system**	
6	**MAHESH V. MONPARA**	**A/803, HENI HEIGHTS, DABHOLI, SURAT**	**BXWPM3867M**	**50000**	**Yes-Electronic clearing system**	
7	**MAHESHBHAI H. ITALIYA**	**KASTURI PARK SOCIETY, KHOJANI WADI, HIFLI, BOTAD**	**AALPI5865L**	**2400000**	**Yes-Electronic clearing system**	
8	**ARVINDBHAI L. KAKDIYA**	**2, LAXMIDHAM SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM,SURAT**	**AKCPK2729E**	**2050000**	**Yes-Cheque**	**Account payee cheque**
9	**BALKRUSHNA H. ITALIYA**	**B/1201,RAJLAXMI APPT., CAUSEWAY ROAD, KATARGAM, SURAT**	**AALPI5866K**	**1000000**	**Yes-Electronic clearing system**	
10	**BALKRUSHNA H. ITALIYA**	**B/1201,RAJLAXMI APPT., CAUSEWAY ROAD, KATARGAM, SURAT**	**AALPI5866K**	**1400000**	**Yes-Cheque**	**Account payee cheque**
11	**MADHUBEN J. VAGHANI**	**27,HARIDARSHAN SOCIETY, DABHOLI CHAR RASTA, SURAT**	**AUXPV6990M**	**11000**	**Yes-Cheque**	**Account payee cheque**
12	**MADHUBEN J. VAGHANI**	**27,HARIDARSHAN SOCIETY, DABHOLI CHAR RASTA, SURAT**	**AUXPV6990M**	**2039000**	**Yes-Electronic clearing system**	
13	**NAYANKUMAR A. MANIYA**	**11/101, AMRUTDHARA APPT., RAMJINAGAR SOCIETY, VED ROAD, SURAT**	**CEFPM4466P**	**2050000**	**Yes-Cheque**	**Account payee cheque**
14	**PARESH L. VANANI**	**A-302, PARLE POINT, NR. BAPS MANDIR, VED ROAD, KATARGAM, SURAT**	**AFIPV3105Q**	**240000**	**Yes-Electronic clearing system**	
15	**PARESH L. VANANI**	**A-302, PARLE POINT, NR. BAPS MANDIR, VED ROAD, KATARGAM, SURAT**	**AFIPV3105Q**	**2160000**	**Yes-Cheque**	**Account payee cheque**
16	**VIMLABEN S. BAGDIYA**	**13, RADHA KRUSHNA SOCIETY, LAXMIKANT ASHRAM ROAD, SURAT**	**ABHTB3240M**	**2400000**	**Yes-Cheque**	**Account payee cheque**
17	**HIRABEN B. BHUNGALIYA**	**24, LAXMIDHAM SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT**	**DFWPB7952E**	**240000**	**Yes-Cheque**	**Account payee cheque**
18	**HIRABEN B. BHUNGALIYA**	**24, LAXMIDHAM SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT**	**DFWPB7952E**	**2160000**	**Yes-Bank draft**	**Account payee bank draft**
19	**SONALBEN M ROY**	**C-404, SARJAN RESIDENCY, SINGANPORE ROAD, SURAT**	**BTVPR6731C**	**2400000**	**Yes-Cheque**	**Account payee cheque**
20	**DINESHBHAI G. DEVANI**	**17, NARSINH NAGAR SOCIETY, NR. GAYATRI NAGAR, KATARGAM ROAD, SURAT**	**AJDPD8233A**	**2400000**	**Yes-Cheque**	**Account payee cheque**
21	**GORDHANBHAI N. DUNGRANI**	**C-34, SHIVNAGAR SOCIETY, NR. MATAWADI L.H. ROAD, SURAT**	**ARDPD2242H**	**2050000**	**Yes-Cheque**	**Account payee cheque**

