INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AAMFH6186Q		
Name	HINDVA INFRATECH		
Address	FLAT NO. 302 , SHIV DRASHIT-4 , NANA MAVA ROAD , RAJKOT , 11-Gujarat , 91-India , 360004		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	236201360210222

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	3,700
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 3,700
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by RUSHIT CHHGANBHAI KOTADIYA in the capacity of Partner having PAN GEMPK4498N from IP address 10.1.219.49 on 21-02-2022 10:49:09
DSC Sl. No. & Issuer 5034066 & 50680370CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated
Barcode/QR Code

AAMFH6186Q0523620136021022 2B37BCFA4FD0C80CBE75D2E3B1B711E3A2EB8EBC5

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE	**: HINDVA INFRATECH**		
PAN	**: AAMFH6186Q**		
OFFICE ADDRESS	: FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT, GUJARAT-360004		
STATUS	: FIRM	ASSESSMENT YEAR	: 2021 - 2022
WARD NO	: ITO WD 1(1)(3) , RKT	FINANCIAL YEAR	: 2020 - 2021
D.O.I.	: 15/11/2019		
EMAIL ADDRESS	: hindvainfratech@gmail.com		
NAME OF BANK	: KOTAK MAHINDRA BANK LIMITED		
MICR CODE	: 360485003		
IFSC CODE	: KKBK0002789		
ADDRESS	: RAJKOT RINA ROAD BRANCH		
ACCOUNT NO.	: 8000885000		
RETURN	: ORIGINAL (FILING DATE : 21/02/2022 & NO. : 236201360210222)		

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION			31344
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		31344	
ADD :			
DEPRECIATION DISALLOWED	6786		
DISALLOWED PARTNERS' REMUNERATION	270000	276786	
		308130	
LESS : ALLOWED DEPRECIATION		-6786	
		301344	
LESS : ALLOWED REMUNERATION U/S 40b [AS PER CALCULATION]		-270000	
		31344	
BROUGHT FORWARD LOSSES SET-OFF			
BUSINESS LOSSES FOR THE A.Y. 2020-21			-31344
GROSS TOTAL INCOME			NIL
TOTAL INCOME			NIL

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. NIL		NIL
LESS TAX DEDUCTED AT SOURCE		
SECTION 194NF: SECTION 194NF	3700	3700
		-3700
REFUNDABLE		(3700)

CALCULATION OF REMUNERATION ALLOWED U/S 40b

BOOK PROFIT (AS PER COMPUTATION)	301344
MAXIMUM REMUNERATION ALLOWED [90% OF RS. 300000 + 60% OF NEXT RS. 1344]	270806
REMUNERATION PAID	270000
REMUNERATION ALLOWED	270000

PARTNER'S REMUNERATION

NAME OF PARTNER	REMUNERATION PAID	INTEREST	INTT. RATE	PROFIT RATIO	SHARE IN PROFIT	ALLOWED REMUNERATION
CHHAGANBHAI MANJIBHAI KOTADIYA	135000			50%	15672	135000
RUSHIT CHHAGANBHAI KOTADIYA	135000			50%	15672	135000
TOTAL	**270000**	**0**			**31344**	**270000**

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	24AAMFH6186Q1ZJ
Amount of turnover/Gross receipt as per the GST return filed	5504735

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2020	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2021
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AIR CONDITIONER	15%	0.00	0.00	42,188.00	0.00	42,188.00	3,164.00	39,024.00
MOBILE	15%	0.00	0.00	48,296.00	0.00	48,296.00	3,622.00	44,674.00
Total		**0.00**	**0.00**	**90,484.00**	**0.00**	**90,484.00**	**6,786.00**	**83,698.00**

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2020-21	Ordinary Business	43847	31344	12503

As per Form 26AS [File Creation Date: 14-12-2021] last imported on 14-12-2021 05:05 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	B/F C/F
194NF : SECTION 194NF								
1.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	20000	20/11/2020	400	400	
2.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	80000	06/11/2020	1600	1600	
3.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	10000	16/10/2020	200	200	
4.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	10000	16/10/2020	200	200	
5.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	10000	16/10/2020	200	200	
6.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	10000	15/10/2020	200	200	
7.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	10000	15/10/2020	200	200	
8.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	10000	15/10/2020	200	200	
9.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	10000	15/10/2020	200	200	
10.	MUMK01323A		KOTAK MAHINDRA BANK LIMITED	15000	12/10/2020	300	300	
			Grand Total	**185000**		**3700**	**3700**	

