

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 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 **AADITYA CORPORATION SURVEY NO 488/3/5, ADITYA CORPORATION, NEAR SWAMINARAYAN GURUKUL, CHALA, VAPI, GUJARAT, 396191 ABKFA3875A,**

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 488/3/5, ADITYA CORPORATION, NEAR SWAMINARAYAN GURUKUL, CHALA,** and **0** branches.

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

We have audited the attached balance sheet of AADITYA CORPORATION as at 31st March 2019 and profit and loss account for the period ended as on that date annexed thereto. These financial statements are the responsibility of Partner. Our responsibility is to express an opinion on these financial statement based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Partner, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

(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 purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the 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 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 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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	In the absence of supporting evidence it is not possible for us to ascertain the personal element if any, in the expenses debited to the P and L account
2	Records produced for verification of payments through account payee cheque were not sufficient.	As Documents are lying with Bank
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	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 / refund under other tax laws came to our notice
5	Others.	Balance of Creditors and Debtors are Confirmed by Partners.
6	Proper stock records are not maintained by the assessee.	As there are large number of items in stock, quantity wise stock details is not provided by Partners

Place **VAPI**
Date **25/10/2019**

Name **CA SANJAY BADALA**
Membership Number **150711**
FRN (Firm Registration Number) **0135096W**
Address **1st FLOOR, 105 SUNRISE COMPLEX, NEAR INDIAN BANK, TELEPHONE EXCHANGE ROAD, GIDC CHAR RASTA, VAPI, GUJARAT, 396195**

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		AADITYA CORPORATION			
2	Address		SURVEY NO 488/3/5,ADITYA CORPORATION,NEAR SWA MINARAYAN GURUKUL,CHALA, , VAPI, GUJARAT, 3961 91			
3	Permanent Account Number (PAN)		ABKFA3875A			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services Tax GUJARAT	24ABKFA3875A1ZP			
5	Status		Firm			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	Name	Profit Sharing Ratio (%)				
	BHAVIK APANI	50				
	RAJESHWAR KATARIA	25				
	SAILESH BALDANIYA	25				
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	
	CONSTRUCTION	Building completion			06004	
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					
	Books prescribed					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	CASH BOOK	SURVEY NO 488/3/5, ADITYA CORPORATION,NEAR SWAM INARAYAN GURUKUL	CHALA	VAPI	GUJARAT	396191
	BANK BOOK	SURVEY NO 488/3/5, ADITYA CORPORATION,NEAR SWAM INARAYAN GURUKUL	CHALA	VAPI	GUJARAT	396191
	PURCHASE REGISTER	SURVEY NO 488/3/5, ADITYA CORPORATION,NEAR SWAM	CHALA	VAPI	GUJARAT	396191

		INARAYAN GURUKUL				
SALES REGISTER		SURVEY NO 488/3/5, ADITYA CORPORATION, NEAR SWAM INARAYAN GURUKUL	CHALA	VAPI	GUJARAT	396191
GENERAL LEDGER		SURVEY NO 488/3/5, ADITYA CORPORATION, NEAR SWAM INARAYAN GURUKUL	CHALA	VAPI	GUJARAT	396191
JOURNAL		SURVEY NO 488/3/5, ADITYA CORPORATION, NEAR SWAM INARAYAN GURUKUL	CHALA	VAPI	GUJARAT	396191

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

Books Examined	
CASH BOOK	
BANK BOOK	
PURCHASE REGISTER	
SALES REGISTER	
GENERAL 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	As per Accounting Policies & notes to Financial Statements
ICDS II - Valuation of Inventories	As per Accounting Policies & notes to Financial Statements
ICDS III - Construction Contracts	As per Accounting Policies & notes to Financial Statements
ICDS IV - Revenue Recognition	As per Accounting Policies & notes to Financial Statements
ICDS V - Tangible Fixed Assets	As Per Fixed assets and Depreciation Chart annexed to Form 3 CD
ICDS VII - Governments Grants	NA
ICDS IX - Borrowing Costs	As per Accounting Policies & notes to Financial Statements
ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, If required

14 a Method of valuation of closing stock employed in the previous year. **COST OR NRV WHICHEVER IS LESS**