		22	**TUSHARBHAI L . MORADIYA**	**23/24, NAVJIVAN SOCIETY, DABHOLI CHAR RASTA, VED ROAD, SURAT**	**CVOPM0924J**	**100000**	**Yes-Electronic clearing system**	
		23	**TUSHARBHAI L . MORADIYA**	**23/24, NAVJIVAN SOCIETY, DABHOLI CHAR RASTA, VED ROAD, SURAT**	**CVOPM0924J**	**2300000**	**Yes-Cheque**	**Account payee cheque**
		24	**KRISHNABEN G . VAGHANI**	**169, SHIVSHANKAR PARVATI SOCIETY, BHAATNI WADI, VARACHHA ROAD, SURAT**	**AINPV3776H**	**2050000**	**Yes-Cheque**	**Account payee cheque**
		25	**MAHESHBHAI M. GADHIYA**	**L-2/ 704, PUNAMVIHAR, 100 FEET ROAD, MIRA ROAD (EAST) THANE, MAHARASHTRA**	**ALZPG6916A**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		26	**AMITBHAI P. GABANI**	**57/58, GURUKRUPA SOCIETY, NANIVED, SURAT**	**BSQPG1742N**	**1290000**	**Yes-Cheque**	**Account payee cheque**
		27	**AMITBHAI P. GABANI**	**57/58, GURUKRUPA SOCIETY, NANIVED, SURAT**	**BSQPG1742N**	**260000**	**Yes-Electronic clearing system**	
		28	**FULABHAI G. PATEL**	**PATEL SOCIETY, HIFLI, BOTAD.**	**AAPPP8459D**	**1250000**	**Yes-Electronic clearing system**	
		29	**FULABHAI G. PATEL**	**PATEL SOCIETY, HIFLI, BOTAD.**	**AAPPP8459D**	**300000**	**Yes-Cheque**	**Account payee cheque**
		30	**KALPESHBHAI C. MANIYA**	**C/405, VIDHATA PALACE, VED GURUKUL ROAD, KATARGAM, SURAT**	**AQFPM1890D**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		31	**RAJESH N. MIYANI**	**458,MADHYASHERI, ROHISHALA, BHAVNAGAR**	**BMWPM6993H**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		32	**DILIPBHAI D. GABANI**	**C-402, BRAHMAND RESIDENCY VED ROAD, SURAT**	**AOPPG7650H**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		33	**BHAVESHBHAI L. DOBARIYA**	**107, HARIDARSHAN SOCIETY, DABHOLI, CHAR RASTA, VED ROAD, SURAT**	**BJYPD5215J**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		34	**BHARTIBEN B. DHAMELIYA**	**47, D.K. NAGAR VIBHAG-1, VED ROAD, KATARGAM, SURAT**	**AMLPD8793Q**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		35	**HIMATBHAI M. PADMANI**	**C-403, L.G. COMPLEX, GANDHI CHOWK, KATARGAM, SURAT**	**AMUPP8535H**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		36	**HANSABEN P. KUVADIYA**	**D-302,RADHIKA APPT., DHANMORA, SURAT**	**DUXPK6545J**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		37	**RAMESHBHAI J . DAYANI**	**C-501, BRAHMAND RESIDENCY, NANIVED, KATARGAM, SURAT**	**ABNPD8715D**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		38	**CHANDRAKANT K. GOPANI**	**303, MARUTI AVENUE, RAJLAXMI SOCIETY, DABHOLI, SURAT**	**AMJPG1093N**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		39	**MANUBHAI M. GOYANI**	**30/31, DEVJINAGAR, A.K. ROAD, SURAT**		**750000**	**Yes-Cheque**	**Account payee cheque**
		40	**HARESHKUMAR L. VANANI**	**A/1202, SHUBHAM HEIGHTS,NR. DABHOLI LAKE, DABHOLI GAM, SURAT**	**ALMPV9037F**	**1550000**	**Yes-Cheque**	**Account payee cheque**
		41	**ILABEN T. KHAMBHDIYA**	**MELANA, MAADANA, BHAVNAGAR**	**CEUPK9087D**	**1417500**	**Yes-Cheque**	**Account payee cheque**
		42	**ILABEN T. KHAMBHDIYA**	**MELANA, MAADANA, BHAVNAGAR**	**CEUPK9087D**	**132500**	**Yes-Electronic clearing system**	

(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	Nature of transaction	Amount of receipt	Date Of receipt

				Number (if available with the 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 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 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 Account Number (if available with the assessee) of the Payee	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	**AAKASI PATEL**	**A/502, BRAHMAND RESIDENCY,VED,SURAT**	**CAJPP1359L**	**132095**	**2065322**	**Yes-Cheque**	**Account payee cheque**
2	**BABUBHAI GOLAKIYA**	**FLAT B-204, DHARMJIVAN COMPLEX A, VED ROAD,DABHOLI CHAR RASTA, SURAT**	**AGWPG3745N**	**1081000**	**1081000**	**Yes-Cheque**	**Account payee cheque**
3	**BHOOMI KEVADIA**	**SIDDHI VINAYAK SOCIETY, KATARGAM, SURAT**	**DMRPK2362D**	**500000**	**547490**	**Yes-Cheque**	**Account payee cheque**
4	**CHIRAG PATEL**	**A/502, BRAHMAND RESIDEN**	**AQBPP6482A**	**188650**	**2691042**	**Yes-Cheque**	**Account payee cheque**

