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AUDIT REPORT

FOR THE ACCOUNTING YEAR

2017 - 2018

OF

GAMARA CONSTRUCTION CO.

MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,,
SURENDRANAGAR., GUJARAT-363001

BY
AUDITORS :

DINESHKUMAR V.SHAH AND CO.

CHARTERED ACCOUNTANTS

., DERASAR ROAD,, OPP. UNION BANK,,
SURENDRANAGAR-363001 GUJARAT

FOR, GAMARA CONSTRUCTION CO.
M. L. Gamara
PARTNER

DINESHKUMAR V.SHAH AND CO.
Chartered Accountants
., Derasar Road,, Opp. Union Bank,, Surendranagar-363001 Gujarat
Phone : 9923000074, 2752-222144, E-Mail : shah_dineshkumar@yahoo.co.in

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 31/03/2018, and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith of GAMARA CONSTRUCTION CO., MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,, SURENDRANAGAR., GUJARAT-363001. PAN - AAKFG1113G.
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 MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,, SURENDRANAGAR., GUJARAT-363001 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

   WE HAVE AUDITED THE ATTACHED BALANCE SHEET AS AT 31ST MARCH 2018 AND ALSO THE PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018. THESE FINANCIAL STATEMENTS ARE THE RESPONSIBILITY OF THE ASSESSEE, OUR RESPONSIBILITY IS TO EXPRESS AN OPINION ON THESE FINANCIAL STATEMENTS ON BASIS OF OUR AUDIT.

   (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 given to us, the said accounts, read with notes thereon, if any give a true and fair view : -

   (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2018 and

   (ii) in the case of the Profit and loss account of the Loss of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For DINESHKUMAR V.SHAH AND CO.
Chartered Accountants

DINESHKUMAR V. SHAH & CO. M.No.133288 SURENDRANAGAR FRN 125102W CHARTERED ACCOUNTANT

Anuj Ashwinbhai Vora
(Partner)
M. No. : 133288
FRN : 0125102W
., Derasar Road,, Opp. Union Bank,,
Surendranagar-363001 Gujarat

Date : 13/10/2018
Place : Surendranagar

FOR, GAMARA CONSTRUCTION CO.
PARTNER

FORM NO. 3CD

[See rule 6G(2)]

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

PART-A

1 Name of the assessee : **GAMARA CONSTRUCTION CO.**

2 Address : **MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,, SURENDRANAGAR., GUJARAT-363001**

3 Permanent Account Number : **AAKFG1113G**

4 Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same : **Yes**

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24AAKFG1113G1ZY
2	Sales Tax/VAT (GUJARAT)	24080103652

5 Status : **Firm**

6 Previous year from : **01/04/2017 to 31/03/2018**

7 Assessment year : **2018-19**

8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits

PART-B

9 a **If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios** : **AS PER ANNEXURE 'I'**

b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such Change.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

10 a Nature of business or profession : **AS PER ANNEXURE 'II'**

b If there is any change in the nature of business or profession, the particulars of such change. : **No**

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **No**

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.) : **AS PER ANNEXURE 'III'**

FOR, GAMARA CONSTRUCTION CO.

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c List of books of account and nature of relevant documents examined. : **AS PER ANNEXURE 'IV'**

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

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year. : **Mercantile system**

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. : **No**

c If answer to(b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or loss. :

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). : **No**

e If answer to (d) above is in the affirmative, give details of such adjustments: :

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil

f Disclosure as per ICDS: :

ICDS	Disclosure
Nil	Nil

14 a Method of valuation of closing stock employed in the previous year. : **At Cost or Net Realisable Value, which ever is lower**

b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish. : **No**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: -

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

16 Amounts not credited to the profit and loss account, being: -

a The items falling within the scope of section 28. :

Description	Amount
Nil	Nil

b The proforma 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, where such credits, drawbacks or refund are admitted as due by the authorities concerned. :

Description	Amount
Nil	Nil

c Escalation claims accepted during the previous year. :

Description	Amount
Nil	Nil

d Any other item of income. :

Description	Amount
Nil	Nil

e Capital receipt, if any. :

Description	Amount
Nil	Nil

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17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address line 1	Address line 1	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
NA	NA	NA	NA	NA	NA		

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 :- : **AS PER ANNEXURE 'V'**

19 Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E :

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14 provisions of Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)] :

Description	Amount
Nil	Nil

b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil	Nil	Nil	Nil	Nil

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure :

Particulars	Amount
Nil	Nil

Personal expenditure :

Particulars	Amount
Nil	Nil

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party :

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions :

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being cost for club services and facilities used :

Particulars	Amount
Nil	**Nil**

Expenditure by way of penalty or fine for violation of any law for the time being force :

Particulars	Amount
Nil	Nil

Expenditure by way of any other penalty or fine not covered above :

Particulars	Amount
Nil	Nil

Expenditure incurred for any purpose which is an offence or which is prohibited by law :

Particulars	Amount

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Nil	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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/ District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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 under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town /District	Pincode	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

ii. as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/ District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

iii. as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/ District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Address line 1	Address line 2	City/Town/District	Pincode
Nil	Nil	Nil	Nil	Nil	Nil	Nil	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 'V'**

FOR, GAMARA CONSTRUCTION CO.

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d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee
Nil	Nil	Nil	Nil	Nil

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 :

Nature of liability	Amount
Nil	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 :

Particulars	Amount
Nil	Nil

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).

