BHAGWATI CORPORATION

AHMEDABAD

TAX AUDIT REPORT

2017-2018

BHADRESH R. SHAH & ASSOCIATES
Chartered Accountants

Tele. Office : 2658 1961
2658 4907
Residence : 2660 9779
Mobile (B) : 98 2532 6502
Mobile (D) : 94 2861 1751

PAN No.: AALFB6706B
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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

We have examined the balance sheet as on **31st March, 2018** and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith, of

Name	**BHAGWATI CORPORATION**
Address	4, 2ND FLOOR BINORI AMBIT NEAR JAIN DERASAR THALJEJ CROSS S.G.HIGHWAY AHMEDABAD 380054
Permanent Account Number	**AAKFB2228H**

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 and 0 branches.

a) We report the following observations / comments / discrepancies / inconsistencies; if any
AS PER SCHEDULE I ATTACHED HEREWITH
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 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, 2018**; and

ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

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 :

Not Applicable

Place	Ahemedabad	For	**BHADRESH R SHAH & ASSOCIATES**
			Chartered Accountants
Date	19/10/2018		
		Signing Person	BHADRESH R SHAH
		Membership #	017457
		Firm Registration #	101097W
		Address	203 NALANDA ENCLAVE OPP SUDAMA RESORT AHMEDABAD Gujarat

Notes :
1. *Delete whichever is not applicable.
2. **Mention the total number of branches.
*** This report has to be signed by -
i) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.
3. The person, who signs this audit report, shall indicate reference of his membership number / certificate of practice number / authority under which he is entitled to sign this report.

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

1	Name of the Assessee	**BHAGWATI CORPORATION**	
2	Address	4, 2ND FLOOR BINORI AMBIT NEAR JAIN DERASAR THALJEJ CROSS S.G.HIGHWAY AHMEDABAD 380054	
3	Permanent Account Number	**AAKFB2228H**	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the Registration No. or any other Identification No. allotted for the same	**Type**	**Registration/ID #**
		SAT	24073806509
		SET	AAKFB2228HSD001
		GST	24AAKFB2228H1ZR
5	Status	3-Firm	
6	Previous Year From / To	01/04/2017 - 31/03/2018	
7	Assessment Year	**2018-19**	
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clauses**	
		44ABa	

PART – B

9 a. If Firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.

Name	Profit sharing Ratio
TEJAS C JOSHI	40.00
SANJAY KOTHARI	20.00
JINPALBHAI B SHAH	20.00
RANJITSINH CHAVDA	20.00

b. If there is any change in the partners / members or in their profit sharing ratio since the last date of preceding year, the particulars of such change.: Not Applicable

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)

Code	Trade Name	Description
06010	BUILDERS	

b. If there is any change in the nature of business or profession, the particulars of such change: Not Applicable

11 a. Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed: Not Applicable

b. List of books of account maintained and the address at which books of accounts are kept.
(In case of 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.)

Particulars	Address
CASH & BANK BOOK	4,2ND FLOOR, BINORI AMBIT, NEAR JAIN DERASAR, THALTEJ CROSS S.G. HIGHWAY AHMEDABAD 380015
JOURNAL REGISTER & VOUCHERS	4,2ND FLOOR, BINORI AMBIT, NEAR JAIN DERASAR, THALTEJ CROSS S.G. HIGHWAY AHMEDABAD 380015

c. List of books of account and nature of relevant documents examined

Particulars
CASH & BANK BOOK
JOURNAL REGISTER & VOUCHERS

12 Whether the profit & loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections *(44AD, 44ADA, 44AE, 44AF, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First schedule or any other relevant section).*: No

13 a. Method of accounting employed in the previous year: -

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

c. If answer to (b) above is in affirmative, give details of such change, and the effect thereof on the profit or loss.: Not Applicable

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:: Not Applicable

f. Disclosure as per ICDS:

