

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 2019 and the Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019 attached herewith, of SUNIL BHAGWATLAL DALAL 402, STERLING HERITAGE, 39, NS PATKAR MARG, GAMDEVI, MUMBAI, MAHARASHTRA, 400007 AAEPD3658F.

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 402,39, NS PATKAR MARG,STERLING HERITAGE,GAMDEVI,MUMBAI. and 0 branches.

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

(b) Subject to above,-

(A) I have obtained all the information and explanations which, to the best of My knowledge and belief, were necessary for the purposes of the audit.

(B) In My opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from My 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, 2019 ;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
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Place MUMBAI
Date 24/10/2019

Name VINOD KUMAR JAIN
Membership Number 036373
FRN (Firm Registration Number) 0111513W
Address 106, WESTERN EDGE II, A WING, BORIVALI EAST, OFF WESTERN EXPRESS HIGHWAY, MUMBAI, MAHARASHTRA, 400066

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		SUNIL BHAGWATLAL DALAL				
2	Address		402, STERLING HERITAGE, 39, NS PATKAR MARG, GAM DEVI, MUMBAI, MAHARASHTRA, 400007				
3	Permanent Account Number (PAN)		AAEPD3658F				
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 MAHARASHTRA	27AAEPD3658F1ZW				
5	Status		Individual				
6	Previous year from		01/04/2018 to 31/03/2019				
7	Assessment Year		2019-20				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
		Name				Profit Sharing Ratio (%)	
		Nil					
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
		Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	
						Remarks	
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
		Sector	Sub Sector		Code		
		FINANCIAL INTERMEDIATION SERVICES	Commercial loan activities		13006		
		PROFESSIONS	Business brokerage		16011		
		FINANCIAL INTERMEDIATION SERVICES	Investment activities		13010		
10	b	If there is any change in the nature of business or profession, the particulars of such change					
		Business	Sector	SubSector		Code	
		Nil					
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
		Yes					
		Books prescribed					
		Cash Book					
		Bank Book					
		Ledger					
		Journal					
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
		Cash Book (Computerized)	1ST FLOOR, KALYA N BHAVAN	OPP GAIWADI	MUMBAI	MAHARA SHTRA	400004
		Bank Book (Computerized)	1ST FLOOR, KALYA N BHAVAN	OPP GAIWADI	MUMBAI	MAHARA SHTRA	400004
		Ledger (Computerized)	1ST FLOOR, KALYA N BHAVAN	OPP GAIWADI	MUMBAI	MAHARA SHTRA	400004
		Journal (Computerized)	1ST FLOOR, KALYA N BHAVAN	OPP GAIWADI	MUMBAI	MAHARA SHTRA	400004
11	c	List of books of account and nature of relevant documents examined. Same as 11(b) above					

Books Examined				
Cash Book				
Bank Book				
Ledger				
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, 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		The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees. The accounting policies adopted in the preparations of the financial statements are consistent with those of previous year unless otherwise stated.		
ICDS II - Valuation of Inventories		Inventories comprising of Shares and Securities are valued at Lower of cost and net realizable value. The same is valued as per method specified in ICDS-8. Cost includes the purchase price and other associated cost directly incurred in bringing the inventory to its present location. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completions and estimated cost necessary to make the sale.		
ICDS IV - Revenue Recognition		Revenue is recognized to the extent that it is probable that the economic benefits will flow to the assessee and the revenue can be reliably measured. The following specific recognitions criteria must also be met before revenue is recognized: Income from Services Income from services is recognized as they are rendered, based on agreement / arrangement with the concerned parties. Rent Rent income is recognized on a time proportionate basis taking into account the period for which premises is provided on rent and the monthly rent agreed.		
ICDS V - Tangible Fixed Assets		Tangible fixed assets are stated at cost of acquisition provision if or depreciation is not made since assets are not put to use for business purposes. Gains or Losses arising from de-recognition of a Tangible or intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.		
ICDS IX - Borrowing Costs		Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalized as part of the cost of the respective asset. All other borrowing costs are recognized as an expense in the period in which they are incurred.		
ICDS X - Provisions, Contingent Liabilities and Contingent Assets		Provisions are recognized when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate. A present obligation that arises from past events whether it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent Liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events.		

