TAX AUDIT REPORT U/S 44AB OF THE IT ACT

OF

M/S. ODHAVKRUPA DEVELOPERS

FOR THE YEAR ENDING

31ST MARCH 2020

KAKARIA AND ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Address: "Kakaria's Excellenza, Royal Fortune Complex, Daman Road, Chala, Vapi-396191.

Tele Fax : (0260) - 6191000 (30 Lines)

Website : www.kakariaassociates.com

Email ID : ho@kakariaassociates.com

KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS.

H.O. Add : KAKARIA s Excellenza
Royal Fortune Complex,
Daman Road, Chala
Vapi - 396191
Email: ho@kakariaassociates.com
Ph: 0260-3981000 (30 Lines)

Name of Assessee	ODHAVKRUPA DEVELOPERS		
Address	SURVEY NO 331,,OPP. HARIA PARK,,VAPI-SILVASSA ROAD,,DUNGRA,VAPI,GUJARAT,396191		
E-Mail	jeetmav9@gmail.com		
Status	Firm	Assessment Year	2020-2021
Ward	WARD 1, VALSAD ()	Year Ended	31.3.2020
PAN	AAEFO9882A	Partnership Deed	15/08/2016
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Operating of real estate of self-owned buildings (residential and non-residential)(07002)		
A.O. Code	GUJ-W-410-01		
Filing Status	Original		
Last Year Return Filed On	30/08/2019	Serial No.:	981418680300819
Bank Name	HDFC BANK, , A/C NO:50200023305988 ,Type: ,IFSC: HDFC0000737		
Tele:	Mob:9727561615		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.2993883)			**0**
Profit as per Profit and Loss a/c		4780572	
Add:			
Donation		55653	
Depreciation Debited in P&L A/c		93379	
Interst on TDS		3580	
Interest Paid to Partners		15080012	
Total		20013196	
Less:			
Depreciation as per Chart u/s 32	93379		
Interest as per Deed u/s 40(b)	15080012		
		15173391	
		4839805	
Brought Forward Business Loss Set off		-4839805	
Gross Total Income			**0**
Total Income			**0**
Round off u/s 288 A			**0**

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%	0

Advance Tax	200000
	-200000
Refundable (Round off u/s 288B)	200000

Due Date for filing of Return September 30, 2020
Due date extended to 30/11/2020 35/2020/F.No. 370142/23/2020-TPL DT. 24.06.2020

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:08 Aug 2020

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0004329	15/06/2019	02351	STATE BANK OF INDIA BANGALORE	200000
	Total				**200000**

Salary & Interest Allowable to Partners

Name of Partner	Share %	Salary	Interest	Profit	Capital Balance
BHAVIN MANGE	10.00	Nil	1509567	0	0
URMILABEN BHANUSHALI	10.00	Nil	1507884	0	0
SHANTIBEN BHANUSHALI	10.00	Nil	1508411	0	0
MANIBEN BHANUSHALI	10.00	Nil	1499022	0	0
NIKHIL VERSHI BHANUSHALI	10.00	Nil	1509012	0	0
KAMLABEN J BHANUSHALI	10.00	Nil	1507309	0	0
MOHANBHAI BHANUSHALI	20.00	Nil	3013759	0	0
ARUNABEN BHANUSHALI	10.00	Nil	1512552	0	0
PRAVIN BHANUSHALI	10.00	Nil	1512496	0	0
Total		**0**	**15080012**	**0**	**0**

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2018-2019(20/07/2018)	9822225	4839805	4982420
2019-2020(30/08/2019)	16859370	0	16859370
Total	**26681595**	**4839805**	**21841790**

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2018-2019(20/07/2018)	67827	0	67827
2019-2020(30/08/2019)	104979	0	104979
Total	**172806**	**0**	**172806**

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
plant	15%	335153	0	109766	444919	0	0	444919	58505	386414
plant	40%	34564	0	0	34564	0	0	34564	13826	20738
Furniture and Fitting	10%	210483	0	0	210483	0	0	210483	21048	189435
Total		**580200**	**0**	**109766**	**689966**	**0**	**0**	**689966**	**93379**	**596587**

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	HDFC BANK		50200023305988		HDFC0000737	(Primary)

Maximum Allowable Salary to Partners

Profit Before Remuneration	4839805
Maximum Allowable Salary to Partners	
1. 90% On First 3,00,000 of Book Profit	270000
2. 60% of the rest (4539805 x 0.6)	2723883
Maximum Allowable Salary to Partners	**2993883**

For ODHAVKRUPA DEVELOPERS

PARTNER

Signature

(NIKHIL VERSHI BHANUSHALI)

For ODHAVKRUPA DEVELOPERS

Date-15.10.2020

Maximum Allowable Salary to Partners

Profit Before Remuneration	4839805
Maximum Allowable Salary to Partners	
1. 90% On First 3,00,000 of Book Profit	270000
2. 60% of the rest (4539805 x 0.6)	2723883
Maximum Allowable Salary to Partners	**2993883**

For ODHAVKRUPA DEVELOPERS

PARTNER

Signature
(NIKHIL VERSHI BHANUSHALI)
For ODHAVKRUPA DEVELOPERS
Date-15.10.2020

KAKARIA AND ASSOCIATES LLP
Chartered Accountants

KAKARIA AND ASSOCIATES LLP , KAKARIA EXCELLENZA,DAMAN ROAD,CHALA,VAPI GUJARAT 396191
Ph. 9825144679
e-mail : jp@kakariaassociates.com

FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2020, and the Profit and Loss Account for the period beginning from 1-APR-2019 to ending on 31-MAR-2020, attached herewith, of
   ODHAVKRUPA DEVELOPERS
   SURVEY NO 331,OPP. HARIA PARK,VAPI-SILVASSA ROAD,DUNGRA,VAPI
   PAN **AAEFO9882A**

2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at SURVEY NO 331,OPP. HARIA PARK,VAPI-SILVASSA ROAD,DUNGRA,VAPI

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

   (b) Subject to above -

   (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

   (B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-

   (i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2020; and

   (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit specified in section 40A(3)/ 40A(3A)/Proviso to Section 43(1) / 269SS/269T otherwise than by A/c. Payee Cheque / Bank Draft/Electronic Clearing System through a bank account. Wherever payment have been made by Cheques/Bank Demand Drafts , it is not possible for us to verify whether such payments have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
2	Records necessary to verify personal nature of expenses not maintained by the assessee.	In respect of payment made by cheque/DD it is not possible for us to verify whether the payments made by the assessee to any person in respect of any expenditure in a day to any person in excess of Rs. 20,000/- & Rs.35,000/- in case of transporters, were made otherwise than by account payee cheque or bank draft, as necessary evidences are not in the possession of the assessee
3	Amount of expense related to exempt income u/s 14A of Income-tax Act, 1961 could not be ascertained	There are no expenses directly attributable to exempt income.
4	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	It is explained to us that as necessary details are not available with the assessee, has not identified whether the supplier is either Micro Enterprises or Small Enterprises or Medium Enterprises.
5	Reports of audits carried by Excise/Service tax Department were not made available	Comments could not be offered as no audit reports if any, were made not available.

6	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	During the course of audit, no material or information evidencing any demand or refund under other tax laws came to our notice.
7	Others	As per information and explanation given to us, the assessee is liable to GST
8	Others	In respect of disclosure to be made in clause 31(ba), (bb), (bc) and (bd) in respect of amount received/ payments made during the year, it is not possible for us to verify whether such receipts/payments are otherwise than by account payee cheque/Bank draft, as necessary evidences are not in the possession of the assessee.
9	Others	As volume of transaction is very large particulars at Clause No. 34 in 3CD report given are based on verification of records on test check basis and information and explanation given by the assessee.
10	Others	Details provided with respect to section 194A in clause 31a of form 3CD is exclusive of transaction for which form 15G/H has been received

For KAKARIA AND ASSOCIATES LLP
Chartered Accountants
(Firm Regn No.: W100601)

KAKARIA AND ASSOCIATES LLP CHARTERED ACCOUNTANTS M. No. 108812 VAPI

(JAIPRAKASH H. SHETHIYA)
PARTNER
Membership No: 108812

Place :VAPI
Date : 15/10/2020
UDIN : 20108812AAAAZW6266

ODHAVKRUPA DEVELOPERS
Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.