Name of related party	PAN	Relation	Nature of Transaction	Payment Made(Amount)
Nil	Nil	Nil	Nil	Nil

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	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:-

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A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-

(a) Paid during the previous year :

Section	Nature of Liability	Amount
Nil	Nil	Nil

(b) Not paid during the previous year; :

Section	Nature of Liability	Amount

Nil	Nil	Nil

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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 139(1); : **AS PER ANNEXURE 'VII'**

(b) Not paid on or before the aforesaid date. :

Section	Nature of Liability	Amount
Nil	Nil	Nil

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 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.:-

Type	Particular	Amount	Prior period
Nil	Nil	Nil	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. : **NA**

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. : **NA**

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**

Nature of income	Amount
Nil	Nil

B Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, If yes, please furnish the following details: : **No**

Nature of income	Amount
Nil	Nil

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque,(Section 69D) : **No**

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has : **No**

FOR, GAMARA CONSTRUCTION CO.

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been made during the previous year, If yes, please furnish the following details

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, If yes, please furnish the following details : **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. : **NA**

(This Clause is applicable from 1st April,2019)

Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
NA	NA

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 'VIII'**

b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:- : **AS PER ANNEXURE 'IX'**

(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Name of the Payer	Address of the Payer	PAN of the Payer	Nature of transaction	Amount of receipt	Date Of receipt
Nil	Nil	Nil	Nil	Nil	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 transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

Name of the Payer	Address of the Payer	PAN of the Payer	Amount of receipt
Nil	Nil	Nil	Nil

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the

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previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Payment
Nil	Nil	Nil	Nil

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:— : **AS PER ANNEXURE 'X'**

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:—

Name of the payer	Address of the payer	PAN of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil

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:—

Name of the payer	Address of the payer	PAN of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:- : **AS PER ANNEXURE 'XI'**

b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : **NA**

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. : **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. : **No**

FOR, GAMARA CONSTRUCTION CO.

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33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : **No**

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if

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	any,specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	Nil

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish : **AS PER ANNEXURE 'XII'**

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details: : **No**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: : **No**

Tax deduction and Collection Account Number(TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
Nil	Nil	Nil	Nil

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/ Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

FOR GAMAKA CONSTRUCTION CO.

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36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms : NA

A Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:- : No

Amount received	Date of receipt
Nil	Nil

37 Whether any cost audit was carried out. ?" : NA

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : NA

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? : No

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee			21017365			17649999
Gross profit/turnover	10076701	21017365	47.94	13114126	17649999	74.30
Net profit/turnover	1994324	21017365	9.49	9674483	17649999	54.81
Stock-in-trade/turnover	0	0	0.00	2535800	17649999	14.37
material consumed/Finished goods produced	Nil	Nil	Nil	Nil	Nil	Nil

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.

Financial year to which demand/refund relates to	Name of other tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
NA	NA	NA	NA		NA

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish : No

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

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 yes, please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil	Nil	Nil	Nil

FOR, GAMARA CONSTRUCTION CO.

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44 Break-up of total expenditure of entities registered or not registered under the GST. : NA
(This Clause is applicable from 1st April,2019)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
NA	NA	NA	NA	NA	NA

For DINESHKUMAR V.SHAH AND CO.
Chartered Accountants

DINESHKUMAR V. SHAH & CO. M.No.133288 SURENDRANAGAR FRN 126102W CHARTERED ACCOUNTANT

Anuj Ashwinbhai Vora

(Partner)

M. No. : 133288
FRN : 0125102W

., Derasar Road,, Opp. Union Bank,, Surendranagar-363001
Gujarat

Date : 13/10/2018
Place : Surendranagar

FOR, GAMARA CONSTRUCTION CO.
PARTNER

Annexure 'I'

Names of partners/members and their profit sharing ratios

SN	Name	Profit Sharing Ratio (%)
1	MEHULBHAI LALJIBHAI GAMARA	10.00
2	VANITABEN LAXMANBHAI GAMRA	10.00
3	MANUBEN LALJIBHAI GAMARA	15.00
4	LAXMANBHAI KHODABHAI GAMARA	20.00
5	LALJIBHAI KHODABHAI GAMARA	20.00
6	KALPESHBHAI KHODABHAI GAMARA	15.00
7	BHAVNABEN KALPESHBHAI GAMARA	10.00

Annexure 'II'

Nature of business or profession

SN	Sector:	Sub Sector:	Code
1	CONSTRUCTION	Other construction activity n.e.c.(06010)	06010

Annexure 'III'

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.)

SN	Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
1	Journal	MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,		SURENDRANAGAR.	GUJARAT	363001
2	Bank Book	MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,		SURENDRANAGAR.	GUJARAT	363001
3	Cash Book	MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,		SURENDRANAGAR.	GUJARAT	363001
4	Purchase Register	MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,		SURENDRANAGAR.	GUJARAT	363001
5	Sales Register	MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,		SURENDRANAGAR.	GUJARAT	363001
6	Ledger	MILENIUM PLAZA COMPLEX,, MALHAR CHOWK,		SURENDRANAGAR.	GUJARAT	363001

Annexure 'IV'

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

SN	Particulars
1	Journal
2	Bank Book
3	Cash Book
4	Purchase Register
5	Sales Register
6	Ledger

FOR, GAMARA CONSTRUCTION CO.

PARTNER

Annexure 'V'

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 :-

SN	Description of the block of assets	Rate of depreciation	Opening WDV	Additions					Deductions	Depreciation allowable	Written down value at the end of the year
				Purchase value	Adjustments on account of			Total value of purchase			
					CENVAT	Change in rate of exchange	Subsidy/ Grant				
1	(18a) Plant & Machinery @ 15%- Sec 32(1)(ii)	15%	638201	53000	0	0	0	53000		103680	587521
	Total		638201	53000	0	0	0	53000	0	103680	587521

Additions : (18a) Plant & Machinery @ 15%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
27/04/2017	27/04/2017	26500	0	0	0	26500
27/08/2017	27/08/2017	26500	0	0	0	26500
	Total	53000	0	0	0	53000

Annexure 'VI'

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

SN	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Remuneration	40(b)	2200000	2200000	0	REMARKS
2	Interest	40(b)	3316774	3316774	0	REMARKS

Annexure 'VII'

Paid on or before the due date for furnishing the return of income of the previous year 139(1).