ICDS	Disclosure
ICDSI	All significant Accounting policies adopted has been disclosed in Para 1 of schedule I to Financial Statements.
ICDSI	There is no change in accounting policy during previous year which

			has material effect.
		ICDSII	Accounting Policy used in measuring inventory and cost formula used is disclosed in note 1.8 of schedule I to financial statement.
		ICDSII	Standard Costing method has not been used as a measurement of cost.
		ICDSIi	Carrying amount of inventories is disclosed in Schedule D to financial statement.
		ICDSIII	As the assessee is not engaged in this business, this ICDS is not applicable.
		ICDSIV	In the transaction involving sale of goods, total amount not recognized as revenue during the previous year is NIL.
		ICDSIV	No service transaction has been enterd into during the year.
		ICDSV	Please refer Annexure 1 for Depreciation.
		ICDSVII	As the assessee has not received any government grant during previous year, this ICDS is not applicable.
		ICDSIX	Borrowing costs that are directly attributable to the acquisition, production and construction of an asset that necessarily takes more than twelve months to get it ready for intended use are capitalized as part of the cost of that asset till all the
		ICDSIX	Continued from perivious line..activities necessary to prepare the qualifying asset for its intended use are completed.
		ICDSIX	No borrowing costs have been capitalized during the year.
		ICDSX	A provision shall be recognized when the assessee has a present obligation as a result of a past event, it is reasonably certain that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable
		ICDSX	Continued from perivious line.. estimate can be made of the amount of the obligation.
		ICDSX	No provision is outstanding as at the end of the year.
		ICDSX	No reimbursement has been expected for any provision made.
14	a. Method of valuation of closing stock employed in the previous year	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 :-	Not Applicable	
15	Give the following particulars of the capital asset converted into stock-in-trade :		
	a. Description of capital asset; }		
	b. Date of acquisition; }	Not Applicable	
	c. Cost of acquisition; }		
	d. Amount at which the asset is converted into stock-in-trade; }		

16	Amounts not credited to the profit and loss account, being :	
	a. The items falling within the scope of section 28;	Not Applicable
	b. The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Not Applicable
	c. Escalation claims accepted during the previous year	Not Applicable
	d. Any other item of income;	Not Applicable
	e. Capital receipt, if any	Not Applicable
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 :	Not Applicable
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 :-	
	a. Description of block of assets/class of assets }	
	b. Rate of depreciation }	
	c. Opening WDV / Actual	
	d. Actual cost or written down value, as the case may be}	
	e. Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use: including adjustments on account of }	
	f. Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994, }	As Per Annexure - 1
	ii. change in rate of exchange of currency, and }	
	iii. subsidy or grant or reimbursement, by whatever name called }	
	g. Depreciation allowable. }	
	h. Written down value at the end of the year. }	
19	Amounts admissible under sections :	Not Applicable
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)]*	Not Applicable
	b. Details of contributions received from employees for various funds as referred to in section 36(1)(va) :	Not Applicable
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	Not Applicable
	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:	Not Applicable
	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)	Not Applicable
	ii. as payment referred to in sub-clause (ia)	
	A) Details of payment on which tax is not deducted:	Not Applicable
	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.	Not Applicable
	iii. as payment referred to in sub-clause (ib)	
	A) Details of payment on which levy is not deducted:	Not Applicable
	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.	Not Applicable
	iv. fringe benefit under sub-clause (ic)	
	v. wealth tax under sub-clause (iia)	
	vi. royalty, license fees etc. under sub-clause (iib)	
	vii. salary payable outside India/to a non resident without TDS etc under sub-clause (iii)	Not Applicable
	viii. payment to PF /other fund etc. under sub-clause (iv)	
	ix. tax paid by employer for perquisites under sub-clause (v)	
	c. Amount debited to Profit & Loss a/c being interest, salary, bonus, commission or remuneration inadmissible under section 40 (b) / 40 (ba) and computation thereof;	Not Applicable
	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 u/s 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:	Not Applicable
	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):	Not Applicable