HINDVA INFRATECH

FLAT NO. 302, SHIV DRASHIT-4,
NANA MAVA ROAD, RAJKOT

RAJKOT : 360004

PAN : AAMFH6186Q

-: Tax Audit Report :-

F.Y. 2020-21
A.Y. 2021-22

Auditors :-

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM,
GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com
PAN : AAJFV9907C

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31st March, 2021 and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021 attached herewith, of

   HINDVA INFRATECH

   FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT RAJKOT : 360004

   PAN **AAMFH6186Q** Aadhar Number (if available)

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 RAJKOT and 0 branches.

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

   (b) Subject to above-

   (A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the 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 give 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, 2021; 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 u/s.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

SN	*Qualification Type*	*Observations/Qualifications*
1	Proper stock records are not maintained by the assessee.	Quantative details are not maintained property and closing value is taken is as certified by the partner

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Chartered Accountants

VORA & KATHIRIYA FRN 134253W Rajkot Chartered Accountants

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724
UDIN : 22145724AAAAAG2860
FRN No.: 134253W

Place **RAJKOT**
Date **07/01/2022**

VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT RAJKOT : 360002
Mobile: 9773267319, Email: voraandkathiriya@gmail.com

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

01	Name of the assessee	HINDVA INFRATECH
02	Address	FLAT NO. 302, SHIV DRASHIT-4, NANA MAVA ROAD, RAJKOT RAJKOT : 360004
03	Permanent Account Number	AAMFH6186Q
04	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 any other identification number alloted for the same.	As Per Annexure-A
05	Status	Firm
06	Previous Year From	01/04/2020 to 31/03/2021
07	Assessment Year	2021-22
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(e)- When provisions of section 44AD(4) are applicable
8a	Whether the assessee has opted for taxation u/s.115BA/115BAA/115BAB/115BAC/115BAD?	No
	Section under which option exercised	

PART-B

09	a)	In 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 of Partners/Members*		*Ratio (%)*
			CHHAGANBHAI MANJIBHAI KOTADIYA		50%
			RUSHIT CHHAGANBHAI KOTADIYA		50%
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No Change		
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*	*Sub-sector*	*Sector*
			06010	Other construction activity n.e.c.	CONSTRUCTION
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change		
11	a)	Whether books of account are prescribed u/s.44AA ? If yes, list of books so prescribed	No		

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	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.)*	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (All books are computerised)** **Address:**
	c)	List of books of account and nature of relevant documents examined	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register**
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	**No**
13	a)	Method of accounting employed in the previous year	**Mercantile system**
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?	**There is no change in the method of accounting during the year**
	c)	If answer to (b) above is in the 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 u/s.145(2)	**No**
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	**No**
	f)	Disclosure as per ICDS	**As Per Annexure-B**
14	a)	Method of valuation of closing stock employed in the previous year	**At Cost or Market Price whichever is less**
	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**
15		Give the following particulars of the capital asset converted into stock-in-trade:-	**Not Applicable as no capital assets are converted into stock in trade during the year**
16		Amount not credited to the profit and loss account, being	
	a)	The items falling within the scope of section 28	**Nil**
	b)	The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	**Nil**
	c)	Escalation claims accepted during the previous year	**Nil**
	d)	Any other item of income	**Nil**
	e)	Capital receipt, if any	**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			No
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			Rs.6786 As Per Annexure-C
19	Amount admissible under section : (32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)			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)]		Nil
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va)		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		
		1	Capital expenditure	Nil
		2	Personal expenditure	Nil
		3	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil
		4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil
		5	Expenditure incurred at clubs being cost for club services and facilities used	Nil
		6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil
		7	Expenditure by way of any other penalty or fine not covered above	Nil
		8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil
	b)	Amounts inadmissible under section 40(a)		
		i	as payment to non-resident referred to in sub-clause (i)	
			A Details of payment on which tax is not deducted	Nil
			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 u/s.200(1)	Nil
		ii	as payment referred to in sub-clause (ia)	
			A Details of payment on which tax is not deducted	Nil

