DEVNANDAN INFRASTRUCTURE PVT.LTD.

2ND FLOOR
ASHIRVAD COMPLEX,
DHARNIDHAR ROAD ,AHMEDABAD - 380007
Phone : 30011855

PAN

AACCD8101G

STATUS

Company

TAX AUDIT REPORT

FINANCIAL YEAR	ASSESSMENT YEAR
2018-2019	**2019-2020**

AUDITORS

SHAH GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
203, Centaur Complex,, Near Vijay Cross Road,
Navrangpura, AHMEDABAD - 380009
Phone : 079-26422557

SHAH GUPTA & ASSOCIATES
Phone - 079-26422557

CHARTERED ACCOUNTANTS

eMail -ca_shahgupta@yahoo.in

203, Centaur Complex,Near Vijay Cross Road,Navrangpura, AHMEDABAD-380009

FORM NO. 3CA

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

Audit Report under section 44AB of the Income-tax Act, 1961, in the case where the accounts of the business or profession of a person have been audited under any other law

*We report that the statutory audit of

Name of the Assessee	**DEVNANDAN INFRASTRUCTURE PVT.LTD.**
Address	2ND FLOOR ASHIRVAD COMPLEX, NEAR COMPANY PETROL PUMP, DHARNIDHAR ROAD AHMEDABAD, GUJARAT-380007
Permanent Account Number	**AACCD8101G**

was conducted by *M/s SHAH GUPTA & ASSOCIATES in pursuance of the provisions of the COMPANIES Act, and *We annex hereto a copy of *our audit report dated 26/09/2019 along with a copy each of :-

(a) the audited *Profit and loss account for the period beginning from 01/04/2018 to ending on 31/03/2019

(b) the audited balance sheet as at 31st March, 2019; and

(c) documents declared by the said Act to be part of, or annexed to, the *Profit and loss account and balance sheet.

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

3. 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 No. 3CD are true and correct subject to the following observations / qualifications, if any:

Sr.No.	Qualification Type	Observation/Qualifications
1.	Others	The Assesse Company has borrowed funds from Indiabulls Housing Finance Ltd and during the Assessment Year 2019-20 assessee has paid interest on borrowed funds without deducting tax at source. The Company is in the process of obtaining Certificate in prescribed Form 26A u/s. 201(1) from the payee. Therefore, in the opinion of the assessee the disallowance is not warranted.
2.	Others	In accordance with ICDS 2, valuation of inventories should be done inclusive of duties and taxes. Even if valuation is done including amount of duties and taxes, there is no impact on profit and loss account and therefore no impact on profit and loss is disclosed and accordingly the carrying amount of inventory disclosed in ICDS clause is in accordance with financial statements which is exclusive of taxes and duties.
3.	Others	Under Clause 31 (e) of the report, it is not possible for us to verify and report the 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, since the assessee is not in the possession of necessary evidences
4.	Others	Under Clause 31 (d) of the report, it is not possible for us to verify and report the 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 since the assessee is not in the possession of necessary evidences
5.	Others	Under Clause 31(c) of the report, the mode of repayment of loans or deposits repaid during the year is shown as Cheque, which may include Draft / electronic transfer, unless otherwise stated therein, since the assessee is not in the possession of necessary evidences. Due to non-availability of such necessary evidences, it is also not possible for us to verify whether such loans or deposits have been repaid otherwise than by an account payee cheque or account payee draft. The amount of repayment excludes the amount of tax deducted at source. The particulars furnished under this clause is as provided to us by the assessee.
6.	Others	Under Clause 31(a) of the report, the mode of acceptance of loans or deposits taken during the year is shown as Cheque, which may include Draft / electronic transfer, unless otherwise stated therein, since the assessee is not in the possession of necessary evidences. Further due to non-availability of such necessary evidences, it is also not possible for us to verify whether such loans or deposits have been taken or accepted by

SHAH GUPTA & ASSOCIATES AHMEDABAD CHARTERED ACCOUNTANTS

		an account payee cheque or account payee draft. The amount of loan taken or accepted excludes the amount of interest credited to the lender or depositor account. The particulars furnished under this clause is as provided to us by the assessee.
7.	Others	Under Clause 31(b) of the report, the mode of acceptance of specified sum taken during the year is shown as Cheque, which may include Draft / electronic transfer, unless otherwise stated therein, since the assessee is not in the possession of necessary evidences. Further due to non-availability of such necessary evidences, it is also not possible for us to verify whether such specified sum have been taken or accepted by an account payee cheque or account payee draft. The particulars furnished under this clause is as provided to us by the assessee.
8.	Others	In accordance with Guidance note on Tax Audit under section 44AB of the Income Tax Act, 1961 issued by the Institute of Chartered Accountants of India, the Ratios as referred to in Clause 40 of Form 3CD are to be Calcualted only for the assesse who are engaged in Manufacturing or Trading Activities. The assessee not being engaged in either trading or manufacturing activity, clause 40 of form 3CD is not applicable.
9.	Others	On the basis of information, explanation and documents produced before us by the assessee, there are no demands raised or refund issued during the year under any any tax laws other than Income Tax Act 1961 and Wealth Tax Act, 1957
10.	Others	Details furnished under clause 34 are based on TDS/TCS statements and DOT TDS files furnished and certified by the assessee. We have obtained reasonable assurance with regard to compliance with the provisions of Chapter XVII-B and/or Chapter XVII-BB. We have applied test checks as a verification process which is in line with Auditing Standards generally accepted in India. Further, the amount of payment as reported under column 4 & column 5 in the relevant annexure to Clause 34(a) of this report may include amount of Service Tax / GST on which the Assessee may have deducted Tax.
11.	Others	The company has initiated the process of obtaining confirmation from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006). The above mentioned information has been compiled to the extent of responses received by the company from its suppliers with regard to their registration under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006)
12.	Others	Personal Expenses other than those payabe under contractual obligations in accordance with the generally accepted business practices have not been charged to revenue account
13.	Others	The Information at Clause 34a is based on Dot conso obtained from Traces portal. Further as informed by the assesse company it is in the process of revising TDS returns. Accordingly information has been reported at clause34b
14.	Others	Under Clause 31(ba) of the report, it is not possible for us to verify and report the 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, since the assessee is not in the possession of necessary evidences.
15.	Others	Clause 31(bb) Under Clause 31(bb) of the report, it is not possible for us to verify and report the 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, since the assessee is not in the possession of necessary evidences.
16.	Others	Clause 31(bc) Under Clause 31(bc) of the report, it is not possible for us to verify and report the particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year, since the assessee is not in the possession of necessary evidences.
17.	Others	Clause 31(bd) Under Clause 31(bd) of the report, it is not possible for us to verify and report the 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, since the assessee is not in the possession of necessary evidences.
18.	Others	Under Clause 34(b) of the report, we have broadly verified the statement