		CY,VED,SURAT					
5	DHARMESH PATEL	B/301, SWARG RESIDENCY, KATARGAM, SURAT	APQPP9709J	1000000	1000000	Yes-Electronic clearing system	
6	DHARTI KEVADIA	28, AMRAPALI SOCIETY, B H GREEN AVENUE ADAJAN, RANDER ROAD,SURAT	BFHPK5492R	500000	540500	Yes-Electronic clearing system	
7	DOBARIYA CORPORATION	BRAHMLOK RESDIENCY, DABHOLI,SURAT	AAIFD4112E	6504000	14648596	Yes-Electronic clearing system	
8	GITABEN KEVADIA	FLAT NO 1304, BRAHMAND RECIDANCY, PALGAM,RANDER,SURAT	BKRPK5198K	2100000	2918700	Yes-Cheque	Account payee cheque
9	HANSABEN DIYORA	A/402,SWARG RESIDENCY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	BEDPD1963H	800000	1326186	Yes-Electronic clearing system	
10	JAY KEVADIA	1304, BHRAMANAND RESIDENCY, OPP REGENT RESIDENCY,PAL	BRXPK5624B	100000	5797842	Yes-Electronic clearing system	
11	LABHUBHAI DOBARIYA-HUF	68,SARITA SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AAEHD3080P	640000	2963985	Yes-Electronic clearing system	
12	LABHUBHAI DOBARIYA	68,SARITA SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AHNPD9727H	8818933	15893933	Yes-Electronic clearing system	
13	LABHUBHAI DOBARIYA	68,SARITA SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AHNPD9727H	590000	15893933	Yes-Cheque	Account payee cheque
14	LAXMANBHAI KEVADIA-HUF	1304, BRAMHAND RESIDENCY, NEW PAL ROAD OPP AMRAPALI,HOUSE, SURAT	AABHL9022N	600000	648600	Yes-Electronic clearing system	
15	MADHUBEN DOBARIYA	A/1302,SWARG RESIDENCY,LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AKZPD0274E	435000	8319701	Yes-Cheque	Account payee cheque
16	MADHUBEN DOBARIYA	A/1302,SWARG RESIDENCY,LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AKZPD0274E	152000	8319701	Yes-Electronic clearing system	
17	MAGANLAL DOBARIYA-HUF	68,SARITA SOCIETY, LAXMIKANT ASHR	AAEHD1527M	325000	4622750	Yes-Cheque	Account payee cheque

				AM ROAD, KATARGAM, SURAT					
		18	MANUBEN KEVADIA	1303, BRAHMAND RESIDENCY, PAL, SURAT	AQVPK9204B	1700000	3351100	Yes-Electronic clearing system	
		19	MANUBEN KEVADIA	1303, BRAHMAND RESIDENCY, PAL, SURAT	AQVPK9204B	100000	3351100	Yes-Cheque	Account payee cheque
		20	NILAMBEN GADHIYA	36, PUSHPA VATIKA ROW HOUSE, B/H SMC SCHOOL,SINGANPORE,SURAT	BITPG1859B	135000	3136785	Yes-Electronic clearing system	
		21	NILAY DOBARIYA	68,SARITA CO-OP-HO SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AQZPD9757Q	3822250	8517250	Yes-Electronic clearing system	
		22	PARESH DOBARIYA	68,SARITA SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AGUPD5117B	2200000	5983670	Yes-Electronic clearing system	
		23	PARESH DOBARIYA-HUF	68,SARITA SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AAKHP3542C	420000	3451169	Yes-Electronic clearing system	
		24	RAHUL DOBARIYA	A/1302,SWARG RESIDENCY,LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AORPD8083M	8678666	8823666	Yes-Electronic clearing system	
		25	REEMA DOBARIYA	A/1302,SWARG RESIDENCY,LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	BZBPD2282G	20000	3358892	Yes-Electronic clearing system	
		26	RITESH DOBARIYA	68,SARITA SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AORPD8086Q	90000	2235063	Yes-Electronic clearing system	
		27	VASANTBEN DOBARIYA	68,SARITA SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AKZPD0315N	745000	9251607	Yes-Cheque	Account payee cheque
		28	VASANTBEN DOBARIYA	68,SARITA SOCIETY, LAXMIKANT ASHRAM ROAD, KATARGAM, SURAT	AKZPD0315N	125000	9251607	Yes-Electronic clearing system	
		29	VIMLABEN BAGADIYA	13, RADHA KRUSHNA SOCIETY, LAXMIKA	ABHTB3240M	1081013	1081013	Yes-Electronic clearing system	

