ck

RIDHAM ENTERPRISE

****

TAX AUDIT

BALANCE SHEET & P & L A/C.

FOR THE YEAR ENDED ON

31ST MARCH, 2022.

****

AUDITORS:

DHIREN SHAH & CO.

CHARTERED ACCOUNTANTS,

2ND FLOOR, SWASTIK AVENUE,

SWASTIK SOC. NAVARANGPURA,

AHMEDABAD – 380009

DHIREN SHAH
B.Com., F.C.A.
KARAN SHAH
B.Com., F.C.A.

DHIREN SHAH & CO.
CHARTERED ACCOUNTANTS

2ND & 3RD FLOOR, SWASTIK AVENUE, OPP. OMKAR HOUSE, C.G. ROAD, NAVRANGPURA, AHMEDABAD-380 009.
PHONE : +91-79-26420854, 26423324, 26445013 **E-MAIL** : dhirenshah_co2000@yahoo.com
Web : www.dhirenshahandco.com

FORM NO. 3CB

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

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

1. We have examined the balance sheet as on, 31/3/2022, and the profit and loss account for the period beginning from 1/4/2021 to ending on 31/3/2022, attached herewith, of **RIDHAM ENTERPRISE**, Karnavati Corporate Office, Karnavati Apartment-2, Nr. Karnavati Chowk-1, Narol Lambha Highway, Narol, Ahmedabad- 382440. **(PAN : AAZFR4789G).**

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 Karnavati Corporate Office, Karnavati Apartment-2, Nr. Karnavati Chowk-1, Narol Lambha Highway, Narol, Ahmedabad- 382440 and Nil branches.

3. [a] We Report the following observation/ comments/ discrepancies/ inconsistencies ; if any :

i] Note No. III of Schedule-"P" regarding physical verification of cash.

[b] Subject to above-

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

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee firm 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 firm as at 31st March 2022, and

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

DHIREN SHAH
B.Com., F.C.A.
KARAN SHAH
B.Com., F.C.A.

DHIREN SHAH & CO.
CHARTERED ACCOUNTANTS

2ND & 3RD FLOOR, SWASTIK AVENUE, OPP. OMKAR HOUSE, C.G. ROAD, NAVRANGPURA, AHMEDABAD-380 009.
PHONE : +91-79-26420854, 26423324, 26445013 **E-MAIL** : dhirenshah_co2000@yahoo.com
Web : www.dhirenshahandco.com

(ii) in the case of the profit and loss account of the Construction Work In Progress of the assessee firm 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 examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form 3CD are true and correct subject to the following observations /qualifications.

(i) Reporting under Clause -44 "Break-up of Total Expenditure of entities registered or not registered under GST" is as per the report duly verified and signed by the Partners of the Firm.

For, DHIREN SHAH & CO.,
CHARTERED ACCOUNTANTS,
Firm Reg.No.: 114633W

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

(DHIREN SHAH)
PARTNER
M.NO: 035824.
UDIN: 22035824ATAWBT4554.

Place: Ahmedabad.
Date: 19.09.2022

Address: 2ND FLOOR, SWASTIK AVENUE,
SWASTIK SOC., C.G.ROAD,
NAVRANGPURA, AHMEDABAD.

F O R M 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 Firm	:	**RIDHAM ENTERPRISE**
2			Address of the Assessee Firm	:	Karnavati Corporate Office,Opp. Karnavati Apartment-2 Narol Lambha Highway,Narol,Ahmedabad-382440
3			Permanent Account Number	:	**AAZFR4789G**
4			Whether the assessee firm is liable to pay indirect tax like excise duty, service tax, sales tax, custom duty,goods and service tax etc. if yes, please furnish the registration number or any other identification number allotted for the same.	:	GST NO. : 24AAZFR4789G1ZC
5			Status	:	Partnership Firm
6			Previous year	:	2021-22
7			Assessment year	:	2022-23
8			Indicate the relevant clause of section 44AB under which the audit has been conducted	:	Audit under section 44AB(a)
8a			Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB ?	:	As per the information & explaination provided to us by the partners of the firm, the assessee firm has not opted for taxation under section 115BA/115BAA/115BAB of the Income Tax Act, 1961.

PART B

9	(a)		If firm or Association of Persons, indicate names of Partners/members and their profit sharing ratios.		**As per Annexure-A (a)**
	(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		**As per Annexure-A (b)**
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)		As per the information and explanation given to us by the partners of the firm, the partnership firm is engaged in the business of building and construction of housing project **"Karnavati Appartment-6".**
	(b)		If there is any change in the nature of business or profession, the particulars of such change.		As per the information and explanation given to us, there is no change in the nature of business carried out by the firm "**RIDHAM ENTERPRISE**" as compared to preceding previous year.

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

11	(a)		Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.		Books of account are not prescribed under section 44AA of I.T. Act, 1961.
	(b)		List of books of account maintained and the address at which the books of accounts are kept		As per Annexure-B
			(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.)		
	(c)		List of Books of account and nature of relevant documents examined.		
12			Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections(44AD,44AE, 44AF, 44B, 44BB, 44BBB or any other relevant section.)		No
13	(a)		Method of accounting employed in the previous year.		**<u>Method of Accounting Employed</u> :** The assessee firm is following accrual system of accounting in respect of all items of income and expenditure which has a material bearing on the financial statements **<u>Revenue Recognition</u>:** The firm is following the Revised Guidance note on "Accounting for Real Estate Transaction" issued by the Institute of Chartered Accountant of India (ICAI).
					The firm is developing affordable housing residential scheme named "KARNAVATI APARTMENT-6" on land bearing Survey No.440/2 at Mouje: Vatva, Tal- Dist: Ahmedabad-11 (Ashalali), Ahmedabad, admeasuring about 8940.68 Sq.Mtrs, profits arising out of said scheme are deductible under section 80IBA of Income Tax Act, 1961. Revenue recognized on the basis of possession given to member/ purchaser by executing conveyance deed as per AS-9 and Guidance Note on Accounting for Real Estate (Revised) 2012 issued by ICAI. During the year under consideration in the scheme namely "KARNAVATI APARTMENT-6" have started development work and no conveyance deed has been executed in favour of member/ purchaser and hence no revenue has been recognized during the year under consideration.
	(b)		Whether there has been any change in the method of accounting employed *vis-à-vis* the method employed in the immediately preceding previous year.		As per the information and explanation given to us by the partners of the assessee firm there is no change in the method of accounting employed as compared to the immediately preceding previous 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		N.A.

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

	(d)		Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss	No
	(e)		If answer to (d) is affirmative, give details of such adjustments	Not applicable
	(f)		Disclosure as per ICDS :	**As per Annexure "C"**
		(i)	ICDS I - Accounting Policies	
		(ii)	ICDS II - Valuation of Inventories	
		(iii)	ICDS III - Construction Contracts	
		(iV)	ICDS IV - Revenue Recognition	
		(v)	ICDS V - Tangible Fixed Assets	
		(vi)	ICDS VI - Changes In Foreign Exchange Rates	
		(vii)	ICDS VII - Governments Grants	
		(viii)	ICDS VIII- Securities	
		(ix)	ICDS IX - Borrowing Costs	
		(x)	ICDS X - Provisions, Contingent Liabilities and contingent Assets	
14	(a)		Method of valuation of closing stock employed in the previous year.	Construction Work in Progress is valued at cost. All the direct and indirect expenditures related to the construction has been debited to the Construction Work In Progress Account.
	(b)		Details of deviation, if any, from the method of valuation prescribed under section 145 A, and the effect thereof on the profit or loss.	Nil
15			Give the following particulars of the capital asset converted into stock-in-trade: -	
	(a)		Description of capital assets;	Non-Agricultural Land Survey No. 440/2, T.P. Scheme No.58 at Mouje- Vatva, Tal-Dist: Ahmedabad-11 (Ashalali), Ahmedabad admeasuring about 8940.68 sq.mtrs.
	(b)		Date of acquisition;	20.05.2019
	(c)		Cost of acquisition;	4,70,00,000/-
	(d)		Amount at which the asset is converted into stock-in-trade:	4,70,00,000/-
16			Amount not credited to the profit and loss account, being,---	NIL
	(a)		the items falling within the scope of section 28;	
	(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 refunds are admitted as due by the authorities concerned;	
	(c)		escalation claims accepted during the previous year;	
	(d)		any other item of income;	
	(e)		capital receipt, if any.	
17			Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a state government referred to in section 43CA or 50C, please furnish	The Provision of section 43CA are not applicable during the year under consideration, because there is no transfer of any land or building or both. The Provision of Section 50C is not applicable as the assessee is carrying on business activities of Development in real estate scheme "KARNAVATI APARTMENT-6".