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		of tax deducted or collected at source which contains the details / transactions which are required to be reported. Such verification process is in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Details verified / furnished under this clause are based on the certified TDS/TCS statements furnished by the assessee.
19.	Others	In reference to clause 42(A) of the report and based on the information provided to us, the assessee has not entered into any Specified Financial Transaction as enumerated in Rule 114E of the Act during the year under review and accordingly it is not required to File Form 61A.
20.	Others	In reference to clause 42(A) of the report and based on the information provided to us, the assessee is not a Financial Institution due to which it is not required to file Form 61B of the Act.
21.	Others	In reference to clause 42(A) of the report and based on the information provided to us, the assessee has not received any Form 60 against specified transactions as enumerated in Rule 114B of the Act during the year under review and accordingly it is not required to File Form 61.
22.	Others	Although the Goods and Service Tax authorities have cancelled the companys GST number 24AACCD8101GSD001 and the same has been reported at Clause 4 of Form 3CD. Further in the absence of requisite compliance with respect to filling of GST returns and other GST Matters, the amounts reflected under GST input receivable account and GST Payable account could not be verified and therefore reportable information at Clause 27 (a) of Form 3CD could not be ascertained and therefore not reported.
23.	Others	It is not possible for us to verify whether the payment referred to in section 40A(3) and section 40A(3A) are made otherwise than by an Account Payee cheque or Account Payee bank draft in absence of necessary evidence in possession of the assessee . However, according to the assessee, no payment exceeding Rs. 10,000 (Rs. 35,000 in case of plying, hiring or leasing goods carriage) is made otherwise than by an Account Payee cheque or Account Payee bank draft.

For, **SHAH GUPTA & ASSOCIATES**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **129038W**)

Place : **AHMEDABAD**
Date : **25/10/2019**

(SHIVKUMAR R. GUPTA)
(Partner)
Membership No.: **126829**

UDIN: 19126829AAAABG6453

SHAH GUPTA & ASSOCIATES
AHMEDABAD
CHARTERED ACCOUNTANTS

SHAH GUPTA & ASSOCIATES Phone - 079-26422557

CHARTERED ACCOUNTANTS

eMail -ca_shahgupta@yahoo.in

203, Centaur Complex,Near Vijay Cross Road,Navrangpura, AHMEDABAD-380009

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	**DEVNANDAN INFRASTRUCTURE PVT.LTD.**
2. Address	**2ND FLOOR ASHIRVAD COMPLEX, NEAR COMPANY PETROL PUMP, DHARNIDHAR ROAD AHMEDABAD, GUJARAT-380007**
3. Permanent Account Number	**AACCD8101G**
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	**Yes** Sr.No. | Type | Registration/ Identification No. 1. | Goods and Service Tax GUJARAT | 24AACCD8101G3Z3
5. Status	**Company**
6. Previous year	**From 01/04/2018 To 31/03/2019**
7. Assessment Year	**2019 - 2020**
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(a)**

PART B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratios.	**N.A.**
		In case of AOP, whether shares of members are indeterminate or unknown ?	
	(b)	If there is any change in the partners or members or in their profit sharing ratio since the last day of the preceding year, the particulars of such change	**N.A.**
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 Annexure '1' attached**
	(b)	If there is any change in the nature of business or profession , the particulars of such change.	**NO**
11	(a)	Whether books of account 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 '2' attached**
	(c)	List of books of account and nature of relevant documents examined.	**As per Annexure '3' attached**
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	**NO**
13	(a)	Method of accounting employed in the previous year.	**Mercantile system**
	(b)	Whether there has been any change in the	**NO**

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		method of accounting employed vis - a - vis the method employed in the immediately preceding previous year.	
	(c)	If answer to (b) above is in the affirmative, give details of such changes, and the effect thereof on the profit or loss.	NIL
	(d)	Whether any adjustment is required to be made to the profits or loss for complying with 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:	NO
	(f)	Disclosure as per ICDS	As per Annexure '4' attached
14	(a)	Method of valuation of closing stock employed in the previous year.	Work In Progress is valued at cost and unsold units are valued at lower of Cost or NRV
	(b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	NO
15	A. Give the following particulars of the capital asset converted into stock-in-trade.		NIL
	(a)	Description of capital asset	
	(b)	Date of acquisition	
	(c)	Cost of acquisition	
	(d)	Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being-		
	(a)	the items falling within the scope of section 28	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 & service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
	(c)	escalation claims accepted during the previous year	NIL
	(d)	any other item of income	NIL
	(e)	capital receipt, if any	NIL
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		
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 '5' attached
	(a)	Description of asset/block of assets.	
	(b)	Rate of depreciation.	
	(c)	Actual cost or written down value, as the case may be.	
	(d)	Additions / deductions during the year with dates, in the case of any addition of an asset, date put to use; including adjustments on account of i. Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994, ii. Change in rate of exchange of currency, and iii. Subsidy or grant for reimbursement, by whatever name called	
	(e)	Depreciation allowable.	
	(f)	Written down value at the end of year	
19			NIL

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	Amount admissible under sections - 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E			
20	(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)].		**NIL**
	(b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):		**NIL**
21	(a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
		(a)	capital expenditure	**As per Annexure '6' attached** **1140013**
		(b)	personal expenditure	**NIL** **Refer our observation at point no.3 of form 3CA**
		(c)	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party	**NIL**
		(d)	expenditure incurred at clubs:-	
			as entrance fees and subscriptions	**NIL**
			as cost for club services and facilities used	**NIL**
		(e)	Expenditure by way of penalty or fine for violation of any law for the time being in force;	**NIL**
		(f)	Expenditure by way of any other penalty or fine	**NIL**
		(g)	Expenditure incurred for any purpose which is an offence or which is prohibited by law	**NIL**
	(b)	amounts inadmissible u/s 40(a)		
		(i) as payment to non-resident referred to in sub-clause (i)		
		(A) Details of payment on which tax is not deducted:		**Refer our observation at point no.3 of form 3CA**
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s 200(1)		
		(ii) as payment referred to in sub-clause (ia)		
		(A) Details of payment on which tax is not deducted:		**Refer our observation at point no.3 of form 3CA**
		(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		
		(iii) as payment referred to in sub-clause (ib)		
		(A) Details of payment on which levy is not deducted:		
		(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		
		(iv) fringe benefit tax under sub-clause (ic)		
		(v) Wealth tax under sub-clause (iia)		
		(vi) royalty, license fee, service fee etc. under sub-clause (iib)		
		(vii) Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)		
		(viii) payment to PF/ other fund etc. under sub-clause (iv)		
		(ix) tax paid by employer for perquisites under sub-clause (v)		