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		B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	Nil
	iii		as payment referred to in sub-clause (ib)	
		A	Details of payment on which levy is not deducted	Nil
		B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	Nil
	iv		fringe benefit tax under sub-clause (ic)	Nil
	v		wealth tax under sub-clause (iia)	Nil
	vi		royalty, license fee, service fee etc. under sub-clause (iib)	Nil
	vii		salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
	viii		payment to PF /other fund etc. under sub-clause (iv)	Nil
	ix		tax paid by employer for perquisites under sub-clause (v)	Nil
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	As Per Annexure-D
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
	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
e)			Provision for payment of gratuity not allowable under section 40A(7)	Nil
f)			Any sum paid by the assessee as an employer not allowable under section 40A(9)	Nil
g)			Particulars of any liability of a contingent nature	Nil
h)			Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	Nil

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	i)		Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22			Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil
23			Particulars of any payment made to persons specified under section 40A(2)(b)	As Per Annexure-E
24			Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25			Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
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 preceeding previous year and was	
			a) paid during the previous year	Nil
			b) not paid during the previous year	Nil
		B	was incurred in the previous year and was	
			a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	Nil
			b) not paid on or before the aforesaid date	Nil
			c) State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account	No
27	a)		Amount of Central Value Added Tax credits / Input tax credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input tax credit (ITC) in accounts	No
	b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account	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) 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

		29A(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 following details:	**No**
		29B(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? If yes, please furnish the following details:	**No**
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**
		30A(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 following details:	**No**
		30B(a) Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? If yes, please furnish the following details:	**No**
		30C(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (this clause is kept in abeyance till 31st March, 2021) If yes, please furnish the following details:	**No**
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	**As Per Annexure-F**
	b)	Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year *(Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)*	**Nil**
		(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of electronic clearing system through a bank account	**Nil**
		(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 transations relating to one event or occasions 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	**Nil**

VORA & KATHIRIYA
FRN 134253W
Rajkot
Chartered Accountants

		(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 transations relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	Nil
		(d) 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 transations relating to one event or occasions 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 *(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 saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)*	Nil
	c)	Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	Nil
	d)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year	Nil
	e)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of bank draft which is not an account payee cheque or account payee bank draft during the previous year *(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 the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)*	Nil
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	Nil
	b)	Whether a change in share holding 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

	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		No
	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		No
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year		No
33		Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		No
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		No
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details		No
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish		No
35	a)	In the case of a trading concern, give quantitative details of prinicipal items of goods traded		Nil
	b)	In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products		
		A	Raw materials	Nil
		B	Finished products	Nil
		C	By-products	Nil
36		In the case of Domestic Company,details of tax on distributed profits under section 115-O in the following forms		Omitted by the Income-tax (Eighth Amendment) Rules, 2021, w.e.f. 01/04/2021
		A(a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2?		No
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		Not Applicable
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		Not Applicable

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. ? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	As Per Annexure-G
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	Nil
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B?	No
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?	No
	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, 2022)	No

For HINDVA INFRATECH

R.C. Kotadiya

PARTNER

Place RAJKOT

Date 07/01/2022

VORA & KATHIRIYA

Chartered Accountants

VORA & KATHIRIYA FRN 134253W Rajkot Chartered Accountants

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 22145724AAAAAG2860

FRN No.: 134253W

Annexure-A

(4) Registration number or any other identification number, Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc

Type	State	Registration/Identification Number
Goods and Services Tax	GUJARAT	24AAMFH6186Q1ZJ

Annexure-B

(13f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I = Accounting Policies	Accounting policies have been followed as per ICDS I
ICDS II = Valuation of Inventories	VALuation have been made as per ICDS II
ICDS III = Construction Contracts	ICDS III is followed.
ICDS IV = Revenue Recognition	Revenue has been recognized as per ICDS IV
ICDS VII = Governments Grants	Government grants have been recorded as per ICDS VII.
ICDS IX = Borrowing Costs	No borrowing cost have been capitalized
ICDS X = Provisions, Contingent Liabilities/ Assets	Privision have been made as per ICDS X.