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

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 :-	NIL
	(a)		Description of assets/block of assets.	
	(b)		Rate of Depreciation.	
	(c)		Actual cost or written down value, as the case may be.	
	(ca)		Adjustment made to the written down value under section 115BAA	
	(cb)		Adjustment made to written down value of Intangible Asset due to excluding value of goodwill of a business or profession	
	(cc)		Adjusted written down value	NIL
	(d)		Addition/deductions during the year with dates; in the case of any addition of assets, date put to use; including adjustments on account of----	
			(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respects of assets acquired on or after 1st March, 1994, (ii) change in rate of exchange of currency, and (iii) subsidy or grant or reimbursement, by whatever	
	(e)		Depreciation Allowable	
	(f)		Written Down value at the end of the year.	
19			Amount admissible under sections-	Nil
	(a)		32AC	Nil
	(b)		32AD	Nil
	(c)		33AB	Nil
	(d)		33ABA	Nil
	(e)		35(1)(i)	Nil
	(f)		35(1)(ii)	Nil
	(g)		35(1)(iia)	Nil
	(h)		35(1)(iii)	Nil
	(i)		35(1)(iv)	Nil
	(j)		35(2AA)	Nil
	(k)		35(2AB)	Nil
	(l)		35ABB	Nil
	(m)		35AC	Nil
	(n)		35AD	Nil
	(o)		35CCA	Nil
	(p)		35CCB	Nil
	(q)		35CCC	Nil
	(r)		35CCD	Nil
	(s)		35D	Nil
	(t)		35DD	Nil
	(u)		35DDA	Nil
	(v)		35E	
		(b)	Amount admissible as per the provisions of the income tax act,1961 and also fulfils the conditions if any specified under the conditions if any specified under the relevant 14 provisions of Income-tax Rules, 1952 or any other guidelines, circular etc. issued in this behalf	Nil

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

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			Amounts debited to profit and loss account, being:-	
	(a)		Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.	Nil
			Expenditure incurred at clubs being entrance fees and subscriptions	Nil
			Expenditure incurred at clubs being cost for club services and facilities used.	Nil
			Expenditure by way of penalty or fine for violation of any law for the time being force.	Nil
			Expenditure by way of any other penalty or fine not covered above.	Nil
			Expenditure incurred for any purpose which is an offence or which is prohibited by law.	Nil
	(b)		amounts inadmissible under section 40 (a):	Nil
		(i)	as payment to non-resident referred to in sub-clause (i)	
		(A)	Details of payment on which tax is not deducted	
			(I) date of payment	
			(II) amount of payment	
			(III) nature of payment	
			(IV) name and address of the payee	
		(B)	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)	Nil
			(I) date of payment	
			(II) amount of payment	
			(III) nature of payment	
			(IV) name and address of the payee	
			(V) amount of tax deducted	
		(ii)	as payment referred to in sub-clause (ia)	Nil
		(A)	Details of payment on which tax is not deducted	
			(I) date of payment	
			(II) amount of payment	
			(III) nature of payment	
			(IV) name and address of the payee	
		(B)	Details of payment on which tax has been deducted but has not been paid on or before duedate specified in subsection (1) of section 139	NIL
			(I) date of payment	

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

			(II) amount of payment		
			(III) nature of payment		
			(IV) name and address of the payee		
			(V) amount of tax deducted		
			(VI) amount out of (V) deposited, if any		
		(iii)	under sub-clause (ic) [where ever applicable]		
		(iv)	under sub-clause (iia)		
		(v)	under sub-clause (iib)		
		(vi)	under sub-clause (iii)		
			(A) date of payment		
			(B) amount of payment		
			(C) name and address of the payee		
		(vii)	under sub-clause (iv)		
		(viii)	under sub-clause (v)		
		(c)	Amounts debited to profit and loss account being interest, salary, bonus, commission, remuneration inadmissible under section 40(b)/ 40(ba) and computation there of;		NIL
		(d)	Disallowance/deemded income under section 40A(3):		Payment in excess of Rs.10,000/- made in cash - Nil
		(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:		In respect of payment by way of cheque/draft, we have to state that it is not possible for us to certify whether the payments in excess of Rs.10,000/- have been made otherwise than by Account Payee Cheque/Draft as the necessary evidence is not in possession of the assessee firm.
		(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under 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, Payment in excess of Rs.10,000/- made in cash – NIL In respect of payment by way of cheque/draft, we have to state that it is not possible for us to certify whether the payments in excess of Rs.10,000/- have been made otherwise than by Account Payee Cheque/Draft as the necessary evidence is not in possession of the assessee firm.
		(e)	provision for payment of gratuity not allowed under section 40A(7)		NIL
		(f)	any sum paid by the assessee as an employes not allowed under section 40A(9)		
		(g)	particulars of any liability of a contingent in nature:		
		(h)	amount of deduction inadmissible in term of section 14A in respect of the expenditure incurred in relation to income which doesnot form part of the total income		
		(i)	amount inadmissible undr the proviso to section 36(1)(iii)		
22			Amount of interest inadmissible under section 23 of the Micro Small and Medium Enterprises Development Act, 2006		Nil

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

23			Particulars of payments made to persons specified under section 40A(2)(b).	**As Per Annexure "D"**
24			Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	NIL
25			Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
26			In respect of any sum referred to in clauses (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	NIL
			(a) paid during the previous year;	
			(b) not paid during the previous year.	
			(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);	**As Per Annexure "E"**
			(b) not paid on or before the aforesaid date.	NIL
			* State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, import, etc., is passed through the profit and loss account.	YES
27	(a)		Amount of Central Value Added Tax credits availed of or utilized 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.	The assessee firm has adopted to Pay GST @1% on Affordable Residential Property & @ 5% on Commercial Property under the Project namely " **Karnavati Appartment-6**" on Advances Received against immovable Property.Hence, GST Input Tax Credit on Input, Input service and Capital Goods has been charged to Profit & Loss Account. And therefore, this clause is not applicable
	(b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28			Whether during the year the assessee has received any property, being share of a company not being a company in which public is substatially interested, without consideration or for inadequate consideration as referred too in section 56(2)(viia), if yes, please furnish the details of the same.	NIL
29			Whether during the previous year the assessee received any consideration for issue of shres which exceeds the fair market value of the shares as referres to in section 56(2)(viib), if yes, please furnish the details of the same.	N.A.

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

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?		
		(b)	If yes, please furnish the following details:		
			(i) Nature of income:		
			(ii) Amount (in Rs.) thereof:		Nil
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?		
		(b)	If yes, please furnish the following details:		
			(i) Nature of income:		
			(ii) Amount (in Rs.) thereof:		
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].		Nil
30A		(a)	Whether primary adjustment to transfer price, as referred to in subsection (1) of section 92CE, has been made during the previous year?		
		(b)	If yes, please furnish the following details:-		
			(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?		
			(ii) Amount (in Rs.) of primary adjustment:		
			(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE?		Nil
			(iv) If yes, whether the excess money has been repatriated within the prescribed time		
			(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:		
30B		(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?		
		(b)	If yes, please furnish the following details:-		
			(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:		
			(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):		Nil

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

			(iii) 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:		
			(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:		
			(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:		
30C		1	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year		Nil
		2	1. If yes, please furnish the following details		
		a	Nature of the impermissible avoidance arrangement		
		b	Amount (in Rs.) of tax benefit in the arising, in aggregate, to all the parties arrangement		
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"**
			(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 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		
			(vi) 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 bank draft		
			* (These particulars 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)		**As per Annexure "F"**
	b		Particulars of each specified sum 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 person from whom specified sum is received;		
			(ii) amount of specified sum taken or accepted;		

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

			(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;		
			(iv) 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. (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)		
		(ba)	Particulars of each receipt in an amount exceeding the limit pecified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:-		Nil
			(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;		
			(ii) Nature of transaction;		
			(iii) Amount of receipt (in Rs.);		
			(iv) Date of receipt;		
		(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,		Nil
			(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;		
			(ii) Amount of receipt (in Rs.);		
		(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 electronic clearing system through a bank		Nil
			(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;		

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

			(ii) Nature of transaction;		
			(iii) Amount of payment (in Rs.);		
			(iv) Date of payment;		
		(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		
			(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;		Nil
			(ii) Amount of payment (in Rs.);		
			(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;		
			(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;		
			(v) 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.		
	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:—		

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

			(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	As per Annexure "F"
			(ii) repayment loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
	e		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	
			(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
			(ii) repayment loan or deposit or any specified advance received by a cheque or a bank draft which is not an cheque or 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	
32	a		Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	NIL
	b		whether a change in shareholding of the company has taken place in the previous year due to which the losses incured prior to the previous year cannot be allowed to be carried forward in terms of section 79	N.A.
	c		Whether the assssee has incurred any speculation loss referred to in section 73 during the previous year, if yes, pleas furnish the details of the same.	N.A.
	d		Whether the assssee has incurred any loss referred to in section 73A in respect of any specified buiness during the previous yesr, if yes, pleas furnish the details of the same.	N.A.
	e		In case of company, please state whether the company is deemed to be carrying on a speculation business as referred in explaination to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	N.A.