				NT ASHRAM ROAD, SURAT					

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	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)	**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	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central

						rate out of (5)		rate out of (7)		Government out of (6) and (8)
1	**SRTD03522B**	**194A**	**Interest other than Interest on securities**	**10643219**	**10639588**	**10639588**	**1063962**	**0**	**0**	**0**
2	**SRTD03522B**	**194C**	**Payments to contractors**	**2000529**	**2000500**	**2000500**	**20005**	**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	**SRTD03522B**	**26Q**	**31/05/2018**	**24/05/2018**	**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	**SRTD03522B**	**300**	**300**	**2018-02-21**

35	a	In the case of a trading concern, give quantitative details of prinicipal 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	*Percentage 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**

Sl No.	Amount received (in Rs.)	Date of receipt
Nil		

37	Whether any cost audit was carried out	**No**
	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	**No**
	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	**No**
	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:	

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		51150000			33106000	
b	Gross profit / Turnover	12354791	51150000	24.15%	17413809	33106000	52.60%
c	Net profit / Turnover	325226	51150000	0.64%	253776	33106000	0.77%
d	Stock-in-Trade / Turnover	111794616	51150000	218.56%	133249341	33106000	402.49%
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	Relating to entities falling under	Relating to other registered entities	Total payment to registered entities	

				exempt from GST	composition scheme			
		Nil						

Place	**SURAT**	Name	**SAPNESH RUPAM SHETH**
Date	**22/09/2018**	Membership Number	**102698**
		FRN (Firm Registration Number)	**0138910W**
		Address	**802, 8TH FLOOR, RAJHANS BONISTA, B/H RAM CHOWK TEMPLE, GHOD DO D ROAD, , SURAT, GUJARAT, 395007,**

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**	**15/09/2017**	**15/09/2017**	**23072**	**0**	**0**	**0**	**23072**
Total of **Plant & Machinery @ 15%**								**23072**
Plant & Machinery @ 40%	**1**	**15/09/2017**	**15/09/2017**	**422**	**0**	**0**	**0**	**422**
Total of **Plant & Machinery @ 40%**								**422**

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%**			
Plant & Machinery @ 40%			
Total of **Plant & Machinery @ 40%**			

DOBARIA ASSOCIATES
R.S. NO. 113/1, F.P. NO. 89, T.P. NO. 52, BRAHMAND RESIDENCY, NEAR SKY HEAVEN, VED ROAD, SURAT, GUJARAT-395004
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2018

PARTICULARS	SCH NO	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
(A) INCOME			
SALES	8	5,11,50,000.00	3,31,06,000.00
DIRECT INCOMES	9	-	655.00
INCREASE/(DECREASE) IN STOCK	10	(2,14,54,725.00)	(1,31,93,844.00)
TOTAL (A)		**2,96,95,275.00**	**1,99,12,811.00**
(B) EXPENDITURE			
PURCHASE	11	95,09,531.00	12,81,980.00
DIRECT EXPENSES	12	78,30,953.00	12,17,022.00
ADMINISTRATIVE EXPENSES	13	13,24,574.00	30,94,427.00
FINANCIAL EXPENSES	14	1,07,01,361.00	1,40,65,606.00
TOTAL (B)		**2,93,66,419.00**	**1,96,59,035.00**
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX		**3,28,856.00**	**2,53,776.00**
DEPRECIATION		3,630.00	
NET PROFIT/(LOSS) AFTER DEPRECIATION		**3,25,226.00**	**2,53,776.00**
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET		**3,25,226.00**	**2,53,776.00**

Schedules 1 to 15 form an integral part of accounts

In terms of our attached report of even date

For DOBARIA ASSOCIATES

For SAPNESH SHETH AND CO.
CHARTERED ACCOUNTANTS

NIKHILBHAI DOBARIA
(PARTNER)