SN	Section	Nature of Liability:	Amount:
1	Sec 43B(a) -tax , duty,cess,fee etc	TDS	304212

FOR, GAMARA CONSTRUCTION CO.

PARTNER

Annexure 'VIII'

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

SN	Name of the lender or depositor:	Address of the lender or depositor:	PAN of the lender or depositor:	Amount of loan or deposit taken or accepted:	Whether the loan/ deposit was squared up during Previous Year:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	HIRALBEN M GAMARA	SURENDRANAGAR	AZQPG4346N	1200000	No	2842028	Yes-Cheque	Account payee cheque
2	D K COMMO TRADE	SURENDRANAGAR	AAFJD4160F	3400000	No	7960465	Yes-Cheque	Account payee cheque
3	PRAKASHBHAIGOVINDBHAI SONI	SURENDRANAGAR		4000000	No	11500000	Yes-Cheque	Account payee cheque
4	R K COMMMO TRADE	SURENDRANAGAR		1700000	No	6260464	Yes-Cheque	Account payee cheque
5	GHANSHYAM BHAI V SAVDHARIYA	SURENDRANAGAR		5000000	No	5000000	Yes-Cheque	Account payee cheque
6	RAJESHBHAI AMRUTLAL	SURENDRANAGAR		250000	No	1002200	Yes-Cheque	Account payee cheque
7	TEJAS VORA	SURENDRANAGAR		2000000	No	2000000	Yes-Cheque	Account payee cheque

Annexure 'IX'

Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.

SN	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of through a bank account	In case 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
1	HIRALBEN M GAMARA	SURENDRANAGAR	AZQPG4346N	1200000	Yes-Cheque	Account payee cheque
2	D K COMMO TRADE	SURENDRANAGAR	AAFJD4160F	3400000	Yes-Cheque	Account payee cheque
3	PRAKASHBHAIGOVINDBHAI SONI	SURENDRANAGAR		4000000	Yes-Cheque	Account payee cheque
4	R K COMMMO TRADE	SURENDRANAGAR		1700000	Yes-Cheque	Account payee cheque
5	GHANSHYAMBHAI V SAVDHARIYA	SURENDRANAGAR		5000000	Yes-Cheque	Account payee cheque
6	RAJESHBHAI AMRUTLAL	SURENDRANAGAR		250000	Yes-Cheque	Account payee cheque
7	TEJAS VORA	SURENDRANAGAR		2000000	Yes-Cheque	Account payee cheque

FOR, GAMARA CONSTRUCTION CO.

PARTNER

Annexure 'X'

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.

SN	Name of Payee:	Address of Payee	PAN of Payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during Previous Year:	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
1	LALITABEN SHANKARLAL	SURENDRANAGAR	ABJPP9889J	1030574	1030574	Yes-Cheque	Account payee cheque
2	D K COMMO TRADE	SURENDRANAGAR	AAFJD4160F	366090	7960465	Yes-Cheque	Account payee cheque
3	R K COMMMO TRADE	SURENDRANAGAR		366090	6260464	Yes-Cheque	Account payee cheque
4	RUTUL ASHWINKUMARS	SURENDRANAGAR		202727	2541307	Yes-Cheque	Account payee cheque
5	SMIT KAMLESHBHAI SHAH	SURENDRANAGAR		1435578	5636192	Yes-Cheque	Account payee cheque
6	RAJESHBHAI AMRUTLAL	SURENDRANAGAR		387720	1002200	Yes-Cheque	Account payee cheque

Annexure 'XI'

Details of brought forward loss or depreciation allowance, in the following manner, to extent available.

SNo:	Assessment Year:	Nature of loss / allowance	Amount as returned	Amount:	Order No and Date:	Remarks:
1	2015-16	Unabsorbed depreciation	35602	35602	837202611300915	NO REMARKS

Annexure 'XII'

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:

SN	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
1	AHMG04994D	194A	Interest other than Interest on securities	3072114	3042114	3042114	304212	0	0	0

FOR, GAMARA CONSTRUCTION CO.

PARTNER

Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
B.com A.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
Opp. Union bank of India,
Derasar Road,
Surendranagar-363 001.
Phone: [O] 222144 / 223446

GAMARA CONSTRUCTION CO., SURENDRANAGAR

BALANCE SHEET AS AT 31ST MARCH, 2018

LIABILITIES	SCH NO	AS ON 31/03/2018	AS ON 31/03/2017	ASSETS	SCH NO	AS ON 31/03/2018	AS ON 31/03/2017
CAPITAL	1	3,57,41,962.64	2,42,04,864.28	FIXED ASSETS	5	5,98,115.00	6,45,092.00
LOAN FUNDS				CAPITAL WORK IN PROGRESS		4,21,07,001.00	3,43,91,236.00
SECURED LOANS	2	2,86,131.86	4,27,157.00	INVESTMENTS	6	9,105.00	7,59,105.00
UNSECURED LOANS	3	5,14,20,505.00	3,32,43,315.00				
CURRENT LIABILITIES	4	1,26,30,167.00	1,10,69,444.00	**CURRENT ASSETS**			
				INVENTORY	7	-	25,35,800.00
				SUNDRY DEBTORS	8	5,07,42,012.00	1,39,06,547.00
				CASH AND BANK	9	39,05,351.58	45,37,000.28
				OTHER CURRENT ASSETS	10	12,08,553.92	-
				LOANS AND ADVANCES (ASSETS)	11	15,08,628.00	1,21,70,000.00
TOTAL		10,00,78,766.50	6,89,44,780.28	TOTAL		10,00,78,766.50	6,89,44,780.28

Schedules 1 to 20 form an integral part of accounts

In terms of our attached report of even date

For GAMARA CONSTRUCTION CO.