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

33			Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	Nil
34	a		Whether the assessee is required to deduct or collect tax as per provisions of Chapter XVII-B or Chapet XVII-BB, If yes plese furnish:	**As Per Annexure "G(i)"** 1. We have verified the compliance with the provisions of Chapter XVII-B of the Income-tax Act, 1961 (the Act) relating to the deduction of tax at source and the payment thereof to the credit of the Central Government in accordance with the prevalent Auditing Standards, which contemplate, inter alia, reliance on tests checks and the concept of materiality. 2. Considering the volume of transactions and information involved, the verification of the particulars given under this clause 34 is based on the broad review of the procedures followed for ensuring compliances, review of Internal checks, internal control, test check of transactions and facts thereof. 3. The particulars are furnished by the management on which we have relied for completeness or accuracy.
	b		whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:	**As Per Annexure "G(ii)"**
	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 principal items of goods traded:	N.A.
			(i) opening stock;	
			(ii) purchases during the previous year;	
			(iii) sales during the previous year;	
			(iv) closing stock;	
			(v) shortage/excess, if any.	
	b		In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products & by-products:	
		A.	Raw materials :	N.A.
			(i) opening stock	
			(ii) purchases during the previous year;	
			(iii) consumption during the previous year;	
			(iv) sales during the previous year;	
			(v) closing stock;	
			(vi) yield of finished products;	
			(vii) percentage of yield	
			(viii) shortage/excess, if any.	
		B.	Finished products/By-products:	N.A.
			(i) opening stock;	
			(ii) purchases during the previous year;	
			(iii) quantity manufactured during the previous year;	
			(iv) sales during the previous year;	
			(v) closing stock;	
			(vi) shortage/excess, if any.	

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

36A		(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?	Nil
		(b)	If yes, please furnish the following details:-	
			(i) Amount received (in Rs.):	
			(ii) Date of receipt:	
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 a cost auditor	No cost audit was required.
38			Whether any audit was conducted under the Central Excise Act, 1944, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by auditor	No, Audit conducted under the Central Excise Act,1944.
39			Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services.if yes, give details of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by auditor.	No Such Audit was Carried out during the year under Consideration.
40			Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	Nil
	a		Total turnover of the assessee firm	
	b		Gross profit/Turnover	
	c		Net profit/Turnover	
	d		Stock-in-trade/Turnover;	
	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	Nil
42		(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?	NO, the assessee firm is not required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B .
		(b)	If yes, please furnish:	
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	
		(b)	if yes, please furnish the following details:	

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

			(i) Whether report has been furnished by the assessee or its parent entity		Nil
			or an alternate reporting entity		
			(ii) Name of parent entity		
			(iii) Name of alternate reporting entity (if applicable)		
			(iv) Date of furnishing of report		
44			Break-up of total expenditure of entities registered or not registered under the GST:		**As per Annexure "H"**
(i)			Serial No		
(ii)			Total amount of Expenditure incurred during the year		
(iii)			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		
(iv)			- Total payment to registered entities		
			Expenditure relating to entities not registered under GST		

FOR, DHIREN SHAH & CO.
CHARTERED ACCOUNTANTS
FIRM REG.NO.: 114633W

(DHIREN SHAH)
PARTNER
M. NO. 035824
PLACE : AHMEDABAD.
DATE : 19.09.2022
UDIN: 22035824ATAWBT4554.

FOR, RIDHAM ENTERPRISE

(PARTNER)

PLACE : AHMEDABAD
DATE : 19.09.2022

RIDHAM ENTERPRISE
Annexure forming Part of Form 3CD for the A.Y. 2022-23
Annexure-A
Clause-9(a)

(a) Details of Partners and their profit sharing ratios.

Sr.No.	Name of Partner	Profit Sharing Ratio
1	Chaturbhai Babubhai Patel	25%
2	Milankumar Chaturbhai Meshiya	25%
3	Rajeshbhai Rameshbhai Patel	25%
4	Rameshbhai Babubhai Patel	25%
		100%

(b) During the year there is a change in the partnership firm w.e.f. 04.10.2021 the details of the same are as under:

Sr.No.	Name of Partner	Profit Sharing Ratio 1.4.2021 to 3.10.2021	Profit Sharing Ratio 4.10.2021 to 31.3.2022
1	Chaturbhai Babubhai Patel	50%	25%
2	Milankumar Chaturbhai Meshiya	0%	25%
3	Rajeshbhai Rameshbhai Patel	25%	25%
4	Rameshbhai Babubhai Patel	25%	25%
		100%	**100%**

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

Annexure forming Part of Form 3CD for the A.Y. 2022-23

Annexure - B

Details of Books of Accounts maintained , examined and address at which the books of account are kept.

S.No.	Books of Accounts Maintained	Whether books of account are Generated on Computer System?	Whether Books of Accounts Examined with relevant documents?	Address at which the books of account are kept
1	Cash Book	Yes	Yes	Karnavati Corporate Office,Opp. Karnavati Apartment-2 Narol Lambha Highway,Narol,Ahmedabad-382440
2	Bank Book	Yes	Yes	
3	General Ledger	Yes	Yes	
4	Journal Register	Yes	Yes	
5	Purchase Register	Yes	Yes	
6	Purchase bills	Yes	Yes	
8	Expenses Voucher	-	Yes	
9	Journal Voucher	-	Yes	
10	Bank Statement	-	Yes	

Note:

The afforesaid books of accounts have been examined by us on test check basis to the extent felt necessary to draw only reasonable conclusion thereon.

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

RIDHAM ENTERPRISE

Annexure forming Part of Form 3CD for the A.Y. 2022-23

ANNEXURE - "C"

Disclosure as per ICDS: **Clause 13(f)**

	Disclosure as per ICDS:	**Particulars:**
(i)	ICDS I - Significant Accounting Policies	Refer "Schedule-M" Note on Account forming part of Balance sheet for the year ended on 31.03.2022.
(ii)	ICDS II - Valuation of Inventories	The partnership firm is carrying on developing of Housing project scheme namely " **Karnavati Appartment-6** ". All expenditure incurred for the development of the scheme is shown under the head Construction Work-in progress and is valued at cost.
(iii)	ICDS III - Construction Contracts	The partnership firm is builder- developer and executing the real estate housing project scheme namely "**Karnavati Appartment-6**" on its own land and the partnership firm is not a contractor, Hence, ICDS- III - "Construction Contract" is not applicable to the partnership firm.
(iv)	ICDS IV - Revenue Recognition	The firm is following the Revised Guidance note on "Accounting for Real Estate Transaction" issued by the Institute of Chartered Accountant of India (ICAI). The firm is developing affordable housing residential scheme named "**KARNAVATI APARTMENT-6**" on land bearing Survey No.440/2 at Mouje: Vatva, Tal- Dist: Ahmedabad-11 (Ashalali), Ahmedabad, admeasuring about 8940.68 Sq.Mtrs, profits arising out of said scheme are deductible under section 80IBA of Income Tax Act, 1961. Revenue recognized on the basis of possession given to member/ purchaser by executing conveyance deed as per AS-9 and Guidance Note on Accounting for Real Estate (Revised) 2012 issued by ICAI. During the year under consideration in the scheme namely "**KARNAVATI APARTMENT-6**" have started development work and no conveyance deed has been executed in favour of member/ purchaser and hence no revenue has been recognized during the year under consideration.
(v)	ICDS V - Tangible Fixed Assets	Disclosure as per ICDS- V have been made against Clause No.18 of Form No.3CD.
(vi)	ICDS VI - Changes In Foreign Exchange Rates	The partnership firm does not have any transactions pertaining to foreign exchange. Hence the same ICDS is not applicable.
(vii)	ICDS VII - Governments Grants	The partnership firm has not received any government grant during the relevant assessment year. Hence the same ICDS is not applicable.
(viii)	ICDS VIII- Securities	The partnership firm has not purchased/sold any securities during the relevant assessment year and it is also not in the possession of any securities as investments. Hence, the same ICDS is not applicable.
(ix)	ICDS IX - Borrowing Costs	Interest cost in respect of funds borrowed specifically for the purpose of construction of real estate project is capitalised. During the year the partnership firm has incurred interest expenses of Rs. 15,50,463/-. Which is considered as part of construction cost of the project.
(x)	ICDS X - Provisions, Contingent Liabilities and contingent Assets	The assessee firm has made following provisions and made payment / adjustment in the opening balance & provisions during the relevant assessment year::**(Note - 1)** The Contingent Liability & Contingent assets not provided in the books of accounts.