Balance Sheet
1-Apr-2019 to 31-Mar-2020

		as at 31-Mar-2020
Sources of Funds:		
Capital Account		**14,11,43,300.00**
Loans (Liability)		**5,69,70,384.27**
Current Liabilities		**10,87,52,799.30**
Suspense A/c		
Profit & Loss A/c		
Opening Balance		
Current Period	*47,80,571.59*	
Less: Transferred	*47,80,571.59*	
Total		**30,68,66,483.57**
Application of Funds:		
Fixed Assets		**5,96,586.33**
Current Assets		**30,62,69,897.24**
Total		**30,68,66,483.57**

As Per Our Report on Even Date

KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
F.R.N. : 104558W/W100601

KAKARIA AND ASSOCIATES LLP
M. No. 108812
VAPI
CHARTERED ACCOUNTANTS

JAIPRAKASH SHETHIYA
PARTNER
M.R.N. : 108812
UDIN : **20108812AAAAZW6266**

Date : 15-Oct-2020
Place : VAPI
Address :

For, ODHAVKRUPA DEVELOPERS

For ODHAVKRUPA DEVELOPERS
Authorised Signatory
PARTNER

ODHAVKRUPA DEVELOPERS

Profit & Loss A/c

1-Apr-2019 to 31-Mar-2020

Particulars	1-Apr-2019 to 31-Mar-2020	Particulars	1-Apr-2019 to 31-Mar-2020
Opening Stock	22,70,54,101.85	**Sales Accounts**	11,15,50,122.00
Purchase Accounts	6,14,59,132.02	**Indirect Incomes**	48,719.00
Direct Expenses	2,78,16,327.63	Closing Stock	22,66,31,429.00
Indirect Expenses	20,40,124.91		
Profit & Loss Appropriation	1,50,80,012.00		
Nett Profit	*47,80,571.59*		
Total	33,82,30,270.00	**Total**	33,82,30,270.00

ODHAVKRUPA DEVELOPERS

Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.

Capital Account

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Arunaben P Joyshar (Bhanushali)		1,41,42,819.00
Bhavin M Mange		1,41,23,165.00
Kamlaben J Bhanushali		1,40,92,640.00
Maniben L Bhanushali		1,40,81,056.00
Mohanbhai S Dama		2,82,07,335.00
Nikhil V Bhanushali		1,41,08,497.00
Pravinbhai R Bhanushali (Joyshar)		1,41,42,297.00
Shantiben H Bhanushali		1,41,33,833.00
Urmilaben M Bhanushali (Mange)		1,41,11,658.00
Grand Total		**14,11,43,300.00**

ODHAVKRUPA DEVELOPERS

Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.

Loans (Liability)

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Bank OD A/c		**5,69,70,384.27**
S.B.I. O/d A/c No.37778268880		*5,69,70,384.27*
Grand Total		**5,69,70,384.27**

ODHAVKRUPA DEVELOPERS

Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.

Current Liabilities

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes	**8,716.00**	**8,716.00**
REVERSE CHARGE CGST PAYABLE		*4,358.00*
Reverse Charges Cgst	*4,358.00*	
Reverse Charge Sgst	*4,358.00*	
REVERSE CHARGES SGST PAYABLE		*4,358.00*
Provisions		**72,649.00**
TDS Payable [194C]		*36,607.00*
T.D.S Payable [U/S 194J]		*36,042.00*
Sundry Creditors	**13,11,600.00**	**1,88,84,833.30**
Advance Booking		**9,11,06,917.00**
Grand Total	**13,20,316.00**	**11,00,73,115.30**

ODHAVKRUPA DEVELOPERS

Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.

Fixed Assets

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Depericable at 10%	**1,89,434.68**	
Electrification	*65,271.00*	
Furniture	*1,24,163.68*	
Depericable at 15%	**3,86,412.64**	
Air Conditioner	*1,30,090.00*	
C C T V Camera System	*15,538.00*	
FAN	*4,529.00*	
Generator	*2,07,756.50*	
Invertor	*21,893.00*	
Mobile Phone	*772.14*	
Water Cooler	*5,834.00*	
Depericable at 40%	**20,739.01**	
Computer	*20,739.01*	
Grand Total	**5,96,586.33**	

ODHAVKRUPA DEVELOPERS

Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.

Current Assets

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Closing Stock	**22,66,31,429.00**	
Work in Progress	*22,66,31,429.00*	
Deposits (Asset)	**1,54,500.00**	
Electricity Deposit	*45,000.00*	
Vapi Nagar Palika Plantation Deposit	*1,09,500.00*	
Sundry Debtors	**3,70,04,346.00**	**3,25,000.00**
Cash-in-hand	**3,25,250.00**	
Cash	*32,583.00*	
Silak	*2,92,667.00*	
Bank Accounts	**19,578.91**	
S.B.I C.A.No.37765660781	*9,054.50*	
S.B.I C.A. No.37766175830	*10,524.41*	
Advance From Debtors	**66,354.00**	
FX Design	*10,045.00*	
Hello Gift Center	*19,992.00*	
Maruti Furniture Works	*567.00*	
Proto Type	*22,500.00*	
Sai Security System	*13,250.00*	
Balance with Revenue Authority	**2,01,15,349.29**	
GST Paid	*2,01,15,349.29*	
Advance Tax	2,00,000.00	
Loss for the Year(17-18)	51,13,741.11	
Loss for the Year (18-19)	1,69,64,348.93	
Grand Total	**30,65,94,897.24**	**3,25,000.00**

ODHAVKRUPA DEVELOPERS - (from 1-Apr-2019)
Vapi Silvassa Road,
Near HP Petrol Pump,
Vapi.
1-Apr-2019 to 31-Mar-2020

Sales Accounts

Particulars	Closing Balance	
	Debit	Credit
Sales		11,15,50,122.00
Grand Total		**11,15,50,122.00**

Indirect Incomes

Particulars	Closing Balance	
	Debit	Credit
Discount Received		48,719.00
Grand Total		**48,719.00**

Purchase Accounts

Particulars	Closing Balance	
	Debit	Credit
GST Purchase	1,61,25,303.03	
LIFT PURCHASE	36,28,305.07	
Purchase - Carting	8,69,644.00	
Purchase - Cement	1,04,22,698.64	
Purchase - Interstate	1,20,05,620.00	
Purchase - Metal / Sand / Rubbel	83,67,034.72	
Purchase - Steel	93,02,573.34	
Purchase -URD	7,37,940.00	
Rounding Off	13.22	
Grand Total	**6,14,59,132.02**	

Direct Expenses

Particulars	Closing Balance	
	Debit	Credit
Salary A/c [Engineers]	**3,98,900.00**	
Rahul Swaminath Gupta	*1,80,500.00*	
Vikram Dhonde	*2,18,400.00*	
Borewell Expenses	79,700.00	
Electicity Expences	8,19,610.00	
Interest on O/D A/C	55,42,587.00	
J.C.B Hire Charges	67,450.00	
Labour Charges	1,77,54,691.03	

continued ...

: 1-Apr-2019 to 31-Mar-2020

Labour Charges [Non GST]	16,44,693.00
Legal Expences	16,000.00
Professional Fees [Direct Exp.]	11,00,000.00
Royalty Expenses	88,160.60
Security Charges	2,28,582.00
Site Office Expenses	74,354.00
Tempo Fare	1,600.00
Grand Total	**2,78,16,327.63**

Indirect Expenses

Particulars	Closing Balance	
	Debit	Credit
Salary	**4,01,900.00**	
Anuradha	*16,100.00*	
Ashok Pandit	*69,000.00*	
Bahadur	*2,000.00*	
Gyanpratap S.Dwivedi	*5,000.00*	
Jethalal G. Bhanushali	*1,20,500.00*	
Nutandevi Ashok	*78,000.00*	
Rajeshbhai Limbadiya	*21,000.00*	
Vinita	*90,300.00*	
Accounting Salary	10,000.00	
Advertisment Expences	6,94,500.00	
Audit Fees	70,000.00	
BALANCE WRITTEN OFF		6,28,465.2[illegible]
Bank Charges	6,970.95	
Courier Charges	400.00	
Depriciation	93,379.00	
Donation	55,653.00	
General Expenses	80,025.00	
Generator Expenses	77,912.00	
Gujarat Gas	2,67,735.00	
Interest on GST	17,030.00	
Interest on T.D.S	3,580.00	
Internet Expenses	5,500.00	
Late Filling Fees	16,600.00	
Loading Unloading Charges	71,606.00	
Nagarpalika Fees	2,99,597.00	
Panchayat Tax	15,229.00	
Petrol Expenses Partner	44,000.00	
Placement Charges	5,000.00	
Printing & Stationery	29,918.00	
Professional Fees (Indirect)	2,47,730.00	
Repair and Maintenance	13,542.19	
Rera Quater Fees	8,000.00	
SOFTWARE EXPANSES	30,000.00	
Staff Welfare Exp	55,667.00	
Telephone Expenses	6,380.00	
Transport Exp	35,336.00	
Travelling Exp	3,800.00	
Vehical Expenses	1,100.00	
Weighment Charges	500.00	

continued

: 1-Apr-2019 to 31-Mar-2020

Grand Total	**26,68,590.14**	**6,28,465.23**

Profit & Loss Appropriation

Particulars	Closing Balance	
	Debit	Credit
Interest on Capital	1,50,80,012.00	
Grand Total	**1,50,80,012.00**	

M/S. ODHAVKRUPA DEVELOPERS

A/C. YEAR : 01.04.2019 TO 31.03.2020

NOTES ATTACHED TO & FORMING PART OF ACCOUNTS.