	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.	Not Applicable
	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,	Not Applicable
	i. amount inadmissible under the proviso to section 36(1)(iii);	NIL
22	Amount of interest inadmissible under section 23 of the Micro,Small & Medium Enterprises Development Act, 2006	NIL
23	Particulars of payment made to persons specified under section 40A(2)(b)	Not Applicable
24	Amounts deemed to be profits and gains U/s 32AC or 32AD or 33AB or 33ABA or 33AC	Not Applicable
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Not Applicable
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	Not Applicable
	b) not paid during the previous year	Not Applicable
	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 u/s 139 (1);	Not Applicable
	b) not paid on or before the aforesaid date.	Not Applicable
	State whether Sales tax, Customs duty, Excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits & loss account.	
	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	Not Applicable
	b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Not Applicable
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.	Not Applicable
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.	Not Applicable
	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 ? If yes, please furnish the details.	Not Applicable
	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? If yes, please furnish the details:	Not Applicable
30	Details of any amount borrowed on hundi or any amount due thereon (*including interest on the amount borrowed*) repaid, otherwise than through an A/c payee cheque. [Section 69D]	Not Applicable
	A. Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? If yes, please furnish the details:	Not Applicable
	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? f yes, please furnish the details:	Not Applicable
	C. Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year ? If yes, please furnish the details:	Not Applicable
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 :	
	i) name, address and permanent account number (if available with the assessee) of the lender or depositor } ii) amount of loan or deposit taken or accepted } iii) whether the loan or deposit was squared up during the previous year } iv) maximum amount outstanding in the account at any any time during the previous year } v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft. }	Not Applicable
	b. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :	
	i) name, address and PAN (if available with assessee) from whom specified sum is received } ii) amount of specified sum taken or accepted } iii) whether the loan or deposit was taken or accepted }	Not Applicable

	otherwise than by an account payee cheque or an account payee bank draft.	
	(Particulars of a & b need not be given in the case of Government company, a banking company or a corporation established by a Central, State or Provincial Act)	
	ba. 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 tthrough a bank account	Not Applicable
	bb. 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 :-	Not Applicable
	bc. 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.	Not Applicable
	bd. 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	Not Applicable
	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)	
	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 :	
	i) name, address and permanent account number (if available with the assessee) of the payee	
	ii) amount of the repayment;	
	iii) maximum amount outstanding in the account at any time during the previous year	As Per Annexure - 2
	iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft	
	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:	
	i) name, address and permanent account number (if available with the assessee) of the payer	
	ii) amount of loan or deposit received other than by Cheque/DD/ECS	Not Applicable
	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 :	
	i) name, address and permanent account number (if available with the assessee) of the payer	
	ii) amount of loan or deposit received by Cheque/DD	Not Applicable
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or 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 the extent available : *(Serial No, Assessment Year, Nature of Loss, Amount as Returned (Rs.), Amount as assessed, Remarks)*	Not Applicable
	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 ;	N
	c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	NA
	d. whether the assessee 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	NA
	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)	Not Applicable
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 :	As Per Annexure - 3
	b. Whether the assessee has furnished the statement of tax deducted or tax collected. If YES, please furnish the details:	Not Applicable
	c. Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Not Applicable

35	a. In the case of a trading concern, give quantitative details of principal items of goods traded	
	i) Opening Stock }	
	ii) Purchases during the previous year }	
	iii) Sales during previous year }	Not Applicable
	iv) Closing Stock }	
	v) Shortage / excess, if any }	
	b. In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products :	
	A. Raw Materials	
	a) Opening Stock }	
	b) Purchases during the previous year }	
	c) Consumption during the previous year }	
	d) Sales during the previous year }	
	e) Closing Stock; }	Not Applicable
	f) Yield of finished products }	
	g) Percentage of yield }	
	h) Shortage / excess, if any }	
	B. Finished Products	
	a) Opening Stock }	
	b) Purchases during the previous year }	
	c) Quantity manufactured during the previous year }	Not Applicable
	d) Sales during the previous year }	
	e) Closing stock }	
	f) Shortage / excess, if any }	
	C. By-Products	
	a) Opening Stock }	
	b) Purchases during the previous year }	
	c) Consumption }	Not Applicable
	d) Sales during the previous year }	
	e) Closing stock }	
	f) Shortage / excess, if any }	
36	In case of a domestic company, details of tax on distributed profits under section 115-O in the following form :-	
	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);	Not Applicable
	d) total tax paid thereon;	
	e) dates of payment with amounts.	
	Aa. 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 details:-	Not Applicable
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.	NA
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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.	NA
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year :	