SHAH GUPTA & ASSOCIATE AHMEDABAD CHARTERED ACCOUNTANTS

	(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;		NIL
	(d)	Disallowance/deemed income u/s 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 **Refer our observation at point no.3 of form 3CA**
		(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 **Refer our observation at point no.3 of form 3CA**
	(e)	Provision for payment of gratuity not allowable under section 40A(7)		NIL
	(f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)		NIL
	(g)	Particulars of any liability of a contingent nature.		NIL
	(h)	Amount of deduction in admissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income		NIL
	(i)	Amount inadmissible under the proviso to section 36(1)(iii)		NIL
22	Amount of interest inadmissible u/s 23 of the Micro Small and Medium Enterprises Development Act, 2006.			NIL **Refer our observation at point no.3 of form 3CA**
23	Particular of payments made to persons specified under section 40A (2) (b).			**As per Annexure '7' attached**
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	(i)	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which :-		
	(A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was		
		(a)	paid during the previous year	
		(b)	not paid during the previous year	**As per Annexure '8' attached**
	(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 section139(1)	NIL
		(b)	not paid on or before the afore-said date	NIL
	(ii)	* State whether sales tax, goods & service tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, ect. is passed through the profit and loss account.		YES GST
27	(a)	Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts.		NO
	(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss		NIL

SHAH GUPTA & ASSOCIATES AHMEDABAD CHARTERED ACCOUNTANTS

		account.		
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.			NO
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.			NO
29A	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? (Yes/No).if yes, Please furnish the following details:			NO
29B	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No).if yes, Please furnish the following details:			NO
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D]			NO
30A	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)			NO
30B	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? (Yes/No.)			NO
30C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No.)			NO
31	(a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-		NIL
		(i)	name, address and permanent account number (if available with the assessee) of the lender/ 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/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
		(vi)	in case the loan/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.	
	(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 '9' attached** **Refer our observation at point no.3 of form 3CA**
		(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;	
		(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	SHAH GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD
		(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.	
(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account		**NIL** **Refer our observation at point no.3 of form 3CA**
	(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 occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		**NIL** **Refer our observation at point no.3 of form 3CA**
	(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 occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year		**NIL** **Refer our observation at point no.3 of form 3CA**
	(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;	
	(ii)	Nature of transaction;	
	(iii)	Amount of payment (in Rs.);	
	(iv)	Date of payment;	
(bd)	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 occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year		**NIL** **Refer our observation at point no.3 of form 3CA**
	(i)	Name, address and Permanent Account Number (if available with the assessee) of the payee;	
	(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)		SHAH GUPTA & ASSOCIATES AHMEDABAD CHARTERED ACCOUNTANTS
(c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-		**As per Annexure '10' attached** **Refer our observation at point no.3 of form 3CA**

		(i) name, address and permanent account number (if available with the assessee) of payee	
		(ii) amount of repayment	
		(iii) maximum amount outstanding in the account at any time during the previous year;	
		(iv) Whether the repayment was made otherwise than by account payee, cheque or account payee bank draft	
		(v) in case the repayment was made by cheque or bank draft, whether the same was taken or accepted 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	NIL
		(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) 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.	
	(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:-	NIL
		(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) 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.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).		
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	NIL
	(b)	Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year can not be allowed to be carry forward in the terms of section 79	N.A.
	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same.	NO
	(d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NO
	(e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in	N.A.

SHAH ... & ASSOCIATES AHMEDABAD CHARTERED ACCOUNTANTS

		explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		**NO**
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 '11' attached** **Refer our observation at point no.3 of form 3CA**
	(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 '12' attached** **Refer our observation at point no.3 of form 3CA**
	(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish :	**As per Annexure '13' attached** **Refer our observation at point no.3 of form 3CA**
35	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded; (i) Opening stock; (ii) Purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	**N.A.**
	(b)	In the case of a manufacturing concern , give quantitative details of the principal items of raw materials, finished products and by-products :- A. Raw materials : (i) opening stock; (ii) purchase 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 : (i) opening stock; (ii) purchase 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;	**N.A.**
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-		**NIL**
	(a)	total amount of distributed profits	
	(b)	amount of reduction as referred to in section 115-O(1A)(i)	
	(c)	amount of reduction as referred to in section 115-O(1A)(ii);	
	(d)	total tax paid thereon	
	(e)	dated of payment with amounts.	
36A	Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No.)		**NO**
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.		**N.A.**
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/ identified by the auditor.		**N.A.**
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be		**N.A.**

SHAH GUPTA & ASSOCIATES AHMEDABAD CHARTERED ACCOUNTANTS

	reported/identified by the auditor.			
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:		Refer our observation at point no.3 of form 3CA	
			Previous year	Preceding previous year
	(a)	Total turnover of the assessee	0	0
	(b)	Gross profit / Turnover	0 / 0 = 0 %	0 / 0 = 0 %
	(c)	Net profit / Turnover	0 / 0 = 0 %	0 / 0 = 0 %
	(d)	Stock in trade/Turnover	0 / 0 = 0 %	0 / 0 = 0 %
	(e)	Material Consumed / Finished goods produced	0 / 0 = 0 %	0 / 0 = 0 %
	(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 Refer our observation at point no.3 of form 3CA	
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No)		NO Refer our observation at point no.3 of form 3CA	
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? (Yes/No/Not due)		NO	
	If not due, please enter expected date of furnishing the report			
44	Break-up of total expenditure of entities registered or not registered under the GST:			

For, **SHAH GUPTA & ASSOCIATES**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **129038W**)

Place : **AHMEDABAD**
Date : **25/10/2019**

SRGupta

(SHIVKUMAR R. GUPTA)
(Partner)
Membership No.: **126829**

UDIN: 19126829AAAABG6453

SHAH GUPTA & ASSOCIATES AHMEDABAD CHARTERED ACCOUNTANTS

***ANNEXURE* - 1**

NATURE OF BUSINESS OR PROFESSION

Sr. No.	*Sector*	*Sub-Sector*	*Code*
1.	REAL ESTATE AND RENTING SERVICES	OTHER REAL ESTATE/RENTING SERVICES N.E.C	07005