		vents not wholly within the control of the Company. Claims against the firm where the possibility of any outflow of resources in settlement is remote, are not disclosed as contingent liabilities. Contingent liabilities are not recognized but are disclosed and contingent assets are neither recognized nor disclosed, in the financial statements.									
14 a	Method of valuation of closing stock employed in the previous year.							AT COST OR MARKET 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										
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned										
	Description							Amount			
16 c	Escalation claims accepted during the previous year										
	Description							Amount			
	Nil										
16 d	Any other item of income										
	Description							Amount			
	Nil										
16 e	Capital receipt, if any										
	Description							Amount			
	Nil										
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
	Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-										
	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
	Nil										
	* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page										
19	Amounts admissible under sections :										
	S.No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.							
	Nil										
20 a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]										
	Description									Amount	
20 b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):										
	Nature of fund				Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities			
	Nil										

21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc										
		Capital expenditure										
		Particulars								Amount in Rs.		
		Personal expenditure										
		Particulars								Amount in Rs.		
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party										
		Particulars								Amount in Rs.		
		Expenditure incurred at clubs being entrance fees and subscriptions										
		Particulars								Amount in Rs.		
		GARWARE CLUB								10425		
		Expenditure incurred at clubs being cost for club services and facilities used.										
		Particulars								Amount in Rs.		
		Expenditure by way of penalty or fine for violation of any law for the time being force										
		Particulars								Amount in Rs.		
		Expenditure by way of any other penalty or fine not covered above										
		Particulars								Amount in Rs.		
		Expenditure incurred for any purpose which is an offence or which is prohibited by law										
		Particulars								Amount in Rs.		
(b) Amounts inadmissible under section 40(a):-												
(i) as payment to non-resident referred to in sub-clause (i)												
(A) Details of payment on which tax is not deducted:												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)												
(A) Details of payment on which tax is not deducted:												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
		Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
		Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
		Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)												

(ix) tax paid by employer for perquisites under sub-clause (v)							
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;							
	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks	
(d) Disallowance/deemed income under section 40A(3):							
	(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:						Yes
	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available	Account	
	(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 Number of the payee, if available	Account	
(e) Provision for payment of gratuity not allowable under section 40A(7)							
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)							
(g) Particulars of any liability of a contingent nature							
	Nature Of Liability				Amount in Rs.		
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income							
	Nature Of Liability				Amount in Rs.		
	14A				12000		
(i) Amount inadmissible under the proviso to section 36(1)(iii)							
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006						
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 transaction	Payment Made(Amount)		
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.							
	Section	Description	Amount				
	Nil						
25 Any amount of profit chargeable to tax under section 41 and computation thereof.							
	Name of Person	Amount of income	Section	Description of Transaction	Computation if any		
	Nil						
26	(i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-						
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26	(i)(A)(a)	Paid during the previous year					
	Section	Nature of liability			Amount		
	Nil						
26	(i)(A)(b)	Not paid during the previous year					
	Section	Nature of liability			Amount		
	Nil						
26	(i)B	was incurred in the previous year and was					
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
	Section	Nature of liability			Amount		
	Tax,Duty,Cess,Fee etc		GST		19667575		
	Tax,Duty,Cess,Fee etc		TDS		12453332		
26	(i)(B)(b)	not paid on or before the aforesaid date					
	Section	Nature of liability			Amount		
	Nil						
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)			Yes	EXCEPT GST			
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts					No

		CENVAT/ITC	Amount						Treatment in Profit and Loss/Accounts				
		Opening Balance											
		Credit Availed											
		Credit Utilized											
		Closing/Outstanding Balance											
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-											
		Type	Particulars			Amount			Prior period to which it relates (Year in yyyy-yy format)				
		Nil											
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)												
		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												
		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.	Assessment Year	Amount (in Rs.)	forward as per sub-section (4) of section 94B:	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	Eknath Developers LLP	Naman Centre, C-31, G Block, BKC Bandra (E), Mumbai - 400 051	AAFFE0058B	54000000	No	175000000	Yes-Cheque	Account payee cheque		
	2	Evergreen Financial Services	215, Atrium, 10th Floor, Andheri Kurla Road, Andheri (e) Mumbai - 400093	AABFE9028R	10000000	No	310756143	Yes-Cheque	Account payee cheque		
	3	R.A. Associates	113-A Mittal Towers, Nariman Point, Mumbai - 400021	AAHFR8572P	444000000	No	1224675755	Yes-Cheque	Account payee cheque		
	4	RAK Construction Project Pvt. Ltd.	Previous KBK Infrastructure Development P.L. 113-A Nariman Point, Mumbai-21	AACCK8147P	195000000	No	343001197	Yes-Cheque	Account payee cheque		
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-									
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.				
	Nil										
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)											
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account									