Note - 1

Sr.No	**Provisions Made:**	**F.Y. 2021-22**	**F.Y. 2020-21**	**Utilisation/Reversal of the amount of provision:**
1	CGST Payable	45,454	-	The CGST Payable an amount of Rs.45454/- has been paid on 18.04.2022
2	SGST Payable	45,454	-	The SGST Payable an amount of Rs.45454/- has been paid on 18.04.2022

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

3	TDS Payable 194C	1,16,498	-	The amount of Rs.116498/- has been paid on 28.04.2022.
4	TDS Payable 194J	19,750	-	The amount of Rs.10332/- has been paid on 28.4.2022, and an amount of Rs.10000/- has been paid on 4.8.2022.
5	TDS Payable 194A	1,52,799	-	The amount of Rs.152799/- has been paid on 28.04.2022.
6	Unpaid Audit Fees	54,000	-	The Unpaid Audit Fees for the FY 21-22 has been transferred to Dhiren Shah & Co., Sundry Creditor's Account in FY 22-23.
7	Unpaid Professional Fees	79,000	-	The Unpaid Professional Fees of Rs.54000/- for the FY 21-22 has been transferred to Dhiren Shah & Co., and Rs.25000/- for FY. 21-22 has been transferred to Patel & Shah Co., Sundry Creditor's Account in FY 22-23.
Total:		**5,12,955**	**-**	

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

Annexure forming Part of Form 3CD for the A.Y. 2022-23

Annexure-D

Particulars of payments made to persons specified under section 40A(2)(b).

Sr. No.	Name of Related Person	Relation	Nature of Payment	Amount
1	Bhanuben Chaturbhai Patel	Partner Wife	Interest on Loan	1,87,397
2	Chaturbhai B. Patel HUF	Karta of Partner	Interest on Loan	1,78,356
3	Mukeshkumar Babubhai Meshiya	Relative	Interest on Loan	6,082

Note:

The above details have been complied on the basis of list of Persons covered under section 40A(2)(b) of the Income Tax Act, 1961 as available with the Partners of the firm.

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

ANNEXURE FORMING PART OF FORM 3CD FOR THE YEAR ENDED 31-03-2022

As Per Annexure "E"

Sr. No.	Particulars	Amount Payable (Rs.)	Date of Payment	Details of Payment Amount (Rs.)	Remarks
1	TDS on Payment of Contractor u/s. 194C	1,16,498	28.04.2022	1,16,498	
2	TDS on Payment of Interest u/s. 194A	1,52,799	28.04.2022	1,62,152	Excess Paid
3	TDS on Payment of Interest u/s. 194J	19,750	28.04.2022	10,332	Paid with Interest
			04.08.2022	10,000	
4	CGST Payable	45,454	18.04.2022	45,454	
5	SGST Payable	45,454	18.04.2022	45,454	

RIDHAM ENTERPRISE

Annexure forming Part of Form 3CD for the A.Y. 2022-23

ANNEXURE-"F" Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS and 269T taken or accepted during the previous year and Particulars of each repayment of loan or deposit in an amount exceeding the limit specified. [Clause 31 (a) and Clause 31 (c)].

SR. NO.	NAME	ADDRESS	PAN	Opening Balance 01-04-2021	loan or deposit was taken or accepted by an account payee cheque or an account payee bank draft or electronic clearning system.	Amount of loan of deposits taken / accepted during the year	Adjustment / Interest net of TDS	Whether the loan or deposit was squared up during the previous year	Maximum Amount outstanding during the previous year	loan or deposit was repaid by an account payee cheque or an account payee bank draft or electronic clearning system.	Amount of Repayment/ adjustments of deposits	Closing balance 31-03-2022
1	Alpa Rajesh Shingala	C-401 Abhilasha Sky, Opp.Suncity Bunglows, Nr.Gopal Chowk, Nikol, Ahmedabad.	BCCPS3633L	-	A/C payee cheque	26,00,000	81,547	NO	26,81,547	-	-	26,81,547
2	Anita Ajay Patel	284, Vishal Nagar, Govindvadi, Isanpur, Ahmedabad.	AUJPP3424A	-	A/C payee cheque	19,00,000	35,418	NO	19,35,418	-	-	19,35,418
3	Arvindbhai Rasiklal Modi Huf	Gayatri Nagar, B/h. Rakheval Press, Deesa.	AARHA7206D	-	RTGS	5,50,000	1,447	NO	5,51,447	-	-	5,51,447
4	Ashutosh Management Service	A26,Silver Arc,Bh Town Hall Ellish Bridge Ahmedabad	AAPFM9338Q	-	RTGS	5,00,000	4,438	NO	5,04,438	-	-	5,04,438
5	Bhanuben Chaturbhai Patel	25-26 Malbar Hill,Opp.Shahi Kutir Bunglows,M.G.Road,Nava Nikol,Ahmedabad.	ACTPP1410G	-	A/C payee cheque	30,00,000	1,68,657	NO	31,68,657	-	-	31,68,657
6	Bharatbhai Madhubhai Korat	91/4,Danev park,NikolGAM Road,Nikol.	AXLPK8839P	-	RTGS	10,00,000	18,641	NO	10,18,641	-	-	10,18,641
7	Chandubhai Kunvarji Patel	07- Panchamrut Vastuvila Bunglow,Sola,Ahmedabad.	ADSPP6031D	-	RTGS A/C payee cheque	16,00,000 17,00,000	24,477	NO	33,24,477		-	33,24,477

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

8	Chaturbhai B Patel HUF	25-26,Malbar Hill,Opp. Shahi Kutir Bunglows,M.G. Road,Nava Nikol,Ahmedabad.	AAFHP12[illegible]N	-	RTGS	25,00,000	1,[illegible]20	NO	26,60,520	-	-	26,60,520
9	Devendrabhai Bhagchandbhai Khatri	165, Mangal Park Society, B/H. Vishwakarma Mandir,Deesa	AVDPK9042Q	-	RTGS	9,50,000	2,499	NO	9,52,499	-	-	9,52,499
10	Dinesh PUnmaji Tank	Bhavya Galaxy Deesa	ATGPT4929G	-	RTGS	6,00,000	8,699	NO	6,08,699	-	-	6,08,699
11	Gangaben Navinpuri Goswami	621 Bawavas,Paltan Mandir,Vadi Road,Deesa.	BDWPG6947G	-	RTGS	10,50,000	2,762	NO	10,52,762	-	-	10,52,762
12	Ghanshyambhai Kunvraji Patel	Panchamrut Vastu Villa,Sola Ahmedabad	ADSPP6030C	-	A/C payee cheque	17,00,000	25,276	NO	34,25,276	-	-	34,25,276
					RTGS	17,00,000						
13	Himmatbhai Shantibhai Bunha	A-48 Shridhar Bunglows,Jivan Twin Bunglow Road,Nikol Ahmedabad	ABOPP5675P	-	RTGS	6,50,000	5,193	NO	6,55,193	-	-	6,55,193
14	Hiren Chandubhai Patel	Panchamrut Vastuvilla, Sola, Ahmedabad.	AKVPP5899D	-	RTGS	26,00,000	6,347	NO	26,06,347	-	-	26,06,347
15	Hiren D. Mori	I-203 Karnavati Apartment-1,Bhamariya Kuva,Narol Lambha Highway,Vatva,Ahmedabad.	APCPM2183B	-	A/C payee cheque	17,50,000	54,887	NO	18,04,887	-	-	18,04,887
16	Jatinkumar Sureshbhai Desai	C-106,Nilkanth Residency,Sr.Janseva Kendra,Nikol-Naroda Road,Ahmedabad	ARMPD5406E	-	A/C payee cheque	20,00,000	39,057	NO	20,39,057	-	-	20,39,057
17	Jayaben Bhupatbhai Gajera	3 Shiv App.Nr Asharam Ashram,Thhakar Bapa Nagar,Ahmedabad	AULPG2371D	-	RTGS	3,50,000	5,074	NO	3,55,074	-	-	3,55,074
18	Jayesh A Maru	D-4/201, Karnavati Appartment,B/h Hirabhai Tower, Uttamnagar,Maninagar, Ahmedabad.	AGRPM4495L	-	A/C payee cheque	32,50,000	1,16,359	NO	33,66,359	-	-	33,66,359
19	Jayesh A. Maru HUF	D-4/201, Karnavati Appartment,B/h Hirabhai Tower, Uttamnagar,Maninagar, Ahmedabad.	AAFHJ3925G	-	A/C payee cheque	40,00,000	1,40,844	NO	41,40,844	-	-	41,40,844
20	Jigneshkumar L Modi Huf	B/h. Old Police Line, Deesa.	AAHHJ3282L	-	RTGS	9,00,000	2,367	NO	9,02,367	-	-	9,02,367
21	Jitenderkumar O.Heruwala	Chamunda Society,Opp.Sardar Patel School,Deesa	ADMPH4986M	-	RTGS	9,50,000	2,499	NO	9,52,499	-	-	9,52,499