Annexure-C

(18) Particulars of the depreciation allowable as per the Income-tax Act, 1961

Block of Asset	Rate of Depr.	Opening WDV	Adjustment made to the WDV u/s. 115BAC /115BAD	Adjustment made to WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	ADDITIONS							DEDUCTIONS		Depreciation Allowable (D)	WDV at end of the year (A+B-C-D)
						Date of Purchase	Date put to use	Amount	Modvat	Exchange Rate Change	Subsidy / Grant	Total Amount	Date of Sale	Amount		
Plant & Machinery (15%)	15	0			0	19-03-21	19-03-21	42187	Nil	Nil	Nil	42187	Nil	Nil	6786	83697
						12-01-21	12-01-21	22881	Nil	Nil	Nil	22881				
						20-01-21	20-01-21	25415	Nil	Nil	Nil	25415				
* TOTAL *		0	0	0	0			90483	0	0	0	90483		0	6786	83697

Annexure-D

(21c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba)

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Remuneration	40(b)	270000	270000	0	Remuneration to partners

Annexure-E

(23) Particulars of any payment made to persons specified under section 40A(2)(b)

Name of related Person	PAN of related	Relation	Nature of Transaction	Payment Made
Chhaganbhai Manjibhai Kotadiya	ATCPK6344G	partner	Remuneration	135000
Rushit Chhaganbhai Kotadiya	GEMPK4498N	partner	Remuneration	135000

Annexure-F

(31a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year

Name & Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/ deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft of use of ECS 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
Nitaben Gajera Rajkot	CLCPG1952L	462000	No	462000	Cheque	Account payee cheque
Piyushbhai Pusti Rajkot	AMPPH0379Q	50000	No	50000	Cheque	Account payee cheque
Rinjalben Sagpariya Rajkot	ANDPD1127B	1000000	No	1000000	Cheque	Account payee cheque

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

		Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee			5504735			0
(b)	Gross profit / Turnover	346799	5504735	6.30 %	0	0	0.00 %
(c)	Net profit / Turnover	31344	5504735	0.57 %	0	0	0.00 %
(d)	Stock-in-Trade / Turnover	4388584	5504735	79.72 %	3193876	0	0.00 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

VORA & KATHIRIYA
Chartered Accountants

VORA & KATHIRIYA * FRN 134253W Rajkot * Chartered Accountants

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724
UDIN : 22145724AAAAAG2860
FRN No.: 134253W

Place RAJKOT
Date 07/01/2022

HINDVA INFRATECH

Balance Sheet As At 31/03/2021

F.Y.: 2020-21

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
* Sources Of Funds *			
Capital:			
Partner Capital	B1		1,56,496.00
Loan Funds:			
Un-secured Loan	B2	16,87,000.00	
			16,87,000.00
Current Liabilities & Provision:			
Sundry Creditors	B3	16,97,383.00	
Other Liabilities And Provisions	B4	24,000.00	
Advances From Debtors	B5	66,39,118.00	
Duties And Taxes	B6	7,916.00	
			83,68,417.00
Total Sources Of Funds			1,02,11,913.00
* Application Of Funds *			
Fixed Assets:			
Gross Block		90,483.00	
Less:depreciation		6,786.00	
Net Block	B7		83,697.00
Investments	B8		13,50,000.00
Current Assets:			
Inventories		43,88,584.00	
Sundry Debtors	B9	5,14,705.00	
Loans And Advances	B10	26,05,000.00	
Duties & Taxes	B11	7,17,061.00	
Advances To Creditors	B12	4,78,506.00	
Bank Balance	B13	51,493.00	
Cash Account		22,867.00	
			87,78,216.00
Total Application Of Funds			1,02,11,913.00

For HINDVA INFRATECH

R.C. Hotadiya

PARTNER

Place RAJKOT

Date 07/01/2022

As Per Our Report Of Even Date

VORA & KATHIRIYA

Chartered Accountants

VORA & KATHIRIYA FRN 134253W Rajkot Chartered Accountants

Mohit.