SAPNESH RUPAM SHETH
(PROPRIETOR)
M. NO. : 102698
FRN : 0138910W

Place : SURAT
Date : 22/09/2018

Signature Not Verified
SAPNESH RUPAM SHETH
Digitally signed by SAPNESH RUPAM SHETH
Date: 2018.09.26 15:32:16 +05:30

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Dobariya Nikhil
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Date: 2018.09.26 15:32:17 +05:30

SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2018

Schedule : 8

SALES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
SALES		
FLAT SALE INCOME	5,11,50,000.00	3,31,06,000.00
TOTAL	**5,11,50,000.00**	**3,31,06,000.00**

Schedule : 9

DIRECT INCOMES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
DIRECT INCOMES		
VATAV KASAR	-	655.00
TOTAL	**-**	**655.00**

Schedule : 10

DECREASE IN STOCK

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
CLOSING BALANCE OF WIP		
CLOSING WIP	11,17,94,616.00	13,32,49,341.00
OPENING BALANCE OF WIP		
OPENING WIP	(13,32,49,341.00)	(14,64,43,185.00)
TOTAL	**(2,14,54,725.00)**	**(1,31,93,844.00)**

Schedule : 11

PURCHASE

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
PURCHASE		
PURCHASE	-	12,81,980.00
PURCHASE-GST	92,02,626.00	-
PURCHASE-OTHER	3,06,905.00	-
TOTAL	**95,09,531.00**	**12,81,980.00**

Schedule : 12

DIRECT EXPENSES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
DIRECT EXPENSES		
CARTING EXPENSE	2,67,035.00	-
ELECTRIC EXPENSE	7,17,224.00	3,13,428.00
GST RCM	13,352.00	-
LABOUR EXPENSE	20,00,529.00	6,72,151.00
SITE DEVELOPMENT EXPENSE	48,32,813.00	2,31,443.00
TOTAL	**78,30,953.00**	**12,17,022.00**

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Schedule : 13

ADMINISTRATIVE EXPENSES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
ADMINISTRATIVE EXPENSES		
ACCOUNTANT FEES	84,000.00	84,000.00
ADVERTISEMENT EXPENSE	97,650.00	-
AUDIT FEES	25,000.00	25,000.00
BANK CHARGES	5,862.00	5,388.00
COMPUTER EXPENSES	-	1,100.00
DONATIONS EXPENSES	3,000.00	-
GAS CHARGES EXPENSES	-	83,655.00
PARTNERS REMUNERATION	7,12,840.00	6,05,665.00
RERA REGISTRATION	77,392.00	-
SALARY	-	2,45,000.00
SECURITY SALARY	1,54,287.00	1,01,600.00
SERVICE TAX A/C	-	12,78,084.00
SMC VERA BILL EXPENSE	25,443.00	1,96,935.00
STATIONERY & PRINTING	30,000.00	-
SUPERVISOR SALARY	1,08,000.00	4,68,000.00
VATAV KASAR	1,100.00	-
TOTAL	**13,24,574.00**	**30,94,427.00**

Schedule : 14

FINANCIAL EXPENSES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
FINANCIAL EXPENSES		
INTEREST ON LATE PAYMENT	58,142.00	267.00
INTEREST ON UNSECURED LOAN	1,06,43,219.00	1,27,73,094.00
LOAN INTEREST	-	12,92,245.00
TOTAL	**1,07,01,361.00**	**1,40,65,606.00**

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M/s. DOBARIA ASSOCIATES
R.S. NO. 113/1, F.P. 89, T.P. 52, BRAHMAND RESIDENCY, NEAR SKY HEAVEN, VED ROAD, SURAT - 395004

SCHEDULE : 15

Disclosure of Accounting policies and Notes to Accounts for the year ending on 31.03.2018

1. ACCOUNTING POLICIES:-

Significant accounting policies adopted in the preparation and the presentations of the accounts are stated as under. These accounting policies adopted by the firm are as per standard accounting practices prescribed by the Institute of Chartered Accountants of India.

(A) Method of Accounting:-

The firm adopts the accrual concept in the preparation of the accounts, following the historical cost convention. The firm is engaged in the business of building construction and revenue is recognized as & when effective control of real estate is handed over to the buyer.