***ANNEXURE* - 2**

LIST OF BOOKS OF ACCOUNT (MAINTAINED)

Sr. No.	*Name of Books of account*	*Address Line1*	*Address Line2*	*City/ Town/ District*	*Pincode*	*State*
1.	BANK BOOK	2ND FLOOR	ASHIRVAD COMPLEX,	AHMEDABAD	380007	GUJARAT
2.	CASH BOOK	2ND FLOOR	ASHIRVAD COMPLEX,	AHMEDABAD	380007	GUJARAT
3.	JOURNAL REGISTER	2ND FLOOR	ASHIRVAD COMPLEX,	AHMEDABAD	380007	GUJARAT
4.	LEDGER	2ND FLOOR	ASHIRVAD COMPLEX,	AHMEDABAD	380007	GUJARAT
5.	PURCHASE REGISTER	2ND FLOOR	ASHIRVAD COMPLEX,	AHMEDABAD	380007	GUJARAT

***ANNEXURE* - 3**

LIST OF BOOKS OF ACCOUNT (EXAMINED)

Sr. No.	*Name of Books of account*
1.	BANK BOOK
2.	CASH BOOK
3.	JOURNAL REGISTER
4.	LEDGER
5.	PURCHASE REGISTER

***ANNEXURE* - 4**

Disclosure as per ICDS

Sr. No.	*ICDS*	*Disclosures*
1.	ICDS I-Accounting policies	Refer note 1 to the financial statements for policies
2.	ICDS II-Valuation of Inventories	Inventory comprise of Work In Progress / Unsold Units - Rs 75070592/- pending
3.	ICDS V-Tangible Fixed Assets	Refer clause 18 to Form 3CD.

***ANNEXURE* - 5**

DEPRECIATION AS PER INCOME-TAX RULE

Sl. No.	*Assets / Block of Assets*	*Rate of Depr %*	*Actual cost or written down value, as the case may be*	*Additional/deductions during the year with dates; in the case of any addition of an asset, date put to use*					*Total Additions*		*Total Deduction*	*Total Amount*	*Depreciation*			*Total Depreciation*	*Net Balance Amount*
				A-Add D-Dedct	Date of additions/ Deductions	Particulars	Amount	In case of addition date put to use. in case of deduction NA	*Before 180 days*	*After 180 days*			*Before 180 days*	*After 180 days*	Additional		
1.	Computer and computer software	40	246						0	0	0	246	98	0		98	148
2.	Office Eqipment	15	151255						0	0	0	151255	22688	0		22688	128567
3.	Furntinure and Fixtures	10	99710						0	0	0	99710	9971	0		9971	89739
4.	Vehicles	15	725325						0	0	0	725325	108799	0		108799	616526
	TOTAL		976536						0	0	0	976536	141556	0	0	141556	834980

***ANNEXURE* - 6**

DETAILS OF EXPENDITURE OF CAPITAL NATURE

Sr.No	*Details*	*Amount*
1.	Investment in Partnership Written off	1140013

***ANNEXURE* - 7**

PAYMENT TO PERSONS SPECIFIED IN SECTION 40A(2)(b)

Sl. No.	*Name of related person*	*PAN*	*Relation*	*Nature of Transaction*	*Amount*
1.	Dev Finance	AAGFD4465L	Directors are Partner in Firm	Interest Paid on Overdrawn Balance	4912527
	TOTAL				**4912527**

***ANNEXURE* - 8**

A- PRE-EXISTED LIABILITY [SECTION 43B(a),(c),(d) or (e)]

Sl. No.	*Section*	*Nature of Liability*	*Outstanding Opening balance not allowed in any previous year*	*Amount paid /setoff during the year against col.3*	*Amount remaining unpaid as at the end of year*
(1)	(2)	(3)	(4)	(5)	(6) = (4) - (5)
1.	43B(a) - tax, duty,cess,fee etc.	Vat Payable	7418	0	7418
2.	43B(a) - tax, duty,cess,fee etc.	Service Tax Payable	137126	116187	20939
	TOTAL		**144544**	**116187**	**28357**

***ANNEXURE* - 9**

PARTICULARS OF EACH SPECIFIED SUM IN AN AMOUNT EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS TAKEN OR ACCEPTED DURING THE PREVIOUS YEAR :-

Sl. No.	*Name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received*	*Amount of specified sum taken or accepted (Rs.)*	*Whether squared up during the year*	*Whether Taken or Accepted by cheque / bank draft / Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	Samkit A.Shah 17, Amizara Society, Rambaug Road, Sabarmati, Ahmedabad 380005 PAN : EYKPS1986P	1800000	No	Cheque	Yes
2.	Bharatkumar Shankarlal Rami 256, Ambaji Khadki, Uvarsad, Gandhinagar-382422 PAN : BXWPR9518L	1060000	No	Cheque	Yes
3.	Vijay Rameshbhai Patel A- 205, Vaishnodevi Society, Opp. Highway Mall, Chandkheda, Ahmedabad -382424 PAN : DCNPP4655L	1000000	No	Cheque	Yes
4.	Jyotshnaben Shaileshbhai Chandravadan Mehta 1, Parishram Bunglow, Nr. Kailash Temple, Becharpura, Palanpur PAN : ACZPM7277L	97000	No	Cheque	Yes
5.	Shilpa Anish Modi S/20, K. P. Villa, Gokuldham, Opp. Ullaria Patiya, Sanathal -382210. PAN : AFEPM4873J	452500	No	Cheque	Yes
6.	Mukesh Vitthaldas Dantani 12- 370, Saheri Garib Aavas Yojana, Swarnim Nagar, Shahwadi, Bhattha, Vasna, Ahmedabad -380007 PAN : ALVPD7715M	1815000	No	Cheque	Yes
7.	Kanji F Vanzara 1, Vanjara Ni Chali, Highway Road, Chandkheda, Gandhinagar -382424. PAN : AXNPV2649E	1200000	No	Cheque	Yes
8.	Nilesh B Gajjar 143, Gokuldham Society, Modhera Road, Dediyasan, Mehsana -384002. PAN : AJSPG4713D	1800000	No	Cheque	Yes
9.	Marmik J Patel Mathasur, Idar, Sabarkantha-383430 PAN : CILPP5227M	1962500	No	Cheque	Yes
10.	Ravi Anilbhai Thakkar A- 205, Vaishnodevi Complex, Chandkheda, Ahmedabad -382424 PAN : AQSPT9856F	1993000	No	Cheque	Yes
11.	Gautam K. Kanojia 9, Nandanbaugh Society Part- 2, Opp. B. J. Medical College, Civil Sujata Road, Shahibaug, Ahmedabad -3 PAN : HBGPK3687F	350001	No	Cheque	Yes
12.	Padamkumar Premchand Jain 142, Sarvoday Nagar Society, O/s. Shahpur Darwaja, Opp. Lalakaka Hall, Shahpur, Ahmedabad 380004 PAN : AHBPJ8435G	120000	No	Cheque	Yes
13.	Indumatiben Desai At Post : Ghadi, Tal. : Prantij, Dist. : Sabarkantha, Sabarkantha 383216 PAN : ANBPD3909M	200000	No	Cheque	Yes
14.	Naimeshbhai K. Patel 7, Ushadeep Society, B/h. L. G. Engeering Hostel, Nr. Janvi Restaurent, Ambawadi Vistar, Ahmedabad -3 PAN : AGMPP3671N	200000	No	Cheque	Yes
15.	Jitendra R. Parekh B-4, Bhoomi Society Part- II, Nr. O.N.G.C. Avni Bhavan, New C. G. Road, Chandkheda, Ahmedabad -382424 PAN : AGOPP1289N	312500	No	Cheque	Yes
16.	Sagar Chetanbhai Dabhi B- 24, Harikrushna Society, Uttamnagar, Opp. Ashram Society, Thakkarnagar, Ahmedabad -382350. PAN : BFTPD0001B	1900000	No	Cheque	Yes
17.	Sanjeev Shashikant Ojha 13/4, Ramakada Street No.- 2, Sanjay Chowk, Satyamnagar Road, Amraiwadi, Ahmedabad -380026 PAN : AACPO2225M	1700000	No	Cheque	Yes
8.	Hansraj Amarjit Sharma Villa-C, 10/103-	1700000	No	Cheque	Yes