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 22145724AAAAAG2860

FRN No.: 134253W

HINDVA INFRATECH

Schedule Forming Part Of Balance Sheet As At 31/03/2021

F.Y.: 2020-21

Partner Capital		SCHEDULE-B1
CHHAGANBAHI MANJIBHAI KOTADIYA		
Credit:		
Opening Balance	1,78,076.00	
Partner Remuneration	1,35,000.00	
Net Profit From Pnl A/c.	15,672.00	
Capital Introduce	22,70,000.00	
	25,98,748.00	
Debit:		
Withdrawal Of Capital	27,06,000.00	
	27,06,000.00	
Total of CHHAGANBAHI MANJIBHAI KOTADIYA		-1,07,252.00
RUSHIT CHHAGANBHAI KOTADIYA		
Credit:		
Opening Balance	28,077.00	
Partner Remuneration	1,35,000.00	
Net Profit From Pnl A/c.	15,672.00	
Capital Introduce	17,80,000.00	
	19,58,749.00	
Debit:		
Withdrawal Of Capital	16,95,000.00	
Kasar	1.00	
	16,95,001.00	
Total of RUSHIT CHHAGANBHAI KOTADIYA		2,63,748.00
Total of Partner Capital		1,56,496.00

Un-Secured Loan		SCHEDULE-B2
Mukeshbhai Bachubhai	1,75,000.00	
Nitaben Gajera	4,62,000.00	
Piyushbhai Pusti	50,000.00	
Rinjalben Sagapariya	10,00,000.00	
Total of Un-Secured Loan		16,87,000.00

VORA & KATHIRIYA * FRN 134253W * Rajkot Chartered Accountants

Sundry Creditors		SCHEDULE-B3
Amrut Steel	8,66,444.00	
Easy Fitting Trading Co	1,50,176.00	
Famous Briks Industries	301.00	
Globe Agency	3,14,960.00	
Oceano Enterprise	15,405.00	
Sardar Manufactures	43,712.00	
Shiv Traders	1,90,624.00	
Vaishnav Steel	87,726.00	
Varmora Granito Private Limited	28,035.00	
Total of Sundry Creditors		16,97,383.00

Other Liabilities and Provisions		SCHEDULE-B4
Audit Fees Payable	12,000.00	
Professional Fees Payable	12,000.00	
Total of Other Liabilities and Provisions		24,000.00

Advances From debtors		SCHEDULE-B5
Bhanuben Vasoya And Manojbhai Vasoya	4,75,588.00	
Dineshbhai Sankaliya	8,34,706.00	
Mitalben Chikhaliya And Vipulbhai Chikhaliya	4,75,588.00	
Nilamben Vasoya And Manojbhai Vasoya	8,34,706.00	
Ranjanben Gajera And Vijayabhai Gajera	10,00,000.00	
Rekhaben Manojbhai Bambhaniya And Manojbhai Bambho	13,49,118.00	
Shaileshbhai Vadi	8,34,706.00	
Tarunaben Vasoya And Kamleshbhai Vasoya	8,34,706.00	
Total of Advances From debtors		66,39,118.00

Duties and Taxes		SCHEDULE-B6
Cgst Itc Revers In Sep-2021	3,773.00	
Sgst Itc Revers In Sep-2021	3,773.00	
Cash Ledger(cgst) - Primary	185.00	
Cash Ledger(sgst) - Primary	185.00	
Total of Duties and Taxes		7,916.00

VORA & KATHIRIYA * FRN 134253W * Rajkot Chartered Accountants

Investments

SCHEDULE-B8

Auto Fd	13,50,000.00	
Total of Investments		13,50,000.00

Sundry Debtors

SCHEDULE-B9

Jyotiben Rajeshbhai Domadiya	5,14,705.00	
Total of Sundry Debtors		5,14,705.00

Loans and Advances

SCHEDULE-B10

Hansaben C Kotadiya	6,25,000.00	
Jhanvi C Kotadiya	4,80,000.00	
Shobhanaben	10,00,000.00	
Viral Mukesh	5,00,000.00	
Total of Loans and Advances		26,05,000.00

Duties & Taxes

SCHEDULE-B11

Central Tax A/c. (i/p)	3,21,059.00	
Cgst Taken In May	35,621.00	
Sgst Taken In May	35,621.00	
State/ut Tax A/c. (i/p)	3,21,060.00	
Tds	3,700.00	
Total of Duties & Taxes		7,17,061.00

Advances to Creditors

SCHEDULE-B12

Amrut Traders	505.00	
Krishna Steels	10,001.00	
Maa Safety Products	1,18,000.00	
X Press Enterprise	3,50,000.00	
Total of Advances to Creditors		4,78,506.00