1. **LEGAL STATUS :**

The assessee is a partnership firm assessed as such to Income Tax Upto A.Y.2018-2019 by the Income Tax Officer, Vapi Ward-8 Vapi under the PAN.No. **AAEFO9882A.**

2. **PARTICULARS OF PARTNER:**

The assessee firm is constituted vide partnership deed dated 21st September, 2011. The Partner and their Profit & Loss sharing Ratio as on **31.3.2020** are as Under :-

NAME OF THE PARTNERS	% SHARE
BHAVIN MANGE	10%
URMILABEN BHANUSHALI	10%
SHANTIBEN BHANUSHALI	10%
MANIBEN BHANUSHALI	10%
NIKHIL VERSHI BHANUSHALI	10%
KAMLABEN J BHANUSHALI	10%
MOHANBHAI BHANUSHALI	20%
ARUNABEN BHANUSHALI	10%
PRAVIN BHANUSHALI	10%
TOTAL	100%

3. **BUSINESS ACTIVITY:**

The assessee is Carrying on a business as a Builders/Developer - Operating of Real Estate of Self Owned Buildings (Residential & Non Residential) - 07002 which is carried in the name & style of M/s. ODHAVKRUPA DEVELOPERS.

4. **SIGNIFICANT ACCOUNTING POLICIES:**

i) AS – 1: Disclosure of Significant Accounting Principles:

The assessee has followed mercantile system of accounting for all incomes and expenditure except otherwise stated and the accounting principles generally followed in India and recommended by the ICAI.

ii) AS – 2: Valuation of Inventories:

a. WIP valued at cost or estimated realisable value whichever is lower.

b. The stock is as taken, valued and certified by the assessee.

iii) AS – 9: Revenue Recognition:

- Sales are recorded exclusive of GST and net of trade discounts.
- Income from real estate sales is recognised on the transfer of all significant risks and rewards of ownership to the buyers and it is not unreasonable to expect ultimate collection and no significant uncertainty exists regarding the amount of consideration. Determination of revenues under the percentage of completion method necessarily involves making estimates by the Company. Revenue from construction and project related activity is recognised by applying Percentage Completion Method (PCM) to sale of tenements. Percentage of completion is determined as a proportion of cost incurred to date (excluding property acquisition cost) to the total estimated project cost (excluding property acquisition cost). Project becomes eligible for revenue recognition when the percentage of completion of project exceeds 25%.

iv) **Disclosure as per guidance note on Accounting for Real Estate transactions revised 2012**:-

Refer Annexure No. 1

v) **AS – 10: Accounting for Property , Plant & Machinery :**

- Fixed assets are stated at cost including expenses incurred prior to being put to use and as reduced by the amount depreciation.
- Depreciation is provided as per written down value method as per the rates provided in the Income Tax Rules.

5. Purchases are excluding Taxes.

6. Debtors/Receivables and Creditors/Payables/Unsecured Loans are subject to confirmation.

7. Previous year's figures have been regrouped / rearranged wherever considered necessary.

FOR , KAKARIA & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. NO. - 104558W/100601

KAKARIA AND ASSOCIATES LLP
M. No. 108812
VAPI
CHARTERED ACCOUNTANTS

(JAIPRAKASH H. SHETHIYA)
PARTNER
M.No- 108812

PLACE : VAPI
DATE : 15/10/2020
UDIN : 20108812AAAA2W6266

FOR, ODHAVKRUPA DEVELOPERS

For ODHAVKRUPA DEVELOPERS
PARTNER

PARTNER

FORM NO. 3CD
[See rule 6G(2)]

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

Part A

01	Name of the assessee			**ODHAVKRUPA DEVELOPERS**	
02	Address			**SURVEY NO 331,OPP. HARIA PARK,VAPI-SILVASSA ROAD,DUNGRA,VAPI**	
03	Permanent Account Number (PAN)			**AAEFO9882A**	
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same			**Yes**	
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	**GUJARAT**		**24AAEFO9882AIZ8**	
05	Status			**Partnership Firm**	
06	Previous year			**from 1-APR-2019 to 31-MAR-2020**	
07	Assessment year			**2020-21**	
08	Indicate the relevant clause of section 44AB under which the audit has been conducted			Relevant clause of section 44AB under which the audit has been conducted	
				Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits	

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
			BHAVIN MANGE	**10.00**
			URMILABEN BHANUSHALI	**10.00**
			SHANTIBEN BHANUSHALI	**10.00**
			MANIBEN BHANUSHALI	**10.00**
			NIKHIL VERSHI BHANUSHALI	**10.00**
			KAMLABEN J BHANUSHALI	**10.00**
			MOHANBHAI BHANUSHALI	**20.00**
			ARUNABEN BHANUSHALI	**10.00**
			PRAVIN BHANUSHALI	**10.00**
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	**No**	

Name of Partner/Member	Date of change	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**
	b)	If there is any change in the nature of business or profession, the particulars of such change.	**No**	

Business	Sector	Sub Sector	Code	Remarks if any:

11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	**Cash Book, Bank Book, Sales Register, Purchases Register, Journal**

	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.)	SURVEY NO 331,, OPP. HARIA PARK,, VAPI-SILVASSA ROAD,, DUNGRA, VAPI, GUJARAT, 396191	Cash Book, Bank Book, Sales Register, Purchases Register, Journal (Computerized)
	c)	List of books of account and nature of relevant documents examined.	**Cash Book, Bank Book, Sales Register, Purchases Register, Journal**	
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)	**No**	

Section	Amount	Remarks if any:

13	a)	Method of accounting employed in the previous year	**Mercantile system**
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	**No**
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

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

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	**As per Notes attached to and forming part of Form 3CD.**
ICDS II - Valuation of Inventories	**As per Notes attached to and forming part of Form 3CD.**
ICDS III - Construction Contracts	**As per Notes attached to and forming part of Form 3CD.**
ICDS IV - Revenue Recognition	**As per Notes attached to and forming part of Form 3CD.**
ICDS IX - Borrowing Costs	**As per Notes attached to and forming part of Form 3CD.**
ICDS V - Tangible Fixed Assets	**As per Notes attached to and forming part of Form 3CD.**
ICDS VII - Governments Grants	**As per Notes attached to and forming part of Form 3CD.**
ICDS X - Provisions,Contingent Liabilities and Contingent Assets	**As per Notes attached to and forming part of Form 3CD.**
Total	

14	a)	Method of valuation of closing stock employed in the previous year.	**Raw Material and Finished Goods are valued at Cost or NRV whichever is lower**
	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.)	Remarks if any:

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

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

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

a)	the items falling within the scope of section 28;	**Nil**

Description	Amount	Remarks if any:

	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	**Nil**

Description	Amount	Remarks if any:

c)	escalation claims accepted during the previous year;	**Nil**

Description	Amount	Remarks if any:

d)	any other item of income;	**Nil**

Description	Amount	Remarks if any:

e)	capital receipt, if any.	**Nil**

Description	Amount	Remarks if any:

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:	**No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode

18		Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	**As Per Annexure "A"**
	a)	Description.of asset/block of assets.	
	b)	Rate of depreciation.	
	c)	Actual cost or written down value, as the case may be.	
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
	ii)	change in rate of exchange of currency, and	
	iii)	Subsidy or grant or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	
19		Amounts admissible under sections	