2. The Balances of certain Sundry Creditors are subject to confirmation.

3. Final Accounts has been prepared on Going Concern assumption.

4. Closing Stock of WIP has been valued at cost or net realisable value, whichever is lower.

5. No provision for Current Tax has been made which is contrary to Accounting Standard-22 i.e. Accounting for Taxes on Income issued by ICAI.

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DOBARIA ASSOCIATES
R.S. NO. 113/1, F.P. NO. 89, T.P. NO. 52, BRAHMAND RESIDENCY, NEAR SKY HEAVEN, VED ROAD, SURAT, GUJARAT-395004
BALANCE SHEET AS AT 31ST MARCH, 2018

PARTICULARS	SCH NO	AS ON 31/03/2018	AS ON 31/03/2017
SOURCES OF FUNDS			
CAPITAL	1	10,03,34,102.00	11,23,35,136.00
UNSECURED LOANS	2	12,71,85,199.00	13,74,73,299.00
CURRENT LIABILITIES	3	46,16,043.00	13,63,513.00
TOTAL		**23,21,35,344.00**	**25,11,71,948.00**
APPLICATION OF FUNDS			
FIXED ASSETS	4	11,61,62,010.00	11,61,42,146.00
INVENTORY	5	11,17,94,616.00	13,32,49,341.00
CASH AND BANK	6	22,40,206.00	10,04,308.00
LOANS AND ADVANCES (ASSETS)	7	19,38,512.00	7,76,153.00
TOTAL		**23,21,35,344.00**	**25,11,71,948.00**

Schedules 1 to 15 form an integral part of accounts

In terms of our attached report of even date

For DOBARIA ASSOCIATES

For SAPNESH SHETH AND CO.
CHARTERED ACCOUNTANTS

NIKHILBHAI DOBARIA
(PARTNER)

SAPNESH RUPAM SHETH
(PROPRIETOR)
M. NO. : 102698
FRN : 0138910W

Place : SURAT
Date : 22/09/2018

SAPNESH RUPAM SHETH
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Date: 2018.09.26 15:31:42 +05:30

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DOBARIA ASSOCIATES
R.S. NO. 113/1, F.P. NO. 89, T.P. NO. 52, BRAHMAND RESIDENCY, NEAR SKY HEAVEN, VED ROAD, SURAT, GUJARAT-395004

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Schedule : 1

Capital Account of Devjibhai Trikambhai

Particulars	Amount	Particulars	Amount
To Withdrawals	8,85,000.00	By Opening Balance	2,68,23,314.40
To Income Tax A.y. 15-16	2,416.00	By Net Profit	48,783.90
To Income Tax A.y. 2017-18	13,179.00	By Additions	31,00,000.00
To Closing Balance	2,91,78,429.30	By Remuneration	1,06,926.00
Total	**3,00,79,024.30**	**Total**	**3,00,79,024.30**

Capital Account of Gagjibhai K Dungrani

Particulars	Amount	Particulars	Amount
To Withdrawals	1,33,58,625.00	By Opening Balance	1,55,97,184.40
To Income Tax A.y. 15-16	2,416.00	By Net Profit	48,783.90
To Income Tax A.y. 2017-18	13,179.00	By Remuneration	1,06,926.00
To Closing Balance	23,78,674.30		
Total	**1,57,52,894.30**	**Total**	**1,57,52,894.30**

Capital Account of Laxmanbhai L Kevadia

Particulars	Amount	Particulars	Amount
To Withdrawals	2,00,000.00	By Opening Balance	4,30,127.60
To Income Tax A.y. 15-16	1,611.00	By Net Profit	32,522.60
To Income Tax A.y. 2017-18	8,786.00	By Remuneration	71,284.00
To Closing Balance	3,23,537.20		
Total	**5,33,934.20**	**Total**	**5,33,934.20**

Capital Account of Maganlal T Dobaria

Particulars	Amount	Particulars	Amount
To Withdrawals	50,70,000.00	By Opening Balance	3,77,56,175.40
To Income Tax A.y. 15-16	6,444.00	By Net Profit	1,30,090.40
To Income Tax A.y. 2017-18	35,144.00	By Additions	5,00,000.00
To Closing Balance	3,35,83,307.80	By Remuneration	2,85,136.00
		By Air Conditioner	23,072.00
		By Computer	422.00
Total	**3,86,94,895.80**	**Total**	**3,86,94,895.80**