Bank Balance

SCHEDULE-B13

Kotak Mahindra Bank	51,493.00	
Total of Bank Balance		51,493.00

SCHEDULE-B12

FRN 134253W Rajkot Chartered Accountants

Fixed Assets

SCHEDULE-B7

Description	Rate	Opening WDV	Addition (1st Half)	Addition (2nd Half)	Sale (1st Half)	Sale (2nd Half)	Capital Gain/Loss	Depre-ciation on	Depre-ciation	Closing WDV
Air Conditioner	15	0.00	0.00	42187.00	0.00	0.00	0.00	42187.00	3164.00	39023.00
Mobile	15	0.00	0.00	48296.00	0.00	0.00	0.00	48296.00	3622.00	44674.00
** TOTAL **		0.00	0.00	90483.00	0.00	0.00	0.00	90483.00	6786.00	83697.00

VORA & KATHIRIYA
FRN 134253W
Rajkot
Chartered Accountants

Notes Forming Part Of Balance Sheet As At 31/03/2021

(1) Method of Accounting

The Assesses is maintaining his Books of Accounts on Mercantile System of Accounting.

(2) Depreciation

Assessee has provided Depreciation as per WDV Method of Income Tax Act.

(3) Inventories

Closing Inventories is Valued on the basis of cost or net realizable value whichever is lower.

(4) Verification And Confirmation

Balance of Unsecured Loans, Deposit, Sundry Debtors and Sundry Creditors are Subject to confirmation from the respective parties.

(5) Fixed Assets

Fixed Assets are shown at cost plus all other expenses which are required to put it to use.

(6) Regrouping and Rounding Off

Previous Year Figures have been regrouped and rounded off Where ever Required.

(7) Opening Balance

Opening Balances are taken from the balance sheet of the last year.

(8) Other Notes

a) Wherever adequate supporting evidence are not available we have relied on assessee's Authentication.
b) In respect of payment by cheque or bank DD u/s 40A(3) read with rule 6DD, it is not possible for us to verify whether the payment in excess of Rs. 10000/- have been made otherwise than by crossed cheque or bank DD as necessary evidence are not in the possession of the assessee.
c) No Direct personal expenditure debited to P & L A/c. however if any including in expenses. It is not separable or identify.
d) As explained to us by assessee there are no payments to any person u/s section 40A(2)(b) Income Tax Act,1961. Unless otherwise mentioned in form 3CD.
e) The Provisions of Tax Deducted at Source have been compiles with as per the books of accounts and other records produced before us and explanations provided to us. However due to the large volume of transaction, it is not possible for us to verify each and every transaction.

VORA & KATHIRIYA
Chartered Accountants

VORA & KATHIRIYA * FRN 134253W Rajkot * Chartered Accountants

MOHIT M. KATHIRIYA
PARTNER
Mem.No.: 145724
UDIN : 22145724AAAAAG2860
FRN No.: 134253W

Place **RAJKOT**
Date 07/01/2022

R.C. Kotadiya

HINDVA INFRATECH

Trading, Profit & Loss Account for the financial year 2020-21

F.Y.: 2020-21

PARTICULARS	Sch.	Amount (Rs.)	Amount (Rs.)
Sales	P1		55,04,735.00
Less: Cost Of Sales			
Opening Stock	P2	31,93,875.00	
Purchases	P3	60,07,235.00	
Direct Expenses	P4	3,45,410.00	
		95,46,520.00	
Less:closing Stock		43,88,584.00	51,57,936.00
Gross Profit			3,46,799.00
Add:other Income	P5		909.00
			3,47,708.00
Less: Administrative And Other Expenses			
Administrative And Selling Expenses	P6	39,578.00	
Depreciation		6,786.00	
			46,364.00
Net Profit Before Allocation Of Interest & Remuneration			3,01,344.00
Remuneration To Partner		2,70,000.00	2,70,000.00
Net Profit Transfer To Partner's Capital Account			31,344.00