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	**Nil**

Description	Amount	Remarks if any:

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

Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

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

1	expenditure of capital nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

2	expenditure of personal nature;	**Nil**

	Particulars	Amount in Rs.	Remarks if any:

3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil

Particulars	Amount in Rs.	Remarks if any:

4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil

Particulars	Amount in Rs.	Remarks if any:

5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil

Particulars	Amount in Rs.	Remarks if any:

6	Expenditure by way of penalty or fine for violation of any law for the time being force	

Particulars	Amount in Rs.
Interest on TDS	**3580**

7	Expenditure by way of any other penalty or fine not covered above	Nil

Particulars	Amount in Rs.	Remarks if any:

8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil

Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:

ii as payment to resident referred to in sub-clause (ia)

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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.	Nil

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited , if any	Remarks if any:

iv	Fringe benefit tax under sub-clause (ic)	
v	Wealth tax under sub-clause (iia)	
vi	Royalty, license fee, service fee etc. under sub-clause (iib)	
vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil

Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

viii	Payment to PF/other fund etc. under sub-clause (iv)	
ix	Tax paid by employer for perquisites under sub-clause (v)	
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Nil

Particulars	Section	Amount debited to P/L A/C	Description	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	Name of the payee	PAN of the payee (optional)	Remarks if any:

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	Name of the payee	PAN of the payee (optional)	Remarks if any:

e)	provision for payment of gratuity not allowable under section 40A(7);	Nil
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
g)	particulars of any liability of a contingent nature;	Nil

Nature of Liability	Amount	Remarks if any:

h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil

Particulars	Amount	Remarks if any:

i)	amount inadmissible under the proviso to section 36(1)(iii).	Nil
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	Nil
23	Particulars of payments made to persons specified under section 40A(2)(b).	

	Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)
23	**ARUNABEN BHANUSHALI**	**PARTNER**		**1512552**	**INTEREST ON CAPITAL**	
	BHAVIN MANGE	**PARTNER**		**1509567**	**INTEREST ON CAPITAL**	
	KAMLABEN J BHANUSHALI	**PARTNER**		**1507309**	**INTEREST ON CAPITAL**	
	MANIBEN BHANUSHALI	**PARTNER**		**1499022**	**INTEREST ON CAPITAL**	
	MOHANBHAI BHANUSHALI	**PARTNER**		**3013759**	**INTEREST ON CAPITAL**	
	NIKHIL VERSHI BHANUSHALI	**PARTNER**		**1509012**	**INTEREST ON CAPITAL**	
	PRAVIN BHANUSHALI	**PARTNER**		**1512496**	**INTEREST ON CAPITAL**	
	SHANTIBEN BHANUSHALI	**PARTNER**		**1508411**	**INTEREST ON CAPITAL**	
	URMILABEN BHANUSHALI	**PARTNER**		**1507884**	**INTEREST ON CAPITAL**	

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

Section	Description	Amount	Remarks if any:

25 Any amount of profit chargeable to tax under section 41 and computation thereof. **Nil**

Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

26 i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a) paid during the previous year; **Nil**

Nature of Liability	Amount	Remarks if any:	Section

b) not paid during the previous year; **Nil**

Nature of Liability	Amount	Remarks if any:	Section

B was incurred in the previous year and was

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

Nature of Liability	Amount	Remarks if any:	Section

b) not paid on or before the aforesaid date. **Nil**

Nature of Liability	Amount	Remarks if any:	Section

ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account. **No**

27 a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. **No**

b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. **Nil**

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

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

	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:

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.	**NA**

Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

29	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	**NA**

Nature of Income	Amount	Remarks if any:

29	B	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	**NA**

Nature of Income	Amount	Remarks if any:

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	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	**NA**

Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

30	B	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	**NA**

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

30	C	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,2021)	NA

Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

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	Nil

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

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

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Abhishekh Rajend Agarwal	**A-204,SHEETAL PARK,GIDC COLONY,KRISHNA SIGNATURE MALL,UMBERGAON,VALSAD, GUJARAT-396171**	**BBHPA9373D**	**680000**	**Cheque**	**Account payee cheque**
Ajaybhai	**B-302,SUSHANTI SOCIETY,CHHARWADA ROAD,NEAR AMBAMATA MANDIR,GUNJAN,GIDC VAPI,TAL-VAPI,DIST-VALSAD**		**307500**	**Cheque**	**Account payee cheque**
Amit Sarkar	**KALIYAN,KRUPA BUILDING,IMRAN NAGAR,KOLIWAD,VAPI,TAL-VAPI,DIST-VALSAD**	**EVAPS9958A**	**1632900**	**Cheque**	**Account payee cheque**
Amit Tiwari(Cancelled)	vapi	**AXKPT7955J**	**11000**	**Cheque**	**Account payee cheque**
Anand Tiwari	**NILKANTH APPT,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD**	**AQAPT6836D**	**1610200**	**Cheque**	**Account payee cheque**
Anil Shah	**FLAT NO-02,A WING,AARTI APPARTMENT,GIDC,CHANOD COLONY,VAPI-396195**	**AMGPS9705E**	**250000**	**Cheque**	**Account payee cheque**

Anilkal Shetty	AT POST-KADER,TAL-OMERGA,KADER,OSMANBED,MAHARASHTRA-413606		1450000	Cheque	Account payee cheque
BAKSHIS DESAI	VAPI	CAGPD2636H	100000	Cheque	Account payee cheque
Bharat Dama	FLAT NO-B-103,MALHAR SOCIETY,NAAR PIONEER BAKERY,CHANOD,TALUKA VAPI,DIST-VALSAD	CGQPD1607J	1100000	Cheque	Account payee cheque
Bharatbhai	VAPI	BQGPT1771G	200000	Cheque	Account payee cheque
Binu Nair	FLAT NO-06,DHAWAL APARTMENT,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	AINPN1324P	1600000	Cheque	Account payee cheque
DAMJIBHAI	2831,BHOLE NIWAS,UNIQUE NAGAR-PIRMORA,MAA BHAGVATI SCHOOL,DUNGARA,PARDI		2150000	Cheque	Account payee cheque
Damjibhai(Cancelled)	2831,BHOLE NIWAS,UNIQUE NAGAR-PIRMORA,MAA BHAGVATI SCHOOL,DUNGARA,PARDI	ABNPB4904E	400000	Cheque	Account payee cheque
Deepak Sambhubhai Bhanushali	VAPI	AMTPR6186M	2000000	Cheque	Account payee cheque
Deovart Singh	R.C.F 19/222,CHANOD COLONY,GIDC VAPI,HANUMAN TEMPLE,TAL-VAPI,DIST-VALSAD	AWUPS7295R	1000000	Cheque	Account payee cheque
Dev Sharma	FLAT NO-303/C,SARGAM SOCIETY,CHHARWADA ROAD,OPP-GHATKOPAR SWEET VAPI,TAL-VAPI,DIST-VALSAD	BPSPS9005P	1725800	Cheque	Account payee cheque
Devajibhai Gajra	ROOM NO-203,ABHILASHA APPARTMENT,MORARJI CIRCLE,NEAR DAN HOTEL,VAPI,TAL-VAPI	BSXPB2290R	200000	Cheque	Account payee cheque
Devdasbhai	RCF-14158,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD		2076840	Cheque	Account payee cheque
Devnath Roy	D-1 APPARTMENT,G-1 SARVAIYA NAGAR,GEETA NAGAR,NEAR CITY POITE,BESIDE GUJARATI SCHOOL,VAPI,TAL-VAPI,DIST-VALSAD	AGWPR2821E	1050000	Cheque	Account payee cheque
Devraj Shami	B/102,TRIVENI APARTMENT,CHS LTD,PLOT NO-157/160,OPP-KPC COLLEGE SECTOR-19,KHARGHAR,RAIGARH,MAHARASHTRA-410210	ABAPS8749P	252500	Cheque	Account payee cheque
Dhananjay	VAPI		1050000	Cheque	Account payee cheque
Dharmeshbhai	DUNGRA VAPI,TAL-VAPI,DIST-VALSAD	AGAPL1164A	1951000	Cheque	Account payee cheque
Dilip Dabholkar	HRH QUARTER,ROOM NO-27,HARIA ROTARY HOSPITAL QUARTER,GIDC VAPI,TAL-VAPI,DIST-VALSAD	BDYPD1714Q	800000	Cheque	Account payee cheque
Dilip Kumar(Cancelled)	VAPI	CWRPS4335P	150000	Cheque	Account payee cheque