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS

22	Kiranben H Savliya	D-502,Nilkanth Residency,Nr Janseva Kendra,Nikol Naroda Road,Ahmedabad	CEWPS322[illegible]L	-	A/C payee cheque	3,50,000	[illegible]24	NO	3,56,524	-	-	3,56,524
23	Lalitkumar Shakralal Pendal	Nr, Old Police Line Nava Vaas Deesa	AQOPP0493J	-	RTGS	6,50,000	5,193	NO	6,55,193	-	-	6,55,193
24	Manjulaben Rameshbhai Patel	B-504,SHALIGRAM LAKE VIEW NIKOL,AHMEDABAD	BNXPP6977J	-	RTGS	19,50,000	19,884	NO	19,69,884	-	-	19,69,884
25	Manojkumar Ashokji Karchwada	Kudawali Dhani Po. Malgadh Deesa	CFJPK0083B	-	RTGS	6,00,000	8,699	NO	6,08,699	-	-	6,08,699
26	Mansukhbhai Kunvarjibhai Patel	Panchamrut Vastuvilla, Sola, Ahmedabad.	ACVPP4536H	-	RTGS A/C payee cheque	23,00,000 16,00,000	24,721	NO	39,24,721	-	-	39,24,721
27	Maulikkumar H. Bunha (HUF)	A-48 Shridhar Bunglow,Opp.Jeevan Bunglow,Nikol,Ahmedabad.	AAQHM9511A	-	RTGS	11,50,000	16,673	NO	11,66,673	-	-	11,66,673
28	Mehulkumar Ramjibhai Bhesaniya	G703,Nakshatra Height,Opp/,Swastik Platinum,Lambha Vatva Road,Narol Ahmedabad	AQEPB1631Q	-	A/C payee cheque	15,00,000	84,329	NO	15,84,329	-	-	15,84,329
29	Modi Dharmenderkumar Gordhandas	259 , S.S. Market Yard Deesa	APLPP4775P	-	A/C payee cheque	14,00,000	12,841	NO	14,12,841	-	-	14,12,841
30	Mukeshkumar Kantibhai Patel (No Interest)	142,Smruti Darshan Soc.B/H Vandevi Soc. Ghodasar Ahmedabad	AIZPP1280C	-	A/C payee cheque	39,00,000	-	NO	39,00,000	-	-	39,00,000
31	Mukeshkumar Balubhai Meshiya	B-101,Meru Mount Homes,Opp.Dev Shrushty,Soc.,Bhakti Circle Road,Nikol Naroda,Ahmedabad	ANCPM3281C	-	A/C payee cheque	5,00,000	5,474	NO	5,05,474	-	-	5,05,474
32	Rajesh Haribhai Shingala	C-401, Abhilasha Sky, Opp. Sun City Bunglows,Nr.Gopal Chowk, Thakkarbapanagar,Ahmedabad.	ANYPS3386E	-	A/C payee cheque	23,50,000	77,227	NO	24,27,227	-	-	24,27,227
33	Rajeshkumar Anbalal Aaisuriya	Nr.Old Police Line,Risala Bazar,Deesa	CFBPM9258J	-	RTGS	6,50,000	4,915	NO	6,54,915	-	-	6,54,915
34	Rajnikant V Kanani	D-202, Nilkanth Residency, Nr. Jan Seva Kendra, Nikol-Naroda Road, Nava Naroda, Ahmedabad	DKBPK9327L	-	RTGS	54,00,000	1,61,379	NO	55,61,379	-	-	55,61,379
35	Rameshbhai Madhubhai Gajera (HUF)	6 Nakshtra Bunglows,Opp.Suryam Flora,Mg Road Nikol	AANHR9188R	-	RTGS	14,00,000	20,298	NO	14,20,298	-	-	14,20,298

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

36	Sanjaykumar N Savliya	D-502, Nilkanth Residency, Nr. Jan Seva Kendra, Nikol-Naroda Road, Nava Naroda, Ahmedabad	CEWPS324[illegible]H	-	A/C payee cheque	3,50,000	[illegible]24	NO	3,56,524	-	-	3,56,524
37	Sunitaben J. Kanudavala	Risala Bazar Deesa	ATEPK6776C	-	A/C payee cheque	11,00,000	10,090	NO	11,10,090	-	-	11,10,090
38	Tirupati Furtilizers	Vasna,Tal Deesa	AJKPM7987P	-	RTGS	23,00,000	17,694	NO	23,17,694	-	-	23,17,694
39	Vasudev C Gajera	Panchamrut Vastuvilla, Sola, Ahmedabad.	ANDPG7611F	-	RTGS	38,00,000	6,613	NO	38,06,613	-	-	38,06,613
40	Vijaykumar Devaji Luhar	A-39 Somnath Township,Nr.Kachi Colony,Hawaipillar,Deesa	ADMPL2062J	-	RTGS	6,00,000	1,578	NO	6,01,578	-	-	6,01,578
41	Vijay Manubhai Prabhar	60, Sakar County,.Shela,Dis Ahmedabad.	AKPPP9761Q	-	A/C payee cheque	5,00,000	-	NO	5,00,000	-	-	5,00,000
	TOTAL			-		**7,21,50,000**	**13,97,664**				-	**7,35,47,664**

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

Annexure forming Part of Form 3CD for the A.Y. 2022-23

"ANNEXURE- F" Particulars of acceptance and repayment of Specified Advance as per Clause 31 (b), 31 (d) and 31 (e)

SR. NO.	NAME	ADDRESS	PAN	Opening Balance 01-04-2021	Specified sum was taken or accepted by an account payee cheque or an account payee bank draft or electronic clearing system	Amount of specified advance taken or accepted during the year	Maximum Amount Outstanding during the year	Specified sum was repaid by an account payee cheque or an account payee bank draft or electronic clearing system	Amount of specified advance repaid during the year	Closing Balance 31-03-2022
	COMMERCIAL									
	Shop-01 Rishimuni Sharma	49, Jaymangal Park Society, Opp. Suraj Bag Society, Hatkeshwar, Khokhra, Ahmedabad	FQVPS3350D	-	A/C payee cheque	5,00,000	5,00,000	-	-	5,00,000
	Shop 03 Shakara Ram	255/1/C/36, Aartinagar, B/H. Shripal Comm. Center, Khokhara-Mahemdabad, Maninagar, Ahmedabad	BTOPR4023C	-	A/C payee cheque	3,00,000	3,00,000	-	-	3,00,000
	Shop-04 Dineshbhai Ambalal Prajapati	46, Maniratna Temament, B/H. Butbhavani Mandir, Aslali, Ahmedabad	BPMPP0884D	-	A/C payee cheque	50,000	50,000	-	-	50,000
	Shop-05 Rashmikaben Ketankumar Patel & Ketankumar Manubhai Patel	3, Swaminarayan Society, Aslali, Ahmedabad	AHPPP5732L & ABHPP4240M	-	A/C payee cheque	50,000	50,000	-	-	50,000
	Shop-08 Gopal Mangabhai Sisodiya	J-203, Karnavati-5, Nr. Rishit Residency, 100 Feet Road, Lambha Turning, Narol-Lambhai Highway, Narol, Ahmedabad	ANKPC9639G	-	A/C payee cheque	23,60,000	23,60,000	-	-	23,60,000
	Shop-09 Bharatkumar Durgaprasad Soni & Komal Bharatkumar Soni	13, Narsinh Mandir, Danilimda, Patel School, Ahmedabad	BLLPS5529R & CUDPS7877L	-	A/C payee cheque	10,00,000	10,00,000		-	10,00,000