Capital Account of Nikhil L Dobariya

Particulars	Amount	Particulars	Amount
To Withdrawals	2,85,000.00	By Opening Balance	2,87,26,478.40
To Income Tax A.y. 15-16	2,416.00	By Net Profit	48,783.90
To Income Tax A.y. 2017-18	13,179.00	By Additions	26,00,000.00
To Closing Balance	3,11,81,593.30	By Remuneration	1,06,926.00
Total	**3,14,82,188.30**	**Total**	**3,14,82,188.30**

Capital Account of Ritaben Dobaria

Particulars	Amount	Particulars	Amount
To Withdrawals	9,75,000.00	By Opening Balance	30,01,854.80
To Income Tax A.y. 15-16	805.00	By Net Profit	16,261.30
To Income Tax A.y. 2017-18	4,393.00	By Additions	16,15,000.00
To Closing Balance	36,88,560.10	By Remuneration	35,642.00
Total	**46,68,758.10**	**Total**	**46,68,758.10**

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Schedule : 2

UNSECURED LOANS

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
UNSECURED LOANS		
AAKASI CHIRAG PATEL	20,65,322.00	18,34,140.00
AKSHAY PATEL	49,14,812.00	49,14,812.00
ASMITA HARESHBHAI GOLAKIA	12,91,322.00	11,94,562.00
AVALBEN TRIKAMBHAI DOBARIYA	20,35,597.00	18,83,069.00
B. DOBARIA AND CO	90,000.00	90,000.00
BABUBHAI K GOLAKIYA	18,274.00	10,81,000.00
BHAGVANBHAI SAVANI	6,05,000.00	-
BHOOMI LALJIBHAI KEVADIA	89,284.00	5,47,490.00
CHIRAG MANSUKHLAL PATEL	26,91,042.00	24,88,650.00
DEVJIBHAI T.DOBARIA(HUF)	38,56,250.00	35,67,299.00
DHARTI L.KEVADIA	64,419.00	5,40,500.00
DISHA DOBARIYA	5,95,534.00	-
DOBARIYA CORPORATION	93,71,210.00	1,46,48,596.00
DR.ARJUN D. SAVANI	19,80,000.00	19,80,000.00
GITABEN LALJIBHAI KEVADIA	14,82,958.00	29,18,700.00
HANSABEN A DIYORA	5,84,252.00	13,26,186.00
HARESHBHAI J.GOLAKIA	17,52,841.00	16,21,500.00
HARESHBHAI J.GOLAKIYA-HUF	3,21,215.00	2,97,146.00
HETAL R.DOBARIA	8,17,993.00	7,56,700.00
JASHMATBHAI GOLAKIA	9,93,277.00	9,18,850.00
JASWANTBHAI KATRODIYA	8,32,666.00	-
JAY LAXMANBHAI KEVADIA	57,97,842.00	50,00,000.00
JAYABEN CHHAGANBHAI KOSHIYA	8,17,993.00	7,56,700.00
KALYANBHAI SAVANI	43,76,396.00	-
LABHUBHAI T.DOBARIA	75,82,047.00	1,58,93,933.00
LABHUBHAI T.DOBARIA (HUF)	29,63,985.00	29,18,700.00
LAXMANBHAI KEVADIYA-HUF	77,303.00	6,48,600.00
MADHUBEN D.DOBARIYA	83,19,701.00	79,31,383.00
MAGANLAL T.DOBARIA (HUF)	46,22,750.00	40,43,710.00
MAHESHBHAI A GADHVI	7,10,000.00	-
MANUBEN L.KEVADIA	17,54,477.00	33,51,100.00
NANJIBHAI GOLAKIYA	22,857.00	22,857.00
NARESH V.DIYORA	17,47,012.00	16,16,107.00
NIKHIL L DOBARIYA(HUF)	25,49,070.00	14,70,000.00
NILAMBEN R.GADHIYA	31,36,785.00	25,00,000.00
NILAY M.DOBARIA	52,45,517.00	85,17,250.00
NITINBHAI VALJIBHAI DIYORA	15,277.00	15,277.00
PARESH L. DOBARIYA	41,32,001.00	59,83,670.00
PARESHBHAI L.DOBARIA(HUF)	34,51,169.00	32,42,112.00
PAYAL N. DOBARIYA	1,08,27,110.00	24,92,829.00
RAHUL D.DOBARIYA	7,26,457.00	88,23,666.00
RAJESH B.GADHIYA	47,934.00	47,934.00
RAMESHBHAI J.GOLAKIA	3,50,568.00	3,24,300.00
RAMESHBHAI J.GOLAKIYA-HUF	43,975.00	40,344.00
REEMA M.DOBARIYA	33,58,892.00	23,57,361.00
RITA KATRODIYA	8,31,600.00	-
RITESH D.DOBARIA(HUF)	20,30,267.00	16,60,509.00
RITESHKUMAR DOBARIYA	22,35,062.00	20,16,476.00
SHITALBEN P.DOBARIA	28,20,775.00	22,20,225.00
SONAL RAMESHBHAI GOLAKIA	8,85,502.00	8,19,150.00
VASANTBEN L.DOBARIYA	92,51,607.00	90,68,893.00
VIMLABEN SAVJIBHAI	-	10,81,013.00
TOTAL	**12,71,85,199.00**	**13,74,73,299.00**