		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt	
		Nil							
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt			
		Nil							
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a 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 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	Eknath Developers LLP	Naman Centre, C-31, G Block, BKC Bandra (E), Mumbai - 400 051	AAFFE00 58B	171700 000	175000000	Yes-Cheque	Account payee cheque
		2	Evergreen Financial Services	215, Atrium, 10th Floor, Andheri Kurla Road, Andheri (e) Mumbai - 400093	AABFE90 28R	100000 000	310756143	Yes-Cheque	Account payee cheque
		3	Kalpna Shantilal Haria	1101, Nootan Mahadeo Kripa CHS LTD, 90 Feet Road, Ghatko	AATPH13 33G	24000 00	4200000	Yes-Cheque	Account payee cheque

				par (E), Mumbai - 400077							
	4	Photo Gravurs India Pvt. Ltd.	21, Sheth Chambers, Dr. V.B. Gandhi Marg, Fort, Mumbai	AAEPD3658F	260000000	279546085	Yes-Cheque	Account payee cheque			
	5	R.A. Associates	113-A Mittal Towers, Nariman Point, Mumbai - 400021	AAHFR8572P	122000000	1224675755	Yes-Cheque	Account payee cheque			
	6	RAK Construction Project Pvt. Ltd.	Previous KBK Infrastructure Dev P.L. 113-A Nariman Point, Mumbai-21	AACCK8147P	2100000	343001197	Yes-Cheque	Account payee cheque			
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—									
		S.No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	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									
		If yes, please furnish the details of speculation loss if any incurred during the previous year									
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)									Yes	
		S.No	Section	Amount							
		1	80C		150000						

2		80TTA								10000		
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish Yes										
		S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	MUMS66665E	194J	Fees for professional or technical services	250000	250000	250000	25000	0	0	0
		2	MUMS66665E	194A	Interest other than Interest on securities	124073317	124073317	124073317	12407332	0	0	0
		3	MUMS66665E	194H	Commission or brokerage	180000	180000	180000	9000	0	0	0
		4	MUMS66665E	194J	Fees for professional or technical services	210000	210000	210000	21000	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	MUMS66665E	26Q	31/01/2019	24/01/2019	Yes					
		2	MUMS66665E	26Q	31/05/2019	17/05/2019	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish Not Applicable										
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment						
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*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 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									Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor									
38	Whether any audit was conducted under the Central Excise Act, 1944									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	1141536111				1157481350				
b	Gross profit / Turnover	0	1141536111	0%	0	1157481350	0%			
c	Net profit / Turnover	1191356173	1141536111	104.36%	983061437	1157481350	84.93%			
d	Stock-in-Trade / Turnover	569	1141536111	0%	569	1157481350	0%			
e	Material consumed/ Finished goods produced	0	0	0%	0	0	0%			
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)										
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings									
		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks			
		Nil								
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish									No

	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 Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	Expenditure relating to entities not registered under GST
		Nil					

Place **MUMBAI**
Date **24/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

VINOD KUMAR JAIN
036373
0111513W
106, WESTERN EDGE II, A WING, BORIVALI EAST, OFF WESTERN EXPRESS HIGHWAY, MUMBAI, MAHARASHTRA, 400066.

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	

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
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This form has been digitally signed by **SUNIL BHAGWATLAL DALAL** having PAN **AAEPD3658F** from IP Address **27.4.5.96** on **2019-10-26 13:49:26.0** .
Dsc SI No and issuer **2476673817322233600CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN**