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.)
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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 Percent-age)	Opening WDV (A)	Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-change (3)	Subsidy/Grant (4)	Total Value of Purchases (B) (1+2+3+4)	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.	
	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)											0	
(v) wealth tax under sub-clause (iia)											0	
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											0	
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
		Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											0	
(ix) tax paid by employer for perquisites under sub-clause (v)											0	
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;												
	Particulars		Section	Amount debited to P/L A/C		Amount Admissible		Amount Inadmissible		Remarks		
	Interest		40b	479036		479036		0		AS PER INCOME TAX ACT		
(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 of the payee, if available		
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											Yes	
	Date Of Payment		Nature Of Payment	Amount in Rs		Name of the payee		Permanent Number of the payee, if available		Account of the payee, if available		
(e) Provision for payment of gratuity not allowable under section 40A(7)											0	

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)										0
(g) Particulars of any liability of a contingent nature										
Nature Of Liability								Amount in Rs.		
(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.		
(i) Amount inadmissible under the proviso to section 36(1)(iii)										0
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006									0
23 Particulars of any payment made to persons specified under section 40A(2)(b).										
	Name of Related Person	PAN of Related Person	Relation	Nature of 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 TDS PAYABLE 10107										
26	(i)(B)(b) not paid on or before the aforesaid date									
	Section	Nature of liability						Amount		
Nil										
(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) Yes										
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts								Yes
		CENVAT/ITC	Amount						Treatment in Profit and Loss/Accounts	
		Opening Balance	159907							
		Credit Availed	2466335							
		Credit Utilized	1152552							
		Closing/Outstanding Balance	1473690							
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)									No
		Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares		
Nil										
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same									

		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						
		SI 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						
		SI 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												
		SI No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess of 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												
		SI No.	Amount (in Rs.) of expenditure by way of interest or of 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 or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)		
		Nil											
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020).						No						
	(b) If yes, please furnish the following details												
		SI 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	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up	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	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken			

					lender or the depositor		during the previous year		electronic clearing system through a bank account.	or accepted by an account payee cheque or an account payee bank draft.
	1	Rameshbhai Shambhubhai Khut	VAPI	APAPK67 25R	19000 00	No	1915372	Yes- Electronic clearing system		
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 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.
		Nil							
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)										No	
	S.No	Section			Amount							
	Nil											
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										Yes
		S.No	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	SRTS19013B	194A	Interest other than interest on securities	17080	17080	17080	1708	0	0	0
		2	SRTS19013B	194C	Payments to contractor and sub-contractors	839865	839865	839865	8399	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	SRTS19013B	26Q	31/05/2019		Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish										Yes
		S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount		Dates of payment				
		1	SRTS19013B	1061		1061		2019-10-25				
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	Quantity manufactured during	Sales during the previous year	Closing stock	Shortage/excess, if any		

					previous year	the previous year					
		Nil									
35	bC	By products :									
		S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any	
		Nil									
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A) (i)	(c) Amount of reduction as referred to in section 115-O(1A) (ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment			
		Nil									
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.If yes, please furnish the following details:-										No
		Sl No.	Amount received (in Rs.)					Date of receipt			
		Nil									
37	Whether any cost audit was carried out										No
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor									
38	Whether any audit was conducted under the Central Excise Act, 1944										No
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor										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 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	6430000				0					
b	Gross profit / Turnover	1002023	6430000	15.58%				%			
c	Net profit / Turnover	72070	6430000	1.12%				%			
d	Stock-in-Trade / Turnover	12710701	6430000	197.68%				%			
e	Material consumed/ Finished goods produced			%				%			
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)											
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings										
		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks				
		Nil									
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? If yes, please furnish										No
		Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported.			

		Nil					
43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No						
	Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil						
	A(c) If Not due, please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2020)						
	Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST 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 **VAPI**
Date **25/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

CA SANJAY BADALA
150711
0135096W
1st FLOOR, 105 SUNRISE COMPLEX, N
EAR INDIAN BANK, TELEPHONE EXC
HANGE ROAD, GIDC CHAR RASTA, .
VAPI, GUJARAT, 396195,

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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