For DINESHKUMAR V.SHAH AND CO.
CHARTERED ACCOUNTANTS

DINESHKUMAR V. SHAH & CO. M.No.133288 SURENDRANAGAR FRN 125102W CHARTERED ACCOUNTANT

ANUJ ASHWINBHAI VORA
(PARTNER)
M. NO. : 133288
FRN : 0125102W

Place : SURENDRANAGAR
Date : 13/10/2018

FOR, GAMARA CONSTRUCTION CO.
PARTNER

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Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
B.com A.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
Opp. Union bank of India,
Derasar Road,
Surendranagar-363 001.
Phone: [O] 222144 / 223446

GAMARA CONSTRUCTION CO. , SURENDRANAGAR

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2018

PARTICULARS	SCH NO	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017	PARTICULARS	SCH NO	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
TO ADMINISTRATIVE EXPENSES	17	1,150.00	3,89,272.00	BY GROSS PROFIT		1,00,76,700.60	1,31,14,126.00
TO FINANCIAL EXPENSES	18	31,76,908.70	17,53,821.00	BY INDIRECT INCOMES	13	7,12,433.46	1,52,105.00
TO.INDIRECT EXPENSES	19	55,16,774.00	13,37,675.00				
TO DEPRECIATION		99,977.00	1,10,980.00				
TO NET PROFIT		19,94,324.36	96,74,483.00				
		1,07,89,134.06	1,32,66,231.00			1,07,89,134.06	1,32,66,231.00

Schedules 1 to 20 form an integral part of accounts

In terms of our attached report of even date

For GAMARA CONSTRUCTION CO.

M.No.133288
SURENDRANAGAR
FRN 125102W
DINESHKUMAR V. SHAH & CO. CHARTERED ACCOUNTANT

For DINESHKUMAR V.SHAH AND CO.
CHARTERED ACCOUNTANTS

ANUJ ASHWINBHAI VORA
(PARTNER)
M. NO. : 133288
FRN : 0125102W

Place : SURENDRANAGAR
Date : 13/10/2018

FOR, GAMARA CONSTRUCTION CO.
PARTNER

Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
B.com A.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
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GAMARA CONSTRUCTION CO. , SURENDRANAGAR

TRADING ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2018

PARTICULARS	SCH NO	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017	PARTICULARS	SCH NO	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
TO OPENING STOCK	14	25,35,800.00	29,45,820.00	BY DIRECT INCOMES	12	2,10,17,365.00	1,76,49,999.00
TO PURCHASE A/C	15	66,20,814.40	-	BY CLOSING STOCK		-	25,35,800.00
TO DIRECT EXPENSES	16	17,84,050.00	41,25,853.00				
TO GROSS PROFIT		1,00,76,700.60	1,31,14,126.00				
TOTAL		2,10,17,365.00	2,01,85,799.00	TOTAL		2,10,17,365.00	2,01,85,799.00

Schedules 1 to 20 form an integral part of accounts

In terms of our attached report of even date

For GAMARA CONSTRUCTION CO.

m. l. gamara.

For DINESHKUMAR V.SHAH AND CO.
CHARTERED ACCOUNTANTS

Vora

DINESHKUMAR V. SHAH & CO. M.NO. 133288 SURENDRANAGAR FRN 125102W CHARTERED ACCOUNTANTS

ANUJ ASHWINBHAI VORA
(PARTNER)
M. NO. : 133288
FRN : 0125102W

Place : SURENDRANAGAR
Date : 13/10/2018

FOR, GAMARA CONSTRUCTION CO.
M. L. gamara
PARTNER

Dinesh V. Shah
B.com. LL.B. F.C.A.

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GAMARA CONSTRUCTION CO. , SURENDRANAGAR

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Schedule : 1

Capital Account of Kalpeshbhai Khodabhai Gamara

Particulars	Amount	Particulars	Amount
To Withdrawal	18,60,350.00	By Opening Balance	18,21,600.41
To Closing Balance	26,35,932.06	By Net Profit	2,99,148.65
		By Additions	16,30,600.00
		By Interest	1,94,933.00
		By Remmuneration	5,50,000.00
Total	**44,96,282.06**	**Total**	**44,96,282.06**

Capital Account of Laljibhai Khodabhai Gamara

Particulars	Amount	Particulars	Amount
To Withdrawal	30,59,750.00	By Opening Balance	16,47,907.72
To Closing Balance	28,12,972.59	By Net Profit	3,98,864.87
		By Additions	30,75,000.00
		By Interest	2,00,950.00
		By Remmuneration	5,50,000.00
Total	**58,72,722.59**	**Total**	**58,72,722.59**

Capital Account of Laxmanbhai Khodabhai Gamara

Particulars	Amount	Particulars	Amount
To Withdrawal	16,60,250.00	By Opening Balance	21,42,276.84
To Closing Balance	27,11,146.71	By Net Profit	3,98,864.87
		By Additions	15,80,500.00
		By Interest	2,49,755.00
Total	**43,71,396.71**	**Total**	**43,71,396.71**

Capital Account of Mehulbhai Laljibhai Gamara

Particulars	Amount	Particulars	Amount
To Withdrawal	14,79,750.00	By Opening Balance	17,22,842.60
To Closing Balance	78,79,353.04	By Net Profit	1,99,432.44
		By Additions	62,50,000.00
		By Interest	6,36,828.00
		By Remmuneration	5,50,000.00
Total	**93,59,103.04**	**Total**	**93,59,103.04**

Capital Account of Smt. Bhavnaben Kalpeshbhai Gamara

Particulars	Amount	Particulars	Amount
To Closing Balance	74,83,766.80	By Opening Balance	65,03,870.36
		By Net Profit	1,99,432.44
		By Interest	7,80,464.00
Total	**74,83,766.80**	**Total**	**74,83,766.80**

FOR, GAMARA CONSTRUCTION CO.