Dilip Sahoo	VAPI	BGRPS3774F	51000	Cheque	Account payee cheque
Dilip Sahoo	FLAT NO-204,SAGAR RESIDENCY,OPP.AMBEMA TEMPLE,CHANOD COLONY,CHANOD,VAPI,DIST-VALSAD	EQZPS2342G	1021000	Cheque	Account payee cheque
Dimple Patel	VAPI	AZMPP3069K	100000	Cheque	Account payee cheque
Gauravkumar Gupta	RBL 69/746,DUNGRA COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD-396193	ATUPG4024B	210000	Cheque	Account payee cheque
Girish Patel(Cancelled)	VAPI	ADSPP2106P	251000	Cheque	Account payee cheque
Girish Tiwari	201,2ND FLOOR,SANIDHYA APP CO OP SOCIETY,CHANOD GAON,VAPI,DIST-VALSAD	AUWPT2440D	1151000	Cheque	Account payee cheque
Gyaneshwar Rao(Cancelled)	VAPI	AOKPR5527F	250000	Cheque	Account payee cheque
Haresh Kataria	202,NEEL GAGAN APPARTMENT,CHANOD COLONY,GIDC,VAPI,TALUKA-VAPI,DIST-VALSAD	DUBPK4515C	400000	Cheque	Account payee cheque
Harshil Raje	VAPI	BRAPG3600A	180000	Cheque	Account payee cheque
Hemlata S. Bhanushali	E-202,ADARSH VIHAR,GUNJAN ROAD,OPP-LOWPRICE SUPER STORE,VAPI,TAL-VAPI,DIST-V ALSAD	AOHPB7262E	1000000	Cheque	Account payee cheque
Hemlataben G.Patel	1338/0 KUMBHARWAD-TEKRA UPPER,DUNGRA,TALUKA-PAR DI,DIST-VALSAD	AOHPB7262E	1195000	Cheque	Account payee cheque
Hirendra Gupta	MAHPUR,SAIDPUR,GHAZIPUR, P.O.MAHPUR,UTTAR PRADESH-233304	AQSPD4831A	600000	Cheque	Account payee cheque
Hitesh Thakkar	A/203,VRUNDAN CO OP HSG SOC,HARYA PARK,DUNGRA,DEGAM,VALS AD,GUJARAT-396191	ADQPT4920M	200000	Cheque	Account payee cheque
J. P. Singh	PRIYA PALACE 60B,HARIA PARK,DUNGRA,TAL-VAPI,DIST -VALSAD	GGLPS9681A	150000	Cheque	Account payee cheque
Jagdishbhai Naranji Nanda	R NO-F2/203,SAI COMPLEX,DADRA,OPP-RATA N PETROL PUMP,DADRA & NAGAR HAVELI-396230	EHRPB2540A	1170000	Cheque	Account payee cheque
Janvi Gore	RCF-15/178,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	BDXPG3682H	1875000	Cheque	Account payee cheque
Jaya Bhanushali	C-108,EVEREST CO OP HOUSING SOCIETY,AMBAMATA ROAD,NEAR AMBAMATA TEMPLE,GIDC VAPI,TAL-VAPI,DIST-VALSAD	AOHPB7235H	1645000	Cheque	Account payee cheque
Jayeshbhai	202,KHODIYAR KRUPA APPARTMENT,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	BLOPK7580H	400000	Cheque	Account payee cheque
Jayeshbhai Mahajan	ROOM NO-301,SUNSINE CITY,DESAIWAD,KOPARLI ROAD,CHHIRI,TAL-VAPI,DIST-VALSAD		1380000	Cheque	Account payee cheque
Jerambhai Bhanushali	VAPI	APKPB7176B	400000	Cheque	Account payee cheque

Jessy Reji	CHARUVILLA VEEDU MANJAKALA,MANJAKALA PO,THALAVOOR,KOLLAM,KERALA-691508	BQBPJ7761B	250000	Cheque	Account payee cheque
Jessy Shanju	CHARUVILLA PUTHEN VEEDU,PAZHAGALAM,NALLILA PO,KOLLAM,NEDUMPANA,KOLLAM,KERALA-691515	APHPT0974Q	300000	Cheque	Account payee cheque
Johnbhai	201,YOGIKRUPA CO-OP HOUSING,OPP S T MARY SCHOOL,CHANOD COLONY,VAPI,TAL-VAPI,DIST-VALSAD		600000	Cheque	Account payee cheque
K K S Babu	VAPI		650000	Cheque	Account payee cheque
Kanaiya Mav	106,NEEL GAGAN APPARTMENT,PLOT NO-1219,H-2,CHANOD COLONY,CHANOD,GIDC VAPI,TALUKA-VAPI,DIST-VALSAD	AMVPM8832D	1700000	Cheque	Account payee cheque
Kavita Pradeep Ante	VAPI	BDYPA7189N	50000	Cheque	Account payee cheque
Ketanbhai	A/402,PRAMUKH RESIDENCY,DAMAN ROAD CHALA,VAPI,TAL-VAPI,DIST-VALSAD	AMJPB1650L	1772500	Cheque	Account payee cheque
Ketanbhai	203,SIMIT CHS,SHANTI NAGAR,GIDC GUNJAN,VAPI,TALUKA-VAPI,DIST-VALSAD-396195	BQKPB5309Q	980100	Cheque	Account payee cheque
Khimji Lalaji Mall	B/804,RISHIKESH CO OP HO SOC,TITHAL ROAD,VALSAD,DIST-VALSAD	AAZPM0773D	1200000	Cheque	Account payee cheque
Kishor Dama	VAPI	AGWPD0971D	300000	Cheque	Account payee cheque
Kusum Shinde	E-501,DAHISAR MANDAKINI CHS,SHIV VALLABH ROAD,NEAR 298 LAST BUS STOP RAWALPADA,DAHISAR EAST,MUMBAI,MAHARASHTRA-400068	FNNPS0374E	2143800	Cheque	Account payee cheque
Kusumben	39,HITHER BROOM ROAD,HAYES MIDDLE SEX,UB3 3AE		490000	Cheque	Account payee cheque
Laljibhai	VAPI		400000	Cheque	Account payee cheque
Laxmi Jha	S/O BHOGNARAYAN JHA,RCL,29/346,CHANOD COLONY,NEAR KALI MATA TEMPLE,GIDC,VAPI,VALSAD,GUJARAT-396195	BAIPJ6343N	800000	Cheque	Account payee cheque
Limita Mambarabati	ROOM NO-19,NIPA NIKETAN,BHULA NAGAR,CHANOD,VAPI,TAL-VAPI,DIST-VALSAD	BWEPM2734G	1760000	Cheque	Account payee cheque
Lopesh Vyas	D-105,SHYAM CO OP HSG SOC LTD,HARIA PARK,DUNGRA,TAL-VAPI,DIST-VALSAD	ALAPV3140P	306500	Cheque	Account payee cheque
Lopesh Vyas	D-105,SHYAM CO OP HSG SOC LTD,HARIA PARK,DUNGRA,TAL-VAPI,DIST-VALSAD	ADMPV8732H	1200000	Cheque	Account payee cheque