Particulars	Previous year			Preceeding Previous year		
1. Total turnover of the assessee			249,09,300.00			0.00
2. Gross profit / Turnover (%)	49,06,103.00	249,09,300.00	19.70	0.00	0.00	
3. Net profit / Turnover (%)	41,93,893.00	249,09,300.00	16.84	0.00	0.00	
4. Stock-in-trade / Turnover (%)	535,20,027.00	249,09,300.00	214.86	0.00	0.00	
5. 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 along with details of relevant proceedings.	Not Applicable
42	Whether the assessee is required to furnish statement in Form # 61 or Form No. 61A or Form No. 61B? (b)If yes, please furnish details:	Not Applicable
43	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? If yes, please furnish the details:	Not Applicable
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)	Not Applicable

Place	Ahemedabad	For	**BHADRESH R SHAH & ASSOCIATES**
			Chartered Accountants
Date	19/10/2018		
		Signing Person	BHADRESH R SHAH
		Membership #	017457
		Firm Registration #	101097W
		Address	203 NALANDA ENCLAVE OPP SUDAMA RESORT AHMEDABAD Gujarat

Note : * *Please enter the relevant code pertaining to the main area of your business activity.*

Annexure '1' To Form 3CD

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 :-

Description / Block of Assets	Rate %	Actual cost / WDV	Additions	Date put to use	CENVAT	Change in Exchange Rate	Subsidy or Grant	Total	Deductions	Depreciation	Closing WDV
Plant & Machinery-1	15	23,720	0					23,720	0	3,558	20,162

Annexure '2' To Form 3CD

31c. 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 Payee	Address	PAN	Amount of Repayment	Maximum Amount outstanding in the A/c at any time during previous year	Whether Repayment was made by cheque/bank draft/ECS through bank A/c	In case Repayment was made by cheque/bank draft, whether the same was taken/accepted by an A/c payee cheque/DD
CHANDRABHAN P UDERNANI	BABA CHAITHRAM BHAVAN, 4 GYANKUNJ COLONY, OPP. ST. XAVIER'S COLLEGE, NAVRANGPURA, AHMEDABAD	AADPO4835C	22,00,000	22,00,000	Cheque	A/c payee cheque.
SANJAY M KOTHARI	17/385, SATYAGRAH CHHAVNI, NR SHIVANAND ASHRAM, SATELLITE, AHMEDABAD	ACMPK0158K	21,00,000	3,80,500	Cheque	A/c payee cheque
NANAKRAM TEKWANI HUF	33 SARTHI , B/H DRIVE IN CINEMA , GURUKUL, AHMEDABAD	AAAHN9080P	49,72,260	50,83,218	Cheque	A/c payee cheque
NITA C UDERNANI	BABA CHOITHARAM BHAVAN-4, GYANKUNJ COLONY, OPP. XAVIERS COLLEGE, NAVRANGPURA, AHMEDABAD-380009	AADPU4834D	16,00,000	16,00,000	Cheque	A/c payee cheque

Annexure '3' To Form 3CD

34a. Details: Assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

TAN	Section	Payment Nature	Total Amount Payment/Receipt	Total amount on which tax required to be Deducted/ Collected	Total Amount on which tax Deducted /Collected at Spcfd.Rate	Tax Amount Deducted/ Collected	Total amount on which tax Deducted/ Collected < Spcfd.Rate	Tax Amount Deducted/ Collected on Prvs.column	Tax Amount Deducted/ Collected Not deposited to CG
AHMB05344D	194J	LEGAL & PROFESSIONAL FEE	12,826.00	0.00	0.00	0.00	0.00	0.00	0.00
AHMB05344D	192	SALARY	3,63,000.00	0.00	0.00	0.00	0.00	0.00	0.00
AHMB05344D	194A	INTEREST	1,90,880.00	1,90,880.00	1,90,880.00	19,089.00	0.00	0.00	0.00
AHMB05344D	194C	SUB CONTRACT EXPS	96,32,000.00	96,32,000.00	96,32,000.00	2,10,640.00	0.00	0.00	0.00
AHMB05344D	194C	SUB CONTRACT EXPS	194,85,150.00	194,85,150.00	194,85,150.00	3,89,703.00	0.00	0.00	0.00