PARTNER

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Dinesh V. Shah
B.com. LL.B. F.C.A.

Anuj A. Vora
B.com A.C.A.

DINESHKUMAR V. SHAH & Co.
Chartered Accountants,
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Phone: [O] 222144 / 223446

Capital Account of Smt. Manuben Laljibhai Gamara

Particulars	Amount	Particulars	Amount
To Closing Balance	54,44,452.79	By Opening Balance	45,45,034.14
		By Net Profit	2,99,148.65
		By Additions	50,000.00
		By Interest	5,50,270.00
Total	**54,44,452.79**	**Total**	**54,44,452.79**

Capital Account of Smt. Vanitaben Laxmanbhai Gamara

Particulars	Amount	Particulars	Amount
To Closing Balance	67,74,338.65	By Opening Balance	58,21,332.21
		By Net Profit	1,99,432.44
		By Additions	50,000.00
		By Interest	7,03,574.00
Total	**67,74,338.65**	**Total**	**67,74,338.65**

Schedule : 2

SECURED LOANS

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
SECURED LOANS		
RNSB-CC LOAN-67-256	5,343.86	-
SBI-CAR LOAN-A\C NO-32799618952	2,80,788.00	4,27,157.00
TOTAL	**2,86,131.86**	**4,27,157.00**

Schedule : 3

UNSECURED LOANS

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
UNSECURED LOANS		
BHADRESH S SHAH	2,50,000.00	2,50,000.00
D K COMMO TRADE	75,94,375.00	37,88,937.00
GHANSYAMBHAI V SAVDHARIYA	50,00,000.00	-
HIRALBEN M GAMARA	28,42,028.00	16,42,028.00
JAYATMA SPINNER LTD	47,00,000.00	47,00,000.00
K C SHAH	13,00,000.00	13,00,000.00
LAKHABHAI KAMABHAI	5,50,000.00	-
LALITABEN SHANKARLAL	-	10,00,574.00
MUKESHBHAI LAKHABHAI SINDHAV	10,00,000.00	10,00,000.00
MUKESHBHAI S PRAJAPTI	9,91,574.00	-
PRABHABEN AMRUTLAL	6,14,480.00	5,00,000.00
PRAKASHBHAI GOVINDBHAI SONI	1,15,00,000.00	75,00,000.00
R K COMMO TRADE	58,94,374.00	37,88,937.00
RAJESHBHAI AMRUTLAL	6,14,480.00	5,00,000.00
RUTUL ASHWINKUMAR S	23,38,580.00	21,65,107.00
SHRINATHJI SALES AGENCY	30,000.00	-
SMIT KAMLESHBHAI SHAH	42,00,614.00	48,57,732.00
SWATI ENTERPRISES	-	2,50,000.00
TEJAS VORA	20,00,000.00	-
TOTAL	**5,14,20,505.00**	**3,32,43,315.00**

FOR, GAMARA CONSTRUCTION CO.

PARTNER

Dinesh V. Shah
B.com. LL.B. F.C.A.