SHAH GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD

	014, I.G.P. Compound, Nr. New Mentel Bari, Meghaninagar, Ahmedabad -380016. PAN : BOOPS5305F				
19.	Budharam Ramaharakh Yadav 120/936, Gujarat Housing Board, Kalapinagar, Meghaninagar, Ahmedabad 380016 PAN : AJPPY3438A	1200000	No	Cheque	Yes
20.	Jyotishkumar Babulal Panchal 40/937, Gujarat Housing Board Colony, Nr. Radhakrishna Temple, Meghaninagar, Ahmedabad -380016. PAN : BPOPP8465A	1700000	No	Cheque	Yes
21.	Milanbhai P Jadav H- 20, Vaibhav Appartment, Rajiv Park, Saijpur Bogha, Naroda, Ahmedabad -382345. PAN : AVTPJ9763B	1400000	No	Cheque	Yes
22.	Hareshbhai L Panchal Juna Power House, Lati Bazar, Deesa, Banaskantha, Deesa Mukhya Daak Ghar, Gujarat -385535. PAN : AXWPP3641B	1700000	No	Cheque	Yes
23.	Prajalit R Sirasa 258/2, Purshottamnagar, Viratnagar, Odhav, Ahmedabad -382415 PAN : FLGPS5112D	1700000	No	Cheque	Yes
24.	Kiritkumar Bachulal Dabhi A- 2, Nilam Appartment, B/s. Bajarang Aashram, Bapa Sitaram Chowk, Saijpur Bogha, Ahmedabad -382345 PAN : AHUPD7583Q	1700000	No	Cheque	Yes
25.	Ronak R Khadilkar B/120, Dharnidhar Bunglows, Parshwanath Township, Nava Naroda, Ahmedabad -382330. PAN : DWBPK9202G	1201000	No	Cheque	Yes
26.	Chetan & Kanchanben N Vakariya 38, Jalaram Society, Nr. Shakti Vijay Society, Nana Varachha, Surat, Ahmedabad -395006 PAN : BAUPV3453K	1700000	No	Cheque	Yes
27.	Mukeshkumar B Kori G/101, Devnandan Park, Opp. Hariom Villa Bunglows, Nr. India Colony Bus Stop, Nikol, Ahmedabad. PAN : BCJPK2033H	1500000	No	Cheque	Yes
28.	Pankaj Ramvilasram Sahani J- 104, Devnandan Park, Opp. Hariom Villa Bunglows, New India Colony Bus Stand, Nikol, Ahmedabad 3823 PAN : DWZPS0920K	160000	No	Cheque	Yes
29.	Divya Ashokbhai Modi E- 501, Richmond Grand, 100 Feet Ring Road, Nr. Torrent Power Sub Station, Makarba Road, Ahmedabad -38 PAN : CFIPM8225A	1700000	No	Cheque	Yes
30.	Arjunsinh Zala 711, Parabadi Bazar, Darji Vado, Dhansura, Sabarkantha -383310 PAN : ACDPZ3752H	1350000	No	Cheque	Yes
31.	Hareshbhai Gordhanbhai Kawa 1547, Mira Bhuvan, Nr. Kevdaji Ni Chali, Thakkarbapanagar, Ahmedabad -382350. PAN : CGJPK5436R	1700000	No	Cheque	Yes
32.	Rameshbhai K Visroliya Sector- 04/138, Nirnaynagar, Ranip Road, Chandlodiya, Ahmedabad -382481 PAN : AKGPV5074R	2500000	No	Cheque	Yes
33.	Laxminarayan Hanumanta Punjara 5, Hardas Nagar Ni Chali, Bapunagat, Ahmedabad - 380 024. PAN : DBQPP1462M	1570000	No	Cheque	Yes
34.	Vandanaben Dineshbhai H Butani B-306, Sarita-1, Nr. Yogiraj Residency, B/h. D - Mart, Nikol Road, Nikol, Ahmedabad-382350 PAN : CGLPB4147C	1700000	No	Cheque	Yes
35.	Rasmi Vipulbhai B Shukla A-29- 7, Gokul Galaxy Residency, Opp. Kathwada Lake, Kathwada, Daskroi, Ahmedabad -382430. PAN : CNHPS6354K	1700000	No	Cheque	Yes
36.	Ritaben Sudhirbhai Ganguli A- 28/12, Gokul Galaxy Residency, Nr. 200 Ft. S. P. Road, Kathwada, Ahmedabad -382430 PAN : ALIPG4021A	1800000	No	Cheque	Yes
37.	Kamleshkumar 597/C, Railway Quarters, Khokhara Railway Colony, Khokhara, Maninagar, Ahmedabad -380008. PAN : ALNPC6989N	634000	No	Cheque	Yes
38.	Pushpaben & Khusal T Vaghu	150000	No	Cheque	Yes