Madhubala Rander	SANTKRUPA BUILDING,GOKUL NAGAR,NEAR CHALLENGE GROUND,BHIWANDI,THANE,MAHARASHTRA-421308	ABKPR0571Q	1650000	Cheque	Account payee cheque
Maheshbhai	CHANOD COLONY,CHANOD-13,TAL-VAPI,DIST-VALSAD		1320000	Cheque	Account payee cheque
Manish	VAPI		21000	Cheque	Account payee cheque
Manishaben	RBL 45/537,SILVASSA ROAD,NEAR SHIV TEMPLE,CHANOD COLONY,VAPI,TAL-VAPI,DIST-VALSAD	GCMPS9475M	2200000	Cheque	Account payee cheque
Mileshkumar Thakkar(Cancelled)	VAPI	AEIPT2243N	400000	Cheque	Account payee cheque
N M Jain	C/112,BHAIDAYA NAGAR,BUILDING-D,NAVGHAR ROAD,OPP-KASTURI PARK,THANE,BHAYANDER EAST,MAHARASHTRA-401105	AQHPJ1547Q	870000	Cheque	Account payee cheque
N M Jain	C/112,BHAIDAYA NAGAR,BUILDING-D,NAVGHAR ROAD,OPP-KASTURI PARK,THANE,BHAYANDER EAST,MAHARASHTRA-401105	AFJPJ2793K	1501000	Cheque	Account payee cheque
Navneet B.Patel	VAPI	BWHPP6822K	300000	Cheque	Account payee cheque
Neeraj Baboo Sharma	VAPI	EXJPS8759G	350000	Cheque	Account payee cheque
Neetaben	JALARAM PLOT 2,STREET NO.3,OPP SHIV SANGAM COMPLEX,UNIVERSITY ROAD,RAJKOT	AEZPY1550Q	700000	Cheque	Account payee cheque
Neetaben	VAPI	AEZPY1550Q	1400000	Cheque	Account payee cheque
Nilesh Prajapati	201,MAHALAXMI CO OP HOUSING SOCIETY,CHANOD,COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	CYPPP2879D	633865	Cheque	Account payee cheque
Piyusbhai Siroya(Cancelled)	OPP-MITHIBAI COLLEGE,ROOM NO-1,NAMRATA CHAWL,NEHRU NAGAR,V M ROAD,VILE PARLE(WEST),MUMBAI,MAHARASHTRA-400056	EQZPS1802M	1145000	Cheque	Account payee cheque
Piyush Siroya	OPP-MITHIBAI COLLEGE,ROOM NO-1,NAMRATA CHAWL,NEHRU NAGAR,V M ROAD,VILE PARLE(WEST),MUMBAI,MAHARASHTRA-400056	EQZPS1802M	1715000	Cheque	Account payee cheque
Prakashbhai	1212,A-H2,BEAUTY HOME,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	AAGPY4584K	2869500	Cheque	Account payee cheque
Pramod Mishra	B-202,SHREE BALKRISHNA COMPLEX,OPPOSITE SIV MANDIR,CHANOD,TAL-VAPI,DIST-VALSAD	BWZPM9753N	1821430	Cheque	Account payee cheque

Prasant Singh	303 ASHWINI APARTMENT,HARIA PARK,DUNGRA ROAD,VAPI,NEAR L.G.HARIA SCHOOL,TAL-VAPI,DIST-VALSAD,GUJARAT-396191	EOHPS8890K	2282800	Cheque	Account payee cheque
Pravin Prajapati	TAMBADI TRAN RASTA,KARWAD,TAL-VAPI,DIST-VALSAD	AFBPN9816R	1561300	Cheque	Account payee cheque
Preeti Jha	FLAT NO-202,HARI KRUPA APARTMENT,HARIA PARK,SILVASSA ROAD,DUNGRA,TAL-VAPI,DIST-VALSAD	AHPPJ4849L	600000	Cheque	Account payee cheque
Rajabhai	FLAT NO-E217 OMKAR CO OPP HOUSING SOCIETY,NEAR MORARJI CIRCLE ROAD,GUNJAN VAPI,TAL-VAPI,DIST-VALSAD	AEVPB0616C	855000	Cheque	Account payee cheque
Rajendra G.Desai	VAPI	BTTPD1138D	1100000	Cheque	Account payee cheque
Rajinder Singh	B-2/102,RAJMOTI COMPLEX 1,CHHARWADA ROAD,VAPI,TAL-VAPI,DIST-VALSAD	AMHPS6967K	1347250	Cheque	Account payee cheque
Raju Rao	202/203,AMIKUNJ COMPLEX,CHANOD COLONY,BEHIND ARTI APARTMENT,NEAR GURUDWARA,GIDC VAPI,TAL-VAPI,DIST-VALSAD-396195	AGUPR0309M	100000	Cheque	Account payee cheque
Rakeshbhai	vapi	AULPP8499H	101000	Cheque	Account payee cheque
Ramesh R	VAPI		575000	Cheque	Account payee cheque
Ritesh Agrawal	VAPI	AKGPA4828C	100001	Cheque	Account payee cheque
Rupesh Sharma	9/135,MANINAGAR,NEAR MARATHI SCHOOL,CHANOD,VAPI,TAL-VAPI,DIST-VALSAD	CWUPK9804N	1738000	Cheque	Account payee cheque
S K Singh	FLAT NO-A202,SAGAR RESIDENCY,NEAR BHAKTI APPT,CHANOD,VAPI,DIST-VALSAD	BHOPS7579A	2217250	Cheque	Account payee cheque
S K SINGH	FLAT NO-A202,SAGAR RESIDENCY,NEAR BHAKTI APPT,CHANOD,VAPI,DIST-VALSAD	BHOPS7579A	2417250	Cheque	Account payee cheque
Sachin Thorat(Cancelled)	F-101,BUILDING F,LAKE VIEW RESIDENCY,OPPOSITE GURUDWARA,DUNGRA GAON,VAPI,TAL-VAPI,DIST-VALSAD	AHDPT8427E	250000	Cheque	Account payee cheque
Sachinbhai	1/106,SHRADHA BUILDING,JERBAI WADIA ROAD,NEAR TATA HOSPITAL,PAREL,MUMBAI,NAHARASHTRA-400012		1292848	Cheque	Account payee cheque
Sajo Varghese	S-1,SANJOS BHAVAN,ROYAL RESIDENCY,CHHARWADA ROAD,GOKUL VIHAR,VAPI,TAL-VAPI,DIST-VALSAD	AJZPV7149K	2283800	Cheque	Account payee cheque
Sandeep Tripathi(Cancelled)	VAPI	AXMPT4891R	100000	Cheque	Account payee cheque

Sarith Salgunan Elantholil	FLAT NO-807,TOWER C,ALTA MONTE BLDG,KURAR VILLAGE,MALAD(E)	AAEPE5203D	600000	Cheque	Account payee cheque
Satish Dama	VAPI	ADJPD2505K	150000	Cheque	Account payee cheque
Shankar A. Songavkar	21/249,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	IDBPS6301E	442800	Cheque	Account payee cheque
Shankarlal Bhanushali(Cancelled)	VAPI	ABOPB8487B	500000	Cheque	Account payee cheque
Shantilal	202-HARSIDDHI APPARTMENT,DILIP NAGAR,CHANOD,SILVASSA ROAD,VAPI,TAL-VAPI,DIST-VALSAD		1874000	Cheque	Account payee cheque
Sharda Singh(Cancelled)	VAPI	JORPS4155A	150000	Cheque	Account payee cheque
Sharda Singh(Cancelled)	VAPI	JORPS4155A	1001000	Cheque	Account payee cheque
Shiv Bachhan	FLAT NO-A-201,SHRI HARI APARTMENT,A WING,OPP SHRI LG HARIYA SCHOOL,HARIA PARK,DUNGRA,TALUKA-VAPI, DIST-VALSAD	ANHPS5085P	1260600	Cheque	Account payee cheque
Sohil Joshi	VAPI	AAEPJ9334Q	101000	Cheque	Account payee cheque
Sonam Gurtoo	4/36-1,F-2,CHITRAKOOT,SECTOR-4,NEAR STEP BY STEP PRE SCHOOL,JAIPUR,RAJASTHAN, 302201	AKQPG5890G	350000	Cheque	Account payee cheque
Sreeju Pillai	207,SWASTIK CO OPP HSG SOC,CHANOD COLONY,KACHHIWADI,CHANOD,TAL-VAPI,DIST-VALSAD	BGRPP8033Q	2812000	Cheque	Account payee cheque
Sumit Kumr	VAPI	CGVPK0950N	700000	Cheque	Account payee cheque
Sumitran	FLAT NO-103/A,SAJAVAT CO OP HSG SOCIETY LTD,PIONEER BAKERY,AMBEMATA MANDIR,GIDC CHANOD,TAL-VAPI,DIST-VALSAD		1440730	Cheque	Account payee cheque
Sunil Sharma	FLAT NO-A-2/202,ADVANCE COMPLEX,NEAR GREEN VIEW HOTEL,NH NO-8,VAPI,VALSAD	EBNPS4765N	300000	Cheque	Account payee cheque
Suparna Ghosh	D-403,RAJ RESIDENCY-1,BALITHA,VAPI,TAL-VAPI,DIST-VALSAD	AMDPG3220H	300000	Cheque	Account payee cheque
Suresh Gopal Nair(Cancelled)	VAPI	AELPN8605H	250000	Cheque	Account payee cheque
Sureshchand Yadav	MUMBAI	ADTPY3792K	153000	Cheque	Account payee cheque
Swarup Shah	401,RATNASHILA APP,NEHRU STREET,NEAR JAIN MANDIR,VAPI,TALUKA-VAPI,DIST-VALSAD	BDEPS4823D	1200000	Cheque	Account payee cheque
Umesh Pradhanbhai Chaunada	PARSHWANATH CO OP HSG SOCIETY,CHANOD COLONY,GIDC VAPI,TALUKA-VAPI,DIST-VALSAD	AEPPC9871E	400000	Cheque	Account payee cheque