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Phone: [O] 222144 / 223446

Schedule : 4

CURRENT LIABILITIES

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
ADVANCE FROM CUSTOMERS		
ALPABEN N VASANI	-	5,00,000.00
ALPESH BHENJALIYA	3,00,000.00	-
AMAR ASHVINBHAI SHAH [FLAT NO-506]	42,000.00	42,000.00
ARVINDBHAI J DAXINI [FLAT NO-304]	48,100.00	48,100.00
BHARGAV JADAV [FLAT NO-602-GH]	48,100.00	48,100.00
BHARTIBEN J MEHTA	9,90,000.00	9,90,000.00
C H KANABAR [FLAT NO-406]	49,200.00	49,200.00
CHANDRAKANTBHAI SHAH	4,00,000.00	4,00,000.00
CHANDRIKABEN M SHAH [FLAT NO-502]	49,200.00	-
CHAUHAN NAVNEET M	11,275.00	-
CHAUHAN TRUPTIBEN	-	1,00,000.00
DABHI RANJANBEN GP SHOP NO. 10	-	1,650.00
DABHI RANJANBEN-GP NO-10	1,650.00	-
DARSHIT RAMESHBHAI SHAH [GH-604]	1,44,000.00	-
DINESHBHAI DHIRAJLAL DOSHI [FLAT NO-504]	48,100.00	48,100.00
DIPALI J DAGLI [FLAT NO-701]	42,000.00	42,000.00
DIPALIBEN P MAKVANA-SHOP NO4 [GH]	52,500.00	52,500.00
FARUQBHAI [SHOP NO-05]	8,580.00	8,580.00
GUNIYALBALA M SHAH	16,01,000.00	16,01,000.00
JADEJA RAGHUVIR [GP]	15,990.00	15,990.00
JAGDISHBHAI K LAGHNONJA [SHOP NO-02]	98,400.00	-
JAYABEN MEHTA	1,00,000.00	1,00,000.00
JAYMALABEN ASHOKKUMAR THAKAR [FLAT NO-204]	42,000.00	42,000.00
JIGNABEN JATINKUMAR SHAH [FLAT NO-703]	12,00,000.00	12,00,000.00
JIGNESH M SANGHVI-FLAT NO-302	42,000.00	42,000.00
JIGNESHBHAI ADESARA [SHRI SOFT COMPUTER CENTRE]	2,01,000.00	2,01,000.00
KARAN HASUBHAI SHAH [FLAT NO-105]	6,100.00	6,100.00
KASHMIRABEN U DOSHI [FLAT NO-806-GH]	42,000.00	42,000.00
MAHENDRABHAI H SHAH-FLAT NO-802	42,000.00	42,000.00
MAMTA A VORA [FLAT NO-901]	42,000.00	42,000.00
MANHARBA PARMAR	-	3,00,000.00
MANISH CHANDULAL SHAH [FLAT NO-402]	42,000.00	42,000.00
MAYANK D SHAH [FLAT NO-801]	8,00,000.00	8,00,000.00
NAMRATA P SHAH [FLAT NO-201]	42,000.00	42,000.00
NAVINBHAI H SHAH-FLAT NO-803	42,000.00	42,000.00
NIKITABEN PANKAJBHAI [	1,44,000.00	-
NILESHBHAI VASANI [FLAT NO-505]	3,06,000.00	3,06,000.00
NIRAJ D KARIYA [FLAT NO-601]	10,00,000.00	10,00,000.00
PARSOTTAMBHAI BHIKHABHAI PRAJAPATI	3,90,000.00	3,90,000.00
PRAKASBHAI ISHVARBHAI PEDHDIYA [GP07	1,00,000.00	-
PRITIBEN N PATEL	15,990.00	15,990.00
RACHIT R SHAH [FLAT NO-104]	49,200.00	-
RAJESHBHAI D SOLANKI [JAWAHR RD-SHOP NO-04]	-	8,00,000.00
RAKHIBEN SHAILESHBHAI [GP SHOP]	15,990.00	15,990.00
RAMILABEN G RABARI	46,800.00	-
ROHITBHAI B PADHERIYA	11,275.00	11,275.00

FOR, GAMARA CONSTRUCTION CO.

PARTNER

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RUSHABHAI SHAH [KEVAL COSMETIC [FLAT NO-503]		42,000.00	42,000.00
SADHNABEN MANISHBHAI MEHTA [FLAT NO-401]		42,000.00	42,000.00
SALIMBHAI [SHOP NO-05]		8,580.00	8,580.00
SHAILEBEN SAMIBHAI SHAH [FLAT NO-703]		-	12,00,000.00
SHALIN JITENDRABHAI MEHTA [FLAT NO-501]		42,000.00	42,000.00
SHYAM SHANTILAL VORA [FLAT NO-405]		49,200.00	49,200.00
UPESH R SHAH [GA-06]		15,00,000.00	-
USHABEN KAUSHIKBHAI RAVAL [GP]		48,600.00	-
VASANTLAL M THAKAR [FLAT NO-101]		42,000.00	42,000.00
	Total	**1,04,46,830.00**	**1,08,55,355.00**
STATUTARY LIABILITIES			
TDS ON INTEREST		3,04,212.00	1,22,301.00
VAT UNPAID		-	80,853.00
	Total	**3,04,212.00**	**2,03,154.00**
SUNDRY CREDITORS FOR GOODS			
PATEL TRADING COMPANY		-	10,935.00
SHUBHAM SALES		14,16,400.00	-
SWATI ENTERPRISES [SUP]		4,61,575.00	-
	Total	**18,77,975.00**	**10,935.00**
SUNDRY CREDITORS FOR OTHERS			
DINESHKUMAR V SHAH & CO		1,150.00	-
TOTAL		**1,26,30,167.00**	**1,10,69,444.00**

Schedule : 5

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2017	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2018
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
A/C PURCHASE	10%	43,740.00	0.00	0.00	0.00	43,740.00	4,374.00	39,366.00
AIR CONDITIONER	-	0.00	53,000.00	0.00	0.00	53,000.00	5,300.00	47,700.00
CAR PURCHASE	15%	6,01,352.00	0.00	0.00	0.00	6,01,352.00	90,303.00	5,11,049.00
Total		6,45,092.00	53,000.00	0.00	0.00	6,98,092.00	99,977.00	5,98,115.00
Previous Year		**7,56,072.00**	**0.00**	**0.00**	**0.00**	**7,56,072.00**	**1,10,980.00**	**6,45,092.00**

Schedule : 6

INVESTMENTS

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
INVESTMENTS		
RNSB-SHARES	9,105.00	9,105.00
RNSB-SHARES [11-12-13]	-	7,50,000.00
TOTAL	**9,105.00**	**7,59,105.00**

FOR, GAMARA CONSTRUCTION CO.

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Schedule : 7

INVENTORY

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
INVENTORY		
OLD HOUSE-JAWAHAR ROAD	-	23,30,000.00
STOCK CENTRUM SITE	-	1,40,250.00
STOCK GP SITE	-	65,550.00
TOTAL	-	25,35,800.00