SHAH GUPTA & ASSOCIATES AHMEDABAD CHARTERED ACCOUNTANTS

	15/339, Municipal Quarters, Opp. Indiranaagar, Amraiwadi, Ahmedabad 380026 PAN : BGKPV2273H				
39.	Lakhansingh Gangaram Rajput 25/297, Bage Firdos Police Line Part- 2, Jogeshwari Road, Amraiwadi, Ahmedabad 380026 PAN : AHPPR2579B	260000	No	Cheque	Yes
40.	Harivadanbhai Narsinhbhai Shrimali B/9, Ramrath Complex,Nr, Rasthra Bharti High Scohool,, C.T.M, Hatkeshwar, Road,, Ahmedabad, Ahmedaba PAN : AIIPS7416E	288300	No	Cheque	Yes
41.	Ravindrakumar Shrivastav Ultra- Tech Cement Ltd., Sevegram Cement Works, Qtr. No.: H -7/28, Village & Post: Vayor, Tal.: Avdosa PAN : ASMPP5902E	119025	No	Cheque	Yes
42.	Sarjuprasad Shivprasad Moriya 338/B- 7, Bunglow Wali Chali, Nr. Torrent Power, Amraiwadi, Ahmedabad -380026 PAN : BZNPM5083N	100000	No	Cheque	Yes
43.	Pranita Nilesh Sukhdev Sthapak 1/K/304, Vivekanandnagar, Hathijan, Dist.: Ahmedabad, Ahmedabad 382445 PAN : BPWPS5020Q	150000	No	Cheque	Yes
44.	Santosh Rajaram Yadav 102, Shivsukhnagar Society, B/s. Ratanpura Village, Vastral, Ahmedabad 382418 PAN : AIHPY1117F	266365	No	Cheque	Yes
45.	Naynaben Rajendrasinh Somaji Chavda 6/200, Murlidhar Aavash Yojana, C. P. Nagar Road, Ghatlodiya, Ahmedabad 380009 PAN : AMDPC4651N	372690	No	Cheque	Yes
	Kishan & Shetaldevi B Gupta 81, Sanjaynagar Chhapra, Nr. Bapunagar Police Station, Ahmedabad PAN : BSVPG1558H	100000	No	Cheque	Yes
47.	Rasiklal Valjibhai 188, haridarshan, C.T.M. Baroda Express Highway, Opp. Amraiwadi, Ahmedabad 380026 PAN : BFBPG2854P	770000	No	Cheque	Yes
48.	Meenaben Parmar U/305, Madhav Homes, Vastral, Ahmedabad 382418 PAN : BYTPP5350A	949000	No	Cheque	Yes
49.	Chandrakant Yagneshbhai Pandya 1382, Adinath Nagar, Naroda, Ahmedabad-380078 PAN : AQZPP2509A	85663	No	Cheque	Yes
50.	Jayendra Kanubhai Patel 40, Minaxi Park, Opp. National Highway, Amraiwadi, Ahmedabad -380026. PAN : AUNPP1976F	50000	No	Cheque	Yes
51.	Vardiben Deepsingh M Chauhan Gandalal Desai Ni Chawl, Opp. Annapurna Estate, Bhilwara, Amraiwadi, Ahmedabad -380026. PAN : ALDPC0516B	168900	No	Cheque	Yes
52.	Rajlaxmi Bishnoi 30/C Ajay Tenament- 3, Rabari Colony, Amraiwadi, Ahmedabad-380026. PAN : AMTPD0736B	1783000	No	Cheque	Yes
53.	Poonam Santosh J Varma Babulal Ni Chali, Lalbhai Centre, Khokhara, Ahmedabad. PAN : CDKPP6330H	170000	No	Cheque	Yes
54.	Meenakumari Samirkumar Pandey 600/3, R. H. Railway Colony, Nr. Balvatika, Maninagar, Ahmedabad -380008. PAN : BTQPP7039E	170000	No	Cheque	Yes
55.	Amitkumar Haridawar Singh 157, Ward No.- 5, Nauhatta (Lohra), Banua, Rohtas, Bihar-821304. PAN : CYPPS3181M	580000	No	Cheque	Yes
56.	Hirenkumar Chunilal Panchal K-148, Golwad, Balasinor-9, Balasinor-388255.	202500	No	Cheque	Yes
57.	Paresh Periyaswamy Sambantham 12/277, Amraiwadi Municipal Quarters, Nr. Torrent Power, Amraiwadi, Ahmedabad 380026 PAN : BRPPM6549F	317750	No	Cheque	Yes
58.	Mohanbhai Bhavarlal Khatik 25/515, Shivanand Nagar, B/s. Nagarvel Hanuman, Amraiwadi, Ahmedabad -380026. PAN : BPQPK3830Q	550000	No	Cheque	Yes
59.	Dollydevi Vinit Tiwari H1- 402, Devnandan Supremus, Opp. R.A.F. Campus, Vastral, Ahmedabad -382418. PAN : BKQPT3404G	1545000	No	Cheque	Yes
60.	Pinkykmari Kamleshkumar B/23, Karmvir Nagar, Nr. Puneshwar Mahadev, New Bilodara, Bilodara, Nadiad, Kedha -387002 PAN : DJCPK6138K	119100	No	Cheque	Yes
61.	Dimpleben Devjibhai Solanki	1651000	No	Cheque	Yes