Viji S Kallada	VAPI	APFPK1297P	550000	Cheque	Account payee cheque
Vishal Bhanushali	VAPI	DINPB0551F	400000	Cheque	Account payee cheque
Vishal Pillai	FLAT NO-B-105,SHYAM CO OP HSG SOC LTD,VAPI SILVASSA ROAD,OPP-AMBA MATA TEMPLE,DUNGRA,TALUKA-VAPI,DIST-VALSAD	COLPP5598B	510000	Cheque	Account payee cheque
Yogesh Mahajan	VAPI	BHUPM8368R	290000	Cheque	Account payee cheque
Yogeshbhai	VAPI	EEJPS9712C	1951789	Cheque	Account payee cheque

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 — **Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt

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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year — **Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt

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 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 — **Nil**

Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment

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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year — **Nil**

Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment

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:

Name of the payee	Address of the payee	PAN of the payee (optional)	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

Amit Sarkar	KALIYAN,KRUPA BUILDING,IMRAN NAGAR,KOLIWAD,VAPI,TAL-VAPI,DIST-VALSAD	EVAPS9958A	130000	1502900	Cheque	Account payee cheque
Amitkumar Singh(Cancelled)	VAPI	FOQPS3173M	150000	551000	Cheque	Account payee cheque
Balubhai Dangodra(Cancelled)	VAPI	CRSPD2718K	500000	1225000	Cheque	Account payee cheque
Bharatbhai	VAPI	BQGPT1771G	100000	100000	Cheque	Account payee cheque
Binu Nair	FLAT NO-06,DHAWAL APARTMENT,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	AINPN1324P	250000	1631000	Cheque	Account payee cheque
Chandrakant(Cancelled)	VAPI	AJTPD0589R	51000	51000	Cheque	Account payee cheque
Damjibhai(Cancelled)	VAPI	AHRPB2221J	200000	1650000	Cheque	Account payee cheque
Dev Sharma	FLAT NO-303/C,SARGAM SOCIETY,CHHARWADA ROAD,OPP-GHATKOPAR SWEET VAPI,TAL-VAPI,DIST-VALSAD	BPSPS9005P	198900	1526900	Cheque	Account payee cheque
Dharmeshbhai	DUNGRA VAPI,TAL-VAPI,DIST-VALSAD	AGAPL1164A	120000	1148140	Cheque	Account payee cheque
Haresh Kataria	202,NEEL GAGAN APPARTMENT,CHANOD COLONY,GIDC,VAPI,TALUKA-VAPI,DIST-VALSAD	DUBPK4515C	150000	1851000	Cheque	Account payee cheque
Indrajit Yadav	VAPI		200000	290000	Cheque	Account payee cheque
Janvi Gore	RCF-15/178,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	BDXPG3682H	200000	200000	Cheque	Account payee cheque
Kamaldev Shree Prasad(Cancelled)	vapi		250000	250000	Cheque	Account payee cheque
Kaptan Tiwari [Cancelled]	VAPI	AHDPT2184Q	250000	250000	Cheque	Account payee cheque
Laxmanbhai(Cancelled)	VAPI	BFZPK5229Q	200000	200000	Cheque	Account payee cheque
Limita Mambarabati	ROOM NO-19,NIPA NIKETAN,BHULA NAGAR,CHANOD,VAPI,TAL-VAPI,DIST-VALSAD	BWEPM2734G	201000	1699000	Cheque	Account payee cheque
Mileshkumar Thakkar(Cancelled)	VAPI	AEIPT2243N	400000	400000	Cheque	Account payee cheque
Nagraj Shetty [Cancelled]	VAPI	AIEPS5947E	401000	401000	Cheque	Account payee cheque
Pankaj V. Dalal(Cancelled)	VAPI	AIEPD7954L	100000	100000	Cheque	Account payee cheque

Pawan Tiwari [Cancelled]	VAPI	AJJPT5203E	250000	250000	Cheque	Account payee cheque
R. A. Mourya(Cancelled)	VAPI		250000	250000	Cheque	Account payee cheque
Rupesh Sharma	9/135,MANINAGAR,NEAR MARATHI SCHOOL,CHANOD,VAPI,TAL-VAPI,DIST-VALSAD	CWUPK9804N	50000	1988000	Cheque	Account payee cheque
S K SINGH	FLAT NO-A202,SAGAR RESIDENCY,NEAR BHAKTI APPT,CHANOD,VAPI, DIST-VALSAD	BHOPS7579A	200000	2217250	Cheque	Account payee cheque
Sajo Varghese	S-1,SANJOS BHAVAN,ROYAL RESIDENCY,CHHARWADA ROAD,GOKUL VIHAR,VAPI,TAL-VAPI,DIST-VALSAD	AJZPV7149K	500000	1783800	Cheque	Account payee cheque
Sandeepbhai(Cancelled)	VAPI	AZEPT1275H	300000	300000	Cheque	Account payee cheque
Sanjaybhai Patulkar	VAPI	ATOPP1659H	300000	2301000	Cheque	Account payee cheque
Shankar A. Songavkar	21/249,CHANOD COLONY,GIDC VAPI,TAL-VAPI,DIST-VALSAD	IDBPS6301E	50000	1477500	Cheque	Account payee cheque
Shantilal	202-HARSIDDHI APPARTMENT,DILIP NAGAR,CHANOD,SILVASSA ROAD,VAPI,TAL-VAPI,DIST-VALSAD	AFBPC1077K	329000	1545000	Cheque	Account payee cheque
Swarup Shah	401,RATNASHILA APP,NEHRU STREET,NEAR JAIN MANDIR,VAPI,TALUKA-VAPI,DIST-VALSAD	BDEPS4823D	200000	1900000	Cheque	Account payee cheque
Yogeshbhai	VAPI	EEJPS9712C	110000	1952900	Cheque	Account payee cheque

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 — **Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	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

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 — **Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

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

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
				Amount	Order U/S and date	
1	2018-19	**Loss from business other than loss from speculative business and specified business**	**9822225**	**9822225.00**	**143(1)**	.
2	2018-19	**Unabsorbed depreciation**	**67827**	**67827.00**	**143(1)**	.
3	2019-20	**Loss from business other than loss from speculative business and specified business**	**16859370**	**16859370.00**	**143(1)**	.
4	2019-20	**Unabsorbed depreciation**	**104979**	**104979.00**	**143(1)**	.

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.	**NA**
c)	Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	**No**
d)	Whether the assesse has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	**No**
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.	**NA**

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **Nil**

Section	Amount	Remarks if any:

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**

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10

SRTO00915F	194J	Fees for professional or technical services	1417730	1092730	1092730	109273				
SRTO00915F	194C	Payments to contractors	34300090	34300090	34300090	466449				
SRTO00915F	192	Salary	802025	0	0	0				

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
SRTO00915F	26Q	31-Jul-2019	31-Jul-2019	Yes	
SRTO00915F	26Q	31-Oct-2019	25-Oct-2019	Yes	
SRTO00915F	26Q	31-Jan-2020	29-Jan-2020	Yes	
SRTO00915F	26Q	31-May-2020	23-Jun-2020	Yes	

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

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.
SRTO00915F	62	62	09-Jul-2019
SRTO00915F	3518	3518	29-Oct-2019

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :

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.
NA									

B Finished products :

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.
NA							

C By products :

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.
NA							

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- **NA**

(a) Total amount of distributed profits	amount of reduction as referred to in section	(b) Total tax paid thereon	(c)Date of Payments with Amount	Remarks if any:

		115-O(1A) (i)	115-O(1A) (ii)			Dates of payment	Amount	

	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2	NA
		Amount Received(in Rs)	Date of receipt	Remarks if any:
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	NA	
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No	

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

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		**111550122**			**0**	
Gross profit/turnover	**21851989**	**111550122**	**19.59**	**0**	**0**	**0.00**
Net profit/turnover	**4780571**	**111550122**	**4.29**	**0**	**0**	**0.00**
Stock-in-trade/turnover	**226631429**	**111550122**	**203.17**	**0**	**0**	**0.00**
Material consumed/finished goods produced	**0**	**0**	**0.00**	**0**	**0**	**0.00**