Schedule : 8

SUNDRY DEBTORS

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
ADVANCE TO SUPLIERS		
ARJUN SURDANGJI VAGHELA	22,00,000.00	7,00,000.00
ATMARAM S VADHELA	22,00,000.00	7,00,000.00
BHARATKUMAR RATILAL	12,00,000.00	7,00,000.00
BHARATKUMAR THAKOR	5,00,000.00	-
CHAMANJI BHIKHAJI VAGHELA	17,00,000.00	7,00,000.00
CHANDUJI BHIKHAJI VAGHELA	22,00,000.00	7,00,000.00
GEETA SHANKARJI VAGHELA	12,00,000.00	7,00,000.00
GITABEN SAKRAJI [ABAD]	5,00,000.00	-
GOPAL KISHAN [LAND]	5,00,000.00	5,00,000.00
HANSHABEN RAJUBHAI THAKOR	17,00,000.00	-
HINDUSTAN CORPORATION	6,70,000.00	-
JASHIBEN RATILAL VAGHELA	17,00,000.00	7,00,000.00
JAYATMA INFORMATICS	44,00,000.00	-
JIVIBEN B THAKOR	22,00,000.00	7,00,000.00
KAMUBEN BUDHAJI THAKOR	17,00,000.00	-
KHODAJI RAMANJI THAKOR	17,00,000.00	7,00,000.00
LAXMANJI SURGSANGJI VAGHELA	22,00,000.00	7,00,000.00
LAXMIBEN JALAJI THAKOR	17,00,000.00	-
LESET FIRE PROTECTION PVT LTD	-	2,50,000.00
MANJIBEN AJITBHAI THAKOR	17,00,000.00	-
MEHUL M VORA	-	5,51,000.00
PARSURAM POTTERY [FOR LAND]	5,00,000.00	5,00,000.00
RAHUL SURSANGJI	7,00,000.00	7,00,000.00
RAJENDRA SURSANGJI	5,00,000.00	-
RAJESHBHAI SURSANGJI	17,00,000.00	7,00,000.00
RAMANJI BHIKHAJI VAGHELA	17,00,000.00	7,00,000.00
RAMESHBHAI BHIKHAJI VAGHELA	27,00,000.00	7,00,000.00
SATIS RAMANJI VAGHELA	22,00,000.00	7,00,000.00
SHREE DIGVIJAY CEMENT	250.00	-
SHREE MAHAVIR STONE IND[ADV]	1,18,462.00	1,18,462.00
SITABEN KESHAJI THAKOR	17,00,000.00	-
SURSANGJI DHOLAJI THAKORE	22,00,000.00	7,00,000.00
VIKRAMSINH SHAKRAJI	37,00,000.00	7,00,000.00
Total	4,95,88,712.00	1,38,19,462.00

FOR, GAMARA CONSTRUCTION CO.
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SUNDRY DEBTORS FOR GOODS		
HEMANGBHAI SHAH [FLAT NO-105]	70,800.00	70,800.00
MAHESHBHAI P BHESJALIYA	2,87,700.00	-
PUNAMBEN SUDHIRBHAI ARORA[GP-13]	3,93,800.00	-
SUDHIRBHAI ASHOKBHAI ARORA-[GP-12]	3,93,800.00	-
VORA MEHUL K [FLAT NO-305]	7,200.00	7,200.00
Total	**11,53,300.00**	**78,000.00**
SUNDRY DEBTORS FOR OTHERS		
SNAGAR BO	-	9,085.00
TOTAL	**5,07,42,012.00**	**1,39,06,547.00**

Schedule : 9

CASH AND BANK

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
CASH AND BANK		
ADARSH CO OP BANK LTD-CURRENT A\C NO-CR-58383	51,882.58	51,882.58
CASH ON HAND	1,15,380.00	96,535.00
IDBI BANK A/C NO- 0220102000015039	37,33,732.00	1,32,466.00
RNSB-CC LOAN-67-256	-	42,51,759.70
VIJYABANK-CURRENT A\C-734200301000396	4,357.00	4,357.00
TOTAL	**39,05,351.58**	**45,37,000.28**

Schedule : 10

OTHER CURRENT ASSETS

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
ADVANCE PAYMENT OF TAXES		
GST INPUT\OUTPUT A\C	11,64,921.92	-
TDS ON INTEREST	43,632.00	-
TOTAL	**12,08,553.92**	-

Schedule : 11

LOANS AND ADVANCES (ASSETS)

PARTICULARS	AS ON 31/03/2018	AS ON 31/03/2017
DEPOSITS		
TENDER DEPOSITE [SBI]	64,940.00	-
LOANS AND ADVANCES (ASSETS)		
AKSHAT IN CORPORATION	3,92,688.00	1,10,00,000.00
HINDUSTAN CORPORATION	-	6,70,000.00
MEHUL M VORA	5,51,000.00	-
NIRAV KALYANBHAI SHAH	5,00,000.00	5,00,000.00
Total	**14,43,688.00**	**1,21,70,000.00**
TOTAL	**15,08,628.00**	**1,21,70,000.00**

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SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2018

Schedule : 12

DIRECT INCOMES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
WORK IN PROGRESS		
WORK IN PROGESS [GP]	1,47,17,365.00	27,00,000.00
WORK IN PROGRESS [JAWAHAR RD-GA]	63,00,000.00	7,00,000.00
WORK IN PROGRESS INCOME	-	1,42,49,999.00
TOTAL	**2,10,17,365.00**	**1,76,49,999.00**

Schedule : 13

INDIRECT INCOMES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
INDIRECT INCOMES		
KASAR VATAV	-	116.00
RENT INCOME [ROOPALI]	-	1,800.00
SHARE DIVIDEND	-	1,50,010.00
VATAV KASAR	-	179.00
Total	-	**1,52,105.00**
INTEREST RECEIVED		
INTEREST INCOME	4,36,320.00	-
OTHER INCOMES		
KASAR VATAV	0.42	-
OTHER INCOME	6,100.00	-
RENT INCOME	1,20,000.00	-
RO	2.04	-
SHARE DIVIDEND	1,50,010.00	-
VATAV KASAR	1.00	-
Total	**2,76,113.46**	-
TOTAL	**7,12,433.46**	**1,52,105.00**

Schedule : 14

OPENING STOCK

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
OPENING STOCK		
OPENING STOCK	25,35,800.00	29,45,820.00
TOTAL	**25,35,800.00**	**29,45,820.00**

FOR, GAMARA CONSTRUCTION CO.