SHAH GUPTA & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

	D- 2/302, Karnawati Apartments,, Surya City, Uttamnagar, Near Hirabhai Tower, Maninagar, Ahmedabad 38				
62.	Nikita D Gupta S- 101, Devnandan Supremus, Opp. R.A.F. Campus, Nr. Galaxy Township, Vastral, Ahmedabad -382418. PAN : BBJPG4439E	1600000	No	Cheque	Yes
63.	Manojbhai Upadhyay Himmatlal Nu Dahelu, Raipur Darwaja, Ahmedabad- 380022. PAN : ADOPU7442B	1850000	No	Cheque	Yes
64.	Ranjit Mishra Shambhuta, Shasi- Bhalura, Aurai, Muzaffarpur, Bihar-843312 PAN : CNBPM6996D	1850000	No	Cheque	Yes
65.	Savitaben Babubhai Parmar Jaxi Rabari Ni Chali, B/h. Mahavirnagar, Amraiwadi, Ahmedabad -380026. PAN : DHLPP6424C	870000	No	Cheque	Yes
66.	Harshad Jangde 203, Madhav Homes, B/s. Arpan School, Vastral, Ahmedabad -382418 PAN : ATRPJ4243J	1700000	No	Cheque	Yes
67.	Mansi Ravindra Ravat 405, Sarkari Kuval, Opp. Gopal Nagar, Amraiwadi, Ahmedabad -380026. PAN : BPNPR9104K	1121000	No	Cheque	Yes
68.	Sunita Lodha I-203, Indraprasth- 5, B/s. H.D.F.C. Bank, Prahladnagar, Manekbaugh, Ahmedabad -380015. PAN : ABHPL6228K	1184000	No	Cheque	Yes
69.	Prakashkumar Shankarbhai Patel (1) B/14, Tejendra Park Society, Nr. Nirant Char Rasta, Vastral, Ahmedabad -382418 & (2) 25, Hariom N PAN : AYEPP5885E	1392000	No	Cheque	Yes
70.	Sanjay Arvindbhai Mahendrabhai Patel D- 204, Madhav Homes, Opp. Galaxy Opple, Vastral, Ahmedabad -382418 PAN : AXPPP9653L	1184000	No	Cheque	Yes
71.	Baldevbhai Kantilal Patel Village: Deloli, Dist.: Mehsana, Mehsana-384410 PAN : AUZPP8230L	1264000	No	Cheque	Yes
72.	Baldevbhai Kantibhai Patel Ahmedabad	1264000	No	Cheque	Yes
73.	Hasmukhbhai Jethabhai D- 17, Shanti Niketan, Opp. Kalyannagar, Saijpur Bogha, Ahmedabad -382345. PAN : AUCPP0058R	1264000	No	Cheque	Yes
74.	Rambhai Motidas Patel 46, Shaktikunj Society, Nr. Rabari Colony Char Rasta, Amraiwadi, Ahmedabad -380026 PAN : AZEPP3930B	1104000	No	Cheque	Yes
75.	Karunaben V Agrawal B/12, Saubhagya Society, Nr. S. M. Patel School, Bavla, Ahmedabad. PAN : AOVPA9542E	1600000	No	Cheque	Yes
76.	Prabhat Gupta B/25, Pushpa Co- Op. Society, Moni Hotel No Khancho, Nr. Tirth Bhoomi Society, Isanpur, Ahmedabad -382 PAN : BZAPS4803H	2025000	No	Cheque	Yes
77.	Jesingbhai Lakshmanbhai Parmar 2, Chaturdas Chhapara, Opp. Vikas mandal Dudhwala Chali, Baherampura, Ahmedabad -380022. PAN : BSFPP6446M	1654000	No	Cheque	Yes
78.	Arvindkumar R Koshti 51, Laxminagar Society, Civil Hospital, Meghaninagar, Ahmedabad 380016 PAN : BSVPK7864C	1627000	No	Cheque	Yes
79.	Harshaben Chauhan 999, Makwana Ni Chali, Nr. Gandhinagar Tekara, Juna Vadaj, Naranpura Vistar, Ahmedabad -380013 PAN : BYVPC8431P	1749000	No	Cheque	Yes
80.	Anitaben Tiwari 10, 2nd Floor, Amit Park, Nr. Gomini Park, Opp. Platinium Industrial Estate, Vatva, Ahmedabad -382440 PAN : BNTPP6995C	1850000	No	Cheque	Yes
81.	Priyanka Rohit Shrivastava C- 504, Devnandan Supremus, Opp. Galaxy Township, Vastral, Ahmedabad -382418. PAN : AORPS1784G	1850000	No	Cheque	Yes

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82.	Hemlata Maheshbhai Tiwari A/7, Umiyanagar, Vastral, Ahmedabad-382418 PAN : ATUPT5112D	1750000	No	Cheque	Yes
83.	Gayatri Vinodkumar Kamraj A/51, Chhanaseth Ni Chal, Hatkeshwar Mahadev Mandir, Amraiwadi, Ahmedabad -380026. PAN : ELSPK7621G	1750000	No	Cheque	Yes
84.	Rinkikumari & Jayprakash Kumar 15, 2nd Floor, Amit Park, SLM road, Vatva, Ahmedabad -382440 PAN : DOFPK9658A	1750000	No	Cheque	Yes
85.	Ashadevi Pramod Morya 36, Gajanand Park Society, Vinzol Crossing Road, Vatva Industrial Estate, Vatva, Ahmedabad -382445. PAN : BBFPM9990J	2000000	No	Cheque	Yes
86.	Mayur Kamleshbhai Pandey 42, Akshardham Society, B/h. Kashi School, Vastral, Ahmedabad -382418 PAN : AUSPP2859G	1147500	No	Cheque	Yes
87.	Swami Sankar Prasad 13, Trikam Mukhi Chawl, Anand Chawk, Khokhara, Ahmedabad -380008. PAN : BDVPP0865K	1750000	No	Cheque	Yes
88.	Balaji Kumavat Shop No.- 10, Ganesh Home, Shiv Shanti Society, Vastral Road, Vastral, Ahmedabad -382418 PAN : HOCPK5280R	1751000	No	Cheque	Yes
89.	Ambica Rani 573/G, Khokhara Railway Colony, Maninagar, Ahmedabad -380008	1750000	No	Cheque	Yes
90.	Sonal Brahmbhat Ahmedabad	461000	No	Cheque	Yes
	TOTAL	103307294			

***ANNEXURE* - 10**

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 :-

Sl. No.	*Name, Address and Permanent Account Number (if available with the assessee) of the payee*	*Amount of repayment (Rs.)*	*Maximum out standing credit balance*	*Whether repayment was by cheque or bank draft or Electronic Clearing system*	*A/c Payee Cheque or bank draft ?*
1.	Raj Raxeshkumar Chhatbar** Ahmedabad	36986	1286986	Cheque	Yes
2.	Deep Umeshbhai Chhatbar Ahmedabad	36986	1286986	Cheque	Yes
3.	Pratik N. Narendra 2218, Patel Society, Adalaj, Gandhinagar 382421 PAN : AFXPT7535B	250000	710000	Cheque	Yes
4.	Sonal J. Brambhatt 17, Manav Mandir Society, Radaswami Road, Ranip, Ahmedabad -382480. PAN : ATBPV3704C	461000	461000	Cheque	Yes
5.	Shilpa Anish Modi 12,Swastik Bunglows, Opp. Sanket Nagar, Tavdiya Road, Mehsana 384001 PAN : AFCPM9455Q	452500	452500	Cheque	Yes
6.	Hetal Akush Agrawal A- 205, Vaishnodevi Complex, Chandkheda, Ahmedabad -382424 PAN : AQSPT9856F	50000	250000	Cheque	Yes
7.	Dinesh & Mukesh D Rajput C- 402, Devnandan Residency, Nr. Gangotri Bunglows, Nikol, Ahmedabad 382350 PAN : AFPPL4000F	950725	1000000	Cheque	Yes
8.	Mitesh Bharatbhai Parshottamdas Pandey B/120, Dharnidhar Bunglows, Parshwanath Township, Nava Naroda, Ahmedabad -382330. PAN : DWBPK9202G	1150000	1450000	Cheque	Yes
9.	Gautam Ramubhai Kanojiya Purshottamnagar Yogana Part, B/h. Malek Saban Stadium, Opp. Ghanshyamnagar, Ahmedabad -380022. PAN : CYNPK6223Q	100001	100001	Cheque	Yes
10.	A.D.Bhatt & K.N.Pandya Union Fali, Brahman Vada, Santrampur, Panchmahal PAN : ADFPB1486M	65000	1725200	Cheque	Yes
11.	Ramilaben Dineshkumar Jaiswal Ahmedabad	1770250	1795250	Cheque	Yes