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

	Shop-12 Tulsaram Mangilal Chaudhry	F/303, Shreenathji Residency, Opp. G.E.B. Nr. Akruti Township, Narol, Ahmedabad	AJSPC5244M	-	A/C payee cheque	4,50,000	4,50,000	-	-	4,50,000
	RESIDENT									
	A-104 Rajnish Kumar Dubey & Anuj Kumar Suresh Chandra Dubey	D-205, Kalash Enclave, Nr. Karnavati-4, Lambha-Vatva Road, Ahmedabad	BNKPD3275L & CTXPK8729E	-	A/C payee cheque	51,000	51,000	-	-	51,000
	A-203 Giradhari Singh Raju Singh & Khetu Kaver Giradhari Singh	Devda, Jalor, Sanchore	BRGPR5772J & JUNPK2118D	-	A/C payee cheque	1,00,000	1,00,000	-	-	1,00,000
	A-204 Champavat Babusingh Vasusingh	B-63, Umiyanagar, Nr. Takshshila School, Vastral, Ahmedabad	ASQPC8483P	-	A/C payee cheque	3,00,000	3,00,000	-	-	3,00,000
	A-303 Vishwakarma Narayanbhai Shrivilash	J-306, Shri Ram Residency, Narol-Aslali Highway, Narol, Ahmedabad	AFBPV3235J	-	A/C payee cheque	50,000	50,000	-	-	50,000
	A-304 Lalitkumar Kanjibhai Dabhi	H-702, Karnavati Apartment-4, Opp. Pratham Heights, Narol-Lambha Highway, Narol, Ahmedabad	ASOPD2291G	-	A/C payee cheque	11,00,000	11,00,000	-	-	11,00,000
	B-103 Rajendrabhai Anopbhai Parmar	Valmiki Nagar, Nr. Vrundavan Raw House, B/H. Narol Court, Narol, Ahmedabad	CJFPP9938N	-	A/C payee cheque	5,00,000	5,00,000	-	-	5,00,000
	B-601 Rahul Rajeshkumar Pradhan & Dhvani Rahul Pradhan	B-41, Shyam Apartment, Nr. Mangleshwar Mahadev, Ghodasar, Ahmedabad	CZKPP3020Q & AQUPT8269N	-	A/C payee cheque	2,01,000	2,01,000	-	-	2,01,000
	B-703 Gayatri Bhanushankar Adhyaru	16/B, Satyanarayan Raw House Part-2, Nr. Canal, Jashodanagar, Vatva, Ahmedabad	BARPA0069B	-	A/C payee cheque	1,00,000	1,00,000	-	-	1,00,000
	B-803 Sanjay Madhukar Patil & Ashu Sanjay Patil	I-403, Karnavati Apartment-3, Nr. Mansi Park Society, Bhairavnath-	AIDPP7138H	-	NEFT A/C payee cheque	100 20,00,000	20,00,100	-	-	20,00,100
	C-1003 Chourasiya Vinita Kamlesh	18-A, Shivani Flat, Maninagar, Ahmedabad	ANOPC9109R	-	A/C payee cheque	1,00,000	1,00,000	-	-	1,00,000
	C-1004 Varshaben Yogeshbhai Bhavsar & Yogeshbhai Sureshbhai Bhavsar	B/10, Pramukh Apartment, Dholeshwar Mahadev, Isanpur, Ahmedabad	AXQPB8626C & ANRPB6763B	-	A/C payee cheque	1,01,000	1,01,000	-	-	1,01,000

DIPEN SHAH & CO. CHARTERED ACCOUNTANTS

	C-303 Sharaschandra S. Shetty & Malathi S. Shetty	A-402, Navjivan Flat, Nr. Asopalav Society, Jain Ashram, Vatva, Ahmedabad	DCFPS2637B & COLPS9044B	-	A/C payee cheque	2,01,000	2,01,000	-	-	2,01,000
	C-404 Urmila Janardan Gupta & Janardan R. Gupta	603, Nirgun Homes, Om Shantinagar, Nr. Devi Mata Mandir, Aslali Canal, Vatva, Ahmedabad	AXJPG4166F	-	A/C payee cheque	9,01,000	9,01,000	-	-	9,01,000
	C-704 Rajkumar Ramswaroop	Shiv Shakti Dham Colony, Nr. Model School, D.D. Nagar, Gird, Gwalior	CHDPR5084D	-	A/C payee cheque	1,00,000	1,00,000	-	-	1,00,000
	D-402 Purvi Mehul Dave	Flat No. 303, Sai Kunj Chs, Ram Mandir Road, Nr. Pranay Nagar, Vazira Naka, Borivali(W), Mumbai	BAMPD3826Q	-	A/C payee cheque	4,00,005	4,00,005	-	-	4,00,005
	E-1104 Minal Shailesh Damania & Shailesh Ramesh Damania	A-505, Sangani Platinum, Opp. Satva-2, Narol-Aslali Road, Narol, Ahmedabad	AEVPD5617F & AIWPD7663C	-	A/C payee cheque	50,000	50,000	-	-	50,000
	G-203 Jigarkumar Bhaskarbhai Shah & Pooja Jigarkumar Shah & Daxaben Bhashkarbhai Shah	61, Patel Park Society, Tarsadi, Kosamba, Surat	IUEPS4245F &BDFPC8940Q & CYXPS1439L	-	A/C payee cheque	2,50,000	2,50,000	-	-	2,50,000
	G-204 Chintankumar Bhaskarbhai Shah & Nishitaben Chintankumar Shah	98, Puja Residency, B/H. Puja Farm, Opp. Aryaman Residency, Ahmedabad	CKIPS4235B & BWAPS1449E	-	A/C payee cheque	4,21,000	4,21,000	-	-	4,21,000
	H-102 Prakash Chaudhry	119, Denda Jane Wala Rasta, Kanlao, Gundoj, Pali	FQXPP3133B	-	A/C payee cheque	50,000	50,000	-	-	50,000
	H-104 Tulsaram Mangilal Chaudhry	F/303, Shreenathji Residency, Opp. G.E.B. Nr. Akruti Township, Narol, Ahmedabad	AJSPC5244M	-	A/C payee cheque	51,000	51,000	-	-	51,000
	H-203 Jayshree Darshit Sachaniya & Sarojben Rakeshbhai Sachaniya	B-203, Karnavati Apartment-2,Opp. Rudra Status, Narol-Lambha Highway, Narol, Ahmedabad	EWDPS4483Q & PGTPS2240J	-	A/C payee cheque	3,50,000	3,50,000	-	-	3,50,000
	H-204 Tejas Chandrakant Shah	G-1/202, Karnavati Apartment-2,Opp. Rudra Status, Narol-Lambha Highway, Narol, Ahmedabad	BEYPS6163K	-	A/C payee cheque	4,00,000	4,00,000	-	-	4,00,000
	TOTAL					1,24,87,105				1,24,87,105

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE
Annexure forming Part of Form 3CD for the A.Y. 2022-23
Annexure -G(i)

Details of Tax deducted or collected as per provisions of Chapter XVII-B or Chapet XVII-BB

Sr. No.	TAN	Section	Nature of payment	Total amount of Payment or receipt of the nature specified in column (3)	Total amount on which tax was require to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the central Government out of (6) and (8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	AHMR15553G	194A	Interest Other Than Interest On Securities To A Resident - 94A	1,550,463	1,527,958	1,527,958	152,799	-	-	-
2	AHMR15553G	194C	Payment To A Resident Contractor/Sub-Contractor Other Than Advertising	8,352,798	8,352,798	8,252,798	102,564	-	-	-
3	AHMR15553G	194J	Fees For Professional Or Technical Services To Resident	472,500	472,500	472,500	47,250	-	-	-

Annexure -G(ii)
Details of statement of tax deducted or tax collected furnished

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
AHMR15553G	26Q - 2	31.10.2021	25.10.2021	
AHMR15553G	26Q - 3	31.01.2022	28.01.2022	
AHMR15553G	26Q - 4	31.05.2022	30.05.2022	

HIREN SHAH & CO. * CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

ANNEXURE FORMING PART OF FORM 3CD FOR THE YEAR ENDED 31-03-2022

Annexure-"H"

CLAUSE 44 of Form no 3CD

Total amount of expenditure incurred during the year (Including Purchase)	Expenditure in respect of entities registered under gst				Expenditure relating to entities not registered under GST (i.e. Unregistered Entities)	Difference
	Related to goods and service Exempt from gst	Relating to entities falling under composition scheme	Relating to other than Exempt & Composition (i.e. registered entities)	Total Payment to registered entities		
15,24,17,420	6,92,65,161	-	7,70,56,698	14,63,21,859	60,95,561	(0)

SIGNATURE TO THE ANNEXURE - "A TO H"

FOR, DHIREN SHAH & CO.,
CHARTERED ACCOUNTANTS.
FIRM REG. NO. 114633W

(DHIREN SHAH)
PARTNER
MEMB.NO. 035824
UDIN : 22035824ATAWBT4554.

PLACE : AHMEDABAD.
DATED : 19.09.2022

FOR, RIDHAM ENTERPRISE

(PARTNERS)

PLACE : AHMEDABAD.
DATED : 19.09.2022

RIDHAM ENTERPRISE

BALANCE SHEET AS AT 31ST MARCH, 2022

AS AT 31ST MARCH, 2021	LIABILITIES	AS AT 31ST MARCH, 2022	AS AT 31ST MARCH, 2021	ASSETS	AS AT 31ST MARCH, 2022
4,70,28,076	**PARTNERS CAPITAL A/C** (AS PER SCHEDULE - "A")	6,00,28,076	4,70,00,000	**FIXED ASSETS** (AS PER SCHEDULE - "F")	-
				CURRENT ASSETS	
-	**UNSECURED LOAN** (AS PER SCHEDULE - "B")	7,35,47,664	-	CONSTRUCTION WORK IN PROGRESS	15,24,17,420
	CURRENT LIABILITIES		40,076	CASH & BANK BALANCE (AS PER SCHEDULE - "G")	24,00,900
12,000	SUNDRY CREDITORS (AS PER SCHEDULE - "C")	1,13,15,859	-	**LOAN & ADVANCES RECOVERABLE CASH OR KIND** (AS PER SCHEDULE - "H")	30,57,339
-	MEMBER'S COLLECTION (AS PER SCHEDULE - "D")	1,24,87,105			
-	PROVISIONS (AS PER SCHEDULE - "E")	4,96,955			
4,70,40,076		**15,78,75,660**	**4,70,40,076**		**15,78,75,660**

NOTES ON ACCOUNTS [SCH.- "M"]
AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH.