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Schedule : 15

PURCHASE A/C

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
PURCHASE A/C		
BLDG MATERIAL PUR [G CENTRUM]	17,90,540.72	-
BLDG MATERIAL PUR [GST]	34,50,510.72	-
BLDG MATERIALS [GST]JAWAHAR RD	13,79,762.96	-
TOTAL	**66,20,814.40**	-

Schedule : 16

DIRECT EXPENSES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
CONTRACT EXPENSES		
BLDG CONSTRUCTION LABOUR CHARGES [GP]	2,45,074.00	5,86,900.00
BLDG CONSTRUCTION LABOUR CHARGES[GH]	-	1,63,960.00
BLDG LABOUR CHARGES [GA-JAVAHAR RD]	-	1,72,690.00
BLDG MATERIAL [GP-URD]	-	15,500.00
BLDG MATERIAL PUR [GAMARA PLATINIUM]	7,74,297.00	15,87,665.00
BLDG MATERIAL PUR [JAWAHAR RD SITE]	-	4,83,977.00
BLDG MATERIALS [GH-URD]	-	12,750.00
BLDG MATERIALS PURCHASE[GH]	-	4,33,819.00
CARTING CHARGES	12,167.00	62,993.00
CARTING CHARGES [GAMARA PLATINIUM]	-	31,695.00
CARTING CHARGES [JAWAHR RD]	-	13,641.00
GAMARA PRESTIGE EXP	86,500.00	-
MAINTANCE EXP [GH]	1,04,944.00	20,000.00
PLAN & DRAWING CHARGES	2,10,000.00	-
SALARY PAID [SITE]	-	4,51,000.00
VAT PAID [LUMSUM]	9,068.00	89,263.00
Total	**14,42,050.00**	**41,25,853.00**
RENT		
RENT [OFFI-ABAD]	3,42,000.00	-
TOTAL	**17,84,050.00**	**41,25,853.00**

Schedule : 17

ADMINISTRATIVE EXPENSES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
ADMINISTRATIVE EXPENSES		
CAR EXP	-	74,805.00
LEGAL FEES [PROFESSIONAL FEES]	1,150.00	31,602.00
OFFICE SALARY	-	2,64,000.00
TRAVELLING EXP	-	18,865.00
TOTAL	**1,150.00**	**3,89,272.00**

FOR, GAMARA CONSTRUCTION CO.
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Schedule : 18

FINANCIAL EXPENSES

PARTICULARS		YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
FINANCIAL EXPENSES			
BAAK INTEREST [CC]		-	2,56,121.00
BANK CHARGES		59,613.70	28,737.00
BANK INTEREST [CC]		-	1,97,291.00
CAR LOAN INTEREST		-	48,658.00
	Total	**59,613.70**	**5,30,807.00**
INTEREST PAID			
BANK INTEREST [CC]		11,549.00	-
CAR LOAN INTEREST		33,631.00	-
INTEREST PAID ON RCVD LOAN		30,72,115.00	12,23,014.00
	Total	**31,17,295.00**	**12,23,014.00**
TOTAL		**31,76,908.70**	**17,53,821.00**

Schedule : 19

INDIRECT EXPENSES

PARTICULARS	YEAR ENDED 31/03/2018	YEAR ENDED 31/03/2017
DONATION		
DONATION	-	25,000.00
INTEREST PAID ON PARTNERS CAPITAL		
INTEREST PAID TO PARTNER	33,16,774.00	13,12,675.00
REMUNERATION PAID TO PARTNERS		
REMUNIRATION [MEHANTANA]	22,00,000.00	-
TOTAL	**55,16,774.00**	**13,37,675.00**

FOR, GAMARA CONSTRUCTION CO.

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Accounting Polices & Notes on Accounts

1. METHOD OF ACCOUNTING :

The Accounts have been prepared on the basis of Mercantile Method of Accounting.

(A) INCOME AND EXPENDITURE (REVENUE RECOGNITION)

All expenses and incomes to the extent considered payable and receivable respectively, unless specifically stated to be otherwise are accounted for on Accrual basis.

(B) PURCHASE AND EXPENSES :

The major items of the expenses are accounted for on time basis.

[C] FIXED ASSETS :

The Fixed Assets are stated at the cost and the related expenses like freight, taxes and other incidental and erection expenses at the written Down Value after depreciation.

[D] DEPRICIATION :

The depreciation on Fixed Assets is provided as per the Written Down value method.

(E) INVESTMENTS :

The investment are shown at cost and is inclusive of related expenses.

2. Work in Progress is valued at cost necessarily expanses incurred for the contract. The closing & opening stock as on that date has not been physically verified by us and the same have been stated in the accounts as certified by the partners. The work in rogress are valued at cost or market price which ever is less.

FOR, GAMARA CONSTRUCTION CO.
PARTNER

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3. Debtors and creditors balances are subject to confirmation. The management of the firm has confirmed that debtors and creditors are of the value stated if realized and paid in ordinary course of business.

For DINESHKUMAR V.SHAH AND CO.
CHARTERED ACCOUNTANTS

DINESHKUMAR V. SHAH & CO. * CHARTERED ACCOUNTANTS * M.No.133288 SURENDRANAGAR FRN 125102W

Arora

ANUJ ASHWINBHAI VORA
(PARTNER)
M. NO. : 133288
FRN : 0125102W

Place : SURENDRANAGAR
Date : 13/10/2018

FOR, GAMARA CONSTRUCTION CO.
PARTNER