For HINDVA INFRATECH

R.C. Kotadiya

PARTNER

Place RAJKOT

Date 07/01/2022

As Per Our Report Of Even Date

VORA & KATHIRIYA

Chartered Accountants

VORA & KATHIRIYA * FRN 134253W * Rajkot * Chartered Accountants

MOHIT M. KATHIRIYA

PARTNER

Mem.No.: 145724

UDIN : 22145724AAAAAG2860

FRN No.: 134253W

HINDVA INFRATECH

Schedule Forming Part of Profit & Loss Account for the financial year 2020-21

F.Y.: 2020-21

Sales

SCHEDULE-P1

Sales	55,04,735.00	
Total of Sales		55,04,735.00

Opening Stock

SCHEDULE-P2

Opening Wip	31,93,875.00	
Total of Opening Stock		31,93,875.00

Purchases

SCHEDULE-P3

Purchase Of Material	60,07,235.00	
Total of Purchases		60,07,235.00

Direct Expenses

SCHEDULE-P4

Electric Fitting Expenses	8,200.00	
Labour Salary Expenses	3,29,810.00	
Transportation Exp.	7,400.00	
Total of Direct Expenses		3,45,410.00

Other Income

SCHEDULE-P5

Fd Interest Income	909.00	
Total of Other Income		909.00

VORA & KATHIRIYA
FRN 134253W
Rajkot
Chartered Accountants

Administrative and Selling Expenses		SCHEDULE-P6
Accounting Fees	18,000.00	
Audit Fees	6,000.00	
Bank Charges	59.00	
Kasar	7.00	
Other Expenses	1,512.00	
Professional Fees	14,000.00	
Total of Administrative and Selling Expenses		39,578.00

Date : 07/01/2022

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

We, hereby for the purpose of our audit for financial year ended on 31-03-2021, under the Income Tax Act, 1961, certify that we have not made any payment for any expenditure in excess of Rs. 10,000/- (except for the exemptions provided in the Rule 6DD of the Income Tax Rules) otherwise than account payee cheque or an account payee bank draft.

We further certify that we have not accepted or repaid any loan or deposit in excess of or the aggregate amount of each loan or deposit exceeding Rs. 10,000/- otherwise than by account payee cheque or an account payee bank draft during the financial year ended on 31-03-2021.

For HINDVA INFRATECH

R. C. Kotadiya

PARTNER

Date : 07/01/2022

To.
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Ref : Authorization To Use Your e-mail ID and Mobile / Telephone No. In Income Tax Proceedings And Other Incidental Matters

Dear Sir,

We hereby authorize you to use your mobile / telephone no. or your e-mail id in income tax department, wherever required. This is authority is granted to you to enable you to file our income tax returns online as well as for any matter of income tax department requiring an e-mail id and / or mobile no.

This authority is granted to you to make income tax matters convenient for us as well as you.

Further, this authority is granted on unconditional basis and you will be at discretion to use your mail id or mobile no..

You are free not to provide your e-mail id or mobile no. required anywhere if you wish so.

Moreover, you are also authorized to download any of my DSC on your computer and use that DSC unconditionally at your discretion.

This authority is merely given to make income tax matters convenient which you are looking for as our tax consultant on our behalf.

Moreover, you are also authorized to register myself with the income tax department for filing my returns online.

For HINDVA INFRATECH

R.C. Hotchhiya

PARTNER

Certificate under section 40A(3)

Date : 07/01/2022

To,
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Dear sir,

I/We hereby certify that all the payments made for expenditure covered u/s.40A(3) of the Income Tax Act,1961 during the previous year were made by account payee cheque drawn on a bank or account payee bank draft. No such payment is made in cash or through bearer cheques.

For HINDVA INFRATECH

R.C. Kotadiya

PARTNER

Certificate under section 269SS & 269T

Date : 07/01/2022

To,
VORA & KATHIRIYA
Chartered Accountants
103, SHIVALIK-7, NR. SATYA VIJAY ICE-CREAM, GONDAL ROAD, RAJKOT
RAJKOT : 360002
Mobile: 9773267319,Email: voraandkathiriya@gmail.com

Dear sir,

I/We hereby certify that all the loans/deposits taken/accepted in an amount exceeding the limits specified in section 269SS of Income Tax Act,1961 and repayment thereof as specified u/s.269T of Income Tax Act,1961 during the assessment year under consideration are either through an account payee cheque or an account payee bank draft.

I/We further certify that no loan/deposits was accepted in cash or through bearer cheques and no repayment was made in a mode other than specified in section 269SS or 269T of the Income Tax Act,1961.

For HINDVA INFRATECH

R.C. Kotadiya

PARTNER