FOR, DHIREN SHAH & CO,
CHARTERED ACCOUNTANTS,
FIRM REG.NO. 114633W

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

(DHIRAN SHAH)
PARTNER
MEMB.NO. 035824
PLACE : AHMEDABAD
DATE : 19.09.2022
UDIN: 22035824ATAWBT4554.

FOR, RIDHAM ENTERPRISE

(PARTNERS)

PLACE : AHMEDABAD
DATE : 19.09.2022

RIDHAM ENTERPRISE

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST March, 2022

FOR THE F.Y. 2020-21	PARTICULARS	FOR THE F.Y. 2021-22	FOR THE F.Y. 2020-21	PARTICULARS	FOR THE F.Y. 2021-22
-	**OPENING CONSTRUCTION WIP**	-	-	**PROJECT RECEIPTS**	-
-	**PURCHASE** (AS PER SCHEDULE -"I")	11,72,82,900	-	**CLOSING CONSTRUCTION WIP** (CARRIED TO BALANCE SHEET)	15,24,17,420
-	**DIRECT CONSTRUCTION EXPS.** (AS PER SCHEDULE -"J")	3,01,07,150			
6,000	**INDIRECT EXPS.** (AS PER SCHEDULE -"K")	10,82,273			
106	**FINANCIAL CHARGES** (AS PER SCHEDULE -"L")	39,45,097			
-	**DEPRICIATION**	-			
-	**NET PROFIT TRANSFERRED TO PARTNERS CAPITAL ACCOUNT**	-	6,106	**NET LOSS TRANSFERRED TO PARTNERS CAPITAL ACCOUNT**	
6,106		**15,24,17,420**	**6,106**		**15,24,17,420**

NOTES ON ACCOUNTS [SCH.- "M"]
AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH.

FOR, DHIREN SHAH & CO,
CHARTERED ACCOUNTANTS,
FIRM REG.NO. 114633W

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

(DHIREN SHAH)
PARTNER
MEMB.NO. 035824
UDIN.: 22035824ATALWBT4554.
PLACE : AHMEDABAD
DATE : 19.09.2022

FOR, RIDHAM ENTERPRISE

(PARTNERS)

PLACE : AHMEDABAD
DATE : 19.09.2022

RIDHAM ENTERPRISE

Schedule forming part of Balance Sheet year ended on 31.03.2022

SCHEDULE - "A"

PARTNER'S CAPITAL

SR. NO	PARTICULARS	01.04.2021 to 03.10.2021 PROFIT SHARING RATIO	OPEANING BALANCE	ADDITION	WITHDRWAL	04.10.2021 to 31.03.2022 PROFIT SHARING RATIO	ADDITION (in Rs.)	WITHDRWAL (in Rs.)	PROFIT/ (LOSS) (in Rs.)	CLOSING BALANCE AS ON 31.03.2022 (in Rs.)
1	Chaturbhai Babubhai Patel	50%	1,35,13,938	15,00,000	-	25%	52,58,887	87,58,887	-	1,15,13,938
2	Milankumar Chaturbhai Meshiya	0%	-	-	-	25%	50,00,000	-	-	50,00,000
3	Rajeshbhai Rameshbhai Patel	25%	82,64,469	-	-	25%	37,58,887	37,58,887	-	82,64,469
4	Rameshbhai Babubhai Patel	25%	2,52,49,669	85,00,000	-	25%	15,00,000	-	-	3,52,49,669
	TOTAL	**100%**	**4,70,28,076**	**1,00,00,000**	-	**100%**	**1,55,17,774**	**1,25,17,774**	-	**6,00,28,076**

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS

For, RIDHAM ENTERPRISE

PARTNER

RIDHAM ENTERPRISE

Schedule forming part of Balance year ended on 31.03.2022

SCHEDULE - "B"

UNSECURED LOAN

PARTICULARS	F.Y. 2021-22 Amount(Rs.)	F.Y. 2020-21 Amount(Rs.)
Alpa Rajesh Shingala	26,81,547	-
Anita Ajay Patel	19,35,418	-
Arvindbhai Rasiklal Modi Huf	5,51,447	-
Ashutosh Management Service	5,04,438	-
Bhanuben Chaturbhai Patel	31,68,657	-
Bharatbhai Madhubhai Korat	10,18,641	-
Chandubhai Kunvarji Patel	33,24,477	-
Chaturbhai B Patel HUF	26,60,520	-
Devendrabhai Bhagchandbhai Khatri	9,52,499	-
Dinesh PUnmaji Yeah	6,08,699	-
Gangaben Navinpuri Goswami	10,52,762	-
Ghanshyambhai Kunvraji Patel	34,25,276	-
Himmatbhai Shantibhai Bunha	6,55,193	-
Hiren Chandubhai Patel	26,06,347	-
Hiren D. Mori	18,04,887	-
Jatinkumar Sureshbhai Desai	20,39,057	-
Jayaben Bhupatbhai Gajera	3,55,074	-
Jayesh A Maru	33,66,359	-
Jayesh A. Maru HUF	41,40,844	-
Jigneshkumar L Modi Huf	9,02,367	-
Jitenderkumar O.Heruwala	9,52,499	-
Kiranben H Savliya	3,56,524	-
Lalitkumar Shakralal Pendal	6,55,193	-
Manjulaben Rameshbhai Patel	19,69,884	-
Manojkumar Ashokji Karchwada	6,08,699	-
Mansukhbhai Kunvarjibhai Patel	39,24,721	-
Maulikkumar H. Bunha (HUF)	11,66,673	-
Mehulkumar Ramjibhai Bhesaniya	15,84,329	-
Modi Dharmenderkumar Gordhandas	14,12,841	-
Mukeshbhai Kantibhai Patel	39,00,000	-
Mukeshkumar Balubhai Meshiya	5,05,474	-
Rajesh Haribhai Shingala	24,27,227	-
Rajeshkumar Anbalal Aaisuriya	6,54,915	-
Rajnikant V Kanani	55,61,379	-
Rameshbhai Madhubhai Gajera (HUF)	14,20,298	-
Sanjaykumar N Savliya	3,56,524	-
Sunitaben J. Kanudavala	11,10,090	-
Tirupati Furtilizers	23,17,694	-
Vasudev C Gajera	38,06,613	-
Vijaykumar Devaji Luhar	6,01,578	-
Vijay Manubhai Prabhar	5,00,000	-
TOTAL	**7,35,47,664**	-

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE
Schedule forming part of Balance year ended on 31.03.2022

SCHEDULE - "C"
Sundry Creditors

PARTICULARS	F.Y. 2021-22 Amount(Rs.)	F.Y. 2020-21 Amount(Rs.)
Akta Enterprise	1,893,771	-
Jay Ambe Traders	1,575,033	-
Jay Jalaram Saw Mill	228,740	-
Kirtan Accounting	29,000	-
Multi Engineers	62,100	-
Patel Mukeshbhai Babubhai (L)	1,787,331	-
Patel Paravatbhai Hirabhai (L)	1,843,801	-
Pramukh Trading Company	27,612	-
Ravi Wire Industries	114,395	-
Sahaj Consultancy	41,000	12,000
Shiv Ashish Construction	1,208,228	-
Shiv Shakti Sales Corporation	102,593	-
Shreenathji Electricals	27,140	-
Shree Shyam Associate	54,896	-
Sureshbhai N. Patel	598,251	-
Surpalbhai Keshabhai Patel	1,721,968	-
TOTAL	**11,315,859**	**12,000**

SCHEDULE - "D"
Member's Collection

PARTICULARS	F.Y. 2021-22 Amount(Rs.)	F.Y. 2020-21 Amount(Rs.)
Resident		
A-104 Anujkumar H Dube	51,000	-
A-203 Khetu Cover Girdharishih	100,000	-
A-204 Chapavat Babushing Vasushing	300,000	-
A-303 Narayan Vishkarama	50,000	-
A-304 Lalitkummar K Dabhi	1,100,000	-
B-103 Rajendrabhai Parmar	500,000	-
B-601 Rahul R Pradhan	201,000	-
B-703 Gaytri Priyesh Prajapati	100,000	-
B-803 Sanjay Madhukar Patil	2,000,100	-
C-1003 Vinita Chorashiya	100,000	-
C-1004 Yogeshbhai H Bhavsar	101,000	-
C-303 Saraschandr S. Shetti	201,000	-
C-404 Urmila Janadan Gupta	901,000	-
C-704 Rajkumar Ramswarup	100,000	-
D-402 Purvi Mehul Dave	400,005	

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE
Schedule forming part of Balance year ended on 31.03.2022