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

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42 a Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B **NA**

Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:

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 **NA**

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2021)			NA		
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	

For KAKARIA AND ASSOCIATES LLP
Chartered Accountants
(Firm Regn No.: W100601)

KAKARIA AND ASSOCIATES LLP * CHARTERED ACCOUNTANTS * M. No. 108812 VAPI

(JAIPRAKASH H. SHETHIYA)
PARTNER
Membership No: 108812

Place :VAPI
Date : 15/10/2020
UDIN : 20108812AAAAZW6266

ODHAVKRUPA DEVELOPERS
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
plant	15%	3,35,153	1,09,766	0	0	0	58,505	3,86,414
plant	40%	34,564	0	0	0	0	13,826	20,738
Furniture and Fitting	10%	2,10,483	0	0	0	0	21,048	1,89,435
Total		**5,80,200**	**1,09,766**	**0**	**0**	**0**	**93,379**	**5,96,587**

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% plant

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Air Conditioner	0	1,09,766	1,09,766	18/01/2020	18/01/2020
	Total	**0**	**1,09,766**	**1,09,766**		

M/S. ODHAVKRUPA DEVELOPERS
A/C. YEAR : 01.04.2019 TO 31.03.2020

NOTES ATTACHED TO & FORMING PART OF REPORT IN FORM 3-CD

1. CONSTITUTION OF FIRM :-

(Ref: Clause 9(a)of 3CD

The assessee firm is constituted vide partnership deed dated 21st September, 2011.

The Partner and their Profit & Loss sharing Ratio as on **31.3.2020** are as Under :-

NAME OF THE PARTNERS	% SHARE
BHAVIN MANGE	10%
URMILABEN BHANUSHALI	10%
SHANTIBEN BHANUSHALI	10%
MANIBEN BHANUSHALI	10%
NIKHIL VERSHI BHANUSHALI	10%
KAMLABEN J BHANUSHALI	10%
MOHANBHAI BHANUSHALI	20%
ARUNABEN BHANUSHALI	10%
PRAVIN BHANUSHALI	10%
TOTAL	100%

2. NATURE OF BUSINESS/BUSINESS ACTIVITY:-

(Ref: Clause 10 (a)of 3CD

The assessee is Carrying on a business as a Builders - Operating of Real Estate of Self Owned Buildings (Residential & Non Residential) - 07002 which is carried in the name & style of M/s. ODHAVKRUPA DEVELOPERS.

Sector	Sub Sector	Code
Real Estate And Renting Services	Operating of Real Estate of Self Owned Buildings (Residential & Non Residential)	07002

3. **DISCLOSURES AS PER ICDS:**

(Ref: Clause 13(f) of 3CD)

ICDS	**Disclosure**	**Description (Optional)**
ICDS I	Significant Accounting Policies: 1. The assessee is following mercantile system of accounting. 2. Fixed Assets are stated at cost less depreciation. 3. Depreciation is provided on W.D.V. basis. 4. Sales are Exclusive of GST & net off trade discount . 5. Purchase are Exclusive of GST credit of which is availed paid/ payable on purchases.	
ICDS II	a) Accounting Policies: 1. WIP valued at cost or estimated realisable value whichever is lower. 2. The stock is as taken , valued and certified by the assessee.	
ICDS III	This ICDS is not applicable to the assessee.	
ICDS IV	1.Sales are recorded exclusive of GST and net of trade discounts. 2.Income from real estate sales is recognised on the transfer of all significant risks and rewards of ownership to the buyers and it is not unreasonable to expect ultimate collection and no significant uncertainty exists regarding the amount of consideration. Determination of revenues under the percentage of completion method necessarily involves making estimates by the Company. Revenue from construction and project related activity is recognised by applying Percentage Completion Method (PCM) to sale of tenements. Percentage of completion is determined as a proportion of cost incurred to date (excluding property acquisition cost) to the total estimated project cost (excluding property acquisition cost). Project becomes eligible for revenue recognition when the percentage of completion of project exceeds 25%.	
ICDS V	1.Disclosure as per ICDS V have been made against Clause No 18 of Form 3CD	
ICDS VII	The assessee has not received any Government grants and hence the disclosure under this ICDS is not applicable.	
ICDS IX	Accounting Policies: a) Borrowing costs include interest, other costs incurred in connection with borrowing. General	

	and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred. b) The amount of borrowing cost capitalised during the previous year is nil	
ICDS X	As per Annexure I	

4. **METHOD OF STOCK VALUATION :-**

(Ref: Clause 14(a) of 3CD)

a) WIP valued at cost or estimated realisable value whichever is lower.
b) The stock is as taken, valued and certified by the assessee.

The stock at the year end is as taken, valued and certified by the Partners of firm.

5. **REVENUE RECOGNITION :**

- Sales are recorded exclusive of GST and net of trade discounts.
- Income from real estate sales is recognised on the transfer of all significant risks and rewards of ownership to the buyers and it is not unreasonable to expect ultimate collection and no significant uncertainty exists regarding the amount of consideration. Determination of revenues under the percentage of completion method necessarily involves making estimates by the Company. Revenue from construction and project related activity is recognised by applying Percentage Completion Method (PCM) to sale of tenements. Percentage of completion is determined as a proportion of cost incurred to date (excluding property acquisition cost) to the total estimated project cost (excluding property acquisition cost). Project becomes eligible for revenue recognition when the percentage of completion of project exceeds 25%.

6. PERSONAL EXPENSES DEBITED TO PROFIT & LOSS ACCOUNT:

(Ref: Clause 21(a) of 3CD)

It was not possible for us to verify the personal expenses if any, debited to profit & loss account. However, We have been informed by assessee that no personal expenses have been debited to the profit & loss account.

7. AMOUNT INADMISSIBLE U/S 40A(3) READ WITH RULE 6 DD:

(Ref: Clause 21 (d) of 3CD)

Aggregate of Cash payments made by the assessee in a day to any person in respect of any expenditure does not exceed Rs. 10,000/- & Rs. 35,000/- in case of transporter for plying/leasing/hiring goods carriage.

In respect of payment made by cheque/DD it is not possible for us to verify whether the payments made by the assessee to any person in respect of any expenditure in a day to any person in excess of Rs. 10,000/-, Rs. 35,000/- in case of transporter, were made otherwise than by account payee cheque or bank draft, as necessary evidence is not in the possession of the assessee.

8. PARTICULARS OF INTEREST INADMISSIBLE U/S 23 OF THE MICRO SMALL AND MEDIIUM ENTEPRISE DEVLOPMENT ACT, 2006

(Ref: Clause 22 of 3CD)

As the assessee has neither provided for nor has paid any interest payable under the MSMED Act 2006, no amount is admissible u/s 23of MSMED Act.

It explained to us that as necessary details are not available with the assessee, assessee has not identified whether the Supplier is either micro enterprise or small enterprise or medium enterprise.

9. PARTICULARS OF PAYMENTS MADE TO PERSON SPECIFIED UNDER SECTION 40A(2)(b)

(Ref: Clause 23 of 3CD)

No such payments were made during the Financial year.

10. PARTICULARS OF EACH LOANS/DEPOSITS TAKEN/ACCEPTED AND REPAID DURING THE YEAR :

(Ref: Clause 31(a) (b) (c) of 3CD)

11. PARTICULARS OF TDS/TCS :

(Ref: Clause 34 (a) (b) & (c) of 3CD

12. QUANTITAIVE DETAILS :-

(Ref: Clause 35(a) & (b) of 3CD)

It has been informed by the assessee that the number of item dealt with are numerous and the nature of business is such that it is not possible to maintain the quantitative details of stock. Hence, quantitative details of stock is not provided. The Assessee is following Guidance note on accounting for Real Estate Transaction Revised 2012 issued by the ICAI, therefore it is not possible to provide the Quantitative Details.

FOR, KAKARIA AND ASSOCIATES LLP,
CHARTERED ACCOUNTANTS.
Firm Regn. No. - 104558W/W100601

KAKARIA AND ASSOCIATES LLP
M. No.
108812
VAPI
CHARTERED ACCOUNTANTS

(JAIPRAKASH H. SHETHIYA)
PARTNER
M.No- 108812

PLACE : VAPI.
DATE : 15/10/2020
UDIN : 20108812AAAAW6266.