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12.	Vinay M Pandey & Mahesh R Pandey 1007/4, Kangalpuri Gam, Juni Pilat Dairy Road, Kankariya Gita Mandir Road, Ahmedabad 380022 PAN : GOYPP3340C	660000	1875000	Cheque	Yes
13.	Rashmin Kanaiyalal Modi 29/945, Shanti Nagar (Gujarat Housing Board), B/s. Janta Nagar, Amraiwadi, Ahmedabad 380026 PAN : BNFPS9146C	128000	128000	Cheque	Yes
14.	Kishorbhai & Yogeshbhai Manjibhai Parmar Ahmedabad	578000	578000	Cheque	Yes
15.	Jitubhai K. Patel Ronak Nagar, Nr. Bag-E- Firdos Police Line Part- 1, Amraiwadi, Ahmedabad 380026 PAN : BLHPK5086Q	151000	151000	Cheque	Yes
16.	Kiritbhai Murlidhar Chanderkar Ronak Nagar, Nr. Bag-E- Firdos Police Line Part- 1, Amraiwadi, Ahmedabad 380026 PAN : BLHPK5086Q	150000	1550000	Cheque	Yes
17.	Nalinbhai K. Unadkat & Joli N. Unadkat 405, Sarkari Kuval, Opp. Gopal Nagar, Amraiwadi, Ahmedabad -380026. PAN : BPNPR9104K	550000	735331	Cheque	Yes
18.	Rasmin Kanaiyalal Modi B/63, Vinayak Park Society, Ajay Tenament Road, Vastral, Ahmedabad -382418. PAN : BKWPR5776F	51000	51000	Cheque	Yes
19.	Amrita Rajdeepsingh Chauhan 13, Hariomnagar, Swastik Char Rasta, Rabari Colony Road, Amraiwadi, Ahmedabad -380026. PAN : AMUPR7166C	25000	25000	Cheque	Yes
20.	Prabhat Vishwakarma 15, 2nd Floor, Amit Park, SLM road, Vatva, Ahmedabad -382440 PAN : DOFPK9658A	25000	25000	Cheque	Yes
	TOTAL	**7641448**			

***ANNEXURE* - 11**

ASSESSEE IS REQUIRED TO DEDUCT OR COLLECT TAX AS PER THE PROVISIONS OF CHAPTER XVII-B OR CHAPTER XVII-BB

Sl. No.	*Tax deduction and collection No.(TAN)*	*Section*	*Nature of payment*	*Total amount of payment or receipt of the specified in (3)*	*Total amount on which tax was required to be deducted or collected out of (4)*	*Total amount on which tax was deducted 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 sp. rate out of (7)*	*Amount of tax deducted or collected out of (8)*	*Amount of tax deducted or collected not deposited to the credit of central Govt. out of (6) and (8)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	AHMD04621B	194C	Payments to contractors	3063600	3063600	3063600	34742	0	0	0
2.	AHMD04621B	194H	Commission or brokerage	17000	17000	17000	850	0	0	0
3.	AHMD04621B	194J	Fees for professional or technical services	3597500	3597500	3597500	359750	0	0	0
	TOTAL				**6678100**	**6678100**	**395342**	**0**	**0**	**0**

***ANNEXURE* - 12**

ASSESSEE IS REQUIRED TO FURNISHED THE STATEMENT OF TAX DEDUCTED OR TAX COLLECTED

Sl. No.	*Tax deduction and collection No. (TAN)*	*Type of Form*	*Due date for furnishing*	*Date of furnishing*	*Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported*
	(1)	(2)	(3)	(4)	(5)
1.	AHMD04621B	Form 26Q	31/07/2018	31/07/2018	N
2.	AHMD04621B	Form 26Q	31/10/2018	23/07/2019	N
3.	AHMD04621B	Form 26Q	31/01/2019	23/07/2019	N
4.	AHMD04621B	Form 26Q	31/05/2019	23/07/2019	N

***ANNEXURE* - 13**

ASSESSEE IS LIABLE TO PAY INTEREST UNDER SECTION 201(1A) OR SECTION 206C(7)

Sl. No.	*TAN*	*Amount of interest u/s 201(1A) /296C(7) is payable*	*Amount of Payment*	*Date of payment*
1.	AHMD04621B	288	290	12/06/2018
2.	AHMD04621B	4220	20	13/08/2018
3.	AHMD04621B	0	439	04/12/2018
4.	AHMD04621B	539	5	22/11/2018

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5.	AHMD04621B	0	5	13/02/2019
6.	AHMD04621B	0	58	13/02/2019
7.	AHMD04621B	0	7	14/02/2019
8.	AHMD04621B	0	30	15/02/2019
9.	AHMD04621B	0	208	15/02/2019
10.	AHMD04621B	0	100	20/02/2019
11.	AHMD04621B	548	4	14/02/2019
12.	AHMD04621B	0	8	14/02/2019
13.	AHMD04621B	0	30	08/05/2019
14.	AHMD04621B	0	11	08/05/2019
15.	AHMD04621B	0	4	13/05/2019
16.	AHMD04621B	0	7	13/05/2019
17.	AHMD04621B	0	159	15/05/2019
18.	AHMD04621B	0	221	15/05/2019
	TOTAL	**5595**	**1606**	

For, **SHAH GUPTA & ASSOCIATES**
CHARTERED ACCOUNTANTS
(Firm Registration No.: **129038W**)

Place : **AHMEDABAD**
Date : **25/10/2019**

(SHIVKUMAR R. GUPTA)
(Partner)
Membership No.: **126829**

UDIN: 19126829AAAABG6453

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