SCHEDULE - "D"
Member's Collection

PARTICULARS	F.Y. 2021-22 Amount(Rs.)	F.Y. 2020-21 Amount(Rs.)
E-1104 Minal Shailesh Damaniya	50,000	-
G-203 Jigarkumar B Shah	250,000	-
G-204 Chitankumar B Shah	421,000	-
H-102 Prakshbhai Chudhary	50,000	-
H-104 Tulshiram Chaudhri	51,000	-
H-203 Jayshree Darshit Sachaniya	350,000	-
H-204 Tejas Chandrakant Shah	400,000	-
Commercial		
Shop-01 Rushimuni Sharma	500,000	-
Shop 03 Shakara Ram	300,000	-
Shop-04 Dineshbhai Abalal Patel	50,000	-
Shop-05 Ketan Manubhai Patel	50,000	-
Shop 08 Gopal Maganbhai Sisodiya	2,360,000	-
Shop 09 Bharatkumar & Komal Soni	1,000,000	-
Shop 12 Tulsaram Chaudhary	450,000	-
TOTAL	**12,487,105**	**-**

SCHEDULE - "E"
Provisions

PARTICULARS	F.Y. 2021-22 Amount(Rs.)	F.Y. 2020-21 Amount(Rs.)
Unpaid Audit Fees	54,000	-
Unpaid Professional Fees	79,000	-
SGST Payable	45,454	-
CGST Payable	45,454	
Tds Payable	273,047	-
TOTAL	**496,955**	**-**

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

Schedule forming part of Balance Sheet year ended on 31.03.2022

SCHEDULE- "F"

NAME OF ASSETS	RATE	GROSS BLOCK					DEPRECIATION	CLOSING BALANCE 31.03.2022
		OPENING BALANCE 01.04.2021	>180 DAYS	<180 DAYS	DEDUCTION	BALANCE 31.03.2022		
LAND	-	4,70,00,000	-	-	4,70,00,000	-	-	-
TOTAL		4,70,00,000			4,70,00,000			-

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

Schedule forming part of Balance year ended on 31.03.2022

SCHEDULE - "G"

CASH & BANK BALANCE

PARTICULARS	F.Y. 2021-22 Amount(Rs.)	F.Y. 2020-21 Amount(Rs.)
CASH	1,78,355	7,000
BANK		
Axis Bank- 74269	16,91,686	-
State Bank of India- 63971 Collection	1,00,000	-
State Bank of India-64056 Current	4,30,859	-
Oriental Bank of Commerce- 0317	-	33,076
TOTAL	**24,00,900**	**40,076**

SCHEDULE - "H"

SHORT TERM LOANS & ADVANCE

PARTICULARS	F.Y. 2021-22 Amount(Rs.)	F.Y. 2020-21 Amount(Rs.)
TCS Receivable	51,116	-
Ajay Solanki	5,000	-
Nilamben Pravinbhai Patel (L.O)	10,00,000	-
Nimishaben Navinbhai Patel (L.O)	10,00,000	-
Riteshkumar Govindbhai Patel (L.O)	10,00,000	-
Saurashtra Cement Limited	1,223	-
TOTAL	**30,57,339**	-

DHIREN SHAH & CO. * CHARTERED ACCOUNTANTS *

RIDHAM ENTERPRISE
Schedule forming part of Profit and Loss account for the year ended on 31.03.2022

SCHEDULE - "I"
Purchase

PARTICULARS	F.Y. 2021-22 (Amount in Rs.)	F.Y. 2020-21 (Amount in Rs.)
Carting Purchase	6,000	-
Labour Purchase	7,453,658	-
Land Leveling Exp	700,000	-
Material Purchase	62,123,243	-
Land	47,000,000	
TOTAL	**117,282,900**	-

SCHEDULE - "J"
Direct Expenses

PARTICULARS	F.Y. 2021-22 (Amount in Rs.)	F.Y. 2020-21 (Amount in Rs.)
Amc & Plan Passing Exps	15,369,284	-
Consulting Fees	57,500	-
Development Licence Fees	25,500	-
Electric Exp	480,940	-
Engineering Fees	225,000	-
GST Expanse	11,693,170	-
Mortgage Exps	1,924,200	-
Rera Registration Fees	324,640	-
Discount	6,916	-
TOTAL	**30,107,150**	-

SCHEDULE - "K"
Indirect Expenses

PARTICULARS	F.Y. 2021-22 (Amount in Rs.)	F.Y. 2020-21 (Amount in Rs.)
Account Fees	29,000	-
Advertisement Exps	206,640	-
Advocate Fees	74,000	-
Audit Fees	50,000	-
Conveyance Exps	5,000	-
GST Exps (Members)	349,988	-
Misc Exps	7,645	-
Profesional Fees	144,000	6,000
Salary Exps	120,000	-
Watchmen Salary	96,000	-
TOTAL	**1,082,273**	**6,000**

SCHEDULE - "L"
Financial Charges

PARTICULARS	F.Y. 2021-22 (Amount in Rs.)	F.Y. 2020-21 (Amount in Rs.)
Loan Processing Charge	2,391,860	-
Bank Charges	2,774	106
Interest on Loan	1,550,463	-
TOTAL	**3,945,097**	**106**

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

SCHEDULE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31-03-2022

SCHEDULE - "M"

SIGNIFICANT ACCOUNTING POLICIES:-

I] [A] **METHOD OF ACCOUNTING:-**

The Assessee firm is following accrual system of accounting in respect of all items of income and expenditure which has a material bearing on the financial statements.

[B] **REVENUE RECOGNITION:**

REVENUE FROM SALE OF UNITS:

The firm is following the Revised Guidance note on "Accounting for Real Estate Transaction" issued by the Institute of Chartered Accountant of India (ICAI).

The firm is developing affordable housing residential scheme named "KARNAVATI APARTMENT-6" on land bearing Survey No.440/2 at Mouje: Vatva, Tal- Dist: Ahmedabad-11 (Ashalali), Ahmedabad, admeasuring about 8940.68 Sq.Mtrs, profits arising out of said scheme are deductible under section 80IBA of Income Tax Act, 1961. Revenue recognized on the basis of possession given to member/ purchaser by executing conveyance deed as per AS-9 and Guidance Note on Accounting for Real Estate (Revised) 2012 issued by ICAI.

During the year under consideration in the scheme namely "KARNAVATI APARTMENT-6" have started development work and no conveyance deed has been executed in favour of member/ purchaser and hence no revenue has been recognized during the year under consideration.

[C] **CONSTRUCTION WORK IN PROGRESS:**

The firm is carrying the business of building and developing the real estate project. During the year firm has started new residential project namely "KARNAVATI APARTMENT-6" on the land of firm. All expenditure incurred for the development of the said project is debited to the account called Construction Work In Progress and valued at cost.

II] All the creditors and loans and advances account appearing in the balance sheet are subject to confirmation of the respective parties.

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

RIDHAM ENTERPRISE

SCHEDULE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31-03-2022

SCHEDULE - "M"

III] The Physical verification of cash on hand on the last day of the accounting year has not been undertaken by the auditors and is stated in the accounts on the basis of certificate given by the partners.

IV] The figures in the accounts are rounded off to the nearest rupee for the purpose of presentation.

SIGNATURE TO SCHEDULE 'A' TO 'M'

FOR, DHIREN SHAH & CO.
CHARTERED ACCOUNTANTS,
FIRM REG.NO:114633W

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

(DHIREN SHAH)
PARTNER.
MEMB.NO. 035824.
UDIN : 22035824ATACWB14554.

PLACE: AHMEDABAD
DATE : 19.09.2022

FOR, RIDHAM ENTERPRISE

(PARTNER)

PLACE: AHMEDABAD
DATE : 19.09.2022

Ridham Enterprise

3CB- FY 2021-22

22035824ATAWBT4554

(112 unread) - dhirenshah_co20 × UDIN ×

udin.icai.org/documents-list

List UDIN Documents

Status | Document Type | Firm | Start Date | End Date | --Sort--

Filter and Sort

Copy Download

Search:

S.No.	UDIN	MRN	Firm	Document Type/subtype	Document Description	Date of Document	Created Date	Financial Figures/Particulars	Remarks	Status
1.	22035824ATAWBT4554	DHIREN AMRATLAL SHAH (035824)	114633W- DHIREN SHAH & CO	GST and Tax Audit Form 3CB - Section 44AB(a)	FORM 3CB AND 3CD REPORT	19-09-2022	19-09-2022 | 12:08:09	1. Total Turnover as per Form 3CD: N.A 2. Net Profit/ Turnover (ratio) as per Form 3CD: N.A 3. WDV of Fixed Assets: 0 4. Assessment Year: 2022-2023 5. PAN of the Assessee/ Auditee: AAZFR4789G	AS PER REPORT RIDHAM ENTERPRISE	Status: Active Print UDIN Revoke UDIN
2.	22035824ATAUYX4799	DHIREN	114633W-	GST and Tax	FORM 3CB AND 3CD	19-09-2022	19-09-	1. Total Turnover as per	AS PER REPORT	Status: Active

21-22 pur R1 19 9....xlsx

Show all

12:08 PM 19-Sep-22