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Schedule : 3

CURRENT LIABILITIES

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
BOOKING ADVANCE		
A-104 KARAMSINHBHAI PATEL	6,50,000.00	-
A-1201 MADHUBHAI VASANI	2,40,000.00	-
B-1002 HARESHBHAI SHIHORA	4,40,000.00	-
B-703 PRAKASHBHAI SAVANI	4,40,000.00	-
C-104 RAMESHBHAI PARSHOTTAMBHAI	14,00,000.00	-
C-304 PIYUSHBHAI SAVANI	11,000.00	-
C-604 MAHESHBHAI MONPARA	50,000.00	-
Total	**32,31,000.00**	**-**
OTHER CURRENT LIABILITIES		
ACCOUNTING FEES PAYABLE	-	25,000.00
AUDIT FEES PAYABLE	25,000.00	25,000.00
GST RCM PAYABLE	5,494.00	-
NIRMITA KUNAL PATEL	-	84,000.00
T.D.S. ON INTEREST	10,63,962.00	12,68,868.00
Total	**10,94,456.00**	**14,02,868.00**
SUNDRY CREDITORS		
AMBUJA CEMENT LTD	(4,700.00)	-
GITABEN GOLAKIYA	73,243.00	-
GOPAL CARTING	61,206.00	-
RAKSHAK SECURITY SERVICE	25,960.00	-
SAGAR METAL SUPPLIERS	1,60,220.00	-
SURAT MUNICIPAL CORPORATION	-	5,603.00
THE PRIYANK ENTERPRISE	28,792.00	-
TORRENT POWER	(54,134.00)	(44,958.00)
Total	**2,90,587.00**	**(39,355.00)**
TOTAL	**46,16,043.00**	**13,63,513.00**

Schedule : 4

FIXED ASSETS

Asset Group	Rate	WDV as on 01/04/2017	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2018
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
AIR CONDITIONER	15.00%	0.00	23,072.00	0.00	0.00	23,072.00	3,461.00	19,611.00
COMPUTER	40.00%	0.00	422.00	0.00	0.00	422.00	169.00	253.00
LAND	-	11,61,42,146.00	0.00	0.00	0.00	11,61,42,146.00	0.00	11,61,42,146.00
Total		**11,61,42,146.00**	**23,494.00**	**0.00**	**0.00**	**11,61,65,640.00**	**3,630.00**	**11,61,62,010.00**

Schedule : 5

INVENTORY

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
CLOSING BALANCE OF WIP		
CLOSING WIP	11,17,94,616.00	13,32,49,341.00
TOTAL	**11,17,94,616.00**	**13,32,49,341.00**

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Schedule : 6

CASH AND BANK

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
CASH AND BANK		
BANK OF BARODA (33690600000286)	-	971.00
BANK OF BARODA (33690600000287)	22,09,990.00	7,56,092.00
BANK OF BARODA AC NO 492	19,971.00	-
CASH	10,245.00	2,47,245.00
TOTAL	**22,40,206.00**	**10,04,308.00**

Schedule : 7

LOANS AND ADVANCES (ASSETS)

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
LOANS AND ADVANCES (ASSETS)		
CGST	9,55,263.00	-
KUNAL PATEL & ASSOCIATES	1,832.00	-
MANUBHAI MOHANBHAI (C-802)	-	7,50,000.00
SGST	9,55,264.00	-
VAT DEPOSIT	26,153.00	26,153.00
TOTAL	**19,38,512.00**	**7,76,153.00**

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